

Budget Board Session

Wednesday, May 21, 2025 6:00 PM

Winston-Dillard School District, 620 NW Elwood St, Winston, OR 97496

1. **BOARD BUDGET SESSION**

2. **Call To Order**

3. **Pledge of Allegiance**

4. **Roll Call - Establishment of a Quorum**

5. **Elect Budget Committee Chair**

6. **Elect Budget Committee Vice Chair**

7. **Presentation of Budget Message**

8. **Discussion of Funds:**

8.A. 100 - General Fund

8.B. 200 - Grants and Project Fund

8.C. 250 - Food Service Fund

8.D. 299 - Student Body Fund

8.E. 300 - Debt Service Fund

8.F. 400 - Capital Projects Fund

9. **Public Input**

10. **ADJOURNMENT**

11. **UPCOMING**

11.A. Budget Board Committee Session at WDSO
District Office Board Room on May 28, 2025 at
6:00 pm.

11.B. Regular Session at WDSO District Office
Board Room on June 11th, 2025 at 7:00 pm.



WE ARE... CURIOUS

We explore with open minds.

CARING

We support and respect each other.

UNSTOPPABLE

We do what it takes to reach our goals.

Winston-Dillard School District No. 116

Proposed Budget

2025-2026

Kevin Wilson
Superintendent

TABLE OF CONTENTS

DESCRIPTION	Page No	DESCRIPTION	Page No
Budget Message	1	<u>Special Revenue Funds:</u>	
Budget Committee	2	200 Grants and Title Funds	90-130
District Profile	3	250 Food Service	131-137
Mission Statement/Vision Document	4	299 Student Body	138-142
Legal Requirements	5		
Budget Calendar	6-8	<u>Debt Service Fund:</u>	
Budget Account Descriptions	9-11	300 Debt Service	143-146
State School Fund Estimate	12		
State School Fund - Extended ADMw	13	<u>Capital Project Fund:</u>	
		400 Capital Projects	147-152
<u>General Fund Resources:</u>			
Revenue	14-15	Total of All Revenues and Expenditures	153
<u>General Fund Expenditures:</u>		<i>Glossary</i>	<i>B1-B10</i>
McGovern Elementary	16-23		
District Wide	24-34		
Lookingglass Elementary	35-41		
Brockway Elementary	41-48		
Winston Middle School	48-63		
Douglas High School	63-86		
Dillard Alternative School	87-89		
Total of General Fund Expenses	89		

Budget Message 2025-2026

The proposed budget, which will be presented on May 21, 2025 represents the requested budgets for each of our school buildings and cost centers within the Winston-Dillard School District. This budget reflects our efforts to balance expenditures and projected revenue while addressing the educational needs of our students. A balanced budget is required by Oregon State law for the first budget meeting with the adoption process to be completed by June 30, 2025.

As we enter the first half of the fiscal biennium (2025-2027) we will access the K-12 education budget provided by the Oregon State legislature. The March 3, 2025 revenue forecast for fiscal biennium (2025-2027) State School Fund (SSF) indicates around a \$11.4 billion estimate. This forecast references a 49/51 percent annual split which is customary and will assist with rollup costs (increased utility costs, payroll, etc.) in the second half of the biennium. This overall amount will break down to about \$5.6 billion in the first half of the biennium and \$5.8 billion in the second half. Traditionally, these figures will change based on SSF formula calculations such as state-wide poverty, changes in enrollment and local revenue calculations.

Post pandemic times have shown public education has entered into a brave new world. As we strive to support our students with the General Fund money, we must realize that it is unlikely there will be money for additional investments in the key budget requests for increasing the 11% SPED cap, increasing the High-Cost Disability reimbursement, and fully funding Early Intervention/Early Childhood Special Education (EI/ECSE), and Regional Inclusive Services. We will need to continue to advocate vigorously for the \$11.4 billion for the State School Fund and other core PreK-12 programs and services like the Student Investment Account, High School Success, EI/ECSE, and Regional Inclusive Services.

As the Superintendent of the district, I am recommending a conservative approach as we move into the new fiscal biennium. The recent revenue forecasts are showing losses. New federal philosophies further promote a fiscally conservative approach as the impact on state and local budgets are unknown. Enrollment is declining at the state and federal levels, Winston Dillard is holding strong, but we must anticipate and prepare for declining enrollment for the biennium 2025-2027 in order to best support our students, staff, and community.

Respectfully submitted,

Kevin Wilson

BUDGET COMMITTEE

<u>TERM EXPIRES</u>	<u>SCHOOL BOARD MEMBERS</u>	<u>BUDGET COMMITTEE MEMBERS</u>	<u>TERM EXPIRES</u>
June 30, 2025	Jeremy Mitchell	Margie Giusto	June 30, 2025
June 30, 2025	Robert Shigley, Jr.	Alesha Anderson	June 30, 2025
June 30, 2025	Jasmine Geyer, Chairman	Treva Hunter	June 30, 2026
June 30, 2027	Lorna Quimby		
June 30, 2027	Curt Stookey, Vice Chairman		

ADMINISTRATION TEAM

Kevin Wilson, Superintendent
Kim Shigley, Business Manager
Shelby Beard, Facilities Manager
Lisa Dickover, Brockway Elementary Principal
Janna Norton, McGovern Elementary Principal
Emily Ledbetter, Lookingglass Principal
Dave Welker, Winston Middle School Principal
Michelle Clarno, Winston Middle School Athletic Director/VP
Craig Anderson, Douglas High School Principal
Jeff Jones, Douglas High School Vice-Principal
Jeremiah Robbins, Douglas High School Athletic Director/VP
Robert Holveck, Curriculum & Title Director
Ryan Chandler, Director of Student Services
Kyle Micken, Food Service Director
Douglas ESD - Technology and School Psychologist Services
First Student - Transportation Services



WINSTON-DILLARD SCHOOL DISTRICT PROFILE

District Office Address: 620 NW Elwood Dr.
Winston, OR 97496

District Office Phone: (541) 679-3000
District Office FAX: (541) 679-4819

Superintendent	Kevin Wilson
Business Manager	Kim Shigley
Curriculum/Title Director	Rob Holveck
Food Service Director	Kyle Micken
Facilities Manager	Shelby Beard
Director of Student Services	Ryan Chandler

Taxing Authority: Tax Base
2024-2025 Property Value: \$936,391,629

Grade Levels: PreK - 12

Student Enrollment: 1,354 (As of 05/09/25)

Elementary Schools:	
Brockway Elementary Principal	Lisa Dickover
McGovern Elementary Principal	Janna Norton
Lookingglass Elementary Principal	Emily Ledbetter

Middle School:	
Winston Middle School Principal	Dave Welker
Vice Principal/AD	Michelle Clarno

High Schools:	
Douglas High School Principal	Craig Anderson
Douglas High School Vice-Principal	Jeff Jones Douglas
High School Athletic Director/VP	Jeremiah Robbins
Dillard Alternative High School Principal	Craig Anderson



WINSTON-DILLARD

SCHOOL DISTRICT **MOVE FORWARD • READY TO SUCCEED**

All students come into our district with personal stories, unique talents and vast potential to

MOVE FORWARD

Our community supports all students, values their voice, prioritizes their well-being and prepares them to graduate inspired and **READY TO SUCCEED**

OUR PROMISE

We will provide our students opportunities to demonstrate respect for each other and care about the world around them – learn through hands-on exploration so they became creative problem solvers, persist through challenges, and are unstoppable as they encounter new ideas, people, and places.

Winston-Dillard ignites passion, nurtures potential, and embraces the future because:



WE ARE... CURIOUS

We explore with open minds.

CARING

We support and respect each other.

UNSTOPPABLE

We do what it takes to reach our goals.

Legal Requirements (ORS 294)

The budget message will be presented to the Budget Committee at a budget meeting scheduled on May 21, 2025 at the Winston-Dillard School District, 600 NW Elwood, Winston OR 97496, County of Douglas, State of Oregon by Kevin Wilson, Superintendent, of the District. Kevin Wilson, by a resolution adopted by the Board of Directors, has been designated as the School District Clerk of Winston-Dillard School District #116, a municipal entity as defined in ORS 294.052.

ORS 204.403 States:

The budget message shall:

1. Explain the budget document;
2. Contain a brief description of the proposed financial policies of the municipal entity for the ensuing year or ensuing budget period;
3. Describe, in connection with the financial policies of the municipal entity, the important features of the budget document;
4. Set forth the reason for salient changes from the previous year or budget period in appropriation and revenue items; and
5. Explain the major changes in financial policy;
6. Set forth any change contemplated in the municipal corporations basis of accounting and explain the reasons for the change and the effect of the change on the operations of the municipal corporation.

ORS 294.408 establishes a time frame for budget preparation.

“The budget message and budget document shall be prepared a sufficient length of time in advance to allow the adoption of the budget by the close of the current fiscal year or current budget period.”

Budget committees are required in Oregon’s Local Budget Law. This law is found in the Oregon Revised Statutes (ORS) 294.305 to 294.565.



Winston-Dillard School District #116
620 NW Elwood
Winston, OR 97496
(541) 679-3000
www.wdsd.org

BUDGET CALENDAR

2025-2026

May 21, 2025 **Budget Committee Meeting at the District Office, Board Room at 6:00 PM**

- ❖ **Elect presiding officer, presentation of budget message and proposed budget**

May 28, 2025 **Budget Committee Meeting at the District Office, Board Room at 6:00 PM**

- ❖ **Approve Tax Levy Rate and 2025-2026 Proposed Budget**
- ❖ **Optional meetings if necessary**

June 11, 2025 **Board Meeting at the District Office, Board Room at 7:00 PM**

- ❖ **Adopt Budget and Make Appropriations**

**WINSTON-DILLARD SCHOOL DISTRICT #116
2025-2026 BUDGET CALENDAR AND TIMELINE**

Jan - March 2025	Analyze revenue forecast information as made available for the 2025-2026 year, pending official estimate to be received from the State in late March or first of April. Analyze current expenditures and revenue for 2024-2025, begin reviewing staffing needs and utility costs.
Mar – April 2025	Collect budget data and assemble into a budgetary format. Work with individual building principals, supervisors to arrive at tentative dollar allocations. Present budget priorities at May budget meeting.
May 5, 2025 May 14, 2025	Publish Notice of First and Second Public Budget Meetings: (First publication cannot be more than 30 days prior to the meeting date, and the second publication cannot be less than five days prior to the meeting date). Publish notice of a public meeting to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026. A copy may be inspected or obtained on or after May 21, 2025.
May 21, 2025	Budget Committee Meeting: Elect presiding officer. Present the budget message and the budget document. Provide members of the public with an opportunity to ask questions about and comment on the budget.
May 28, 2025	Budget Committee Deliberations: Approve the Tax Levy Rate and approve the 2025-2026 proposed budget.
Optional Date	Budget Committee Deliberations: Approve the 2025-2026 budget. (If needed)
May 30, 2025	Publish Notice of Budget Hearing (5 to 30 days before the hearing, form ED-1): Publish notice and a financial summary of the approved budget, the current year’s budget and the preceding year’s actual data. Include the basis of accounting, location, date, time of hearing and statement of change in activities and sources of financing from last year.

June 11, 2025

Budget Hearing and Regular Board Meeting: Purpose of the hearing is to deliberate on the budget approved by the budget committee and to consider any additional public comments. The governing body conducts the hearing. The governing body can make any adjustments that it deems necessary to the approved budget before July 1, 2025:

- a) Increase expenditures of any fund up to \$5,000.00 or 10 percent, whichever is greater.
- b) Adopt the budget, enact a resolution to make appropriations, impose and categorize property taxes.

July 15, 2025

Tax Certification: Two copies each to the Assessor’s Office of:

- a) Resolutions adopting the budget, making appropriations and imposing and categorizing tax.
- b) Notice of property tax certification (ED-1 and ED-50).

July 15, 2025

A completed hard copy of the budget is to be given to the Department of Education and Douglas ESD.

August 15, 2025

File an electronic version of the budget to the Department of Education.

September 30, 2025

A completed hard copy of the budget is to be given to the County Clerk.

**Winston Dillard School District #116
2025-2026 Budget Account Descriptions**

May 21, 2025

We comply with Generally Accepted Accounting Principles (GAAP) by structuring our system based upon the Program Budgeting and Accounting Manual provided by Oregon Department of Education. The account classifications are described in detail below:

Fund is used to describe major groupings of revenues and expenditures.

FUND:	100 - General Fund	300 - Debt Service Fund
	200 - Special Revenue Fund	400 - Capital Project Fund
	299 - Student Body Fund	

Function describes the activity for which a service or material object is acquired. Under each of the main seven categories there are many choices of functions available.

Revenues (Object column on the Resources Report):

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

Expenditures:

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

Account identifies the service or commodity expensed to eight major accounts listed below.

ACCOUNT:	100 - Salaries	500 - Capital Outlay
	200 - Associated Payroll Cost	600 - Other Objects
	300 - Purchased Services	700 - Transfers
	400 - Supplies and Materials	800 - Other Uses of Funds

Center identifies the school or cost centers, such as central programs or departments.

CENTER:	114 - McGovern Elementary		
	116 - District Wide	234 - Winston Middle School	
	173 - Lookingglass Elementary	616 - Douglas High School	
	190 - Brockway Elementary	620 - Douglas Alternative High School	

Area provides additional detail to the account codes and identifies expenditures for specific curriculum areas and programs. Primarily used at the Middle School, High School and for tracking grants.

AREA:	050 - General Classroom Instruction	239 - Soccer
	060 - Core Areas/Block Classes/6 th Grade	240 - Cross Country
	100 - English	241 - Competitive Cheer
	110 - Social Studies	260 - Technology
	120 - Science	270 - Career Related Learning
	130 - Art	291 - National Honor Society
	131 - Band	320 - Special Education
	132 - Drama	511 - Annual
	133 - Choir	512 - Publications
	180 - Mathematics	520 - Business and Management
	190 - Health Education	521 - Culinary
	200 - Physical Education	541 - Leadership
	210 - Second Language	551 - Woodworking
	230 - Athletics	552 - Metals
	231 - Football	560 - Agriculture Science
	232 - Golf	570 - Culinary Arts
	233 - Volleyball	
	234 - Basketball	
	235 - Track	
	236 - Softball	
	237 - Wrestling	
	238 - Baseball	

Sub Area further identifies programs and grants.

- SUB AREA:**
- 701 - Title I Grant
 - 702 - Title IV-A Grant
 - 703 - Perkins Vocational and Technical Grant
 - 704 - Early Literacy Grant
 - 705 - ASPIRE
 - 706 - Brockway PreSchool Promise Grant
 - 707 - High School Success Grant (Measure 98)
 - 708 - TAP – Asbestos Hazard Assessment
 - 709 - Outdoor School Grant (Measure 99)
 - 711 - Title IV Rural and Small Schools Grant
 - 713 - SIA
 - 714 - Farm to School Grant
 - 715 - IDEA Grant
 - 717 - ESSER II (CRRSA Act)
 - 718 - ESSER III (ARP)
 - 720 - Homeless Children and Youth (ARP)
 - 721 - Safe School Culture Grant
 - 725 - ESD GEER/REN Grants
 - 730 - Cow Creek Grants
 - 731 - Cross Fit Foundation
 - 738 - Small Grants/SOU DHS
 - 750 - COPS Grant
 - 751 - School Library Grants
 - 757 - Title IIA Grant
 - 759 - Oregon Community 101 Donation
 - 784 - Ford Family Donations
 - 796 - Chalkboard Donation
 - 798 - ODOE (Oregon Department of Energy – SB 1149)
 - 803 - Career Pathways/CTE Summer Program

ACCOUNTING BASIS:

Winston-Dillard School District #116 uses the modified accrual basis of accounting for its governmental funds. Under this method, revenues are recognized when they become both measurable and available to pay for current operations. Property taxes are also considered available if they are collected within 60 days after fiscal year end. Expenditures are recorded when a liability is incurred or encumbered.

STATE SCHOOL FUND GRANT
2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Douglas County, Winston-Dillard SD 116 - 2002

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$4,000,000.00
Common School Fund	=	\$187,110.85
County School Fund	=	\$20,000.00
State Managed Timber	=	\$150,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$4,357,110.85

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.75
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.34

2025-2026 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	=	\$1,400,000.00
Transportation per ADMr Rank		59%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant		\$980,000.00

2025-2026 Extended ADMw

2025-2026 ADMw 1,513.83 2024-2025 ADMw 1,487.89 Extended ADMw 1,513.83

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.34 by \$25 then add \$4500 to the result = \$4,491.50
Then multiply \$4,491.50 by the Extended ADMw 1513.8325 and then by the funding ratio 2.47542604256 = \$16,831,359.04

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$16,831,359.04 to the Transportation Grant \$980,000.00 = \$17,811,359.04

2025-2026 State School Fund Grant

Subtract the Local Revenue \$4,357,110.85 from the Total Formula Revenue \$17,811,359.04 = \$13,454,248.19

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,118 Total Formula Revenue per Extended ADMw = \$11,766
Charter Schools Rate(ORS 338.155) = \$11,118

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

2025-2026 Extended ADMW

Winston-Dillard SD 116: District total extended ADMW for funding calculations

	2025-2026	2024-2025
ADMr: 1,289.00 X 1.00	1,289.00	1,255.75
Students in EL programs: 10.00 X 0.50	5.00	10.52
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00	0.00
225 IEP Students capped at 11% of District ADMr: 141.79 X 1.00	141.79	138.13
Students on IEP Above 11% of ADMr: 23.90 X 1.00	23.90	23.90
Students in Poverty: 202.57 X 0.25	50.64	245.38
Students in Foster Care and Neglected/Delinquent: 14.00 X 0.25	3.50	14.00
Remote Elementary School Correction: 0.00 X 1.00	0.00	0.00
Small High School Correction: 0.00 X 1.00	0.00	0.00
Post Graduate Scholars: 0.00 X-0.25	-0.00	0.00
2025-2026 ADMW	1,513.83	2024-2025 ADMW 1,487.89
Winston-Dillard SD 116 Extended ADMW	1,513.83	

Winston Dillard SD 116 Extended ADMW 1,513.83

GENERAL FUND

REVENUES

Winston-Dillard School District
620 NW Elwood Dr., Winston, OR 97496
Resources Report

Object Description	Object	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Proposed 2025-2026	Approved 2025-2026	Adopted 2025-2026
CURRENT YEAR TAXES	1111	(3,465,370)	(3,589,142)	(4,000,000)	(4,000,000)	-	-
PRIOR YEAR TAXES	1112	(93,262)	(87,055)	(100,000)	(100,000)	-	-
COUNTY TAX SALES FOR BACK TAXES	1113	(13,565)	-	(15,000)	(15,000)	-	-
PAYMENTS IN LIEU OF PROPERTY TAXES	1114	-	-	(10,000)	-	-	-
PENALTIES & INTEREST ON TAXES	1190	(9,112)	(10,923)	(10,000)	(10,000)	-	-
INTEREST ON INVESTMENTS	1510	(252,873)	(394,280)	(360,000)	(375,000)	-	-
ADMISSIONS	1710	-	-	(10,000)	-	-	-
STUDENT FEES (LOCKER, TOWEL, EQUIPMENT)	1740	(26,420)	(38,633)	(20,000)	(30,000)	-	-
CONTRIBUTIONS-DONATIONS FROM PRIVATE SOURCES	1920	-	-	-	-	-	-
TEXTBOOK SALES & RENTALS	1950	-	-	-	-	-	-
RECOVERY OF PRIOR YEAR EXPENDITURE	1960	-	-	-	-	-	-
MISCELLANEOUS	1990	(58,528)	(63,720)	(63,000)	(65,000)	-	-
REVENUE LOCAL SOURCES		(3,919,131)	(4,183,753)	(4,588,000)	(4,595,000)	-	-
COUNTY SCHOOL FUNDS	2101	(24,375)	(17,501)	(20,000)	(20,000)	-	-
OTHER INTERMEDIATE SOURCES	2199	(4,574)	(5,371)	-	-	-	-
RESTRICTED REVENUE	2200	(109,956)	(113,518)	(115,000)	(115,000)	-	-
REVENUE INTERMEDIATE SOURCES		(138,906)	(136,389)	(135,000)	(135,000)	-	-
STATE SCHOOL FUND - GENERAL SUPPORT	3101	(11,849,886)	(12,636,982)	(12,550,000)	(13,500,000)	-	-
COMMON SCHOOL FUND	3103	(173,819)	(175,148)	(182,000)	(185,000)	-	-
STATE MANAGED COUNTY TIMBER	3104	-	-	(150,000)	(150,000)	-	-
OTHER UNRESTRICTED GRANTS-IN-AID	3299	(74,543)	(204,164)	-	-	-	-
REVENUE STATE SOURCES		(12,098,248)	(13,016,294)	(12,882,000)	(13,835,000)	-	-
FEDERAL FOREST FEES	4801	(137,512)	(144,244)	-	(66,519)	-	-
REVENUE FEDERAL SOURCES		(137,512)	(144,244)	-	(66,519)	-	-
INTERFUND TRANSFERS	5200	-	(32,000)	(35,000)	-	-	-
SALE OF/COMPENSATION FOR LOSS OF FIXED ASSETS	5300	-	-	(10,000)	(10,000)	-	-
BEGINNING FUND BALANCE	5400	(5,627,759)	(5,205,959)	(4,876,499)	(4,240,000)	-	-
REVENUE OTHER SOURCES		(5,627,759)	(5,237,959)	(4,921,499)	(4,250,000)	-	-
TOTAL GENERAL FUND REVENUE		(21,921,555)	(22,718,641)	(22,526,499)	(22,881,519)	-	-

GENERAL FUND

EXPENDITURES

Winston-Dillard School District
620 NW Elwood Drive Winston, OR 97496-0000

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL									
Fund 100 GENERAL FUND									
Function 1111 PRIMARY,K-6									
Area 000 UNDESIGNATED									
111 CERTIFIED SALARIES	698,263	660,710	766,300	11.33	791,790	11.33	0	0	0.00
112 CLASSIFIED SALARIES	25,486	30,194	40,051	1.42	47,298	1.42	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	189	862	0	0.00	0	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	5,124	25,081	4,000	0.00	4,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	782	857	1,000	0.00	1,000	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	21,600	15,750	0	0.00	20,000	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	68	0	3	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	41,031	43,528	48,201	0.00	45,427	0.00	0	0	0.00
213 PERS UAL	67,981	64,663	88,369	0.00	83,641	0.00	0	0	0.00
217 SB 857 OPSRP	15,507	16,221	18,668	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	7,187	8,006	7,693	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	56,004	54,851	62,496	0.00	64,007	0.00	0	0	0.00
231 WORKERS' COMPENSATION	(634)	(2,136)	5,296	0.00	5,963	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	1,102	713	1,101	0.00	1,292	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	4,674	5,632	0.00	7,927	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	176,415	152,268	220,180	0.00	221,827	0.00	0	0	0.00
243 DISTRICT PAID TSA	(1,507)	3,243	300	0.00	900	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0	1,300	0.00	1,500	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	39,575	84,192	55,000	0.00	60,000	0.00	0	0	0.00
324 RENTALS	12,389	10,205	17,000	0.00	18,000	0.00	0	0	0.00
340 TRAVEL	223	0	500	0.00	500	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	8,366	11,914	20,000	0.00	20,000	0.00	0	0	0.00
420 TEXTBOOKS	77,872	76,858	75,000	0.00	75,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	5,547	3,877	7,000	0.00	7,000	0.00	0	0	0.00
470 COMPUTER SOFTWARE	19,089	9,884	21,000	0.00	21,000	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY	60,116	26,023	75,000	0.00	40,000	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	1,337,776	1,302,440	1,541,090	12.75	1,538,074	12.75	0	0	0.00
Area 050 GENERAL CLASSROOM INSTRUCTION									
131 ADDITIONAL SALARY LICENSED	6,848	6,325	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	337	287	0	0.00	0	0.00	0	0	0.00
213 PERS UAL	842	718	0	0.00	0	0.00	0	0	0.00
217 SB 857 OPSRP	163	139	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	410	356	0	0.00	0	0.00	0	0	0.00
231 WORKERS' COMPENSATION	36	30	0	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	5	5	0	0.00	0	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	16	0	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	(961)	977	0	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	46	31	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL										
Total Area	050 GENERAL CLASSROOM INSTRUCTION	7,727	8,883	0	0.00	0	0.00	0	0	0.00
Area	135 MUSIC									
130	COACHING & EXTRA DUTY CONTRACTS	1,191	1,227	1,325	0.00	1,082	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	72	74	79	0.00	65	0.00	0	0	0.00
213	PERS UAL	179	184	146	0.00	135	0.00	0	0	0.00
217	SB 857 OPSRP	35	36	38	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	90	94	101	0.00	83	0.00	0	0	0.00
231	WORKERS' COMPENSATION	7	7	8	0.00	7	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	1	1	0.00	1	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	8	9	0.00	11	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	139	145	310	0.00	279	0.00	0	0	0.00
243	DISTRICT PAID TSA	8	4	0	0.00	0	0.00	0	0	0.00
Total Area	135 MUSIC	1,722	1,779	2,018	0.00	1,663	0.00	0	0	0.00
Total Function	1111 PRIMARY,K-6	1,347,225	1,313,102	1,543,108	12.75	1,539,737	12.75	0	0	0.00
Function	1210 TALENTED & GIFTED									
Area	000 UNDESIGNATED									
130	COACHING & EXTRA DUTY CONTRACTS	1,604	1,652	1,784	0.00	1,873	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	96	99	107	0.00	112	0.00	0	0	0.00
213	PERS UAL	241	248	196	0.00	234	0.00	0	0	0.00
217	SB 857 OPSRP	47	48	52	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	121	126	137	0.00	142	0.00	0	0	0.00
231	WORKERS' COMPENSATION	10	10	11	0.00	11	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	2	2	0.00	2	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	16	18	0.00	18	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	302	332	351	0.00	704	0.00	0	0	0.00
243	DISTRICT PAID TSA	16	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	32	302	1,000	0.00	1,000	0.00	0	0	0.00
420	TEXTBOOKS	0	0	1,000	0.00	1,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	2,470	2,834	5,658	0.00	6,097	0.00	0	0	0.00
Total Function	1210 TALENTED & GIFTED	2,470	2,834	5,658	0.00	6,097	0.00	0	0	0.00
Function	1220 STUDENTS WITH MENTAL DISABILITIES									
Area	320 SPECIAL EDUCATION									
111	CERTIFIED SALARIES	103,164	55,184	63,997	1.00	51,800	1.00	0	0	0.00
112	CLASSIFIED SALARIES	15,804	30,449	43,090	1.45	46,525	1.45	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	1,332	3,478	7,267	0.00	7,500	0.00	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS	0	0	4,461	0.00	4,500	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	623	4,653	1,000	0.00	1,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	182	63	1,000	0.00	1,000	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	4,950	4,950	0	0.00	10,000	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL									
Fund 100 GENERAL FUND									
Function 1220 STUDENTS WITH MENTAL DISABILITIES									
Area 320 SPECIAL EDUCATION									
211 EMPLOYER CONTRIBUTION	10	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	7,483	4,418	7,129	0.00	3,708	0.00	0	0	0.00
213 PERS UAL	18,709	11,046	13,070	0.00	17,725	0.00	0	0	0.00
217 SB 857 OPSRP	3,066	2,136	3,446	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	916	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	9,642	7,216	9,100	0.00	8,337	0.00	0	0	0.00
231 WORKERS' COMPENSATION	789	521	735	0.00	673	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	197	83	119	0.00	108	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	521	764	0.00	1,083	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	7,996	2,784	37,016	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	884	310	300	0.00	279	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	11,174	22,376	10,000	0.00	12,000	0.00	0	0	0.00
340 TRAVEL	0	0	1,000	0.00	1,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	716	293	1,000	0.00	1,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	319	0	1,000	0.00	1,500	0.00	0	0	0.00
470 COMPUTER SOFTWARE	908	0	1,500	0.00	1,500	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	188,864	150,480	206,993	2.45	171,238	2.45	0	0	0.00
Total Function 1220 STUDENTS WITH MENTAL DISABILITIES	188,864	150,480	206,993	2.45	171,238	2.45	0	0	0.00
Function 1250 RESOURCE ROOMS									
Area 320 SPECIAL EDUCATION									
111 CERTIFIED SALARIES	54,228	114,793	78,707	1.00	69,211	1.00	0	0	0.00
112 CLASSIFIED SALARIES	29,371	23,929	40,750	1.45	67,617	2.00	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	3,211	3,081	3,500	0.00	3,500	0.00	0	0	0.00
130 COACHING & EXTRA DUTY CONTRACTS	0	0	4,461	0.00	5,400	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	8,962	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	592	4,416	1,000	0.00	1,500	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	0	3,600	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	4,647	9,342	7,435	0.00	8,412	0.00	0	0	0.00
213 PERS UAL	11,619	23,355	13,631	0.00	17,524	0.00	0	0	0.00
217 SB 857 OPSRP	2,246	4,515	3,594	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	6,633	12,402	9,517	0.00	10,755	0.00	0	0	0.00
231 WORKERS' COMPENSATION	557	988	763	0.00	867	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	123	158	124	0.00	140	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	974	819	0.00	1,398	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	9,492	9,876	19,383	0.00	20,768	0.00	0	0	0.00
243 DISTRICT PAID TSA	900	908	0	0.00	321	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	3,675	7,743	5,000	0.00	5,000	0.00	0	0	0.00
340 TRAVEL	0	0	300	0.00	300	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	215	116	1,000	0.00	1,000	0.00	0	0	0.00
420 TEXTBOOKS	4,010	1,400	1,500	0.00	1,500	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL											
Fund 100 GENERAL FUND											
Function	1250	RESOURCE ROOMS									
Area	320	SPECIAL EDUCATION									
	460	NON-CONSUMABLE ITEMS	10	162	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	131,529	230,723	193,484	2.45	217,213	3.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	131,529	230,723	193,484	2.45	217,213	3.00	0	0	0.00
Function	2114	STUDENT ACCOUNTING SERVICES									
Area	000	UNDESIGNATED									
	470	COMPUTER SOFTWARE	1,447	3,684	4,000	0.00	4,300	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	1,447	3,684	4,000	0.00	4,300	0.00	0	0	0.00
Total Function	2114	STUDENT ACCOUNTING SERVICES	1,447	3,684	4,000	0.00	4,300	0.00	0	0	0.00
Function	2122	COUNSELING SERVICES									
Area	000	UNDESIGNATED									
	340	TRAVEL	427	666	700	0.00	700	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	427	666	700	0.00	700	0.00	0	0	0.00
Total Function	2122	COUNSELING SERVICES	427	666	700	0.00	700	0.00	0	0	0.00
Function	2130	HEALTH SERVICES									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	1,896	1,089	2,000	0.00	2,500	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	1,896	1,089	2,000	0.00	2,500	0.00	0	0	0.00
Total Function	2130	HEALTH SERVICES	1,896	1,089	2,000	0.00	2,500	0.00	0	0	0.00
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
Area	320	SPECIAL EDUCATION									
	112	CLASSIFIED SALARIES	6,926	7,137	7,707	0.24	9,591	0.24	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	(39)	(295)	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	381	423	497	0.00	485	0.00	0	0	0.00
	213	PERS UAL	953	1,058	935	0.00	1,011	0.00	0	0	0.00
	217	SB 857 OPSRP	184	205	240	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	527	543	592	0.00	623	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	45	45	49	0.00	52	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES										
Area 320 SPECIAL EDUCATION										
	232 UNEMPLOYMENT COMPENSATION	10	7	8	0.00	8	0.00	0	0	0.00
	233 PFMLI - PAID FML INSURANCE	0	47	51	0.00	81	0.00	0	0	0.00
	243 DISTRICT PAID TSA	46	23	0	0.00	0	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION	9,034	9,194	10,079	0.24	11,851	0.24	0	0	0.00
Total Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES	9,034	9,194	10,079	0.24	11,851	0.24	0	0	0.00
Function 2220 EDUCATIONAL MEDIA SERVICES										
Area 000 UNDESIGNATED										
	112 CLASSIFIED SALARIES	19,808	19,854	22,702	0.73	25,840	0.73	0	0	0.00
	122 SUBSTITUTES - CLASSIFIED	65	0	500	0.00	500	0.00	0	0	0.00
	132 ADDITIONAL SALARY CLASSIFIED	1,084	97	1,500	0.00	1,500	0.00	0	0	0.00
	212 EMPLOYEE CONTRIBUTION, PICK-UP	1,257	1,227	1,362	0.00	1,430	0.00	0	0	0.00
	213 PERS UAL	2,359	2,192	2,497	0.00	2,980	0.00	0	0	0.00
	217 SB 857 OPSRP	608	593	658	0.00	0	0.00	0	0	0.00
	220 SOCIAL SECURITY ADMINISTRATION	1,495	1,465	1,630	0.00	1,721	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	31	1	145	0.00	152	0.00	0	0	0.00
	232 UNEMPLOYMENT COMPENSATION	29	19	21	0.00	22	0.00	0	0	0.00
	233 PFMLI - PAID FML INSURANCE	0	123	141	0.00	224	0.00	0	0	0.00
	243 DISTRICT PAID TSA	8	69	0	0.00	0	0.00	0	0	0.00
	340 TRAVEL	0	124	0	0.00	0	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	1,556	1,598	1,600	0.00	1,600	0.00	0	0	0.00
	430 LIBRARY BOOKS	1,773	2,296	2,600	0.00	2,600	0.00	0	0	0.00
	460 NON-CONSUMABLE ITEMS	251	799	800	0.00	800	0.00	0	0	0.00
	470 COMPUTER SOFTWARE	697	820	900	0.00	900	0.00	0	0	0.00
	480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	0	1,200	0.00	1,200	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	31,022	31,277	38,257	0.73	41,469	0.73	0	0	0.00
Total Function	2220 EDUCATIONAL MEDIA SERVICES	31,022	31,277	38,257	0.73	41,469	0.73	0	0	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
Area 000 UNDESIGNATED										
	315 SUBSTITUTE SERVICES	0	0	2,000	0.00	2,000	0.00	0	0	0.00
	340 TRAVEL	660	515	1,500	0.00	1,500	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	660	515	3,500	0.00	3,500	0.00	0	0	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	660	515	3,500	0.00	3,500	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE		
Center 114 MCGOVERN ELEMENTARY SCHOOL											
Fund 100 GENERAL FUND											
Function 2410 OFFICE OF THE PRINCIPAL											
Area	000	UNDESIGNATED									
112 CLASSIFIED SALARIES	52,286	52,042	60,291	1.80	64,105	1.80	0	0	0.00		
113 ADMINISTRATORS	103,458	106,562	102,026	1.00	109,873	1.00	0	0	0.00		
122 SUBSTITUTES - CLASSIFIED	0	503	3,000	0.00	3,000	0.00	0	0	0.00		
131 ADDITIONAL SALARY LICENSED	0	103	0	0.00	0	0.00	0	0	0.00		
132 ADDITIONAL SALARY CLASSIFIED	225	(768)	2,000	0.00	1,000	0.00	0	0	0.00		
133 ADDITIONAL TIME-SUPERVISION	110	0	0	0.00	0	0.00	0	0	0.00		
134 INSURANCE OPT OUT STIPEND	0	0	0	0.00	10,000	0.00	0	0	0.00		
135 Cell Phone Stipend	720	720	720	0.00	720	0.00	0	0	0.00		
212 EMPLOYEE CONTRIBUTION, PICK-UP	9,411	9,604	10,282	0.00	11,082	0.00	0	0	0.00		
213 PERS UAL	12,248	11,432	23,183	0.00	23,087	0.00	0	0	0.00		
217 SB 857 OPSRP	4,549	4,640	5,003	0.00	0	0.00	0	0	0.00		
218 SB 857 TIER I II	0	2	0	0.00	0	0.00	0	0	0.00		
220 SOCIAL SECURITY ADMINISTRATION	11,871	12,217	15,088	0.00	14,214	0.00	0	0	0.00		
231 WORKERS' COMPENSATION	(529)	(903)	1,242	0.00	1,124	0.00	0	0	0.00		
232 UNEMPLOYMENT COMPENSATION	284	159	232	0.00	185	0.00	0	0	0.00		
233 PFMLI - PAID FML INSURANCE	0	897	892	0.00	1,847	0.00	0	0	0.00		
241 EMPLOYEES INSURANCE	24,694	25,729	59,570	0.00	17,562	0.00	0	0	0.00		
243 DISTRICT PAID TSA	(463)	1,133	600	0.00	0	0.00	0	0	0.00		
244 DISTRICT PAID DUES	645	645	645	0.00	695	0.00	0	0	0.00		
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	406	1,000	0.00	1,000	0.00	0	0	0.00		
315 SUBSTITUTE SERVICES	0	1,170	0	0.00	0	0.00	0	0	0.00		
322 REPAIRS & MAINTENANCE SERVICES	220	201	0	0.00	0	0.00	0	0	0.00		
340 TRAVEL	1,805	554	2,000	0.00	2,000	0.00	0	0	0.00		
353 POSTAGE	450	2,156	3,000	0.00	3,500	0.00	0	0	0.00		
410 CONSUMABLE SUPPLIES & MATERIALS	450	1,084	2,000	0.00	2,000	0.00	0	0	0.00		
460 NON-CONSUMABLE ITEMS	28	756	2,000	0.00	2,000	0.00	0	0	0.00		
470 COMPUTER SOFTWARE	1,983	3,635	3,000	0.00	3,000	0.00	0	0	0.00		
480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	0	2,000	0.00	2,000	0.00	0	0	0.00		
640 DUES AND FEES	0	58	0	0.00	0	0.00	0	0	0.00		
650 INSURANCE AND JUDGMENTS	96	96	200	0.00	200	0.00	0	0	0.00		
Total Area	000	UNDESIGNATED	224,541	234,834	299,973	2.80	274,194	2.80	0	0	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL	224,541	234,834	299,973	2.80	274,194	2.80	0	0	0.00
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES											
Area	000	UNDESIGNATED									
112 CLASSIFIED SALARIES	50,625	74,868	104,022	2.31	85,836	1.81	0	0	0.00		
122 SUBSTITUTES - CLASSIFIED	10,928	6,094	8,000	0.00	8,000	0.00	0	0	0.00		
132 ADDITIONAL SALARY CLASSIFIED	3,878	(2,555)	3,000	0.00	3,000	0.00	0	0	0.00		
134 INSURANCE OPT OUT STIPEND	5,400	5,400	0	0.00	18,125	0.00	0	0	0.00		
211 EMPLOYER CONTRIBUTION	1	0	0	0.00	0	0.00	0	0	0.00		
212 EMPLOYEE CONTRIBUTION, PICK-UP	3,652	5,055	4,837	0.00	6,148	0.00	0	0	0.00		

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES										
Area	000	UNDESIGNATED								
213	PERS UAL	5,289	8,352	8,868	0.00	12,808	0.00	0	0	0.00
217	SB 857 OPSRP	1,765	2,443	2,338	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	5,388	6,490	6,149	0.00	7,814	0.00	0	0	0.00
231	WORKERS' COMPENSATION	2,611	3,079	3,934	0.00	4,529	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	152	84	80	0.00	102	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	442	401	0.00	1,015	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	0	0	19,236	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	(337)	279	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	27,193	30,027	30,000	0.00	35,000	0.00	0	0	0.00
324	RENTALS	429	0	0	0.00	0	0.00	0	0	0.00
325	ELECTRICITY	22,667	33,443	40,000	0.00	45,000	0.00	0	0	0.00
326	FUEL	4,502	3,330	15,000	0.00	10,000	0.00	0	0	0.00
327	WATER AND SEWAGE	7,956	14,119	15,000	0.00	18,000	0.00	0	0	0.00
328	GARBAGE	10,419	13,207	12,000	0.00	10,000	0.00	0	0	0.00
340	TRAVEL	0	112	250	0.00	250	0.00	0	0	0.00
351	TELEPHONE	1,523	1,523	1,800	0.00	1,800	0.00	0	0	0.00
359	OTHER COMMUNICATION SERVICES	5,304	5,304	5,700	0.00	6,000	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	0	1,791	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	39,773	23,764	25,000	0.00	27,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	16,959	25,986	25,000	0.00	30,000	0.00	0	0	0.00
520	BUILDINGS ACQUISITION	0	0	25,000	0.00	25,000	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS	0	9,651	25,000	0.00	0	0.00	0	0	0.00
540	EQUIPMENT	0	15,253	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	226,078	287,541	380,615	2.31	355,427	1.81	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	226,078	287,541	380,615	2.31	355,427	1.81	0	0	0.00
Function 2660 TECHNOLOGY SERVICES										
Area	000	UNDESIGNATED								
359	OTHER COMMUNICATION SERVICES	5,972	6,285	8,000	0.00	8,500	0.00	0	0	0.00
470	COMPUTER SOFTWARE	3,232	3,293	6,000	0.00	6,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	9,204	9,578	14,000	0.00	14,500	0.00	0	0	0.00
Total Function	2660 TECHNOLOGY SERVICES	9,204	9,578	14,000	0.00	14,500	0.00	0	0	0.00
Total Fund 100	GENERAL FUND	2,174,395	2,275,517	2,702,367	23.72	2,642,725	23.78	0	0	0.00
Total Center 114	MCGOVERN ELEMENTARY SCHOOL	2,174,395	2,275,517	2,702,367	23.72	2,642,725	23.78	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Fund 100 GENERAL FUND											
Function 1210 TALENTED & GIFTED											
Area 000 UNDESIGNATED											
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	274	0	0.00	0	0.00	0	0	0.00
	353	POSTAGE	0	22	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	296	0	0.00	0	0.00	0	0	0.00
Total Function	1210	TALENTED & GIFTED	0	296	0	0.00	0	0.00	0	0	0.00
Function 1220 STUDENTS WITH MENTAL DISABILITIES											
Area 320 SPECIAL EDUCATION											
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	100	271	0	0.00	0	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	100	271	0	0.00	0	0.00	0	0	0.00
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES	100	271	0	0.00	0	0.00	0	0	0.00
Function 1250 RESOURCE ROOMS											
Area 320 SPECIAL EDUCATION											
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	72,185	57,242	85,000	0.00	105,000	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	72,185	57,242	85,000	0.00	105,000	0.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	72,185	57,242	85,000	0.00	105,000	0.00	0	0	0.00
Function 1291 ENGLISH SECOND LANGUAGE											
Area 000 UNDESIGNATED											
	340	TRAVEL	0	145	500	0.00	500	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	0	115	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	260	1,500	0.00	1,500	0.00	0	0	0.00
Total Function	1291	ENGLISH SECOND LANGUAGE	0	260	1,500	0.00	1,500	0.00	0	0	0.00
Function 1299 OTHER PROGRAMS											
Area 000 UNDESIGNATED											
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	22,000	22,000	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	22,000	22,000	0	0.00	0	0.00	0	0	0.00
Total Function	1299	OTHER PROGRAMS	22,000	22,000	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT									
Function 2110 ATTENDANCE & SOCIAL WORK SERVICES									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	16,972	0	0	0.00	0	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	12	0	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	11	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	1,566	0	0	0.00	0	0.00	0	0	0.00
231 WORKERS' COMPENSATION	144	0	0	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	30	0	0	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	20,748	0	0	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	143	0	0	0.00	0	0.00	0	0	0.00
351 TELEPHONE	1,112	730	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	329	0	0	0.00	0	0.00	0	0	0.00
413 DIESEL AND GAS PURCHASES	59	0	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	41,126	730	0	0.00	0	0.00	0	0	0.00
Total Function 2110 ATTENDANCE & SOCIAL WORK SERVICES	41,126	730	0	0.00	0	0.00	0	0	0.00
Function 2115 STUDENT SAFETY									
Area 000 UNDESIGNATED									
113 ADMINISTRATORS	0	0	0	0.00	19,461	0.16	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	0	0	0	0.00	1,168	0.00	0	0	0.00
213 PERS UAL	0	0	0	0.00	2,433	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	0	0	0	0.00	1,498	0.00	0	0	0.00
231 WORKERS' COMPENSATION	0	0	0	0.00	117	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	0	0	0.00	19	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	0	0	0.00	195	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	0	0.00	64	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	0	0	0.00	3,153	0.00	0	0	0.00
244 DISTRICT PAID DUES	0	0	0	0.00	110	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	141,466	154,771	180,000	0.00	200,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	4,609	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	141,466	159,381	180,000	0.00	228,218	0.16	0	0	0.00
Total Function 2115 STUDENT SAFETY	141,466	159,381	180,000	0.00	228,218	0.16	0	0	0.00
Function 2130 HEALTH SERVICES									
Area 000 UNDESIGNATED									
380 NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	38,625	39,784	61,000	0.00	68,000	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	38,625	39,784	61,000	0.00	68,000	0.00	0	0	0.00
Total Function 2130 HEALTH SERVICES	38,625	39,784	61,000	0.00	68,000	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT										
Fund 100 GENERAL FUND										
Function 2140 PSYCHOLOGICAL SERVICES										
Area 000 UNDESIGNATED										
	310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	33,150	21	40,000	0.00	81,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	33,150	21	40,000	0.00	81,000	0.00	0	0	0.00
Total Function	2140 PSYCHOLOGICAL SERVICES	33,150	21	40,000	0.00	81,000	0.00	0	0	0.00
Function 2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES										
Area 320 SPECIAL EDUCATION										
	112 CLASSIFIED SALARIES	28,350	30,358	32,781	0.50	34,414	0.50	0	0	0.00
	132 ADDITIONAL SALARY CLASSIFIED	0	2,961	0	0.00	0	0.00	0	0	0.00
	211 EMPLOYER CONTRIBUTION	14	0	0	0.00	0	0.00	0	0	0.00
	212 EMPLOYEE CONTRIBUTION, PICK-UP	1,701	1,821	2,403	0.00	0	0.00	0	0	0.00
	213 PERS UAL	4,253	4,554	4,405	0.00	0	0.00	0	0	0.00
	217 SB 857 OPSRP	0	0	211	0.00	0	0.00	0	0	0.00
	218 SB 857 TIER I II	1,367	1,463	1,580	0.00	0	0.00	0	0	0.00
	220 SOCIAL SECURITY ADMINISTRATION	1,939	2,103	2,843	0.00	2,418	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	177	189	247	0.00	211	0.00	0	0	0.00
	232 UNEMPLOYMENT COMPENSATION	51	27	37	0.00	31	0.00	0	0	0.00
	233 PFMLI - PAID FML INSURANCE	0	137	185	0.00	314	0.00	0	0	0.00
	241 EMPLOYEES INSURANCE	8,396	8,627	10,247	0.00	11,360	0.00	0	0	0.00
	243 DISTRICT PAID TSA	442	391	300	0.00	300	0.00	0	0	0.00
	310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	24,102	3,549	0	0.00	0	0.00	0	0	0.00
	322 REPAIRS & MAINTENANCE SERVICES	680	603	0	0.00	0	0.00	0	0	0.00
	340 TRAVEL	750	1,665	3,000	0.00	3,000	0.00	0	0	0.00
	353 POSTAGE	761	690	900	0.00	1,000	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	1,470	4,183	1,500	0.00	5,000	0.00	0	0	0.00
	460 NON-CONSUMABLE ITEMS	0	538	2,000	0.00	2,000	0.00	0	0	0.00
	470 COMPUTER SOFTWARE	0	8	0	0.00	0	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION	74,454	63,867	62,639	0.50	60,048	0.50	0	0	0.00
Total Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES	74,454	63,867	62,639	0.50	60,048	0.50	0	0	0.00
Function 2210 IMPROVEMENT OF INSTRUCTION SERVICES										
Area 000 UNDESIGNATED										
	113 ADMINISTRATORS	6,005	4,582	0	0.00	6,081	0.05	0	0	0.00
	135 Cell Phone Stipend	36	27	0	0.00	0	0.00	0	0	0.00
	211 EMPLOYER CONTRIBUTION	3	0	0	0.00	0	0.00	0	0	0.00
	212 EMPLOYEE CONTRIBUTION, PICK-UP	360	186	0	0.00	365	0.00	0	0	0.00
	213 PERS UAL	(951)	(1,598)	0	0.00	760	0.00	0	0	0.00
	218 SB 857 TIER I II	288	148	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT									
Fund 100 GENERAL FUND									
Function 2210 IMPROVEMENT OF INSTRUCTION SERVICES									
Area 000 UNDESIGNATED									
220 SOCIAL SECURITY ADMINISTRATION	446	345	0	0.00	468	0.00	0	0	0.00
231 WORKERS' COMPENSATION	(209)	(281)	0	0.00	37	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	12	5	0	0.00	6	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	15	0	0.00	61	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	22,050	705	0	0.00	20	0.00	0	0	0.00
243 DISTRICT PAID TSA	(257)	46	0	0.00	985	0.00	0	0	0.00
244 DISTRICT PAID DUES	32	32	0	0.00	35	0.00	0	0	0.00
324 RENTALS	4,761	3,123	7,200	0.00	8,000	0.00	0	0	0.00
340 TRAVEL	0	0	3,000	0.00	3,000	0.00	0	0	0.00
380 NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	750	12,167	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	0	245	1,000	0.00	1,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	0	1,000	0.00	1,000	0.00	0	0	0.00
470 COMPUTER SOFTWARE	0	0	500	0.00	500	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	0	1,500	0.00	1,500	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	33,327	19,746	14,200	0.00	23,818	0.05	0	0	0.00
Total Function 2210 IMPROVEMENT OF INSTRUCTION SERVICES	33,327	19,746	14,200	0.00	23,818	0.05	0	0	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT									
Area 000 UNDESIGNATED									
240 CONTRACTUAL EMPLOYEE BENEFITS	15,067	83,571	90,000	0.00	90,000	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	2,400	16,635	7,000	0.00	10,000	0.00	0	0	0.00
340 TRAVEL	601	528	6,000	0.00	6,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	5,310	4,415	2,000	0.00	6,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	57	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	23,378	105,206	105,000	0.00	112,000	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT	23,378	105,206	105,000	0.00	112,000	0.00	0	0	0.00
Function 2310 BOARD OF EDUCATION SERVICES									
Area 000 UNDESIGNATED									
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	1,359	2,000	0.00	2,000	0.00	0	0	0.00
340 TRAVEL	1,698	2,553	4,000	0.00	4,000	0.00	0	0	0.00
353 POSTAGE	23	0	0	0.00	0	0.00	0	0	0.00
354 ADVERTISING	1,024	1,122	2,000	0.00	2,000	0.00	0	0	0.00
380 NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	3,788	10,964	70,000	0.00	0	0.00	0	0	0.00
381 AUDIT SERVICES	28,500	30,200	35,000	0.00	35,000	0.00	0	0	0.00
382 LEGAL SERVICES	17,122	27,450	60,000	0.00	60,000	0.00	0	0	0.00
388 ELECTION SERVICES	2,464	0	2,500	0.00	2,500	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT									
Fund 100 GENERAL FUND									
Function 2310 BOARD OF EDUCATION SERVICES									
Area 000 UNDESIGNATED									
410 CONSUMABLE SUPPLIES & MATERIALS	1,700	1,573	2,000	0.00	3,500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	3,184	213	700	0.00	1,000	0.00	0	0	0.00
470 COMPUTER SOFTWARE	2,955	2,869	3,500	0.00	3,675	0.00	0	0	0.00
640 DUES AND FEES	3,693	3,719	4,200	0.00	4,400	0.00	0	0	0.00
651 LIABILITY INSURANCE	204,433	248,390	290,000	0.00	304,000	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	270,583	330,413	475,900	0.00	422,075	0.00	0	0	0.00
Total Function 2310 BOARD OF EDUCATION SERVICES	270,583	330,413	475,900	0.00	422,075	0.00	0	0	0.00
Function 2321 OFFICE OF THE SUPERINTENDENT									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	29,474	30,358	32,781	0.50	34,414	0.50	0	0	0.00
113 ADMINISTRATORS	140,001	149,539	155,802	1.00	167,016	1.00	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	120	0	0.00	0	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	5,486	(5,486)	0	0.00	0	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	2,700	2,700	0	0.00	5,000	0.00	0	0	0.00
135 Cell Phone Stipend	720	300	0	0.00	1,200	0.00	0	0	0.00
136 MILEAGE STIPEND	1,799	1,799	1,800	0.00	2,400	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	16	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	10,486	11,092	11,423	0.00	12,035	0.00	0	0	0.00
213 PERS UAL	12,974	12,966	20,942	0.00	20,072	0.00	0	0	0.00
217 SB 857 OPSRP	4,135	4,403	4,570	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	1,551	1,593	1,580	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	13,271	14,050	14,477	0.00	15,332	0.00	0	0	0.00
231 WORKERS' COMPENSATION	(701)	(1,102)	1,143	0.00	1,202	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	348	183	189	0.00	199	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	939	943	0.00	1,987	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	18,045	18,839	30,403	0.00	22,438	0.00	0	0	0.00
243 DISTRICT PAID TSA	(1,396)	3,014	2,400	0.00	7,350	0.00	0	0	0.00
244 DISTRICT PAID DUES	1,265	1,375	1,265	0.00	1,330	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	2,000	3,000	0.00	3,000	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	1,191	2,690	1,000	0.00	1,000	0.00	0	0	0.00
340 TRAVEL	2,928	3,128	6,000	0.00	4,000	0.00	0	0	0.00
351 TELEPHONE	0	978	0	0.00	0	0.00	0	0	0.00
353 POSTAGE	324	300	800	0.00	800	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	2,427	6,002	3,000	0.00	6,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	134	209	1,500	0.00	1,500	0.00	0	0	0.00
470 COMPUTER SOFTWARE	2,940	2,793	3,200	0.00	3,400	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	1,000	2,000	0.00	2,000	0.00	0	0	0.00
650 INSURANCE AND JUDGMENTS	150	0	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	250,268	265,782	300,218	1.50	313,675	1.50	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT									
Fund 100 GENERAL FUND									
Function 2321 OFFICE OF THE SUPERINTENDENT									
Area 320 SPECIAL EDUCATION									
132 ADDITIONAL SALARY CLASSIFIED	131	394	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	8	24	0	0.00	0	0.00	0	0	0.00
213 PERS UAL	20	59	0	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	6	19	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	10	30	0	0.00	0	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1	2	0	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	2	0	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	0	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	1	2	0	0.00	0	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	177	533	0	0.00	0	0.00	0	0	0.00
Total Function 2321 OFFICE OF THE SUPERINTENDENT	250,445	266,315	300,218	1.50	313,675	1.50	0	0	0.00
Function 2520 FISCAL SERVICES									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	90,834	94,713	102,274	1.50	101,892	1.50	0	0	0.00
113 ADMINISTRATORS	99,668	102,658	83,219	0.75	116,481	1.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	971	0	0.00	0	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	3,050	1,991	14,535	0.00	15,000	0.00	0	0	0.00
135 Cell Phone Stipend	720	720	720	0.00	720	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	96	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	7,751	8,082	7,875	0.00	10,961	0.00	0	0	0.00
213 PERS UAL	4,580	3,705	14,438	0.00	22,835	0.00	0	0	0.00
217 SB 857 OPSRP	11	26	422	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	6,208	6,449	5,626	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	14,190	14,995	14,780	0.00	16,476	0.00	0	0	0.00
231 WORKERS' COMPENSATION	(778)	(1,246)	1,224	0.00	1,318	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	373	195	193	0.00	214	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	983	963	0.00	2,138	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	26,460	27,340	45,176	0.00	35,211	0.00	0	0	0.00
243 DISTRICT PAID TSA	17,708	20,662	1,351	0.00	20,736	0.00	0	0	0.00
244 DISTRICT PAID DUES	0	110	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	2,260	3,000	0.00	3,000	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	901	603	1,000	0.00	1,000	0.00	0	0	0.00
324 RENTALS	8,160	4,941	9,500	0.00	9,500	0.00	0	0	0.00
340 TRAVEL	1,346	5,413	6,000	0.00	3,000	0.00	0	0	0.00
353 POSTAGE	2,010	2,010	4,800	0.00	4,800	0.00	0	0	0.00
355 PRINTING AND BINDING	575	1,225	1,200	0.00	1,200	0.00	0	0	0.00
380 NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	640	3,440	3,500	0.00	3,500	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	2,047	2,254	2,500	0.00	2,500	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT										
Fund 100 GENERAL FUND										
Function 2520 FISCAL SERVICES										
Area 000 UNDESIGNATED										
460	NON-CONSUMABLE ITEMS	466	302	2,000	0.00	2,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	9,521	9,993	12,000	0.00	15,000	0.00	0	0	0.00
480	COMPUTER HARDWARE-NOT CAP OUTLAY	1,556	1,061	3,000	0.00	3,000	0.00	0	0	0.00
640	DUES AND FEES	2,552	833	4,000	0.00	4,000	0.00	0	0	0.00
650	INSURANCE AND JUDGMENTS	1,202	676	1,300	0.00	1,300	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	301,848	317,365	346,596	2.25	397,781	2.50	0	0	0.00
Total Function	2520 FISCAL SERVICES	301,848	317,365	346,596	2.25	397,781	2.50	0	0	0.00
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES										
Area 000 UNDESIGNATED										
112	CLASSIFIED SALARIES	13,940	11,999	7,140	0.18	8,808	0.19	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	195	132	0	0.00	0	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	0	0	0	0.00	1,875	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	361	728	428	0.00	581	0.00	0	0	0.00
213	PERS UAL	903	1,820	785	0.00	1,210	0.00	0	0	0.00
217	SB 857 OPSRP	175	352	207	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	1,072	922	744	0.00	737	0.00	0	0	0.00
231	WORKERS' COMPENSATION	624	536	317	0.00	429	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	27	12	7	0.00	9	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	46	35	0.00	96	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	0	0	3,462	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	72	48	0	0.00	0	0.00	0	0	0.00
321	CLEANING SERVICES	771	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	6,205	3,186	10,000	0.00	10,000	0.00	0	0	0.00
325	ELECTRICITY	12,900	6,014	20,000	0.00	20,000	0.00	0	0	0.00
326	FUEL	2,245	1,149	7,000	0.00	7,000	0.00	0	0	0.00
327	WATER AND SEWAGE	732	1,166	5,000	0.00	2,500	0.00	0	0	0.00
328	GARBAGE	1,597	4,896	4,000	0.00	2,000	0.00	0	0	0.00
340	TRAVEL	21	53	250	0.00	250	0.00	0	0	0.00
351	TELEPHONE	592	592	900	0.00	900	0.00	0	0	0.00
359	OTHER COMMUNICATION SERVICES	0	408	0	0.00	0	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	1,923	1,712	2,000	0.00	2,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	21,495	3,225	10,000	0.00	10,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	28,063	29,018	15,000	0.00	5,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	7,670	0	8,500	0.00	8,500	0.00	0	0	0.00
520	BUILDINGS ACQUISITION	0	0	25,000	0.00	0	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS	9,000	0	25,000	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	110,581	68,014	145,776	0.18	81,895	0.19	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	110,581	68,014	145,776	0.18	81,895	0.19	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE	
Center 116 DISTRICT										
Function 2543 CARE & UPKEEP - GROUNDS										
Area	000 UNDESIGNATED									
112 CLASSIFIED SALARIES	64,513	67,526	73,786	1.50	91,406	2.00	0	0	0.00	
113 ADMINISTRATORS	41,600	42,848	46,309	0.50	58,241	0.50	0	0	0.00	
124 TEMPORARY - CLASSIFIED	0	0	5,000	0.00	0	0.00	0	0	0.00	
132 ADDITIONAL SALARY CLASSIFIED	237	(353)	1,000	0.00	5,000	0.00	0	0	0.00	
133 ADDITIONAL TIME-SUPERVISION	110	0	0	0.00	0	0.00	0	0	0.00	
135 Cell Phone Stipend	360	360	360	0.00	360	0.00	0	0	0.00	
212 EMPLOYEE CONTRIBUTION, PICK-UP	6,167	6,304	7,227	0.00	7,751	0.00	0	0	0.00	
213 PERS UAL	12,328	12,313	13,250	0.00	16,148	0.00	0	0	0.00	
217 SB 857 OPSRP	2,981	3,047	3,493	0.00	0	0.00	0	0	0.00	
220 SOCIAL SECURITY ADMINISTRATION	8,147	8,514	11,215	0.00	11,495	0.00	0	0	0.00	
231 WORKERS' COMPENSATION	4,320	4,360	6,076	0.00	6,628	0.00	0	0	0.00	
232 UNEMPLOYMENT COMPENSATION	209	110	370	0.00	149	0.00	0	0	0.00	
233 PFMLI - PAID FML INSURANCE	0	517	701	0.00	1,492	0.00	0	0	0.00	
241 EMPLOYEES INSURANCE	19,956	17,122	40,458	0.00	43,036	0.00	0	0	0.00	
243 DISTRICT PAID TSA	9,217	9,928	300	0.00	9,918	0.00	0	0	0.00	
322 REPAIRS & MAINTENANCE SERVICES	15,436	24,300	25,000	0.00	28,000	0.00	0	0	0.00	
324 RENTALS	0	2,078	5,000	0.00	5,000	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES & MATERIALS	6,405	12,882	10,000	0.00	10,000	0.00	0	0	0.00	
413 DIESEL AND GAS PURCHASES	3,768	6,530	10,000	0.00	15,000	0.00	0	0	0.00	
460 NON-CONSUMABLE ITEMS	11,373	16,803	15,000	0.00	40,000	0.00	0	0	0.00	
470 COMPUTER SOFTWARE	1,800	4,681	2,000	0.00	5,000	0.00	0	0	0.00	
480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	1,048	0	0.00	0	0.00	0	0	0.00	
540 EQUIPMENT	32,593	0	25,000	0.00	10,000	0.00	0	0	0.00	
Total Area	000 UNDESIGNATED	241,520	240,917	301,545	2.00	364,624	2.50	0	0	0.00
Total Function	2543 CARE & UPKEEP - GROUNDS	241,520	240,917	301,545	2.00	364,624	2.50	0	0	0.00
Function 2544 MAINTENANCE										
Area	000 UNDESIGNATED									
112 CLASSIFIED SALARIES	60,445	62,170	73,786	1.50	91,405	2.00	0	0	0.00	
113 ADMINISTRATORS	41,600	42,848	46,309	0.50	58,240	0.50	0	0	0.00	
122 SUBSTITUTES - CLASSIFIED	69	0	0	0.00	0	0.00	0	0	0.00	
132 ADDITIONAL SALARY CLASSIFIED	1,394	3,316	1,000	0.00	5,000	0.00	0	0	0.00	
135 Cell Phone Stipend	360	360	360	0.00	360	0.00	0	0	0.00	
212 EMPLOYEE CONTRIBUTION, PICK-UP	6,154	6,302	7,227	0.00	7,751	0.00	0	0	0.00	
213 PERS UAL	12,111	12,103	13,250	0.00	16,148	0.00	0	0	0.00	
217 SB 857 OPSRP	2,974	3,046	3,493	0.00	0	0.00	0	0	0.00	
220 SOCIAL SECURITY ADMINISTRATION	7,819	8,101	9,215	0.00	11,495	0.00	0	0	0.00	
231 WORKERS' COMPENSATION	4,107	4,097	5,076	0.00	6,628	0.00	0	0	0.00	
232 UNEMPLOYMENT COMPENSATION	204	105	120	0.00	149	0.00	0	0	0.00	
233 PFMLI - PAID FML INSURANCE	0	517	600	0.00	1,492	0.00	0	0	0.00	
241 EMPLOYEES INSURANCE	19,931	17,109	40,458	0.00	43,035	0.00	0	0	0.00	
243 DISTRICT PAID TSA	9,144	9,902	300	0.00	9,918	0.00	0	0	0.00	
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	483	1,500	0.00	1,500	0.00	0	0	0.00	
322 REPAIRS & MAINTENANCE SERVICES	0	164	15,000	0.00	15,000	0.00	0	0	0.00	

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT										
Fund 100 GENERAL FUND										
Function 2544 MAINTENANCE										
Area 000 UNDESIGNATED										
340 TRAVEL	931	598	2,500	0.00	2,500	0.00	0	0	0.00	
351 TELEPHONE	1,112	1,114	1,500	0.00	1,500	0.00	0	0	0.00	
380 NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	618	0	0	0.00	0	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES & MATERIALS	6,277	1,821	7,000	0.00	10,000	0.00	0	0	0.00	
413 DIESEL AND GAS PURCHASES	8,379	6,354	10,000	0.00	15,000	0.00	0	0	0.00	
460 NON-CONSUMABLE ITEMS	4,177	24,601	10,000	0.00	20,000	0.00	0	0	0.00	
470 COMPUTER SOFTWARE	0	2,881	0	0.00	0	0.00	0	0	0.00	
520 BUILDINGS ACQUISITION	0	5,250	0	0.00	0	0.00	0	0	0.00	
540 EQUIPMENT	17,503	0	10,000	0.00	10,000	0.00	0	0	0.00	
640 DUES AND FEES	781	716	800	0.00	0	0.00	0	0	0.00	
653 PROPERTY INSURANCE PREMIUMS	10,411	12,114	14,000	0.00	16,000	0.00	0	0	0.00	
Total Area 000 UNDESIGNATED	216,501	226,073	273,494	2.00	343,123	2.50	0	0	0.00	
Total Function 2544 MAINTENANCE	216,501	226,073	273,494	2.00	343,123	2.50	0	0	0.00	
Function 2552 VEHICLE OPERATION SERVICES										
Area 000 UNDESIGNATED										
331 REIMBURSABLE STUDENT TRANSPORTATION	679,944	788,315	945,000	0.00	945,000	0.00	0	0	0.00	
413 DIESEL AND GAS PURCHASES	65,901	69,928	100,000	0.00	100,000	0.00	0	0	0.00	
Total Area 000 UNDESIGNATED	745,845	858,243	1,045,000	0.00	1,045,000	0.00	0	0	0.00	
Total Function 2552 VEHICLE OPERATION SERVICES	745,845	858,243	1,045,000	0.00	1,045,000	0.00	0	0	0.00	
Function 2558 SPECIAL EDUCATION TRANSPORTATION SERVICES										
Area 320 SPECIAL EDUCATION										
331 REIMBURSABLE STUDENT TRANSPORTATION	316,252	357,344	450,000	0.00	450,000	0.00	0	0	0.00	
413 DIESEL AND GAS PURCHASES	23,641	27,002	25,000	0.00	25,000	0.00	0	0	0.00	
Total Area 320 SPECIAL EDUCATION	339,892	384,347	475,000	0.00	475,000	0.00	0	0	0.00	
Total Function 2558 SPECIAL EDUCATION TRANSPORTATION SERVICES	339,892	384,347	475,000	0.00	475,000	0.00	0	0	0.00	
Function 2559 OTHER STUDENT TRANSPORTATION SERVICES										
Area 000 UNDESIGNATED										
332 NON-REIMBURSABLE STUDENT TRANSPORTATION	65,857	69,245	100,000	0.00	100,000	0.00	0	0	0.00	
413 DIESEL AND GAS PURCHASES	7,564	5,590	15,000	0.00	15,000	0.00	0	0	0.00	
Total Area 000 UNDESIGNATED	73,421	74,836	115,000	0.00	115,000	0.00	0	0	0.00	

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Total Function	2559	OTHER STUDENT TRANSPORTATION SERVICES	73,421	74,836	115,000	0.00	115,000	0.00	0	0	0.00
Function	2640	STAFF SERVICES									
Area	000	UNDESIGNATED									
112		CLASSIFIED SALARIES	29,474	30,358	32,781	0.50	34,414	0.50	0	0	0.00
132		ADDITIONAL SALARY CLASSIFIED	552	1,055	1,000	0.00	1,000	0.00	0	0	0.00
134		INSURANCE OPT OUT STIPEND	2,700	2,700	0	0.00	5,000	0.00	0	0	0.00
211		EMPLOYER CONTRIBUTION	16	0	15	0.00	0	0.00	0	0	0.00
212		EMPLOYEE CONTRIBUTION, PICK-UP	1,935	1,992	1,967	0.00	2,365	0.00	0	0	0.00
213		PERS UAL	4,838	4,981	3,606	0.00	4,927	0.00	0	0	0.00
218		SB 857 TIER I II	1,555	1,601	1,580	0.00	0	0.00	0	0	0.00
220		SOCIAL SECURITY ADMINISTRATION	2,467	2,553	2,515	0.00	3,033	0.00	0	0	0.00
231		WORKERS' COMPENSATION	200	205	202	0.00	241	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	64	33	33	0.00	39	0.00	0	0	0.00
233		PFMLI - PAID FML INSURANCE	0	166	164	0.00	394	0.00	0	0	0.00
241		EMPLOYEES INSURANCE	1,634	1,784	9,647	0.00	29	0.00	0	0	0.00
243		DISTRICT PAID TSA	162	111	0	0.00	0	0.00	0	0	0.00
244		DISTRICT PAID DUES	0	110	0	0.00	0	0.00	0	0	0.00
380		NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	5,520	4,273	10,000	0.00	10,000	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES & MATERIALS	81	1,004	2,000	0.00	5,000	0.00	0	0	0.00
470		COMPUTER SOFTWARE	15,231	16,302	25,000	0.00	20,000	0.00	0	0	0.00
480		COMPUTER HARDWARE-NOT CAP OUTLAY	0	819	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	66,429	70,047	90,510	0.50	86,442	0.50	0	0	0.00
Total Function	2640	STAFF SERVICES	66,429	70,047	90,510	0.50	86,442	0.50	0	0	0.00
Function	2660	TECHNOLOGY SERVICES									
Area	000	UNDESIGNATED									
359		OTHER COMMUNICATION SERVICES	5,939	6,284	7,000	0.00	7,500	0.00	0	0	0.00
380		NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	81,500	100,000	100,000	0.00	100,000	0.00	0	0	0.00
460		NON-CONSUMABLE ITEMS	9,709	2,038	6,000	0.00	6,000	0.00	0	0	0.00
470		COMPUTER SOFTWARE	207	1,682	2,000	0.00	2,000	0.00	0	0	0.00
480		COMPUTER HARDWARE-NOT CAP OUTLAY	7,896	0	10,000	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	105,250	110,004	125,000	0.00	115,500	0.00	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	105,250	110,004	125,000	0.00	115,500	0.00	0	0	0.00
Function	2700	SUPPLEMENTAL RETIREMENT PROGRAM									
Area	000	UNDESIGNATED									
241		EMPLOYEES INSURANCE	15,660	9,567	16,000	0.00	16,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	15,660	9,567	16,000	0.00	16,000	0.00	0	0	0.00
Total Function	2700	SUPPLEMENTAL RETIREMENT	15,660	9,567	16,000	0.00	16,000	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
PROGRAM											
Function	3300	COMMUNITY SERVICES									
Area	000	UNDESIGNATED									
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0	22,000	0.00	22,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	0	22,000	0.00	22,000	0.00	0	0	0.00
Total Function	3300	COMMUNITY SERVICES	0	0	22,000	0.00	22,000	0.00	0	0	0.00
Function	5200	TRANSFER OF FUNDS									
Area	000	UNDESIGNATED									
	710	FUND MODIFICATIONS	240,000	240,000	240,000	0.00	240,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	240,000	240,000	240,000	0.00	240,000	0.00	0	0	0.00
Total Function	5200	TRANSFER OF FUNDS	240,000	240,000	240,000	0.00	240,000	0.00	0	0	0.00
Function	6000	CONTINGENCIES									
Area	000	UNDESIGNATED									
	810	PLANNED RESERVE	0	0	420,000	0.00	420,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	0	420,000	0.00	420,000	0.00	0	0	0.00
Total Function	6000	CONTINGENCIES	0	0	420,000	0.00	420,000	0.00	0	0	0.00
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
Area	000	UNDESIGNATED									
	820	RESERVED FOR NEXT YEAR	5,205,959	4,780,324	700,000	0.00	700,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	5,205,959	4,780,324	700,000	0.00	700,000	0.00	0	0	0.00
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	5,205,959	4,780,324	700,000	0.00	700,000	0.00	0	0	0.00
Total Fund	100	GENERAL FUND	8,663,744	8,445,268	5,641,378	8.93	5,837,699	10.40	0	0	0.00
Total Center	116	DISTRICT	8,663,744	8,445,268	5,641,378	8.93	5,837,699	10.40	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE	
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 1111 PRIMARY,K-6										
Area	000	UNDESIGNATED								
111	CERTIFIED SALARIES	375,358	373,730	377,576	6.33	397,067	6.33	0	0	0.00
112	CLASSIFIED SALARIES	85,654	119,693	159,704	5.50	174,669	4.93	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	2,381	8,057	5,000	0.00	5,000	0.00	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS	0	250	0	0.00	250	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	2,558	2,462	3,000	0.00	3,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	2,959	1,319	1,000	0.00	1,000	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	15,300	16,650	0	0.00	30,000	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	28,773	31,383	35,879	0.00	34,604	0.00	0	0	0.00
213	PERS UAL	42,087	43,813	65,845	0.00	62,092	0.00	0	0	0.00
217	SB 857 OPSRP	13,858	14,856	17,341	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	8	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	36,980	39,450	46,339	0.00	47,227	0.00	0	0	0.00
231	WORKERS' COMPENSATION	(866)	(1,693)	3,990	0.00	4,550	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	727	513	790	0.00	575	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	3,291	4,235	0.00	5,746	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	69,195	73,302	122,988	0.00	99,759	0.00	0	0	0.00
243	DISTRICT PAID TSA	(983)	2,967	811	0.00	600	0.00	0	0	0.00
244	DISTRICT PAID DUES	39	0	0	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	174	700	0.00	1,000	0.00	0	0	0.00
315	SUBSTITUTE SERVICES	23,899	15,487	40,000	0.00	30,000	0.00	0	0	0.00
324	RENTALS	9,348	8,722	13,000	0.00	13,000	0.00	0	0	0.00
340	TRAVEL	162	0	300	0.00	300	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	8,851	9,062	12,000	0.00	12,000	0.00	0	0	0.00
420	TEXTBOOKS	58,359	40,221	60,000	0.00	60,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	3,191	1,410	5,000	0.00	5,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	11,416	8,648	13,000	0.00	13,000	0.00	0	0	0.00
480	COMPUTER HARDWARE-NOT CAP OUTLAY	7,423	44,151	50,000	0.00	40,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	796,677	857,916	1,038,499	11.83	1,040,439	11.26	0	0	0.00
Area	050	GENERAL CLASSROOM INSTRUCTION								
131	ADDITIONAL SALARY LICENSED	21,298	13,701	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	813	562	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	2,032	1,405	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	393	272	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	1,036	721	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	85	59	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	14	9	0	0.00	0	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	94	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	121	0	0	0.00	0	0.00	0	0	0.00
Total Area	050 GENERAL CLASSROOM INSTRUCTION	25,790	16,823	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL									
Fund 100 GENERAL FUND									
Function 1111 PRIMARY,K-6									
Area 135 MUSIC									
130 COACHING & EXTRA DUTY CONTRACTS	1,191	1,227	1,325	0.00	1,082	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	71	74	79	0.00	65	0.00	0	0	0.00
213 PERS UAL	179	184	146	0.00	135	0.00	0	0	0.00
217 SB 857 OPSRP	34	36	38	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	90	93	101	0.00	83	0.00	0	0	0.00
231 WORKERS' COMPENSATION	7	8	8	0.00	7	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	2	1	1	0.00	1	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	8	9	0.00	11	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	139	145	310	0.00	279	0.00	0	0	0.00
243 DISTRICT PAID TSA	8	4	0	0.00	0	0.00	0	0	0.00
Total Area 135 MUSIC	1,722	1,779	2,018	0.00	1,663	0.00	0	0	0.00
Total Function 1111 PRIMARY,K-6	824,189	876,517	1,040,517	11.83	1,042,102	11.26	0	0	0.00
Function 1210 TALENTED & GIFTED									
Area 000 UNDESIGNATED									
130 COACHING & EXTRA DUTY CONTRACTS	1,604	1,652	1,784	0.00	1,873	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	96	99	107	0.00	0	0.00	0	0	0.00
213 PERS UAL	241	247	196	0.00	0	0.00	0	0	0.00
217 SB 857 OPSRP	47	48	52	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	118	118	133	0.00	144	0.00	0	0	0.00
231 WORKERS' COMPENSATION	10	10	11	0.00	12	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	2	2	2	0.00	2	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	10	17	0.00	19	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	438	514	346	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	22	12	5	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	0	302	750	0.00	750	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	2,576	3,013	3,403	0.00	2,800	0.00	0	0	0.00
Total Function 1210 TALENTED & GIFTED	2,576	3,013	3,403	0.00	2,800	0.00	0	0	0.00
Function 1220 STUDENTS WITH MENTAL DISABILITIES									
Area 320 SPECIAL EDUCATION									
112 CLASSIFIED SALARIES	26,851	(1,151)	0	0.00	22,698	0.73	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	528	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	1,643	0	0	0.00	1,362	0.00	0	0	0.00
213 PERS UAL	4,107	0	0	0.00	2,837	0.00	0	0	0.00
217 SB 857 OPSRP	794	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	2,095	0	0	0.00	3,538	0.00	0	0	0.00
231 WORKERS' COMPENSATION	190	0	0	0.00	294	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE	
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL											
Fund 100 GENERAL FUND											
Function	1220	STUDENTS WITH MENTAL DISABILITIES									
Area	320	SPECIAL EDUCATION									
	232	UNEMPLOYMENT COMPENSATION	37	0	0	0.00	46	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	0	0	0.00	460	0.00	0	0	0.00
	243	DISTRICT PAID TSA	211	0	0	0.00	0	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	36,455	(1,151)	0	0.00	31,234	0.73	0	0	0.00
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES	36,455	(1,151)	0	0.00	31,234	0.73	0	0	0.00
Function	1250	RESOURCE ROOMS									
Area	000	UNDESIGNATED									
	420	TEXTBOOKS	0	1,400	1,500	0.00	1,500	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	1,400	1,500	0.00	1,500	0.00	0	0	0.00
Area	320	SPECIAL EDUCATION									
	111	CERTIFIED SALARIES	16,673	17,688	78,707	1.00	60,458	1.00	0	0	0.00
	112	CLASSIFIED SALARIES	20,000	18,859	20,980	0.73	23,029	0.73	0	0	0.00
	122	SUBSTITUTES - CLASSIFIED	112	441	8,000	0.00	3,500	0.00	0	0	0.00
	130	COACHING & EXTRA DUTY CONTRACTS	0	0	4,461	0.00	5,400	0.00	0	0	0.00
	131	ADDITIONAL SALARY LICENSED	25	3,916	1,000	0.00	1,000	0.00	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	90	(1,305)	1,500	0.00	1,000	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	2,221	2,371	2,707	0.00	6,076	0.00	0	0	0.00
	213	PERS UAL	5,535	5,929	4,963	0.00	12,658	0.00	0	0	0.00
	217	SB 857 OPSRP	1,070	1,146	1,308	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	2,773	2,979	3,396	0.00	7,777	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	233	252	280	0.00	632	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	54	39	44	0.00	101	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	253	287	0.00	1,010	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	5,820	6,784	20,522	0.00	20,768	0.00	0	0	0.00
	243	DISTRICT PAID TSA	320	219	84	0.00	300	0.00	0	0	0.00
	315	SUBSTITUTE SERVICES	1,908	4,193	5,000	0.00	5,000	0.00	0	0	0.00
	340	TRAVEL	0	0	300	0.00	300	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	124	236	750	0.00	750	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	0	0	750	0.00	750	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	56,959	64,002	155,040	1.73	150,509	1.73	0	0	0.00
Total Function	1250	RESOURCE ROOMS	56,959	65,402	156,540	1.73	152,009	1.73	0	0	0.00
Function	2114	STUDENT ACCOUNTING SERVICES									
Area	000	UNDESIGNATED									

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 2114 STUDENT ACCOUNTING SERVICES										
Area 000 UNDESIGNATED										
470	COMPUTER SOFTWARE	936	2,384	3,000	0.00	3,300	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	936	2,384	3,000	0.00	3,300	0.00	0	0	0.00
Total Function	2114 STUDENT ACCOUNTING SERVICES	936	2,384	3,000	0.00	3,300	0.00	0	0	0.00
Function 2122 COUNSELING SERVICES										
Area 000 UNDESIGNATED										
340	TRAVEL	0	0	700	0.00	700	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	0	0	700	0.00	700	0.00	0	0	0.00
Total Function	2122 COUNSELING SERVICES	0	0	700	0.00	700	0.00	0	0	0.00
Function 2130 HEALTH SERVICES										
Area 000 UNDESIGNATED										
410	CONSUMABLE SUPPLIES & MATERIALS	2,331	2,020	1,800	0.00	2,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	2,331	2,020	1,800	0.00	2,000	0.00	0	0	0.00
Total Function	2130 HEALTH SERVICES	2,331	2,020	1,800	0.00	2,000	0.00	0	0	0.00
Function 2220 EDUCATIONAL MEDIA SERVICES										
Area 000 UNDESIGNATED										
112	CLASSIFIED SALARIES	11,943	19,239	21,394	0.73	25,637	0.73	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	0	0	500	0.00	500	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	764	(4)	1,000	0.00	1,000	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	342	1,154	1,284	0.00	1,388	0.00	0	0	0.00
213	PERS UAL	169	2,121	2,353	0.00	2,892	0.00	0	0	0.00
217	SB 857 OPSRP	165	558	620	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	972	1,480	1,643	0.00	1,781	0.00	0	0	0.00
231	WORKERS' COMPENSATION	(7)	11	138	0.00	148	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	13	19	21	0.00	23	0.00	0	0	0.00
233	PFML - PAID FML INSURANCE	0	127	143	0.00	231	0.00	0	0	0.00
243	DISTRICT PAID TSA	(2)	67	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	415	282	1,000	0.00	1,000	0.00	0	0	0.00
430	LIBRARY BOOKS	1,195	1,200	1,300	0.00	1,300	0.00	0	0	0.00
440	PERIODICALS	400	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	395	101	500	0.00	500	0.00	0	0	0.00
470	COMPUTER SOFTWARE	697	0	900	0.00	900	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL									
Fund 100 GENERAL FUND									
Function 2220 EDUCATIONAL MEDIA SERVICES									
Area 000 UNDESIGNATED									
480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	820	1,700	0.00	1,700	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	17,460	27,175	34,497	0.73	39,001	0.73	0	0	0.00
Total Function 2220 EDUCATIONAL MEDIA SERVICES	17,460	27,175	34,497	0.73	39,001	0.73	0	0	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT									
Area 000 UNDESIGNATED									
315 SUBSTITUTE SERVICES	0	0	2,000	0.00	2,000	0.00	0	0	0.00
340 TRAVEL	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	0	0	3,000	0.00	3,000	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT	0	0	3,000	0.00	3,000	0.00	0	0	0.00
Function 2410 OFFICE OF THE PRINCIPAL									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	31,718	32,680	36,343	1.00	38,166	1.00	0	0	0.00
113 ADMINISTRATORS	131,350	94,408	104,644	1.00	112,685	1.00	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	889	1,054	3,000	0.00	3,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	324	0	2,000	0.00	1,000	0.00	0	0	0.00
133 ADDITIONAL TIME-SUPERVISION	0	110	0	0.00	0	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	5,400	5,400	0	0.00	10,000	0.00	0	0	0.00
135 Cell Phone Stipend	720	720	720	0.00	720	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	53	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	3,263	8,055	8,502	0.00	9,694	0.00	0	0	0.00
213 PERS UAL	1,721	12,960	15,588	0.00	20,196	0.00	0	0	0.00
217 SB 857 OPSRP	1,577	3,893	4,110	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	12,201	10,325	10,876	0.00	12,434	0.00	0	0	0.00
231 WORKERS' COMPENSATION	124	(255)	864	0.00	980	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	284	134	142	0.00	162	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	738	769	0.00	1,613	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	18,029	382	38,866	0.00	382	0.00	0	0	0.00
243 DISTRICT PAID TSA	3,489	19,548	600	0.00	19,836	0.00	0	0	0.00
244 DISTRICT PAID DUES	645	645	645	0.00	695	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0	0	0.00	1,000	0.00	0	0	0.00
311 INSTRUCTIONAL SERVICES	0	0	1,000	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	88	201	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	752	222	2,000	0.00	2,000	0.00	0	0	0.00
353 POSTAGE	0	1,076	2,500	0.00	2,500	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	1,101	2,115	1,500	0.00	2,000	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL									
Fund 100 GENERAL FUND									
Function 2410 OFFICE OF THE PRINCIPAL									
Area 000 UNDESIGNATED									
460 NON-CONSUMABLE ITEMS	594	392	1,500	0.00	1,500	0.00	0	0	0.00
470 COMPUTER SOFTWARE	1,498	2,406	3,000	0.00	3,000	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY	1,866	0	1,500	0.00	1,500	0.00	0	0	0.00
640 DUES AND FEES	0	58	0	0.00	0	0.00	0	0	0.00
650 INSURANCE AND JUDGMENTS	96	96	200	0.00	200	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	217,782	197,363	240,868	2.00	245,263	2.00	0	0	0.00
Total Function 2410 OFFICE OF THE PRINCIPAL	217,782	197,363	240,868	2.00	245,263	2.00	0	0	0.00
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	36,213	38,418	42,723	1.00	49,718	1.00	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	0	3,000	0.00	3,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	988	(165)	2,000	0.00	2,000	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	2,212	2,312	2,776	0.00	2,773	0.00	0	0	0.00
213 PERS UAL	2,635	2,551	5,232	0.00	5,777	0.00	0	0	0.00
217 SB 857 OPSRP	1,069	1,117	1,342	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	2,820	2,962	3,778	0.00	3,557	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1,256	1,227	2,395	0.00	2,048	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	75	39	43	0.00	46	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	193	214	0.00	462	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	18,928	10,716	19,236	0.00	22,016	0.00	0	0	0.00
243 DISTRICT PAID TSA	(314)	133	0	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	9,152	16,276	20,000	0.00	30,000	0.00	0	0	0.00
325 ELECTRICITY	16,071	21,511	30,000	0.00	30,000	0.00	0	0	0.00
326 FUEL	20,125	12,937	20,000	0.00	20,000	0.00	0	0	0.00
327 WATER AND SEWAGE	1,946	1,802	2,500	0.00	3,000	0.00	0	0	0.00
328 GARBAGE	6,573	8,054	8,000	0.00	5,000	0.00	0	0	0.00
340 TRAVEL	0	0	250	0.00	250	0.00	0	0	0.00
351 TELEPHONE	677	677	900	0.00	900	0.00	0	0	0.00
359 OTHER COMMUNICATION SERVICES	5,304	5,304	5,600	0.00	6,000	0.00	0	0	0.00
380 NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	671	671	1,000	0.00	1,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	19,598	13,608	20,000	0.00	20,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	10,280	22,271	20,000	0.00	20,000	0.00	0	0	0.00
520 BUILDINGS ACQUISITION	0	0	15,000	0.00	15,000	0.00	0	0	0.00
530 IMPROVEMENTS OTHER THAN BUILDINGS	0	9,651	0	0.00	0	0.00	0	0	0.00
540 EQUIPMENT	0	5,025	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	156,279	177,288	225,989	1.00	242,547	1.00	0	0	0.00
Total Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES	156,279	177,288	225,989	1.00	242,547	1.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 2660 TECHNOLOGY SERVICES										
Area 000 UNDESIGNATED										
359	OTHER COMMUNICATION SERVICES	17,852	13,842	18,000	0.00	18,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,684	2,202	3,000	0.00	3,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	20,536	16,044	21,000	0.00	21,000	0.00	0	0	0.00
Total Function	2660 TECHNOLOGY SERVICES	20,536	16,044	21,000	0.00	21,000	0.00	0	0	0.00
Total Fund	100 GENERAL FUND	1,335,504	1,366,055	1,731,314	17.28	1,784,956	17.43	0	0	0.00
Total Center	173 LOOKINGGLASS ELEMENTARY SCHOOL	1,335,504	1,366,055	1,731,314	17.28	1,784,956	17.43	0	0	0.00
Center 190 BROCKWAY ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 1111 PRIMARY,K-6										
Area 000 UNDESIGNATED										
111	CERTIFIED SALARIES	817,362	809,936	751,919	10.84	860,441	12.84	0	0	0.00
112	CLASSIFIED SALARIES	61,764	63,557	70,733	2.45	90,621	2.95	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	781	1,616	5,000	0.00	5,000	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	5,923	2,146	5,000	0.00	2,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	3,209	4,029	3,000	0.00	3,000	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	10,800	10,800	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	168	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	57,176	51,688	50,835	0.00	46,494	0.00	0	0	0.00
213	PERS UAL	73,762	52,852	93,131	0.00	86,824	0.00	0	0	0.00
216	OPSRP	0	0	0	0.00	(34)	0.00	0	0	0.00
217	SB 857 OPSRP	16,086	14,688	15,969	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	16,133	16,410	14,267	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	66,476	67,014	64,992	0.00	65,942	0.00	0	0	0.00
231	WORKERS' COMPENSATION	(1,459)	(5,657)	5,667	0.00	5,944	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	1,315	865	1,133	0.00	792	0.00	0	0	0.00
233	PFML - PAID FML INSURANCE	0	5,639	5,849	0.00	7,919	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	197,502	172,803	223,113	0.00	183,843	0.00	0	0	0.00
243	DISTRICT PAID TSA	(2,855)	5,197	1,500	0.00	1,200	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0	1,300	0.00	1,500	0.00	0	0	0.00
315	SUBSTITUTE SERVICES	84,537	97,005	75,000	0.00	75,000	0.00	0	0	0.00
324	RENTALS	11,329	11,554	19,000	0.00	19,000	0.00	0	0	0.00
340	TRAVEL	223	229	500	0.00	500	0.00	0	0	0.00
355	PRINTING AND BINDING	334	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 1111 PRIMARY,K-6										
Area 000 UNDESIGNATED										
410	CONSUMABLE SUPPLIES & MATERIALS	37,486	26,116	40,000	0.00	40,000	0.00	0	0	0.00
420	TEXTBOOKS	104,440	50,830	75,000	0.00	75,000	0.00	0	0	0.00
440	PERIODICALS	1,781	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	3,458	4,516	7,000	0.00	7,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	18,627	13,337	21,000	0.00	21,000	0.00	0	0	0.00
480	COMPUTER HARDWARE-NOT CAP OUTLAY	45,298	20,961	50,000	0.00	40,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	1,631,657	1,498,131	1,600,908	13.29	1,638,987	15.79	0	0	0.00
Area 135 MUSIC										
130	COACHING & EXTRA DUTY CONTRACTS	1,227	1,264	1,365	0.00	1,115	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	74	76	82	0.00	67	0.00	0	0	0.00
213	PERS UAL	184	190	150	0.00	139	0.00	0	0	0.00
217	SB 857 OPSRP	36	37	40	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	93	96	104	0.00	86	0.00	0	0	0.00
231	WORKERS' COMPENSATION	8	8	8	0.00	7	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	1	1	0.00	1	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	8	9	0.00	11	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	144	149	320	0.00	287	0.00	0	0	0.00
243	DISTRICT PAID TSA	8	4	0	0.00	0	0.00	0	0	0.00
Total Area	135 MUSIC	1,774	1,833	2,079	0.00	1,713	0.00	0	0	0.00
Total Function	1111 PRIMARY,K-6	1,633,431	1,499,964	1,602,987	13.29	1,700,701	15.79	0	0	0.00
Function 1210 TALENTED & GIFTED										
Area 000 UNDESIGNATED										
130	COACHING & EXTRA DUTY CONTRACTS	1,604	1,652	1,784	0.00	1,873	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	96	99	107	0.00	0	0.00	0	0	0.00
213	PERS UAL	241	248	196	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	47	48	52	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	112	117	127	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	10	10	11	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	2	2	0.00	0	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	10	12	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	561	559	435	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	19	12	7	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,172	302	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	3,863	3,058	3,732	0.00	2,873	0.00	0	0	0.00
Total Function	1210 TALENTED & GIFTED	3,863	3,058	3,732	0.00	2,873	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 1220 STUDENTS WITH MENTAL DISABILITIES										
Area 320 SPECIAL EDUCATION										
111	CERTIFIED SALARIES	93,209	44,817	49,141	1.00	139,356	2.00	0	0	0.00
112	CLASSIFIED SALARIES	130,788	171,529	167,076	5.93	181,380	5.68	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	5,646	5,131	7,267	0.00	7,500	0.00	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS	0	0	3,568	0.00	9,000	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	2,126	5,714	1,000	0.00	1,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	(111)	5,203	4,000	0.00	2,000	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	9,000	5,400	0	0.00	10,000	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	12	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	12,920	11,740	13,623	0.00	21,462	0.00	0	0	0.00
213	PERS UAL	32,301	29,350	24,976	0.00	24,664	0.00	0	0	0.00
217	SB 857 OPSRP	5,536	4,941	5,837	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	1,178	1,218	1,243	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	18,066	17,222	17,392	0.00	30,118	0.00	0	0	0.00
231	WORKERS' COMPENSATION	1,535	1,423	2,284	0.00	2,499	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	353	220	227	0.00	392	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	1,481	1,491	0.00	3,913	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	58,648	53,176	98,271	0.00	87,184	0.00	0	0	0.00
243	DISTRICT PAID TSA	1,593	719	0	0.00	300	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	420	0	0.00	0	0.00	0	0	0.00
315	SUBSTITUTE SERVICES	7,350	11,927	10,000	0.00	15,000	0.00	0	0	0.00
340	TRAVEL	0	918	1,000	0.00	1,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,620	2,037	2,500	0.00	2,500	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	3,051	3,489	2,500	0.00	3,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	935	250	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION	386,758	378,326	414,396	6.93	543,268	7.68	0	0	0.00
Total Function	1220 STUDENTS WITH MENTAL DISABILITIES	386,758	378,326	414,396	6.93	543,268	7.68	0	0	0.00
Function 1250 RESOURCE ROOMS										
Area 320 SPECIAL EDUCATION										
111	CERTIFIED SALARIES	0	69,905	78,707	1.00	82,642	1.00	0	0	0.00
112	CLASSIFIED SALARIES	31,909	38,992	42,728	1.48	45,509	1.48	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	315	749	1,000	0.00	3,500	0.00	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS	0	4,240	4,461	0.00	4,500	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	0	0	1,000	0.00	1,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	78	279	1,000	0.00	1,500	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	1,907	6,826	7,554	0.00	7,914	0.00	0	0	0.00
213	PERS UAL	4,767	17,065	13,849	0.00	16,487	0.00	0	0	0.00
217	SB 857 OPSRP	922	3,299	3,651	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	2,455	8,708	9,588	0.00	9,921	0.00	0	0	0.00
231	WORKERS' COMPENSATION	209	711	777	0.00	811	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	43	110	125	0.00	129	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL									
Fund 100 GENERAL FUND									
Function 1250 RESOURCE ROOMS									
Area 320 SPECIAL EDUCATION									
233 PFMLI - PAID FML INSURANCE	0	712	825	0.00	1,289	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	16,404	37,958	39,386	0.00	42,830	0.00	0	0	0.00
243 DISTRICT PAID TSA	233	647	290	0.00	289	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	565	8,459	5,000	0.00	5,000	0.00	0	0	0.00
340 TRAVEL	0	0	300	0.00	300	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	124	1,644	1,000	0.00	1,000	0.00	0	0	0.00
420 TEXTBOOKS	2,010	1,400	1,500	0.00	1,500	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	61,941	201,702	212,741	2.48	226,121	2.48	0	0	0.00
Total Function 1250 RESOURCE ROOMS	61,941	201,702	212,741	2.48	226,121	2.48	0	0	0.00
Function 2114 STUDENT ACCOUNTING SERVICES									
Area 000 UNDESIGNATED									
470 COMPUTER SOFTWARE	1,873	4,768	5,000	0.00	5,300	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	1,873	4,768	5,000	0.00	5,300	0.00	0	0	0.00
Total Function 2114 STUDENT ACCOUNTING SERVICES	1,873	4,768	5,000	0.00	5,300	0.00	0	0	0.00
Function 2122 COUNSELING SERVICES									
Area 000 UNDESIGNATED									
111 CERTIFIED SALARIES	0	0	0	0.00	46,733	0.50	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	0	0	0	0.00	2,804	0.00	0	0	0.00
213 PERS UAL	0	0	0	0.00	5,842	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	0	0	0	0.00	3,483	0.00	0	0	0.00
231 WORKERS' COMPENSATION	0	0	0	0.00	288	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	0	0	0.00	45	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	0	0	0.00	453	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	0	0.00	9,649	0.00	0	0	0.00
340 TRAVEL	416	540	700	0.00	700	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	416	540	700	0.00	69,996	0.50	0	0	0.00
Total Function 2122 COUNSELING SERVICES	416	540	700	0.00	69,996	0.50	0	0	0.00
Function 2130 HEALTH SERVICES									
Area 000 UNDESIGNATED									
410 CONSUMABLE SUPPLIES & MATERIALS	2,244	1,675	2,000	0.00	2,500	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Total Area	000 UNDESIGNATED		2,244	1,675	2,000	0.00	2,500	0.00	0	0	0.00
Total Function	2130 HEALTH SERVICES		2,244	1,675	2,000	0.00	2,500	0.00	0	0	0.00
Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES										
Area	320 SPECIAL EDUCATION										
112 CLASSIFIED SALARIES			6,956	7,556	7,707	0.24	10,836	0.25	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED			(47)	(110)	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP			382	447	497	0.00	500	0.00	0	0	0.00
213 PERS UAL			956	1,118	935	0.00	1,042	0.00	0	0	0.00
217 SB 857 OPSRP			185	216	240	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION			529	573	592	0.00	642	0.00	0	0	0.00
231 WORKERS' COMPENSATION			45	48	49	0.00	53	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION			10	8	8	0.00	8	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE			0	49	51	0.00	83	0.00	0	0	0.00
243 DISTRICT PAID TSA			46	25	0	0.00	0	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION		9,063	9,930	10,079	0.24	13,165	0.25	0	0	0.00
Total Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES		9,063	9,930	10,079	0.24	13,165	0.25	0	0	0.00
Function	2220 EDUCATIONAL MEDIA SERVICES										
Area	000 UNDESIGNATED										
112 CLASSIFIED SALARIES			15,246	25,873	22,702	0.73	26,340	0.73	0	0	0.00
122 SUBSTITUTES - CLASSIFIED			0	0	500	0.00	500	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED			379	755	500	0.00	500	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP			929	1,602	1,362	0.00	1,430	0.00	0	0	0.00
213 PERS UAL			1,564	3,160	2,497	0.00	2,980	0.00	0	0	0.00
217 SB 857 OPSRP			449	774	658	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION			1,184	2,038	1,744	0.00	1,835	0.00	0	0	0.00
231 WORKERS' COMPENSATION			0	46	146	0.00	152	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION			21	26	23	0.00	24	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE			0	175	151	0.00	238	0.00	0	0	0.00
241 EMPLOYEES INSURANCE			0	6,148	0	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA			(20)	91	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS			1,149	1,432	1,600	0.00	1,600	0.00	0	0	0.00
430 LIBRARY BOOKS			2,575	2,596	2,600	0.00	2,600	0.00	0	0	0.00
440 PERIODICALS			395	0	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS			418	823	1,000	0.00	1,000	0.00	0	0	0.00
470 COMPUTER SOFTWARE			697	820	900	0.00	900	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY			0	0	1,300	0.00	1,300	0.00	0	0	0.00
Total Area	000 UNDESIGNATED		24,987	46,359	37,682	0.73	41,399	0.73	0	0	0.00
Total Function	2220 EDUCATIONAL MEDIA SERVICES		24,987	46,359	37,682	0.73	41,399	0.73	0	0	0.00
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT										

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL										
Fund 100 GENERAL FUND										
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
Area 000 UNDESIGNATED										
315	SUBSTITUTE SERVICES	0	0	2,000	0.00	2,000	0.00	0	0	0.00
340	TRAVEL	0	418	1,500	0.00	1,500	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	0	418	3,500	0.00	3,500	0.00	0	0	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	0	418	3,500	0.00	3,500	0.00	0	0	0.00
Function 2410 OFFICE OF THE PRINCIPAL										
Area 000 UNDESIGNATED										
111	CERTIFIED SALARIES	60,627	64,122	76,414	1.00	83,947	1.00	0	0	0.00
112	CLASSIFIED SALARIES	55,171	56,768	68,136	1.70	71,541	1.70	0	0	0.00
113	ADMINISTRATORS	97,945	100,536	116,303	1.00	120,907	1.00	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	1,784	850	3,000	0.00	3,000	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	1,286	1,161	1,207	0.00	1,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	2,509	918	2,000	0.00	1,000	0.00	0	0	0.00
133	ADDITIONAL TIME-SUPERVISION	0	110	0	0.00	0	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	5,400	5,400	0	0.00	10,000	0.00	0	0	0.00
135	Cell Phone Stipend	720	720	720	0.00	720	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	70	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	10,598	10,729	15,767	0.00	17,227	0.00	0	0	0.00
213	PERS UAL	23,989	23,716	28,906	0.00	30,830	0.00	0	0	0.00
217	SB 857 OPSRP	2,883	2,976	3,109	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	6,713	6,909	7,499	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	16,286	16,628	19,468	0.00	21,450	0.00	0	0	0.00
231	WORKERS' COMPENSATION	(76)	(450)	1,617	0.00	1,758	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	396	234	254	0.00	279	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	1,377	1,499	0.00	2,787	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	37,332	38,251	77,075	0.00	66,058	0.00	0	0	0.00
243	DISTRICT PAID TSA	18,069	20,190	893	0.00	300	0.00	0	0	0.00
244	DISTRICT PAID DUES	645	645	645	0.00	695	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0	0	0.00	1,000	0.00	0	0	0.00
315	SUBSTITUTE SERVICES	989	1,458	0	0.00	0	0.00	0	0	0.00
324	RENTALS	0	704	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	149	522	2,000	0.00	2,000	0.00	0	0	0.00
353	POSTAGE	1,461	2,336	3,500	0.00	4,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	848	1,140	2,000	0.00	2,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	493	2,000	0.00	2,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,194	4,058	3,500	0.00	4,200	0.00	0	0	0.00
480	COMPUTER HARDWARE-NOT CAP OUTLAY	0	0	1,500	0.00	1,500	0.00	0	0	0.00
640	DUES AND FEES	0	58	0	0.00	0	0.00	0	0	0.00
650	INSURANCE AND JUDGMENTS	96	96	200	0.00	200	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	348,084	362,658	439,210	3.70	450,400	3.70	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL										
Total Function	2410 OFFICE OF THE PRINCIPAL	348,084	362,658	439,210	3.70	450,400	3.70	0	0	0.00
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000 UNDESIGNATED									
112	CLASSIFIED SALARIES	48,995	51,937	66,032	1.48	90,208	1.95	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	4,514	4,921	5,000	0.00	5,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	5,428	2,965	3,000	0.00	5,000	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	3,381	2,623	3,962	0.00	5,172	0.00	0	0	0.00
213	PERS UAL	3,474	3,025	7,264	0.00	10,776	0.00	0	0	0.00
217	SB 857 OPSRP	1,685	1,715	1,915	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	4,310	4,412	5,067	0.00	6,634	0.00	0	0	0.00
231	WORKERS' COMPENSATION	2,086	1,967	3,289	0.00	3,821	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	125	64	266	0.00	86	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	311	330	0.00	862	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	7,817	8,837	19,236	0.00	21,040	0.00	0	0	0.00
243	DISTRICT PAID TSA	(592)	230	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	38,096	18,883	40,000	0.00	45,000	0.00	0	0	0.00
324	RENTALS	1,669	0	0	0.00	0	0.00	0	0	0.00
325	ELECTRICITY	39,188	43,192	60,000	0.00	60,000	0.00	0	0	0.00
326	FUEL	24,215	20,432	27,000	0.00	27,000	0.00	0	0	0.00
327	WATER AND SEWAGE	20,040	27,119	25,000	0.00	30,000	0.00	0	0	0.00
328	GARBAGE	11,953	14,866	13,000	0.00	10,000	0.00	0	0	0.00
340	TRAVEL	0	0	250	0.00	250	0.00	0	0	0.00
351	TELEPHONE	3,290	3,162	3,500	0.00	3,500	0.00	0	0	0.00
359	OTHER COMMUNICATION SERVICES	7,752	7,752	8,300	0.00	8,500	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	0	748	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	18,263	18,154	25,000	0.00	27,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	4,056	25,139	25,000	0.00	30,000	0.00	0	0	0.00
640	DUES AND FEES	197	314	400	0.00	500	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	249,944	262,764	342,810	1.48	390,351	1.95	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	249,944	262,764	342,810	1.48	390,351	1.95	0	0	0.00
Function	2660 TECHNOLOGY SERVICES									
Area	000 UNDESIGNATED									
359	OTHER COMMUNICATION SERVICES	11,091	12,436	18,000	0.00	18,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	3,831	4,594	6,000	0.00	6,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	14,922	17,031	24,000	0.00	24,000	0.00	0	0	0.00
Total Function	2660 TECHNOLOGY SERVICES	14,922	17,031	24,000	0.00	24,000	0.00	0	0	0.00
Total Fund	100 GENERAL FUND	2,737,524	2,789,191	3,098,838	28.83	3,473,573	33.06	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Total Center	190	BROCKWAY ELEMENTARY SCHOOL	2,737,524	2,789,191	3,098,838	28.83	3,413,573	33.06	0	0	0.00
Center 234 WINSTON MIDDLE SCHOOL											
Fund 100 GENERAL FUND											
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS											
Area 000 UNDESIGNATED											
131	ADDITIONAL SALARY LICENSED		25	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP		2	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL		4	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP		1	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		2	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		0	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		0	0	0	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE		10	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED		44	0	0	0.00	0	0.00	0	0	0.00
Area 050 GENERAL CLASSROOM INSTRUCTION											
111	CERTIFIED SALARIES		280,949	368,759	152,577	2.01	161,674	2.01	0	0	0.00
131	ADDITIONAL SALARY LICENSED		8,844	6,145	3,000	0.00	3,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED		110	0	0	0.00	0	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND		3,618	14,418	0	0.00	26,700	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION		55	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP		17,579	21,872	9,161	0.00	23,011	0.00	0	0	0.00
213	PERS UAL		(5,311)	519	16,784	0.00	27,308	0.00	0	0	0.00
217	SB 857 OPSRP		5,311	8,069	2,972	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II		5,276	4,384	2,415	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		22,132	29,640	14,705	0.00	29,411	0.00	0	0	0.00
231	WORKERS' COMPENSATION		(4,727)	(5,857)	1,222	0.00	2,319	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		448	385	452	0.00	382	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE		0	2,571	1,016	0.00	3,822	0.00	0	0	0.00
241	EMPLOYEES INSURANCE		33,931	39,310	39,115	0.00	38,680	0.00	0	0	0.00
243	DISTRICT PAID TSA		(5,413)	2,539	299	0.00	899	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR		282	28,782	0	0.00	0	0.00	0	0	0.00
315	SUBSTITUTE SERVICES		30,105	28,754	25,000	0.00	30,000	0.00	0	0	0.00
324	RENTALS		11,521	13,901	17,000	0.00	17,500	0.00	0	0	0.00
343	TRAVEL-STUDENT, OUT OF DISTRICT		34,040	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		16,532	10,780	10,000	0.00	10,000	0.00	0	0	0.00
420	TEXTBOOKS		54,715	141,116	100,000	0.00	100,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS		1,208	76	3,500	0.00	3,500	0.00	0	0	0.00
470	COMPUTER SOFTWARE		14,323	10,703	15,000	0.00	16,000	0.00	0	0	0.00
480	COMPUTER HARDWARE-NOT CAP OUTLAY		13,739	80,588	25,000	0.00	40,000	0.00	0	0	0.00
Total Area	050 GENERAL CLASSROOM INSTRUCTION		539,270	807,454	439,218	2.01	534,207	2.01	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL									
Fund 100 GENERAL FUND									
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS									
Area 060 CORE AREAS/BLOCK CLASSES									
111 CERTIFIED SALARIES	0	0	248,855	4.00	220,929	4.00	0	0	0.00
130 COACHING & EXTRA DUTY CONTRACTS	0	1,775	0	0.00	0	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	1,420	0	3,000	0.00	3,000	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	85	107	14,949	0.00	3,800	0.00	0	0	0.00
213 PERS UAL	213	266	27,374	0.00	27,917	0.00	0	0	0.00
217 SB 857 OPSRP	31	52	5,346	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	17	0	3,109	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	108	137	20,959	0.00	8,247	0.00	0	0	0.00
231 WORKERS' COMPENSATION	9	10	1,718	0.00	1,979	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	1	2	447	0.00	107	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	18	1,646	0.00	1,072	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	195	0	78,732	0.00	71,000	0.00	0	0	0.00
243 DISTRICT PAID TSA	20	0	900	0.00	300	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0	35,000	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	0	519	5,000	0.00	5,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	41,558	1,500	0.00	1,500	0.00	0	0	0.00
Total Area 060 CORE AREAS/BLOCK CLASSES	2,100	44,443	448,534	4.00	344,852	4.00	0	0	0.00
Area 100 ENGLISH									
111 CERTIFIED SALARIES	88,463	95,055	105,743	1.83	120,367	1.83	0	0	0.00
131 ADDITIONAL SALARY LICENSED	1,643	3,596	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	5,406	5,919	6,345	0.00	7,222	0.00	0	0	0.00
213 PERS UAL	13,516	14,798	11,632	0.00	15,046	0.00	0	0	0.00
217 SB 857 OPSRP	2,612	2,861	3,066	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	1	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	6,847	7,531	9,075	0.00	9,192	0.00	0	0	0.00
231 WORKERS' COMPENSATION	557	606	746	0.00	732	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	135	98	305	0.00	119	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	659	801	0.00	1,194	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	31,259	34,042	36,429	0.00	41,433	0.00	0	0	0.00
243 DISTRICT PAID TSA	826	561	242	0.00	242	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	990	998	1,000	0.00	1,000	0.00	0	0	0.00
Total Area 100 ENGLISH	152,255	166,725	175,384	1.83	196,547	1.83	0	0	0.00
Area 110 SOCIAL STUDIES									
111 CERTIFIED SALARIES	81,571	86,248	103,680	1.66	110,654	1.66	0	0	0.00
131 ADDITIONAL SALARY LICENSED	8,926	8,649	8,000	0.00	10,848	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	3,564	3,564	0	0.00	6,600	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	23	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	5,648	5,911	6,180	0.00	7,047	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Fund 100 GENERAL FUND										
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS										
Area 110 SOCIAL STUDIES										
213	PERS UAL	14,090	14,748	11,273	0.00	14,657	0.00	0	0	0.00
217	SB 857 OPSRP	1,400	1,488	1,623	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	2,201	2,266	2,257	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	7,826	8,295	8,793	0.00	9,754	0.00	0	0	0.00
231	WORKERS' COMPENSATION	639	660	696	0.00	775	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	153	108	314	0.00	127	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	719	763	0.00	1,267	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	17,392	18,075	31,899	0.00	19,889	0.00	0	0	0.00
243	DISTRICT PAID TSA	897	557	198	0.00	198	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	384	273	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	110 SOCIAL STUDIES	144,714	151,561	176,677	1.66	182,817	1.66	0	0	0.00
Area 120 SCIENCE										
111	CERTIFIED SALARIES	88,070	92,975	102,068	1.67	108,725	1.67	0	0	0.00
131	ADDITIONAL SALARY LICENSED	157	652	0	0.00	0	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	3,618	3,618	0	0.00	6,700	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	25	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	5,511	5,835	6,124	0.00	6,926	0.00	0	0	0.00
213	PERS UAL	13,777	14,587	11,227	0.00	14,428	0.00	0	0	0.00
217	SB 857 OPSRP	1,184	1,270	1,431	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	2,459	2,576	2,542	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	7,026	7,484	7,839	0.00	8,883	0.00	0	0	0.00
231	WORKERS' COMPENSATION	564	595	623	0.00	700	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	138	97	202	0.00	115	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	648	880	0.00	1,154	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	14,850	15,296	32,370	0.00	21,766	0.00	0	0	0.00
243	DISTRICT PAID TSA	813	525	201	0.00	201	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,087	1,087	1,300	0.00	1,300	0.00	0	0	0.00
Total Area	120 SCIENCE	139,278	147,244	166,807	1.67	170,899	1.67	0	0	0.00
Area 130 THE ARTS										
410	CONSUMABLE SUPPLIES & MATERIALS	1,787	2,632	2,700	0.00	2,700	0.00	0	0	0.00
Total Area	130 THE ARTS	1,787	2,632	2,700	0.00	2,700	0.00	0	0	0.00
Area 131 BAND										
111	CERTIFIED SALARIES	33,346	35,377	39,354	0.50	41,321	0.50	0	0	0.00
131	ADDITIONAL SALARY LICENSED	0	39	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	17	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	2,001	2,125	2,361	0.00	2,479	0.00	0	0	0.00
213	PERS UAL	5,002	5,312	4,329	0.00	5,165	0.00	0	0	0.00
217	SB 857 OPSRP	0	1	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL									
Fund 100 GENERAL FUND									
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS									
Area 131 BAND									
218 SB 857 TIER I II	1,607	1,705	1,897	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	2,541	2,718	3,522	0.00	3,175	0.00	0	0	0.00
231 WORKERS' COMPENSATION	204	216	238	0.00	250	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	50	35	39	0.00	41	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	235	462	0.00	413	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	4,279	4,424	9,691	0.00	9,327	0.00	0	0	0.00
243 DISTRICT PAID TSA	358	252	150	0.00	135	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	251	1,286	1,800	0.00	1,800	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	1,426	1,980	2,000	0.00	2,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	935	1,434	1,500	0.00	1,500	0.00	0	0	0.00
640 DUES AND FEES	340	470	800	0.00	800	0.00	0	0	0.00
Total Area 131 BAND	52,357	57,610	68,144	0.50	68,406	0.50	0	0	0.00
Area 133 CHOIR									
111 CERTIFIED SALARIES	33,347	35,377	39,354	0.50	41,321	0.50	0	0	0.00
131 ADDITIONAL SALARY LICENSED	110	39	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	17	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	2,007	2,125	2,361	0.00	2,479	0.00	0	0	0.00
213 PERS UAL	5,018	5,312	4,329	0.00	5,165	0.00	0	0	0.00
217 SB 857 OPSRP	0	1	0	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	1,613	1,705	1,897	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	2,550	2,718	3,023	0.00	3,175	0.00	0	0	0.00
231 WORKERS' COMPENSATION	204	216	238	0.00	250	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	50	35	39	0.00	41	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	235	262	0.00	413	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	4,279	4,424	9,692	0.00	9,327	0.00	0	0	0.00
243 DISTRICT PAID TSA	359	252	150	0.00	135	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	981	1,084	1,100	0.00	1,100	0.00	0	0	0.00
640 DUES AND FEES	405	450	500	0.00	500	0.00	0	0	0.00
Total Area 133 CHOIR	50,940	53,974	62,944	0.50	63,906	0.50	0	0	0.00
Area 180 MATHEMATICS									
111 CERTIFIED SALARIES	98,277	104,264	115,983	1.83	125,434	1.83	0	0	0.00
131 ADDITIONAL SALARY LICENSED	336	813	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	5,917	6,305	6,959	0.00	7,526	0.00	0	0	0.00
213 PERS UAL	14,792	15,762	12,758	0.00	15,679	0.00	0	0	0.00
217 SB 857 OPSRP	2,860	3,046	3,363	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	0	2	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	7,225	7,731	8,809	0.00	9,301	0.00	0	0	0.00
231 WORKERS' COMPENSATION	607	645	707	0.00	762	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	141	100	115	0.00	121	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	667	865	0.00	1,209	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE	
Center 234 WINSTON MIDDLE SCHOOL											
Fund 100 GENERAL FUND											
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
Area	180	MATHEMATICS									
	241	EMPLOYEES INSURANCE	32,796	39,523	36,194	0.00	38,880	0.00	0	0	0.00
	243	DISTRICT PAID TSA	905	587	249	0.00	249	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	871	991	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	180	MATHEMATICS	164,726	180,435	187,003	1.83	200,162	1.83	0	0	0.00
Area	200	PHYSICAL EDUCATION									
	111	CERTIFIED SALARIES	70,754	116,019	132,301	2.00	140,605	2.00	0	0	0.00
	131	ADDITIONAL SALARY LICENSED	110	677	0	0.00	0	0.00	0	0	0.00
	211	EMPLOYER CONTRIBUTION	35	0	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	4,252	7,002	7,938	0.00	8,436	0.00	0	0	0.00
	213	PERS UAL	10,630	17,504	14,553	0.00	17,576	0.00	0	0	0.00
	217	SB 857 OPSRP	0	1,271	1,554	0.00	0	0.00	0	0	0.00
	218	SB 857 TIER I II	3,416	3,513	3,794	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	4,891	8,481	9,628	0.00	10,319	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	432	716	806	0.00	855	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	96	110	325	0.00	134	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	730	1,136	0.00	1,341	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	20,566	39,502	37,757	0.00	40,010	0.00	0	0	0.00
	243	DISTRICT PAID TSA	733	630	269	0.00	255	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	1,729	1,524	3,000	0.00	3,000	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	273	0	500	0.00	500	0.00	0	0	0.00
Total Area	200	PHYSICAL EDUCATION	117,916	197,679	213,562	2.00	223,031	2.00	0	0	0.00
Area	230	ATHLETICS									
	315	SUBSTITUTE SERVICES	2,544	1,021	2,500	0.00	2,500	0.00	0	0	0.00
Total Area	230	ATHLETICS	2,544	1,021	2,500	0.00	2,500	0.00	0	0	0.00
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	1,367,930	1,810,778	1,943,472	16.00	1,990,026	16.00	0	0	0.00
Function	1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
Area	050	GENERAL CLASSROOM INSTRUCTION									
	241	EMPLOYEES INSURANCE	0	0	45	0.00	0	0.00	0	0	0.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	0	0	45	0.00	0	0.00	0	0	0.00
Area	131	BAND									
	130	COACHING & EXTRA DUTY CONTRACTS	4,010	4,130	4,500	0.00	4,684	0.00	0	0	0.00
	211	EMPLOYER CONTRIBUTION	2	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL									
Fund 100 GENERAL FUND									
Function 1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
Area 131 BAND									
212 EMPLOYEE CONTRIBUTION, PICK-UP	241	248	350	0.00	281	0.00	0	0	0.00
213 PERS UAL	601	620	600	0.00	585	0.00	0	0	0.00
218 SB 857 TIER I II	193	199	225	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	306	317	400	0.00	360	0.00	0	0	0.00
231 WORKERS' COMPENSATION	25	25	30	0.00	28	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	6	4	20	0.00	5	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	30	75	0.00	47	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	467	511	1,000	0.00	1,057	0.00	0	0	0.00
243 DISTRICT PAID TSA	41	27	0	0.00	15	0.00	0	0	0.00
Total Area 131 BAND	5,892	6,110	7,200	0.00	7,063	0.00	0	0	0.00
Area 133 CHOIR									
130 COACHING & EXTRA DUTY CONTRACTS	4,010	4,130	4,500	0.00	4,684	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	2	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	241	248	350	0.00	281	0.00	0	0	0.00
213 PERS UAL	602	620	600	0.00	585	0.00	0	0	0.00
218 SB 857 TIER I II	193	199	225	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	306	317	400	0.00	360	0.00	0	0	0.00
231 WORKERS' COMPENSATION	25	25	30	0.00	28	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	6	4	20	0.00	5	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	30	75	0.00	47	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	467	511	1,000	0.00	1,057	0.00	0	0	0.00
243 DISTRICT PAID TSA	41	27	0	0.00	15	0.00	0	0	0.00
Total Area 133 CHOIR	5,892	6,110	7,200	0.00	7,063	0.00	0	0	0.00
Area 230 ATHLETICS									
113 ADMINISTRATORS	14,683	21,440	23,765	0.25	25,591	0.25	0	0	0.00
131 ADDITIONAL SALARY LICENSED	588	877	2,500	0.00	2,500	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	986	0	3,000	0.00	3,000	0.00	0	0	0.00
133 ADDITIONAL TIME-SUPERVISION	110	0	0	0.00	0	0.00	0	0	0.00
135 Cell Phone Stipend	180	180	180	0.00	180	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	1,099	1,345	1,300	0.00	1,546	0.00	0	0	0.00
213 PERS UAL	2,747	3,361	2,900	0.00	3,221	0.00	0	0	0.00
217 SB 857 OPSRP	531	650	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	1,444	1,722	2,037	0.00	1,983	0.00	0	0	0.00
231 WORKERS' COMPENSATION	114	137	145	0.00	155	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	40	22	124	0.00	26	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	111	120	0.00	257	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	162	655	4,908	0.00	98	0.00	0	0	0.00
243 DISTRICT PAID TSA	4,272	4,044	150	0.00	4,959	0.00	0	0	0.00
244 DISTRICT PAID DUES	152	161	161	0.00	174	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	3,212	3,652	7,000	0.00	7,000	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Fund 100 GENERAL FUND										
Function	1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR								
Area	230	ATHLETICS								
340 TRAVEL		750	0	4,000	0.00	4,000	0.00	0	0	0.00
417 Sport Uniforms		1,798	2,239	2,500	0.00	2,500	0.00	0	0	0.00
640 DUES AND FEES		33	150	500	0.00	500	0.00	0	0	0.00
Total Area	230	32,901	40,746	55,290	0.25	57,691	0.25	0	0	0.00
Area	231	FOOTBALL								
130 COACHING & EXTRA DUTY CONTRACTS		8,822	9,086	9,814	0.00	9,367	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP		265	273	294	0.00	562	0.00	0	0	0.00
213 PERS UAL		662	681	600	0.00	1,171	0.00	0	0	0.00
217 SB 857 OPSRP		128	132	150	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION		675	688	725	0.00	717	0.00	0	0	0.00
231 WORKERS' COMPENSATION		55	57	30	0.00	59	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION		18	9	40	0.00	9	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE		0	0	0	0.00	93	0.00	0	0	0.00
241 EMPLOYEES INSURANCE		450	759	900	0.00	710	0.00	0	0	0.00
243 DISTRICT PAID TSA		0	98	0	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES		0	0	500	0.00	500	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS		3,592	3,217	3,500	0.00	3,500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS		0	0	1,500	0.00	1,500	0.00	0	0	0.00
Total Area	231	14,666	15,001	18,054	0.00	18,188	0.00	0	0	0.00
Area	233	VOLLEYBALL								
130 COACHING & EXTRA DUTY CONTRACTS		7,218	6,608	8,029	0.00	7,494	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP		192	198	214	0.00	225	0.00	0	0	0.00
213 PERS UAL		0	0	100	0.00	0	0.00	0	0	0.00
217 SB 857 OPSRP		0	0	325	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION		552	509	764	0.00	577	0.00	0	0	0.00
231 WORKERS' COMPENSATION		45	42	65	0.00	47	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION		22	7	28	0.00	8	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE		0	0	0	0.00	75	0.00	0	0	0.00
241 EMPLOYEES INSURANCE		0	0	1,100	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA		0	66	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS		430	12	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	233	8,459	7,441	11,625	0.00	9,425	0.00	0	0	0.00
Area	234	BASKETBALL								
130 COACHING & EXTRA DUTY CONTRACTS		15,238	16,520	16,951	0.00	20,609	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP		481	991	1,017	0.00	1,162	0.00	0	0	0.00
213 PERS UAL		1,203	1,859	981	0.00	586	0.00	0	0	0.00
217 SB 857 OPSRP		233	359	259	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II		0	0	225	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Fund 100 GENERAL FUND										
Function 1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR										
Area 234 BASKETBALL										
220	SOCIAL SECURITY ADMINISTRATION	1,163	1,252	1,298	0.00	1,576	0.00	0	0	0.00
231	WORKERS' COMPENSATION	92	101	117	0.00	127	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	15	16	77	0.00	20	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	81	45	0.00	205	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	1,455	2,520	1,488	0.00	875	0.00	0	0	0.00
243	DISTRICT PAID TSA	20	94	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	666	715	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	234 BASKETBALL	20,566	24,508	23,458	0.00	26,160	0.00	0	0	0.00
Area 235 TRACK										
130	COACHING & EXTRA DUTY CONTRACTS	8,020	8,260	8,922	0.00	9,368	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	2	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	481	496	535	0.00	562	0.00	0	0	0.00
213	PERS UAL	1,203	1,239	981	0.00	1,171	0.00	0	0	0.00
217	SB 857 OPSRP	116	120	129	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	193	199	215	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	580	608	661	0.00	688	0.00	0	0	0.00
231	WORKERS' COMPENSATION	50	51	55	0.00	57	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	8	8	49	0.00	9	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	79	86	0.00	89	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	2,168	2,221	1,754	0.00	1,807	0.00	0	0	0.00
243	DISTRICT PAID TSA	94	14	14	0.00	14	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,269	1,702	1,500	0.00	1,500	0.00	0	0	0.00
Total Area	235 TRACK	15,184	14,996	14,902	0.00	15,266	0.00	0	0	0.00
Area 237 WRESTLING										
130	COACHING & EXTRA DUTY CONTRACTS	3,208	3,304	7,136	0.00	4,684	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	0	0	428	0.00	500	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	245	254	546	0.00	360	0.00	0	0	0.00
231	WORKERS' COMPENSATION	19	20	43	0.00	28	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	3	3	27	0.00	5	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	0	0	0.00	47	0.00	0	0	0.00
243	DISTRICT PAID TSA	0	33	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	897	1,420	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	237 WRESTLING	4,373	5,034	9,180	0.00	6,624	0.00	0	0	0.00
Area 240 Cross Country										
130	COACHING & EXTRA DUTY CONTRACTS	4,010	4,130	4,461	0.00	4,684	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	2	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	241	248	0	0.00	281	0.00	0	0	0.00
213	PERS UAL	602	620	600	0.00	586	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Fund 100 GENERAL FUND										
Function 1122 MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR										
Area	240	Cross Country								
218	SB 857 TIER I II	193	199	225	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	289	295	400	0.00	338	0.00	0	0	0.00
231	WORKERS' COMPENSATION	25	26	30	0.00	29	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	11	4	20	0.00	4	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	0	45	0.00	44	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	686	1,139	800	0.00	932	0.00	0	0	0.00
243	DISTRICT PAID TSA	9	52	0	0.00	14	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	302	500	0.00	500	0.00	0	0	0.00
640	DUES AND FEES	155	101	300	0.00	300	0.00	0	0	0.00
Total Area	240	6,223	7,116	7,381	0.00	7,711	0.00	0	0	0.00
Area	511	ANNUAL								
130	COACHING & EXTRA DUTY CONTRACTS	4,010	4,130	4,461	0.00	4,684	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	241	248	268	0.00	281	0.00	0	0	0.00
213	PERS UAL	602	620	491	0.00	586	0.00	0	0	0.00
217	SB 857 OPSRP	116	120	129	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	305	316	342	0.00	358	0.00	0	0	0.00
231	WORKERS' COMPENSATION	24	24	26	0.00	27	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	4	4	34	0.00	5	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	41	44	0.00	47	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	326	320	744	0.00	726	0.00	0	0	0.00
243	DISTRICT PAID TSA	51	10	11	0.00	10	0.00	0	0	0.00
Total Area	511	5,678	5,832	6,550	0.00	6,724	0.00	0	0	0.00
Total Function	1122	119,834	132,896	160,885	0.25	161,913	0.25	0	0	0.00
Function 1210 TALENTED & GIFTED										
Area	000	UNDESIGNATED								
130	COACHING & EXTRA DUTY CONTRACTS	1,478	1,519	1,964	0.00	1,784	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	96	99	117	0.00	107	0.00	0	0	0.00
213	PERS UAL	241	248	213	0.00	223	0.00	0	0	0.00
217	SB 857 OPSRP	47	48	56	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	118	123	151	0.00	133	0.00	0	0	0.00
231	WORKERS' COMPENSATION	10	10	12	0.00	11	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	2	2	0.00	2	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	12	12	0.00	17	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	538	581	560	0.00	495	0.00	0	0	0.00
243	DISTRICT PAID TSA	14	4	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	302	1,000	0.00	1,000	0.00	0	0	0.00
640	DUES AND FEES	0	0	1,000	0.00	1,000	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL											
Total Area	000 UNDESIGNATED		2,542	2,948	5,087	0.00	4,772	0.00	0	0	0.00
Total Function	1210 TALENTED & GIFTED		2,542	2,948	5,087	0.00	4,772	0.00	0	0	0.00
Function 1220 STUDENTS WITH MENTAL DISABILITIES											
Area	320 SPECIAL EDUCATION										
111	CERTIFIED SALARIES		46,778	49,624	55,202	1.00	59,701	1.00	0	0	0.00
112	CLASSIFIED SALARIES		61,571	72,737	65,704	2.15	70,366	2.15	0	0	0.00
122	SUBSTITUTES - CLASSIFIED		10,127	465	7,267	0.00	7,500	0.00	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS		0	0	3,568	0.00	4,500	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED		211	4,446	1,000	0.00	1,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED		1,808	494	1,500	0.00	1,500	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND		2,250	0	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION		3	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP		6,655	6,770	8,120	0.00	8,029	0.00	0	0	0.00
213	PERS UAL		16,637	16,925	15,030	0.00	18,727	0.00	0	0	0.00
217	SB 857 OPSRP		3,216	3,272	3,924	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		8,994	8,543	9,982	0.00	9,978	0.00	0	0	0.00
231	WORKERS' COMPENSATION		867	715	824	0.00	833	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		185	111	130	0.00	130	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE		0	734	848	0.00	1,297	0.00	0	0	0.00
241	EMPLOYEES INSURANCE		32,325	33,754	38,457	0.00	42,617	0.00	0	0	0.00
243	DISTRICT PAID TSA		772	376	0	0.00	300	0.00	0	0	0.00
315	SUBSTITUTE SERVICES		565	1,747	10,000	0.00	10,000	0.00	0	0	0.00
340	TRAVEL		0	663	1,000	0.00	1,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		880	532	1,000	0.00	1,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE		0	0	1,000	0.00	1,000	0.00	0	0	0.00
480	COMPUTER HARDWARE-NOT CAP OUTLAY		0	0	1,300	0.00	1,300	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION		193,844	201,908	225,857	3.15	240,777	3.15	0	0	0.00
Total Function	1220 STUDENTS WITH MENTAL DISABILITIES		193,844	201,908	225,857	3.15	240,777	3.15	0	0	0.00
Function 1250 RESOURCE ROOMS											
Area	320 SPECIAL EDUCATION										
111	CERTIFIED SALARIES		70,754	72,877	78,707	1.00	67,197	1.00	0	0	0.00
112	CLASSIFIED SALARIES		15,468	0	0	0.00	0	0.00	0	0	0.00
122	SUBSTITUTES - CLASSIFIED		5,570	4,180	2,500	0.00	2,500	0.00	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS		0	0	8,029	0.00	4,500	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED		6,704	15,200	1,000	0.00	1,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED		0	0	1,000	0.00	1,000	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND		0	0	0	0.00	10,000	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION		1	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP		4,647	5,285	5,204	0.00	4,913	0.00	0	0	0.00
213	PERS UAL		11,619	13,211	9,541	0.00	10,235	0.00	0	0	0.00
217	SB 857 OPSRP		2,246	2,554	2,515	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II		1	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL									
Fund 100 GENERAL FUND									
Function 1250 RESOURCE ROOMS									
Area 320 SPECIAL EDUCATION									
220 SOCIAL SECURITY ADMINISTRATION	6,352	6,867	6,661	0.00	6,301	0.00	0	0	0.00
231 WORKERS' COMPENSATION	559	561	524	0.00	495	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	128	89	87	0.00	82	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	598	565	0.00	819	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	15,092	15,544	20,872	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	550	549	0	0.00	0	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	6,784	5,258	5,000	0.00	5,000	0.00	0	0	0.00
340 TRAVEL	0	0	300	0.00	300	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	545	445	1,000	0.00	1,000	0.00	0	0	0.00
420 TEXTBOOKS	0	1,400	1,500	0.00	1,500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	147,020	144,617	146,005	1.00	117,842	1.00	0	0	0.00
Total Function 1250 RESOURCE ROOMS	147,020	144,617	146,005	1.00	117,842	1.00	0	0	0.00
Function 1283 DOUGLAS OPPORTUNITY SCHOOL									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	23,580	24,152	26,086	0.88	30,394	0.88	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	789	389	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	(1,450)	(708)	2,000	0.00	2,000	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	1,360	1,419	1,565	0.00	1,644	0.00	0	0	0.00
213 PERS UAL	3,400	3,546	2,869	0.00	3,424	0.00	0	0	0.00
217 SB 857 OPSRP	657	686	756	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	1,660	1,519	1,877	0.00	1,724	0.00	0	0	0.00
231 WORKERS' COMPENSATION	152	155	167	0.00	175	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	32	20	24	0.00	22	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	116	163	0.00	224	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	16,058	17,636	19,236	0.00	20,016	0.00	0	0	0.00
243 DISTRICT PAID TSA	158	81	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	46,397	49,011	55,745	0.88	60,623	0.88	0	0	0.00
Total Function 1283 DOUGLAS OPPORTUNITY SCHOOL	46,397	49,011	55,745	0.88	60,623	0.88	0	0	0.00
Function 1291 ENGLISH SECOND LANGUAGE									
Area 000 UNDESIGNATED									
111 CERTIFIED SALARIES	0	0	14,852	0.22	5,000	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	0	0	1,141	0.00	0	0.00	0	0	0.00
231 WORKERS' COMPENSATION	0	0	90	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL									
Fund 100 GENERAL FUND									
Function 1291 ENGLISH SECOND LANGUAGE									
Area 000 UNDESIGNATED									
232 UNEMPLOYMENT COMPENSATION	0	0	15	0.00	0	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	0	99	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	4,925	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	0	150	0.00	0	0.00	0	0	0.00
420 TEXTBOOKS	0	878	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	0	878	21,272	0.22	5,000	0.00	0	0	0.00
Total Function 1291 ENGLISH SECOND LANGUAGE	0	878	21,272	0.22	5,000	0.00	0	0	0.00
Function 2114 STUDENT ACCOUNTING SERVICES									
Area 000 UNDESIGNATED									
355 PRINTING AND BINDING	472	180	500	0.00	500	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	0	0	250	0.00	250	0.00	0	0	0.00
470 COMPUTER SOFTWARE	1,362	3,468	4,000	0.00	4,300	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	1,834	3,647	4,750	0.00	5,050	0.00	0	0	0.00
Total Function 2114 STUDENT ACCOUNTING SERVICES	1,834	3,647	4,750	0.00	5,050	0.00	0	0	0.00
Function 2122 COUNSELING SERVICES									
Area 000 UNDESIGNATED									
111 CERTIFIED SALARIES	68,693	72,877	78,707	1.00	55,950	1.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	5,300	3,944	4,142	0.00	4,000	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	4,440	4,609	4,971	0.00	3,357	0.00	0	0	0.00
213 PERS UAL	5,544	5,329	9,113	0.00	6,994	0.00	0	0	0.00
217 SB 857 OPSRP	2,146	2,228	2,403	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	5,551	5,805	6,363	0.00	4,306	0.00	0	0	0.00
231 WORKERS' COMPENSATION	(272)	(450)	514	0.00	357	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	113	75	83	0.00	56	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	503	552	0.00	560	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	21,547	22,441	18,524	0.00	23,398	0.00	0	0	0.00
243 DISTRICT PAID TSA	(470)	261	0	0.00	300	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	1,185	1,000	0.00	1,000	0.00	0	0	0.00
340 TRAVEL	541	0	700	0.00	700	0.00	0	0	0.00
380 NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	0	1,381	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	527	400	600	0.00	600	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	0	500	0.00	500	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	113,660	120,587	128,173	1.00	102,077	1.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Total Function	2122 COUNSELING SERVICES	113,660	120,587	128,173	1.00	102,077	1.00	0	0	0.00
Function	2130 HEALTH SERVICES									
Area	000 UNDESIGNATED									
	410 CONSUMABLE SUPPLIES & MATERIALS	925	2,066	2,000	0.00	2,500	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	925	2,066	2,000	0.00	2,500	0.00	0	0	0.00
Total Function	2130 HEALTH SERVICES	925	2,066	2,000	0.00	2,500	0.00	0	0	0.00
Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
Area	320 SPECIAL EDUCATION									
	112 CLASSIFIED SALARIES	7,136	7,137	7,940	0.25	9,091	0.24	0	0	0.00
	132 ADDITIONAL SALARY CLASSIFIED	(39)	(8)	0	0.00	0	0.00	0	0	0.00
	212 EMPLOYEE CONTRIBUTION, PICK-UP	393	423	512	0.00	485	0.00	0	0	0.00
	213 PERS UAL	982	1,058	963	0.00	1,011	0.00	0	0	0.00
	217 SB 857 OPSRP	190	205	248	0.00	0	0.00	0	0	0.00
	220 SOCIAL SECURITY ADMINISTRATION	543	543	610	0.00	623	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	46	45	51	0.00	52	0.00	0	0	0.00
	232 UNEMPLOYMENT COMPENSATION	10	7	8	0.00	8	0.00	0	0	0.00
	233 PFMLI - PAID FML INSURANCE	0	47	53	0.00	81	0.00	0	0	0.00
	243 DISTRICT PAID TSA	48	23	0	0.00	0	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION	9,308	9,481	10,385	0.25	11,351	0.24	0	0	0.00
Total Function	2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES	9,308	9,481	10,385	0.25	11,351	0.24	0	0	0.00
Function	2220 EDUCATIONAL MEDIA SERVICES									
Area	000 UNDESIGNATED									
	112 CLASSIFIED SALARIES	23,071	23,760	25,664	0.75	29,441	0.75	0	0	0.00
	122 SUBSTITUTES - CLASSIFIED	1,519	1,037	1,500	0.00	1,500	0.00	0	0	0.00
	132 ADDITIONAL SALARY CLASSIFIED	2,703	(702)	1,000	0.00	1,000	0.00	0	0	0.00
	211 EMPLOYER CONTRIBUTION	14	0	0	0.00	0	0.00	0	0	0.00
	212 EMPLOYEE CONTRIBUTION, PICK-UP	1,547	1,418	1,540	0.00	1,617	0.00	0	0	0.00
	213 PERS UAL	2,281	1,778	2,823	0.00	3,368	0.00	0	0	0.00
	218 SB 857 TIER I II	1,242	1,139	1,237	0.00	0	0.00	0	0	0.00
	220 SOCIAL SECURITY ADMINISTRATION	2,088	1,899	1,971	0.00	2,073	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	(36)	(108)	162	0.00	170	0.00	0	0	0.00
	232 UNEMPLOYMENT COMPENSATION	44	25	26	0.00	27	0.00	0	0	0.00
	233 PFMLI - PAID FML INSURANCE	0	161	171	0.00	269	0.00	0	0	0.00
	241 EMPLOYEES INSURANCE	9,073	8,528	19,236	0.00	20,909	0.00	0	0	0.00
	243 DISTRICT PAID TSA	(101)	89	0	0.00	0	0.00	0	0	0.00
	322 REPAIRS & MAINTENANCE SERVICES	390	298	500	0.00	500	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	2,428	2,854	2,800	0.00	2,800	0.00	0	0	0.00
	430 LIBRARY BOOKS	7,037	7,570	7,500	0.00	7,500	0.00	0	0	0.00
	460 NON-CONSUMABLE ITEMS	1,473	1,953	2,000	0.00	2,000	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Fund 100 GENERAL FUND										
Function 2220 EDUCATIONAL MEDIA SERVICES										
Area 000 UNDESIGNATED										
470	COMPUTER SOFTWARE	1,924	1,527	2,500	0.00	2,500	0.00	0	0	0.00
480	COMPUTER HARDWARE-NOT CAP OUTLAY	0	0	1,700	0.00	1,700	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	56,696	53,226	72,330	0.75	77,374	0.75	0	0	0.00
Area 050 GENERAL CLASSROOM INSTRUCTION										
131	ADDITIONAL SALARY LICENSED	0	3,301	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	0	163	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	0	408	0	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	0	131	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	0	209	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	0	17	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	3	0	0.00	0	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	27	0	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	0	875	0	0.00	0	0.00	0	0	0.00
Total Area	050 GENERAL CLASSROOM INSTRUCTION	0	5,134	0	0.00	0	0.00	0	0	0.00
Total Function	2220 EDUCATIONAL MEDIA SERVICES	56,696	58,361	72,330	0.75	77,374	0.75	0	0	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
Area 000 UNDESIGNATED										
315	SUBSTITUTE SERVICES	0	0	2,000	0.00	2,000	0.00	0	0	0.00
340	TRAVEL	0	0	1,500	0.00	1,500	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	0	0	3,500	0.00	3,500	0.00	0	0	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	0	0	3,500	0.00	3,500	0.00	0	0	0.00
Function 2410 OFFICE OF THE PRINCIPAL										
Area 000 UNDESIGNATED										
112	CLASSIFIED SALARIES	65,921	67,916	73,332	2.00	77,003	2.00	0	0	0.00
113	ADMINISTRATORS	155,584	179,202	195,435	1.75	207,118	1.75	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	1,242	2,277	3,000	0.00	3,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	1,644	27	2,000	0.00	1,000	0.00	0	0	0.00
133	ADDITIONAL TIME-SUPERVISION	110	110	0	0.00	0	0.00	0	0	0.00
135	Cell Phone Stipend	1,260	1,260	1,260	0.00	1,260	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	19	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	12,956	14,920	11,892	0.00	17,123	0.00	0	0	0.00
213	PERS UAL	21,088	24,695	21,801	0.00	25,673	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE		
Center 234 WINSTON MIDDLE SCHOOL											
Fund 100 GENERAL FUND											
Function 2410 OFFICE OF THE PRINCIPAL											
Area	000	UNDESIGNATED									
217 SB 857 OPSRP	5,211	6,171	4,629	0.00	0	0.00	0	0	0.00		
218 SB 857 TIER I II	1,746	1,729	1,858	0.00	0	0.00	0	0	0.00		
220 SOCIAL SECURITY ADMINISTRATION	17,705	19,155	20,633	0.00	21,806	0.00	0	0	0.00		
231 WORKERS' COMPENSATION	(73)	(355)	1,644	0.00	1,734	0.00	0	0	0.00		
232 UNEMPLOYMENT COMPENSATION	439	249	269	0.00	283	0.00	0	0	0.00		
233 PFMLI - PAID FML INSURANCE	0	1,360	1,466	0.00	2,828	0.00	0	0	0.00		
241 EMPLOYEES INSURANCE	44,129	46,360	72,875	0.00	65,608	0.00	0	0	0.00		
243 DISTRICT PAID TSA	12,450	13,350	1,050	0.00	15,477	0.00	0	0	0.00		
244 DISTRICT PAID DUES	1,100	1,129	1,129	0.00	1,216	0.00	0	0	0.00		
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	464	1,000	0.00	1,000	0.00	0	0	0.00		
315 SUBSTITUTE SERVICES	1,131	1,463	0	0.00	0	0.00	0	0	0.00		
340 TRAVEL	377	1,246	2,000	0.00	2,000	0.00	0	0	0.00		
353 POSTAGE	1,830	1,576	4,000	0.00	4,500	0.00	0	0	0.00		
410 CONSUMABLE SUPPLIES & MATERIALS	359	161	2,000	0.00	2,000	0.00	0	0	0.00		
416 GRADUATION SUPPLIES	0	630	0	0.00	0	0.00	0	0	0.00		
460 NON-CONSUMABLE ITEMS	0	65	2,000	0.00	2,000	0.00	0	0	0.00		
470 COMPUTER SOFTWARE	1,705	1,735	3,000	0.00	3,000	0.00	0	0	0.00		
480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	0	1,500	0.00	1,500	0.00	0	0	0.00		
640 DUES AND FEES	500	1,058	0	0.00	0	0.00	0	0	0.00		
650 INSURANCE AND JUDGMENTS	96	96	200	0.00	200	0.00	0	0	0.00		
Total Area	000	UNDESIGNATED	348,529	388,048	429,972	3.75	457,328	3.75	0	0	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL	348,529	388,048	429,972	3.75	457,328	3.75	0	0	0.00
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES											
Area	000	UNDESIGNATED									
112 CLASSIFIED SALARIES	58,827	96,816	117,213	2.72	119,247	2.72	0	0	0.00		
122 SUBSTITUTES - CLASSIFIED	1,869	1,680	5,000	0.00	5,000	0.00	0	0	0.00		
132 ADDITIONAL SALARY CLASSIFIED	7,921	4,996	3,000	0.00	5,000	0.00	0	0	0.00		
134 INSURANCE OPT OUT STIPEND	5,400	5,400	0	0.00	0	0.00	0	0	0.00		
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00		
212 EMPLOYEE CONTRIBUTION, PICK-UP	3,379	6,081	8,437	0.00	7,444	0.00	0	0	0.00		
213 PERS UAL	2,222	8,259	17,042	0.00	25,437	0.00	0	0	0.00		
217 SB 857 OPSRP	1,633	2,939	4,078	0.00	0	0.00	0	0	0.00		
220 SOCIAL SECURITY ADMINISTRATION	5,492	8,173	10,777	0.00	9,177	0.00	0	0	0.00		
231 WORKERS' COMPENSATION	2,338	3,660	5,003	0.00	5,286	0.00	0	0	0.00		
232 UNEMPLOYMENT COMPENSATION	144	106	341	0.00	119	0.00	0	0	0.00		
233 PFMLI - PAID FML INSURANCE	0	529	702	0.00	1,192	0.00	0	0	0.00		
241 EMPLOYEES INSURANCE	13,362	25,327	49,821	0.00	42,971	0.00	0	0	0.00		
243 DISTRICT PAID TSA	(713)	368	0	0.00	0	0.00	0	0	0.00		
322 REPAIRS & MAINTENANCE SERVICES	43,979	21,073	40,000	0.00	50,000	0.00	0	0	0.00		
325 ELECTRICITY	42,479	45,558	60,000	0.00	65,000	0.00	0	0	0.00		

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Fund 100 GENERAL FUND										
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES										
Area 000 UNDESIGNATED										
326	FUEL	11,109	10,043	25,000	0.00	26,000	0.00	0	0	0.00
327	WATER AND SEWAGE	7,969	17,980	15,000	0.00	20,000	0.00	0	0	0.00
328	GARBAGE	13,073	17,383	15,000	0.00	10,000	0.00	0	0	0.00
340	TRAVEL	21	53	250	0.00	250	0.00	0	0	0.00
351	TELEPHONE	1,438	1,438	2,300	0.00	2,300	0.00	0	0	0.00
359	OTHER COMMUNICATION SERVICES	8,568	9,792	10,000	0.00	10,200	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	805	612	2,400	0.00	2,400	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	19,083	20,838	25,000	0.00	30,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	18,459	19,759	25,000	0.00	38,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	268,860	328,863	441,364	2.72	475,024	2.72	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	268,860	328,863	441,364	2.72	475,024	2.72	0	0	0.00
Function 2660 TECHNOLOGY SERVICES										
Area 000 UNDESIGNATED										
359	OTHER COMMUNICATION SERVICES	11,098	12,375	18,000	0.00	18,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	3,084	3,097	5,000	0.00	5,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	14,182	15,472	23,000	0.00	23,000	0.00	0	0	0.00
Total Function	2660 TECHNOLOGY SERVICES	14,182	15,472	23,000	0.00	23,000	0.00	0	0	0.00
Total Fund 100	GENERAL FUND	2,691,561	3,269,560	3,673,797	29.96	3,738,158	29.74	0	0	0.00
Total Center	234 WINSTON MIDDLE SCHOOL	2,691,561	3,269,560	3,673,797	29.96	3,738,158	29.74	0	0	0.00
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function 1131 HIGH SCHOOL PROGRAMS										
Area 000 UNDESIGNATED										
111	CERTIFIED SALARIES	0	22,741	0	0.00	0	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	500	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	30	1,364	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	75	3,411	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	15	659	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	37	1,750	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1131 HIGH SCHOOL PROGRAMS									
Area 000 UNDESIGNATED									
231 WORKERS' COMPENSATION	3	139	0	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	23	0	0.00	0	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	196	0	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	147	4,332	0	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	7	31	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	815	34,648	0	0.00	0	0.00	0	0	0.00
Area 050 GENERAL CLASSROOM INSTRUCTION									
111 CERTIFIED SALARIES	9,780	0	0	0.00	0	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	1,929	5,187	4,000	0.00	4,000	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	918	918	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	685	283	900	0.00	0	0.00	0	0	0.00
213 PERS UAL	(63,351)	(71,849)	0	0.00	0	0.00	0	0	0.00
217 SB 857 OPSRP	331	136	400	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	946	362	1,200	0.00	0	0.00	0	0	0.00
231 WORKERS' COMPENSATION	(8,547)	(10,853)	0	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	18	5	0	0.00	0	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	37	0	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	102	0	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	(11,070)	119	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	833	0	0.00	0	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	94,980	84,000	85,000	0.00	90,000	0.00	0	0	0.00
324 RENTALS	13,199	14,402	23,000	0.00	25,000	0.00	0	0	0.00
353 POSTAGE	4,489	2,911	5,400	0.00	5,400	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	8,895	8,270	10,000	0.00	10,000	0.00	0	0	0.00
420 TEXTBOOKS	66,840	53,949	75,000	0.00	75,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	2,880	865	1,500	0.00	1,500	0.00	0	0	0.00
470 COMPUTER SOFTWARE	17,743	7,071	19,000	0.00	22,000	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY	46,359	43,348	60,000	0.00	40,000	0.00	0	0	0.00
Total Area 050 GENERAL CLASSROOM INSTRUCTION	187,023	140,096	285,400	0.00	272,900	0.00	0	0	0.00
Area 100 ENGLISH									
111 CERTIFIED SALARIES	135,561	168,248	187,317	3.00	202,583	3.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	187	500	0.00	500	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	4,482	4,482	0	0.00	10,000	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	8,422	9,159	11,239	0.00	12,755	0.00	0	0	0.00
213 PERS UAL	21,054	22,898	20,605	0.00	20,573	0.00	0	0	0.00
217 SB 857 OPSRP	4,070	4,427	5,432	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	10,453	12,999	14,387	0.00	15,839	0.00	0	0	0.00
231 WORKERS' COMPENSATION	860	1,582	1,141	0.00	1,290	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	206	169	487	0.00	206	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	1,126	1,249	0.00	2,058	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1131 HIGH SCHOOL PROGRAMS									
Area 100 ENGLISH									
241 EMPLOYEES INSURANCE	21,347	28,746	57,654	0.00	40,338	0.00	0	0	0.00
243 DISTRICT PAID TSA	926	563	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	1,337	1,995	1,800	0.00	1,800	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	1,382	414	600	0.00	600	0.00	0	0	0.00
640 DUES AND FEES	0	0	300	0.00	300	0.00	0	0	0.00
Total Area 100 ENGLISH	210,099	256,995	302,711	3.00	308,841	3.00	0	0	0.00
Area 110 SOCIAL STUDIES									
111 CERTIFIED SALARIES	117,283	124,066	140,058	2.20	114,538	1.50	0	0	0.00
131 ADDITIONAL SALARY LICENSED	110	748	500	0.00	500	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	2,835	2,835	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	7,424	7,645	8,404	0.00	6,872	0.00	0	0	0.00
213 PERS UAL	18,559	19,114	15,406	0.00	16,317	0.00	0	0	0.00
217 SB 857 OPSRP	3,588	3,695	3,116	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	0	0	1,572	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	9,070	9,754	10,743	0.00	8,750	0.00	0	0	0.00
231 WORKERS' COMPENSATION	739	782	853	0.00	693	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	174	127	440	0.00	114	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	820	932	0.00	1,137	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	25,352	24,156	42,205	0.00	32,468	0.00	0	0	0.00
243 DISTRICT PAID TSA	1,035	697	459	0.00	249	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	319	625	1,200	0.00	1,200	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	485	666	600	0.00	600	0.00	0	0	0.00
Total Area 110 SOCIAL STUDIES	186,972	195,730	226,487	2.20	183,438	1.50	0	0	0.00
Area 120 SCIENCE									
111 CERTIFIED SALARIES	210,180	218,346	248,623	3.16	249,412	2.99	0	0	0.00
131 ADDITIONAL SALARY LICENSED	380	549	2,500	0.00	2,500	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	5,400	5,400	0	0.00	10,000	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	36	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	12,976	13,476	15,086	0.00	15,583	0.00	0	0	0.00
213 PERS UAL	32,394	33,644	27,624	0.00	32,427	0.00	0	0	0.00
217 SB 857 OPSRP	4,208	4,384	4,928	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	3,416	3,525	3,914	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	16,073	16,797	18,837	0.00	19,472	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1,311	1,360	1,518	0.00	1,561	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	315	218	645	0.00	253	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	1,457	1,643	0.00	2,530	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	39,044	44,307	61,928	0.00	49,181	0.00	0	0	0.00
243 DISTRICT PAID TSA	2,007	1,318	594	0.00	595	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	992	2,305	1,800	0.00	1,800	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	115	95	600	0.00	600	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function	1131	HIGH SCHOOL PROGRAMS								
Area	120	SCIENCE								
	640 DUES AND FEES	105	0	800	0.00	800	0.00	0	0	0.00
Total Area	120 SCIENCE	328,951	347,181	391,039	3.16	386,713	2.99	0	0	0.00
Area	130	THE ARTS								
	111 CERTIFIED SALARIES	70,754	72,877	78,707	1.00	82,642	1.00	0	0	0.00
	131 ADDITIONAL SALARY LICENSED	1,500	0	0	0.00	0	0.00	0	0	0.00
	211 EMPLOYER CONTRIBUTION	36	0	0	0.00	0	0.00	0	0	0.00
	212 EMPLOYEE CONTRIBUTION, PICK-UP	4,353	4,391	4,740	0.00	4,977	0.00	0	0	0.00
	213 PERS UAL	10,838	10,932	8,658	0.00	10,330	0.00	0	0	0.00
	218 SB 857 TIER I II	3,483	3,513	3,794	0.00	0	0.00	0	0	0.00
	220 SOCIAL SECURITY ADMINISTRATION	4,977	5,055	5,492	0.00	5,529	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	438	442	475	0.00	497	0.00	0	0	0.00
	232 UNEMPLOYMENT COMPENSATION	97	66	297	0.00	72	0.00	0	0	0.00
	233 PFMLI - PAID FML INSURANCE	0	438	477	0.00	718	0.00	0	0	0.00
	241 EMPLOYEES INSURANCE	23,701	24,436	20,583	0.00	23,824	0.00	0	0	0.00
	243 DISTRICT PAID TSA	787	519	300	0.00	300	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	3,127	3,050	3,000	0.00	3,000	0.00	0	0	0.00
	460 NON-CONSUMABLE ITEMS	509	587	600	0.00	600	0.00	0	0	0.00
Total Area	130 THE ARTS	124,599	126,303	127,122	1.00	132,489	1.00	0	0	0.00
Area	131	BAND								
	111 CERTIFIED SALARIES	22,884	20,651	22,618	0.50	24,461	0.50	0	0	0.00
	131 ADDITIONAL SALARY LICENSED	110	326	0	0.00	0	0.00	0	0	0.00
	212 EMPLOYEE CONTRIBUTION, PICK-UP	1,380	623	1,657	0.00	1,468	0.00	0	0	0.00
	213 PERS UAL	3,449	1,557	2,488	0.00	3,058	0.00	0	0	0.00
	217 SB 857 OPSRP	667	301	656	0.00	0	0.00	0	0	0.00
	220 SOCIAL SECURITY ADMINISTRATION	1,759	1,614	1,737	0.00	1,882	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	143	131	140	0.00	151	0.00	0	0	0.00
	232 UNEMPLOYMENT COMPENSATION	34	21	78	0.00	24	0.00	0	0	0.00
	233 PFMLI - PAID FML INSURANCE	0	138	151	0.00	245	0.00	0	0	0.00
	241 EMPLOYEES INSURANCE	3,667	4,025	8,457	0.00	8,075	0.00	0	0	0.00
	243 DISTRICT PAID TSA	154	72	0	0.00	0	0.00	0	0	0.00
	322 REPAIRS & MAINTENANCE SERVICES	657	2,328	2,800	0.00	2,800	0.00	0	0	0.00
	340 TRAVEL	0	0	2,000	0.00	2,000	0.00	0	0	0.00
	343 TRAVEL-STUDENT, OUT OF DISTRICT	1,627	0	1,500	0.00	1,500	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	1,780	1,244	2,000	0.00	2,000	0.00	0	0	0.00
	460 NON-CONSUMABLE ITEMS	2,987	1,031	3,000	0.00	3,000	0.00	0	0	0.00
	640 DUES AND FEES	3,168	2,895	3,500	0.00	3,500	0.00	0	0	0.00
Total Area	131 BAND	44,466	36,957	52,782	0.50	54,163	0.50	0	0	0.00
Area	133	CHOIR								

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1131 HIGH SCHOOL PROGRAMS									
Area 133 CHOIR									
111 CERTIFIED SALARIES	22,884	20,651	22,618	0.50	24,461	0.50	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	326	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	1,373	623	1,357	0.00	1,468	0.00	0	0	0.00
213 PERS UAL	3,433	1,557	2,488	0.00	3,058	0.00	0	0	0.00
217 SB 857 OPSRP	664	301	656	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	1,751	1,614	1,737	0.00	1,882	0.00	0	0	0.00
231 WORKERS' COMPENSATION	142	131	140	0.00	151	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	34	21	78	0.00	24	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	138	151	0.00	245	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	3,667	4,025	8,457	0.00	8,075	0.00	0	0	0.00
243 DISTRICT PAID TSA	153	72	0	0.00	0	0.00	0	0	0.00
343 TRAVEL-STUDENT, OUT OF DISTRICT	881	0	1,500	0.00	1,500	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	1,044	410	1,500	0.00	1,500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	536	209	500	0.00	500	0.00	0	0	0.00
640 DUES AND FEES	1,225	190	1,300	0.00	1,300	0.00	0	0	0.00
Total Area 133 CHOIR	37,785	30,267	42,482	0.50	44,164	0.50	0	0	0.00
Area 180 MATHEMATICS									
111 CERTIFIED SALARIES	178,241	184,845	206,633	3.00	223,247	3.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	270	330	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	35	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	8,706	11,110	12,398	0.00	13,395	0.00	0	0	0.00
213 PERS UAL	21,765	27,776	23,730	0.00	27,906	0.00	0	0	0.00
217 SB 857 OPSRP	2,153	3,253	3,710	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	3,416	3,518	3,794	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	13,219	13,274	15,457	0.00	16,562	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1,091	1,131	1,255	0.00	1,351	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	264	172	526	0.00	215	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	1,105	1,342	0.00	2,152	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	57,372	58,579	60,560	0.00	66,447	0.00	0	0	0.00
243 DISTRICT PAID TSA	1,164	620	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	660	704	1,000	0.00	1,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	422	577	600	0.00	600	0.00	0	0	0.00
470 COMPUTER SOFTWARE	0	177	0	0.00	0	0.00	0	0	0.00
Total Area 180 MATHEMATICS	288,780	307,173	331,004	3.00	352,875	3.00	0	0	0.00
Area 190 HEALTH EDUCATION									
111 CERTIFIED SALARIES	0	38,544	42,878	0.67	46,371	0.67	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	0	2,313	2,573	0.00	2,782	0.00	0	0	0.00
213 PERS UAL	0	5,782	5,217	0.00	5,796	0.00	0	0	0.00
217 SB 857 OPSRP	0	1,118	1,243	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	0	2,966	4,293	0.00	3,569	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1131 HIGH SCHOOL PROGRAMS									
Area 190 HEALTH EDUCATION									
231 WORKERS' COMPENSATION	0	236	261	0.00	280	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	39	98	0.00	46	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	257	286	0.00	464	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	14,975	12,987	0.00	15,511	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	128	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	215	141	500	0.00	500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	315	0	0.00	0	0.00	0	0	0.00
Total Area 190 HEALTH EDUCATION	215	66,814	70,335	0.67	75,320	0.67	0	0	0.00
Area 200 PHYSICAL EDUCATION									
111 CERTIFIED SALARIES	109,977	31,374	86,837	1.50	36,889	0.50	0	0	0.00
131 ADDITIONAL SALARY LICENSED	4,419	110	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	6,872	1,889	5,210	0.00	2,213	0.00	0	0	0.00
213 PERS UAL	17,181	4,723	19,552	0.00	4,611	0.00	0	0	0.00
217 SB 857 OPSRP	3,321	913	2,518	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	1	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	8,751	2,405	8,666	0.00	2,822	0.00	0	0	0.00
231 WORKERS' COMPENSATION	705	192	531	0.00	223	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	171	31	387	0.00	37	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	209	579	0.00	367	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	33,932	11,425	27,446	0.00	16,515	0.00	0	0	0.00
243 DISTRICT PAID TSA	766	104	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	1,719	475	3,500	0.00	3,500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	2,150	3,998	2,500	0.00	2,500	0.00	0	0	0.00
Total Area 200 PHYSICAL EDUCATION	189,965	57,848	157,726	1.50	69,677	0.50	0	0	0.00
Area 210 SECOND LANGUAGE									
111 CERTIFIED SALARIES	46,778	41,188	45,818	0.83	49,552	0.83	0	0	0.00
131 ADDITIONAL SALARY LICENSED	110	652	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	2,813	2,510	2,749	0.00	2,973	0.00	0	0	0.00
213 PERS UAL	7,033	6,276	7,040	0.00	6,194	0.00	0	0	0.00
217 SB 857 OPSRP	1,360	1,213	1,329	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	3,557	3,199	4,019	0.00	3,796	0.00	0	0	0.00
231 WORKERS' COMPENSATION	290	257	280	0.00	302	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	70	42	156	0.00	49	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	274	305	0.00	493	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	9,443	7,687	15,111	0.00	16,220	0.00	0	0	0.00
243 DISTRICT PAID TSA	313	142	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	174	528	400	0.00	400	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	480	299	600	0.00	600	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL											
Total Area	210	SECOND LANGUAGE	72,421	64,266	77,807	0.83	80,579	0.83	0	0	0.00
Area	230	ATHLETICS									
	315	SUBSTITUTE SERVICES	3,392	1,753	0	0.00	0	0.00	0	0	0.00
Total Area	230	ATHLETICS	3,392	1,753	0	0.00	0	0.00	0	0	0.00
Area	510	ARTS & COMMUNICATION									
	111	CERTIFIED SALARIES	18,297	10,074	11,206	0.17	12,119	0.17	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	1,083	604	672	0.00	727	0.00	0	0	0.00
	213	PERS UAL	2,707	1,511	1,233	0.00	1,515	0.00	0	0	0.00
	217	SB 857 OPSRP	524	292	325	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	1,322	775	861	0.00	933	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	111	62	68	0.00	73	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	26	10	11	0.00	12	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	67	75	0.00	121	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	4,372	1,679	3,295	0.00	3,522	0.00	0	0	0.00
	243	DISTRICT PAID TSA	118	85	51	0.00	51	0.00	0	0	0.00
Total Area	510	ARTS & COMMUNICATION	28,561	15,159	17,796	0.17	19,073	0.17	0	0	0.00
Area	511	ANNUAL									
	111	CERTIFIED SALARIES	0	8,436	9,384	0.17	10,149	0.17	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	0	506	563	0.00	609	0.00	0	0	0.00
	213	PERS UAL	0	1,265	1,032	0.00	1,269	0.00	0	0	0.00
	217	SB 857 OPSRP	0	245	272	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	0	645	721	0.00	777	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	0	52	57	0.00	62	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	0	8	24	0.00	10	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	56	63	0.00	101	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	0	1,556	3,095	0.00	3,322	0.00	0	0	0.00
	243	DISTRICT PAID TSA	0	28	0	0.00	0	0.00	0	0	0.00
Total Area	511	ANNUAL	0	12,798	15,212	0.17	16,299	0.17	0	0	0.00
Area	512	PUBLICATIONS									
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	512	PUBLICATIONS	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Area	520	CAM: BUSINESS & MANAGEMENT									
	111	CERTIFIED SALARIES	28,223	11,166	13,978	0.30	0	0.00	0	0	0.00
	134	INSURANCE OPT OUT STIPEND	1,215	1,215	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	1,755	756	839	0.00	0	0.00	0	0	0.00
	213	PERS UAL	4,388	1,891	5,538	0.00	7,200	0.00	0	0	0.00
	217	SB 857 OPSRP	848	366	0	0.00	0	0.00	0	0	0.00
	218	SB 857 TIER I II	0	0	674	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	2,222	953	2,274	0.00	2,700	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	183	77	87	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1131 HIGH SCHOOL PROGRAMS									
Area 520 CAM: BUSINESS & MANAGEMENT									
232 UNEMPLOYMENT COMPENSATION	42	12	74	0.00	0	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	74	93	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	3,126	0	5,815	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	309	50	90	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	0	0	500	0.00	500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	0	600	0.00	600	0.00	0	0	0.00
Total Area 520 CAM: BUSINESS & MANAGEMENT	42,312	16,560	30,560	0.30	11,000	0.00	0	0	0.00
Area 541 LEADERSHIP									
111 CERTIFIED SALARIES	0	7,120	7,921	0.17	8,566	0.17	0	0	0.00
134 INSURANCE OPT OUT STIPEND	0	0	0	0.00	1,700	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	0	427	517	0.00	616	0.00	0	0	0.00
213 PERS UAL	0	1,068	976	0.00	1,283	0.00	0	0	0.00
217 SB 857 OPSRP	0	207	250	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	0	542	608	0.00	783	0.00	0	0	0.00
231 WORKERS' COMPENSATION	0	44	49	0.00	63	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	7	18	0.00	10	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	47	53	0.00	102	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	3,061	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	24	0	0.00	0	0.00	0	0	0.00
Total Area 541 LEADERSHIP	0	9,486	13,452	0.17	13,123	0.17	0	0	0.00
Area 551 WOODWORKING									
111 CERTIFIED SALARIES	70,754	72,877	78,707	1.00	82,642	1.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	452	1,000	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	4,248	4,433	4,722	0.00	4,959	0.00	0	0	0.00
213 PERS UAL	10,621	11,082	9,158	0.00	11,330	0.00	0	0	0.00
217 SB 857 OPSRP	2,053	2,142	2,283	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	1	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	5,051	5,206	5,699	0.00	5,893	0.00	0	0	0.00
231 WORKERS' COMPENSATION	432	448	475	0.00	499	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	99	68	224	0.00	77	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	454	495	0.00	766	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	23,731	24,660	19,383	0.00	22,797	0.00	0	0	0.00
243 DISTRICT PAID TSA	776	522	300	0.00	300	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	2,336	3,957	2,000	0.00	2,500	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	4,279	4,552	7,000	0.00	7,000	0.00	0	0	0.00
413 DIESEL AND GAS PURCHASES	161	0	400	0.00	400	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	1,070	2,490	1,500	0.00	1,500	0.00	0	0	0.00
Total Area 551 WOODWORKING	126,065	133,890	132,346	1.00	140,662	1.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1131 HIGH SCHOOL PROGRAMS									
Area 552 METALS									
111 CERTIFIED SALARIES	48,556	51,512	57,305	1.00	61,972	1.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	427	232	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	2,913	3,105	3,438	0.00	3,718	0.00	0	0	0.00
213 PERS UAL	7,283	7,762	6,804	0.00	7,746	0.00	0	0	0.00
217 SB 857 OPSRP	1,408	1,501	1,662	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	3,718	3,879	4,372	0.00	4,671	0.00	0	0	0.00
231 WORKERS' COMPENSATION	303	319	350	0.00	377	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	73	50	157	0.00	61	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	336	379	0.00	607	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	16,253	16,908	19,383	0.00	21,866	0.00	0	0	0.00
243 DISTRICT PAID TSA	625	468	300	0.00	300	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	0	4,000	2,000	0.00	2,500	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	18,511	24,389	20,000	0.00	20,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	4,610	2,233	5,000	0.00	5,000	0.00	0	0	0.00
Total Area 552 METALS	104,681	116,694	121,151	1.00	128,817	1.00	0	0	0.00
Area 560 CAM: NATURAL RESOURCE SYSTEMS									
111 CERTIFIED SALARIES	66,693	70,754	78,707	1.00	82,642	1.00	0	0	0.00
112 CLASSIFIED SALARIES	13,358	18,317	20,369	0.73	27,346	0.90	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	110	0	0.00	0	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	(768)	(2,472)	0	0.00	0	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	0	0	0	0.00	10,000	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	33	0	40	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	4,332	5,287	5,945	0.00	7,199	0.00	0	0	0.00
213 PERS UAL	10,829	13,216	11,899	0.00	14,999	0.00	0	0	0.00
217 SB 857 OPSRP	160	500	591	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	3,215	3,416	3,794	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	6,085	6,781	7,610	0.00	9,234	0.00	0	0	0.00
231 WORKERS' COMPENSATION	491	542	607	0.00	732	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	113	88	299	0.00	120	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	587	660	0.00	1,200	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	21,125	22,178	17,864	0.00	20,790	0.00	0	0	0.00
243 DISTRICT PAID TSA	557	294	0	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	192	1,052	3,000	0.00	3,000	0.00	0	0	0.00
340 TRAVEL	584	0	500	0.00	500	0.00	0	0	0.00
343 TRAVEL-STUDENT, OUT OF DISTRICT	0	0	5,000	0.00	5,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	4,444	3,575	8,000	0.00	8,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	7,333	2,271	8,000	0.00	8,000	0.00	0	0	0.00
520 BUILDINGS ACQUISITION	0	1,246	0	0.00	0	0.00	0	0	0.00
640 DUES AND FEES	200	0	2,000	0.00	2,000	0.00	0	0	0.00
Total Area 560 CAM: NATURAL RESOURCE SYSTEMS	138,976	147,742	174,885	1.73	200,763	1.90	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function 1131 HIGH SCHOOL PROGRAMS										
Area 580 UAV - DRONE										
111	CERTIFIED SALARIES	0	12,028	0	0.00	14,049	0.17	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	0	722	0	0.00	843	0.00	0	0	0.00
213	PERS UAL	0	1,804	0	0.00	1,756	0.00	0	0	0.00
217	SB 857 OPSRP	0	349	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	0	926	0	0.00	1,081	0.00	0	0	0.00
231	WORKERS' COMPENSATION	0	73	0	0.00	84	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	12	0	0.00	14	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	80	0	0.00	141	0.00	0	0	0.00
243	DISTRICT PAID TSA	0	40	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	1,257	1,500	0.00	1,500	0.00	0	0	0.00
Total Area	580 UAV - DRONE	0	17,291	1,500	0.00	19,468	0.17	0	0	0.00
Total Function	1131 HIGH SCHOOL PROGRAMS	2,116,077	2,135,650	2,572,797	20.90	2,511,365	19.07	0	0	0.00
Function 1132 HIGH SCHOOL-EXTRACURRICULAR										
Area 131 BAND										
130	COACHING & EXTRA DUTY CONTRACTS	6,015	4,956	5,353	0.00	5,620	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	361	149	371	0.00	337	0.00	0	0	0.00
213	PERS UAL	902	372	589	0.00	702	0.00	0	0	0.00
217	SB 857 OPSRP	174	72	155	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	460	381	411	0.00	432	0.00	0	0	0.00
231	WORKERS' COMPENSATION	37	31	33	0.00	35	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	9	5	5	0.00	6	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	33	36	0.00	56	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	864	946	2,001	0.00	1,855	0.00	0	0	0.00
243	DISTRICT PAID TSA	40	17	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	131 BAND	8,863	6,961	9,955	0.00	10,044	0.00	0	0	0.00
Area 132 DRAMA										
130	COACHING & EXTRA DUTY CONTRACTS	0	0	3,700	0.00	3,700	0.00	0	0	0.00
217	SB 857 OPSRP	0	0	75	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	0	4,000	0.00	4,000	0.00	0	0	0.00
Total Area	132 DRAMA	0	0	7,775	0.00	7,700	0.00	0	0	0.00
Area 133 CHOIR										
130	COACHING & EXTRA DUTY CONTRACTS	4,812	4,130	4,461	0.00	4,684	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	289	124	318	0.00	281	0.00	0	0	0.00
213	PERS UAL	722	310	491	0.00	585	0.00	0	0	0.00
217	SB 857 OPSRP	140	60	129	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function 1132 HIGH SCHOOL-EXTRACURRICULAR										
Area 133 CHOIR										
220	SOCIAL SECURITY ADMINISTRATION	368	318	343	0.00	360	0.00	0	0	0.00
231	WORKERS' COMPENSATION	30	26	28	0.00	29	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	7	4	4	0.00	5	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	28	30	0.00	47	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	691	788	1,668	0.00	1,546	0.00	0	0	0.00
243	DISTRICT PAID TSA	32	14	0	0.00	0	0.00	0	0	0.00
Total Area	133 CHOIR	7,090	5,801	7,471	0.00	7,538	0.00	0	0	0.00
Area 230 ATHLETICS										
112	CLASSIFIED SALARIES	31,718	27,916	36,343	1.00	88,552	2.00	0	0	0.00
113	ADMINISTRATORS	65,164	68,842	76,305	0.75	0	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	2,835	3,636	6,000	0.00	6,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	1,722	2,719	6,000	0.00	6,000	0.00	0	0	0.00
133	ADDITIONAL TIME-SUPERVISION	110	83	0	0.00	0	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	0	0	0	0.00	10,000	0.00	0	0	0.00
135	Cell Phone Stipend	540	540	540	0.00	315	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	1	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	6,093	6,118	7,291	0.00	7,411	0.00	0	0	0.00
213	PERS UAL	15,233	15,295	12,451	0.00	10,925	0.00	0	0	0.00
217	SB 857 OPSRP	2,898	2,895	3,282	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	79	103	1,200	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	7,747	7,926	8,626	0.00	8,995	0.00	0	0	0.00
231	WORKERS' COMPENSATION	629	637	1,693	0.00	754	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	185	103	362	0.00	123	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	555	621	0.00	1,235	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	16,974	12,122	33,958	0.00	12,344	0.00	0	0	0.00
243	DISTRICT PAID TSA	14,355	14,681	450	0.00	72	0.00	0	0	0.00
244	DISTRICT PAID DUES	484	484	484	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	1,054	0	1,000	0.00	1,000	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	1,191	1,940	5,000	0.00	5,000	0.00	0	0	0.00
340	TRAVEL	4,932	3,151	4,000	0.00	4,000	0.00	0	0	0.00
343	TRAVEL-STUDENT, OUT OF DISTRICT	6,507	5,464	5,000	0.00	6,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	3,720	4,213	5,000	0.00	5,000	0.00	0	0	0.00
417	Sport Uniforms	6,714	7,829	8,000	0.00	8,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	5,168	8,008	6,000	0.00	6,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	10,450	750	3,000	0.00	3,000	0.00	0	0	0.00
640	DUES AND FEES	4,824	15,151	15,000	0.00	15,500	0.00	0	0	0.00
Total Area	230 ATHLETICS	211,325	211,158	247,606	1.75	206,225	2.00	0	0	0.00
Area 231 FOOTBALL										
130	COACHING & EXTRA DUTY CONTRACTS	18,446	23,954	22,750	0.00	27,634	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	818	1,140	901	0.00	1,040	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1132 HIGH SCHOOL-EXTRACURRICULAR									
Area 231 FOOTBALL									
213 PERS UAL	2,045	2,850	2,000	0.00	2,166	0.00	0	0	0.00
217 SB 857 OPSRP	395	551	470	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	1,411	1,844	921	0.00	2,127	0.00	0	0	0.00
231 WORKERS' COMPENSATION	117	151	75	0.00	172	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	55	24	12	0.00	28	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	50	0	0.00	276	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	1,386	2,144	0	0.00	1,293	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	190	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	3,187	3,413	3,500	0.00	3,500	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	4,498	0	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	4,521	3,682	5,000	0.00	5,000	0.00	0	0	0.00
Total Area 231 FOOTBALL	36,880	39,991	35,630	0.00	43,236	0.00	0	0	0.00
Area 233 VOLLEYBALL									
130 COACHING & EXTRA DUTY CONTRACTS	12,832	14,455	20,074	0.00	15,924	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	529	620	937	0.00	337	0.00	0	0	0.00
213 PERS UAL	602	620	491	0.00	703	0.00	0	0	0.00
217 SB 857 OPSRP	116	120	129	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	973	1,101	1,192	0.00	1,217	0.00	0	0	0.00
231 WORKERS' COMPENSATION	80	90	97	0.00	99	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	21	14	16	0.00	16	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	0	0	0.00	158	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	800	744	633	0.00	737	0.00	0	0	0.00
243 DISTRICT PAID TSA	10	152	10	0.00	11	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	1,651	3,162	4,000	0.00	4,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	750	690	750	0.00	750	0.00	0	0	0.00
640 DUES AND FEES	800	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area 233 VOLLEYBALL	19,164	21,766	29,327	0.00	24,951	0.00	0	0	0.00
Area 234 BASKETBALL									
130 COACHING & EXTRA DUTY CONTRACTS	21,654	24,367	30,779	0.00	27,634	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	2	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	1,293	669	723	0.00	759	0.00	0	0	0.00
213 PERS UAL	2,330	743	2,289	0.00	1,581	0.00	0	0	0.00
217 SB 857 OPSRP	311	0	0	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	232	239	258	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	1,603	1,853	2,357	0.00	1,739	0.00	0	0	0.00
231 WORKERS' COMPENSATION	138	157	117	0.00	143	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	21	24	18	0.00	23	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	161	110	0.00	226	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	2,430	1,152	1,133	0.00	3,526	0.00	0	0	0.00
243 DISTRICT PAID TSA	147	94	18	0.00	17	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function	1132	HIGH SCHOOL-EXTRACURRICULAR								
Area	234	BASKETBALL								
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	7,000	13,124	14,000	0.00	14,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,499	1,477	1,500	0.00	1,500	0.00	0	0	0.00
640	DUES AND FEES	0	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area	234 BASKETBALL	38,659	44,060	54,301	0.00	52,146	0.00	0	0	0.00
Area	235	TRACK								
130	COACHING & EXTRA DUTY CONTRACTS	10,827	11,151	12,044	0.00	12,646	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	289	297	723	0.00	337	0.00	0	0	0.00
213	PERS UAL	722	743	0	0.00	703	0.00	0	0	0.00
217	SB 857 OPSRP	140	144	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	828	858	927	0.00	973	0.00	0	0	0.00
231	WORKERS' COMPENSATION	68	70	75	0.00	79	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	11	11	12	0.00	13	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	112	120	0.00	126	0.00	0	0	0.00
243	DISTRICT PAID TSA	108	0	0	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	1,568	1,568	1,700	0.00	1,700	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	1,411	2,000	0.00	2,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	1,385	1,489	2,500	0.00	2,500	0.00	0	0	0.00
640	DUES AND FEES	2,639	1,800	2,000	0.00	2,000	0.00	0	0	0.00
Total Area	235 TRACK	18,584	19,653	22,101	0.00	23,077	0.00	0	0	0.00
Area	236	SOFTBALL								
130	COACHING & EXTRA DUTY CONTRACTS	8,822	4,130	9,814	0.00	4,684	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	529	0	589	0.00	0	0.00	0	0	0.00
213	PERS UAL	1,323	0	1,080	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	256	0	285	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	675	318	755	0.00	360	0.00	0	0	0.00
231	WORKERS' COMPENSATION	56	27	60	0.00	30	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	9	4	10	0.00	5	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	41	98	0.00	47	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	0	0	892	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	88	0	0	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	3,476	3,327	3,500	0.00	3,500	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	0	235	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	1,284	2,019	2,000	0.00	2,000	0.00	0	0	0.00
Total Area	236 SOFTBALL	16,518	10,101	19,083	0.00	10,626	0.00	0	0	0.00
Area	237	WRESTLING								
130	COACHING & EXTRA DUTY CONTRACTS	8,822	7,564	16,505	0.00	14,052	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	0	0	589	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	675	582	1,267	0.00	541	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1132 HIGH SCHOOL-EXTRACURRICULAR									
Area 237 WRESTLING									
231 WORKERS' COMPENSATION	58	49	106	0.00	44	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	9	8	17	0.00	7	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	43	99	0.00	70	0.00	0	0	0.00
243 DISTRICT PAID TSA	53	32	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	312	350	1,600	0.00	1,600	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	751	1,501	2,000	0.00	2,000	0.00	0	0	0.00
640 DUES AND FEES	859	2,034	2,500	0.00	2,500	0.00	0	0	0.00
Total Area 237 WRESTLING	11,539	12,163	24,682	0.00	20,814	0.00	0	0	0.00
Area 238 BASEBALL									
130 COACHING & EXTRA DUTY CONTRACTS	8,822	9,086	9,814	0.00	10,304	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	289	0	321	0.00	0	0.00	0	0	0.00
213 PERS UAL	722	0	589	0.00	0	0.00	0	0	0.00
217 SB 857 OPSRP	140	0	155	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	675	699	755	0.00	793	0.00	0	0	0.00
231 WORKERS' COMPENSATION	56	58	62	0.00	65	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	9	9	10	0.00	10	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	91	98	0.00	103	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	681	0	1,517	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	88	0	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	2,537	3,170	3,300	0.00	3,300	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	0	1,232	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	1,475	2,151	2,000	0.00	2,000	0.00	0	0	0.00
Total Area 238 BASEBALL	15,493	16,496	18,621	0.00	16,575	0.00	0	0	0.00
Area 239 SOCCER									
130 COACHING & EXTRA DUTY CONTRACTS	4,812	9,912	13,382	0.00	5,620	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	0	297	0	0.00	337	0.00	0	0	0.00
213 PERS UAL	0	743	0	0.00	703	0.00	0	0	0.00
217 SB 857 OPSRP	0	144	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	368	761	512	0.00	1,295	0.00	0	0	0.00
231 WORKERS' COMPENSATION	30	63	41	0.00	106	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	14	10	7	0.00	17	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	0	0	0.00	168	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	99	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	1,138	3,254	10,000	0.00	10,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	1,444	1,435	1,500	0.00	1,500	0.00	0	0	0.00
Total Area 239 SOCCER	7,807	16,718	25,442	0.00	19,745	0.00	0	0	0.00
Area 240 Cross Country									
130 COACHING & EXTRA DUTY CONTRACTS	6,015	6,195	6,691	0.00	7,026	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1132 HIGH SCHOOL-EXTRACURRICULAR									
Area 240 Cross Country									
212 EMPLOYEE CONTRIBUTION, PICK-UP	361	372	401	0.00	422	0.00	0	0	0.00
213 PERS UAL	0	0	0	0.00	878	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	460	477	512	0.00	541	0.00	0	0	0.00
231 WORKERS' COMPENSATION	37	38	41	0.00	44	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	18	6	7	0.00	7	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	0	0	0.00	70	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	0	0.00	2,177	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	62	0	0.00	0	0.00	0	0	0.00
640 DUES AND FEES	215	478	600	0.00	600	0.00	0	0	0.00
Total Area 240 Cross Country	7,106	7,627	8,252	0.00	11,765	0.00	0	0	0.00
Area 241 COMPETITIVE CHEERLEADING									
130 COACHING & EXTRA DUTY CONTRACTS	6,015	6,195	6,691	0.00	5,620	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	0	0	401	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	460	477	513	0.00	432	0.00	0	0	0.00
231 WORKERS' COMPENSATION	37	38	42	0.00	36	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	11	6	7	0.00	6	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	27	29	0.00	56	0.00	0	0	0.00
243 DISTRICT PAID TSA	26	35	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	622	750	750	0.00	750	0.00	0	0	0.00
Total Area 241 COMPETITIVE CHEERLEADING	7,171	7,528	8,433	0.00	6,900	0.00	0	0	0.00
Area 291 NATIONAL HONOR SOCIETY									
130 COACHING & EXTRA DUTY CONTRACTS	1,604	1,652	1,784	0.00	1,873	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	96	99	107	0.00	112	0.00	0	0	0.00
213 PERS UAL	241	248	196	0.00	234	0.00	0	0	0.00
217 SB 857 OPSRP	47	48	52	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	123	127	137	0.00	144	0.00	0	0	0.00
231 WORKERS' COMPENSATION	10	10	11	0.00	11	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	2	2	2	0.00	2	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	11	13	0.00	19	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	495	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	12	6	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	0	0	0	0.00	200	0.00	0	0	0.00
640 DUES AND FEES	0	0	0	0.00	400	0.00	0	0	0.00
Total Area 291 NATIONAL HONOR SOCIETY	2,134	2,202	2,797	0.00	2,995	0.00	0	0	0.00
Area 511 ANNUAL									
130 COACHING & EXTRA DUTY CONTRACTS	3,208	3,304	3,568	0.00	3,747	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	186	198	214	0.00	225	0.00	0	0	0.00
213 PERS UAL	466	496	393	0.00	468	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function 1132 HIGH SCHOOL-EXTRACURRICULAR										
Area 511 ANNUAL										
217	SB 857 OPSRP	90	96	103	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	235	253	274	0.00	287	0.00	0	0	0.00
231	WORKERS' COMPENSATION	19	20	22	0.00	23	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	5	3	4	0.00	4	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	22	24	0.00	37	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	543	609	1,177	0.00	1,227	0.00	0	0	0.00
243	DISTRICT PAID TSA	20	11	0	0.00	0	0.00	0	0	0.00
Total Area	511 ANNUAL	4,772	5,012	5,778	0.00	6,018	0.00	0	0	0.00
Area 541 LEADERSHIP										
130	COACHING & EXTRA DUTY CONTRACTS	4,812	4,956	3,568	0.00	5,620	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	1	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	289	248	233	0.00	337	0.00	0	0	0.00
213	PERS UAL	722	619	439	0.00	703	0.00	0	0	0.00
217	SB 857 OPSRP	93	120	113	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	78	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	364	379	274	0.00	430	0.00	0	0	0.00
231	WORKERS' COMPENSATION	30	31	22	0.00	34	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	7	5	4	0.00	6	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	33	24	0.00	56	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	638	315	1,379	0.00	618	0.00	0	0	0.00
243	DISTRICT PAID TSA	32	16	0	0.00	0	0.00	0	0	0.00
Total Area	541 LEADERSHIP	7,065	6,722	6,055	0.00	7,804	0.00	0	0	0.00
Area 560 CAM: NATURAL RESOURCE SYSTEMS										
130	COACHING & EXTRA DUTY CONTRACTS	6,015	6,195	6,691	0.00	7,026	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	3	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	361	372	401	0.00	422	0.00	0	0	0.00
213	PERS UAL	902	929	736	0.00	878	0.00	0	0	0.00
218	SB 857 TIER I II	290	299	323	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	460	477	514	0.00	541	0.00	0	0	0.00
231	WORKERS' COMPENSATION	37	38	40	0.00	42	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	9	6	7	0.00	7	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	45	45	0.00	70	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	1,730	1,926	1,519	0.00	1,767	0.00	0	0	0.00
243	DISTRICT PAID TSA	40	17	0	0.00	0	0.00	0	0	0.00
Total Area	560 CAM: NATURAL RESOURCE SYSTEMS	9,847	10,303	10,275	0.00	10,754	0.00	0	0	0.00
Total Function	1132 HIGH SCHOOL-EXTRACURRICULAR	430,019	444,263	543,585	1.75	488,912	2.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 1210 TALENTED & GIFTED									
Area 000 UNDESIGNATED									
130 COACHING & EXTRA DUTY CONTRACTS	1,604	1,652	1,784	0.00	1,873	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	96	99	107	0.00	112	0.00	0	0	0.00
213 PERS UAL	241	248	196	0.00	234	0.00	0	0	0.00
217 SB 857 OPSRP	47	48	52	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	120	124	134	0.00	141	0.00	0	0	0.00
231 WORKERS' COMPENSATION	10	10	11	0.00	11	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	2	2	2	0.00	2	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	11	13	0.00	18	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	507	530	417	0.00	397	0.00	0	0	0.00
243 DISTRICT PAID TSA	18	12	6	0.00	5	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	0	302	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	2,644	3,037	2,722	0.00	2,795	0.00	0	0	0.00
Total Function 1210 TALENTED & GIFTED	2,644	3,037	2,722	0.00	2,795	0.00	0	0	0.00
Function 1220 STUDENTS WITH MENTAL DISABILITIES									
Area 320 SPECIAL EDUCATION									
111 CERTIFIED SALARIES	49,625	52,646	58,563	1.00	63,339	1.00	0	0	0.00
112 CLASSIFIED SALARIES	100,322	97,637	114,065	3.78	122,011	3.72	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	3,065	7,267	0.00	7,500	0.00	0	0	0.00
130 COACHING & EXTRA DUTY CONTRACTS	0	0	4,461	0.00	4,500	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	4,240	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	(366)	(128)	1,500	0.00	1,500	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	0	4,500	0	0.00	10,000	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	7,322	8,316	11,061	0.00	7,079	0.00	0	0	0.00
213 PERS UAL	18,304	20,791	20,279	0.00	24,942	0.00	0	0	0.00
217 SB 857 OPSRP	3,539	4,020	5,346	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	10,491	10,894	14,024	0.00	12,502	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1,078	929	1,160	0.00	1,026	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	204	141	183	0.00	162	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	928	1,198	0.00	1,624	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	58,576	39,067	57,646	0.00	54,310	0.00	0	0	0.00
243 DISTRICT PAID TSA	977	487	0	0.00	0	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	2,261	13,569	10,000	0.00	10,000	0.00	0	0	0.00
340 TRAVEL	0	0	1,000	0.00	1,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	1,182	1,312	1,500	0.00	1,500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	287	287	1,000	0.00	1,000	0.00	0	0	0.00
470 COMPUTER SOFTWARE	908	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	254,710	262,702	312,255	4.78	325,997	4.72	0	0	0.00
Total Function 1220 STUDENTS WITH MENTAL DISABILITIES	254,710	262,702	312,255	4.78	325,997	4.72	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Function 1229 SPECIAL OLYMPICS									
Area 320 SPECIAL EDUCATION									
130 COACHING & EXTRA DUTY CONTRACTS	2,406	2,478	2,676	0.00	2,900	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	144	149	161	0.00	167	0.00	0	0	0.00
213 PERS UAL	361	372	294	0.00	314	0.00	0	0	0.00
217 SB 857 OPSRP	70	72	78	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	180	187	202	0.00	207	0.00	0	0	0.00
231 WORKERS' COMPENSATION	15	15	16	0.00	17	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	2	2	3	0.00	3	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	24	26	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	727	706	555	0.00	531	0.00	0	0	0.00
243 DISTRICT PAID TSA	24	0	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	289	0	0	0.00	0	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	4,218	4,005	4,010	0.00	4,138	0.00	0	0	0.00
Total Function 1229 SPECIAL OLYMPICS	4,218	4,005	4,010	0.00	4,138	0.00	0	0	0.00
Function 1250 RESOURCE ROOMS									
Area 320 SPECIAL EDUCATION									
111 CERTIFIED SALARIES	70,754	72,877	78,707	1.00	82,642	1.00	0	0	0.00
112 CLASSIFIED SALARIES	13,236	27,816	33,095	1.15	22,121	0.75	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	838	2,500	0.00	2,500	0.00	0	0	0.00
130 COACHING & EXTRA DUTY CONTRACTS	0	0	4,461	0.00	5,000	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	110	4,240	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	255	182	500	0.00	500	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	0	5,850	0	0.00	10,000	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	4,904	6,408	6,976	0.00	1,927	0.00	0	0	0.00
213 PERS UAL	12,260	16,020	12,789	0.00	14,015	0.00	0	0	0.00
217 SB 857 OPSRP	2,370	3,097	3,372	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	6,378	8,561	8,892	0.00	9,193	0.00	0	0	0.00
231 WORKERS' COMPENSATION	517	693	714	0.00	727	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	124	111	116	0.00	120	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	755	764	0.00	1,195	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	18,915	21,766	49,799	0.00	22,486	0.00	0	0	0.00
243 DISTRICT PAID TSA	871	657	300	0.00	300	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	2,544	3,789	5,000	0.00	5,000	0.00	0	0	0.00
340 TRAVEL	0	48	300	0.00	300	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	569	679	1,000	0.00	1,000	0.00	0	0	0.00
420 TEXTBOOKS	0	1,400	1,500	0.00	1,500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	656	0	1,000	0.00	1,000	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	134,463	175,787	212,784	2.15	182,524	1.75	0	0	0.00
Total Function 1250 RESOURCE ROOMS	134,463	175,787	212,784	2.15	182,524	1.75	0	0	0.00
Function 1280 ALTERNATIVE EDUCATION									

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function 1280 ALTERNATIVE EDUCATION										
Area 000 UNDESIGNATED										
130	COACHING & EXTRA DUTY CONTRACTS	500	500	500	0.00	500	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	30	30	30	0.00	30	0.00	0	0	0.00
213	PERS UAL	75	75	75	0.00	75	0.00	0	0	0.00
217	SB 857 OPSRP	15	15	15	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	38	38	38	0.00	38	0.00	0	0	0.00
231	WORKERS' COMPENSATION	3	3	10	0.00	7	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	2	1	0	0.00	0	0.00	0	0	0.00
370	TUITION	21,617	14,714	50,000	0.00	50,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	0	40,000	0.00	40,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	22,280	15,375	90,668	0.00	90,650	0.00	0	0	0.00
Total Function	1280 ALTERNATIVE EDUCATION	22,280	15,375	90,668	0.00	90,650	0.00	0	0	0.00
Function 1283 DOUGLAS OPPORTUNITY SCHOOL										
Area 000 UNDESIGNATED										
112	CLASSIFIED SALARIES	11,757	14,927	15,804	0.56	19,451	0.56	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	0	0	2,000	0.00	2,000	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	198	354	500	0.00	500	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	260	916	948	0.00	1,077	0.00	0	0	0.00
213	PERS UAL	650	2,290	1,738	0.00	2,244	0.00	0	0	0.00
217	SB 857 OPSRP	126	443	458	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	887	1,140	1,214	0.00	1,358	0.00	0	0	0.00
231	WORKERS' COMPENSATION	81	99	102	0.00	115	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	20	15	16	0.00	18	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	98	105	0.00	176	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	15,543	18,478	14,427	0.00	16,056	0.00	0	0	0.00
243	DISTRICT PAID TSA	76	48	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	29,596	38,807	37,313	0.56	42,995	0.56	0	0	0.00
Total Function	1283 DOUGLAS OPPORTUNITY SCHOOL	29,596	38,807	37,313	0.56	42,995	0.56	0	0	0.00
Function 1291 ENGLISH SECOND LANGUAGE										
Area 000 UNDESIGNATED										
111	CERTIFIED SALARIES	0	0	14,852	0.22	5,000	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	0	0	1,141	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	0	0	90	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	15	0.00	0	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	0	99	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	0	0	4,925	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function	1291	ENGLISH SECOND LANGUAGE								
Area	000	UNDESIGNATED								
243	DISTRICT PAID TSA	0	0	150	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	217	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	0	217	21,272	0.22	5,000	0.00	0	0	0.00
Total Function	1291 ENGLISH SECOND LANGUAGE	0	217	21,272	0.22	5,000	0.00	0	0	0.00
Function	2114	STUDENT ACCOUNTING SERVICES								
Area	000	UNDESIGNATED								
112	CLASSIFIED SALARIES	30,042	30,332	34,109	1.00	34,787	1.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	4,500	7,650	0	0.00	10,000	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	2,073	2,279	2,046	0.00	4,716	0.00	0	0	0.00
213	PERS UAL	3,198	3,485	3,752	0.00	9,826	0.00	0	0	0.00
217	SB 857 OPSRP	1,002	1,102	989	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	2,642	2,920	2,620	0.00	5,487	0.00	0	0	0.00
231	WORKERS' COMPENSATION	(44)	(92)	216	0.00	497	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	50	38	34	0.00	71	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	256	227	0.00	713	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	3,587	(509)	19,236	0.00	23,971	0.00	0	0	0.00
243	DISTRICT PAID TSA	(106)	127	0	0.00	0	0.00	0	0	0.00
355	PRINTING AND BINDING	0	0	300	0.00	300	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	0	150	0.00	150	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,639	6,719	7,000	0.00	7,200	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	49,582	54,306	70,679	1.00	97,719	1.00	0	0	0.00
Total Function	2114 STUDENT ACCOUNTING SERVICES	49,582	54,306	70,679	1.00	97,719	1.00	0	0	0.00
Function	2122	COUNSELING SERVICES								
Area	000	UNDESIGNATED								
111	CERTIFIED SALARIES	37,239	98,605	110,142	2.00	62,605	1.00	0	0	0.00
112	CLASSIFIED SALARIES	43,810	45,128	48,724	1.00	54,868	1.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	110	0	500	0.00	0	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	13	13	2,000	0.00	4,000	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	0	5,400	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	22	0	25	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	5,590	8,949	9,532	0.00	6,825	0.00	0	0	0.00
213	PERS UAL	3,757	15,472	17,475	0.00	14,220	0.00	0	0	0.00
217	SB 857 OPSRP	1,431	3,016	3,194	0.00	0	0.00	0	0	0.00
218	SB 857 TIER II	2,112	2,176	2,349	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	7,026	11,386	12,156	0.00	8,708	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 2122 COUNSELING SERVICES									
Area 000 UNDESIGNATED									
231 WORKERS' COMPENSATION	(226)	(82)	1,007	0.00	713	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	138	148	158	0.00	113	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	985	1,055	0.00	1,131	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	12,108	28,107	57,110	0.00	42,629	0.00	0	0	0.00
243 DISTRICT PAID TSA	(439)	505	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	395	1,000	0.00	1,000	0.00	0	0	0.00
340 TRAVEL	0	395	700	0.00	700	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	184	1,667	600	0.00	600	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	39	500	0.00	500	0.00	0	0	0.00
470 COMPUTER SOFTWARE	0	3,655	0	0.00	0	0.00	0	0	0.00
640 DUES AND FEES	4,000	0	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	116,876	225,959	268,226	3.00	198,613	2.00	0	0	0.00
Total Function 2122 COUNSELING SERVICES	116,876	225,959	268,226	3.00	198,613	2.00	0	0	0.00
Function 2130 HEALTH SERVICES									
Area 000 UNDESIGNATED									
410 CONSUMABLE SUPPLIES & MATERIALS	2,637	1,967	2,500	0.00	2,500	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	2,637	1,967	2,500	0.00	2,500	0.00	0	0	0.00
Total Function 2130 HEALTH SERVICES	2,637	1,967	2,500	0.00	2,500	0.00	0	0	0.00
Function 2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
Area 320 SPECIAL EDUCATION									
112 CLASSIFIED SALARIES	11,293	10,855	13,248	0.40	13,909	0.40	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	23	70	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	679	656	795	0.00	835	0.00	0	0	0.00
213 PERS UAL	1,698	1,639	1,457	0.00	1,739	0.00	0	0	0.00
217 SB 857 OPSRP	328	317	384	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	829	763	979	0.00	969	0.00	0	0	0.00
231 WORKERS' COMPENSATION	72	71	84	0.00	87	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	16	10	13	0.00	13	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	62	85	0.00	126	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	4,345	4,372	10,456	0.00	13,123	0.00	0	0	0.00
243 DISTRICT PAID TSA	74	37	0	0.00	0	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	19,357	18,851	27,501	0.40	30,801	0.40	0	0	0.00
Total Function 2190 SERVICE DIRECTION, STUDENT SUPPORT SERVICES	19,357	18,851	27,501	0.40	30,801	0.40	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL									
Fund 100 GENERAL FUND									
Function 2220 EDUCATIONAL MEDIA SERVICES									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	3,919	0	5,268	0.19	5,984	0.19	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	0	500	0.00	500	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	222	111	1,000	0.00	1,000	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	88	3	316	0.00	359	0.00	0	0	0.00
213 PERS UAL	(1,660)	(2,088)	579	0.00	748	0.00	0	0	0.00
217 SB 857 OPSRP	43	2	153	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	308	10	405	0.00	453	0.00	0	0	0.00
231 WORKERS' COMPENSATION	(221)	(314)	34	0.00	38	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	7	0	5	0.00	6	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	0	35	0.00	59	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	5,223	34	4,809	0.00	5,352	0.00	0	0	0.00
243 DISTRICT PAID TSA	(296)	3	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	571	235	1,500	0.00	1,500	0.00	0	0	0.00
430 LIBRARY BOOKS	1,410	3,015	3,500	0.00	3,500	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	692	516	1,000	0.00	1,000	0.00	0	0	0.00
470 COMPUTER SOFTWARE	697	820	1,400	0.00	1,400	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	0	1,700	0.00	1,700	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	11,003	2,348	22,204	0.19	23,598	0.19	0	0	0.00
Total Function 2220 EDUCATIONAL MEDIA SERVICES	11,003	2,348	22,204	0.19	23,598	0.19	0	0	0.00
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT									
Area 000 UNDESIGNATED									
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0	2,000	0.00	2,000	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	0	0	2,000	0.00	2,000	0.00	0	0	0.00
340 TRAVEL	1,000	2,099	1,500	0.00	1,500	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	1,000	2,099	5,500	0.00	5,500	0.00	0	0	0.00
Total Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT	1,000	2,099	5,500	0.00	5,500	0.00	0	0	0.00
Function 2410 OFFICE OF THE PRINCIPAL									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	30,789	32,680	35,279	1.00	37,052	1.00	0	0	0.00
113 ADMINISTRATORS	232,148	242,651	265,410	2.25	246,853	2.00	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	77	3,000	0.00	3,000	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	0	2,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	59	606	2,000	0.00	1,000	0.00	0	0	0.00
133 ADDITIONAL TIME-SUPERVISION	220	138	0	0.00	0	0.00	0	0	0.00
135 Cell Phone Stipend	1,619	1,619	1,620	0.00	1,545	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE	
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function 2410 OFFICE OF THE PRINCIPAL										
Area	000 UNDESIGNATED									
211 EMPLOYER CONTRIBUTION	106	0	0	0.00	0	0.00	0	0	0.00	
212 EMPLOYEE CONTRIBUTION, PICK-UP	15,899	16,675	18,138	0.00	18,653	0.00	0	0	0.00	
213 PERS UAL	22,748	22,730	33,254	0.00	38,861	0.00	0	0	0.00	
217 SB 857 OPSRP	1,530	1,640	1,766	0.00	0	0.00	0	0	0.00	
218 SB 857 TIER I II	10,229	10,671	11,636	0.00	0	0.00	0	0	0.00	
220 SOCIAL SECURITY ADMINISTRATION	20,192	21,231	23,119	0.00	23,795	0.00	0	0	0.00	
231 WORKERS' COMPENSATION	(645)	(1,161)	1,825	0.00	1,871	0.00	0	0	0.00	
232 UNEMPLOYMENT COMPENSATION	512	276	301	0.00	309	0.00	0	0	0.00	
233 PFMLI - PAID FML INSURANCE	0	1,436	1,565	0.00	3,081	0.00	0	0	0.00	
241 EMPLOYEES INSURANCE	16,919	15,766	63,389	0.00	20,577	0.00	0	0	0.00	
243 DISTRICT PAID TSA	39,227	43,305	750	0.00	45,032	0.00	0	0	0.00	
244 DISTRICT PAID DUES	1,451	1,451	1,451	0.00	1,390	0.00	0	0	0.00	
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	1,194	1,000	0.00	1,000	0.00	0	0	0.00	
315 SUBSTITUTE SERVICES	0	439	0	0.00	0	0.00	0	0	0.00	
322 REPAIRS & MAINTENANCE SERVICES	153	1,823	0	0.00	0	0.00	0	0	0.00	
340 TRAVEL	3,093	1,075	4,500	0.00	4,500	0.00	0	0	0.00	
355 PRINTING AND BINDING	415	0	2,000	0.00	2,000	0.00	0	0	0.00	
410 CONSUMABLE SUPPLIES & MATERIALS	2,411	2,587	3,000	0.00	3,000	0.00	0	0	0.00	
416 GRADUATION SUPPLIES	3,799	4,511	4,000	0.00	4,500	0.00	0	0	0.00	
460 NON-CONSUMABLE ITEMS	1,191	1,936	2,000	0.00	2,000	0.00	0	0	0.00	
470 COMPUTER SOFTWARE	1,944	2,009	4,000	0.00	4,000	0.00	0	0	0.00	
480 COMPUTER HARDWARE-NOT CAP OUTLAY	456	0	2,500	0.00	2,500	0.00	0	0	0.00	
640 DUES AND FEES	2,085	2,258	2,300	0.00	2,500	0.00	0	0	0.00	
650 INSURANCE AND JUDGMENTS	96	96	200	0.00	200	0.00	0	0	0.00	
Total Area	000 UNDESIGNATED	408,647	429,719	492,005	3.25	470,218	3.00	0	0	0.00
Total Function	2410 OFFICE OF THE PRINCIPAL	408,647	429,719	492,005	3.25	470,218	3.00	0	0	0.00
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES										
Area	000 UNDESIGNATED									
112 CLASSIFIED SALARIES	120,681	149,854	169,853	4.00	172,195	4.00	0	0	0.00	
122 SUBSTITUTES - CLASSIFIED	7,240	5,013	8,000	0.00	8,000	0.00	0	0	0.00	
132 ADDITIONAL SALARY CLASSIFIED	2,406	(5,363)	3,000	0.00	4,000	0.00	0	0	0.00	
134 INSURANCE OPT OUT STIPEND	4,500	4,500	0	0.00	10,000	0.00	0	0	0.00	
211 EMPLOYER CONTRIBUTION	10	0	0	0.00	0	0.00	0	0	0.00	
212 EMPLOYEE CONTRIBUTION, PICK-UP	7,504	8,622	10,191	0.00	10,932	0.00	0	0	0.00	
213 PERS UAL	14,201	16,470	18,684	0.00	22,774	0.00	0	0	0.00	
217 SB 857 OPSRP	3,059	3,279	3,678	0.00	0	0.00	0	0	0.00	
218 SB 857 TIER I II	943	1,477	2,573	0.00	0	0.00	0	0	0.00	
220 SOCIAL SECURITY ADMINISTRATION	10,165	12,156	13,002	0.00	17,136	0.00	0	0	0.00	
231 WORKERS' COMPENSATION	5,312	5,795	7,395	0.00	8,335	0.00	0	0	0.00	
232 UNEMPLOYMENT COMPENSATION	268	149	469	0.00	223	0.00	0	0	0.00	

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 100 GENERAL FUND										
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES										
Area	000	UNDESIGNATED								
233	PFMLI - PAID FML INSURANCE	0	726	847	0.00	2,226	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	26,023	34,541	79,344	0.00	41,251	0.00	0	0	0.00
243	DISTRICT PAID TSA	(137)	520	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	71,701	34,899	50,000	0.00	80,000	0.00	0	0	0.00
324	RENTALS	612	244	5,000	0.00	5,000	0.00	0	0	0.00
325	ELECTRICITY	78,748	83,080	100,000	0.00	115,000	0.00	0	0	0.00
326	FUEL	56,397	42,991	50,000	0.00	65,000	0.00	0	0	0.00
327	WATER AND SEWAGE	14,775	19,907	25,000	0.00	25,000	0.00	0	0	0.00
328	GARBAGE	20,385	25,028	28,000	0.00	15,000	0.00	0	0	0.00
340	TRAVEL	0	0	250	0.00	250	0.00	0	0	0.00
351	TELEPHONE	2,200	2,200	2,300	0.00	2,300	0.00	0	0	0.00
359	OTHER COMMUNICATION SERVICES	12,648	14,280	15,000	0.00	15,000	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	330	3,312	2,400	0.00	2,400	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	32,982	33,001	35,000	0.00	38,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	39,431	34,832	40,000	0.00	40,000	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS	0	12,100	25,000	0.00	0	0.00	0	0	0.00
540	EQUIPMENT	0	5,725	0	0.00	0	0.00	0	0	0.00
640	DUES AND FEES	0	242	400	0.00	500	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	532,384	549,580	695,387	4.00	700,521	4.00	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	532,384	549,580	695,387	4.00	700,521	4.00	0	0	0.00
Function 2660 TECHNOLOGY SERVICES										
Area	000	UNDESIGNATED								
359	OTHER COMMUNICATION SERVICES	11,098	12,295	18,000	0.00	18,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	486	0	1,000	0.00	1,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	4,226	5,334	7,000	0.00	7,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	15,809	17,628	26,000	0.00	26,000	0.00	0	0	0.00
Total Function	2660 TECHNOLOGY SERVICES	15,809	17,628	26,000	0.00	26,000	0.00	0	0	0.00
Total Fund 100	GENERAL FUND	4,151,302	4,382,302	5,407,409	42.19	5,209,845	38.69	0	0	0.00
Total Center	616 DOUGLAS HIGH SCHOOL	4,151,302	4,382,302	5,407,409	42.19	5,209,845	38.69	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 620 DILLARD ALTERNATIVE SCHOOL									
Fund 100 GENERAL FUND									
Function 1250 RESOURCE ROOMS									
Area 320 SPECIAL EDUCATION									
111 CERTIFIED SALARIES	52,646	55,855	62,131	1.00	67,197	1.00	0	0	0.00
130 COACHING & EXTRA DUTY CONTRACTS	0	0	4,461	0.00	5,000	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	553	4,130	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	0	0	500	0.00	500	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	5,400	5,400	0	0.00	10,000	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	3,483	3,923	3,996	0.00	4,913	0.00	0	0	0.00
213 PERS UAL	8,707	9,808	7,325	0.00	10,235	0.00	0	0	0.00
217 SB 857 OPSRP	1,683	1,896	1,931	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	4,483	5,032	5,114	0.00	6,301	0.00	0	0	0.00
231 WORKERS' COMPENSATION	359	399	405	0.00	494	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	88	65	67	0.00	82	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	436	437	0.00	819	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	19,383	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	690	518	300	0.00	300	0.00	0	0	0.00
340 TRAVEL	0	0	300	0.00	300	0.00	0	0	0.00
420 TEXTBOOKS	0	1,400	1,500	0.00	1,500	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION	78,091	88,862	108,849	1.00	108,641	1.00	0	0	0.00
Total Function 1250 RESOURCE ROOMS	78,091	88,862	108,849	1.00	108,641	1.00	0	0	0.00
Function 1283 DOUGLAS OPPORTUNITY SCHOOL									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	5,517	5,683	6,137	0.20	7,946	0.20	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	337	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	17	174	500	0.00	500	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	1,296	1,296	0	0.00	2,400	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	410	429	368	0.00	531	0.00	0	0	0.00
213 PERS UAL	1,025	(308)	675	0.00	1,106	0.00	0	0	0.00
217 SB 857 OPSRP	198	207	178	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	496	549	445	0.00	654	0.00	0	0	0.00
231 WORKERS' COMPENSATION	43	47	39	0.00	55	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	10	7	6	0.00	9	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	45	39	0.00	85	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	4,367	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	46	26	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	5,400	0	0	0.00	0	0.00	0	0	0.00
324 RENTALS	4,360	4,946	5,000	0.00	5,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	4,096	3,512	5,000	0.00	5,000	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	2,433	2,034	2,500	0.00	2,500	0.00	0	0	0.00
470 COMPUTER SOFTWARE	97	150	3,000	0.00	3,000	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY	0	12,726	8,000	0.00	8,000	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 620 DILLARD ALTERNATIVE SCHOOL											
Total Area	000	UNDESIGNATED	25,445	31,862	37,254	0.20	37,785	0.20	0	0	0.00
Total Function	1283	DOUGLAS OPPORTUNITY SCHOOL	25,445	31,862	37,254	0.20	37,785	0.20	0	0	0.00
Function	2114	STUDENT ACCOUNTING SERVICES									
Area	000	UNDESIGNATED									
	470	COMPUTER SOFTWARE	255	650	700	0.00	800	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	255	650	700	0.00	800	0.00	0	0	0.00
Total Function	2114	STUDENT ACCOUNTING SERVICES	255	650	700	0.00	800	0.00	0	0	0.00
Function	2130	HEALTH SERVICES									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	1,309	1,894	1,500	0.00	2,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	1,309	1,894	1,500	0.00	2,000	0.00	0	0	0.00
Total Function	2130	HEALTH SERVICES	1,309	1,894	1,500	0.00	2,000	0.00	0	0	0.00
Function	2410	OFFICE OF THE PRINCIPAL									
Area	000	UNDESIGNATED									
	112	CLASSIFIED SALARIES	18,789	19,347	20,897	0.65	21,941	0.65	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	36	37	500	0.00	500	0.00	0	0	0.00
	134	INSURANCE OPT OUT STIPEND	4,104	4,104	0	0.00	7,600	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	1,376	1,409	1,254	0.00	1,773	0.00	0	0	0.00
	213	PERS UAL	2,201	3,523	2,299	0.00	3,693	0.00	0	0	0.00
	217	SB 857 OPSRP	665	681	606	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	1,666	1,719	1,516	0.00	2,185	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	(19)	(59)	133	0.00	183	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	33	22	20	0.00	28	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	149	132	0.00	284	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	0	0	14,869	0.00	0	0.00	0	0	0.00
	243	DISTRICT PAID TSA	(59)	76	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	28,791	31,011	42,225	0.65	38,186	0.65	0	0	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL	28,791	31,011	42,225	0.65	38,186	0.65	0	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000	UNDESIGNATED									
	112	CLASSIFIED SALARIES	4,425	5,854	9,123	0.23	0	0.00	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	41	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 620 DILLARD ALTERNATIVE SCHOOL										
Fund 100 GENERAL FUND										
Function 2540 OPERATION & MAINTENANCE - PLANT SERVICES										
Area	000	UNDESIGNATED								
212	EMPLOYEE CONTRIBUTION, PICK-UP	268	351	547	0.00	0	0.00	0	0	0.00
213	PERS UAL	515	705	1,004	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	129	170	265	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	342	447	695	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	178	234	405	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	9	6	9	0.00	0	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	35	45	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	1,119	756	4,424	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	(4)	15	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	1,541	2,394	15,000	0.00	15,000	0.00	0	0	0.00
325	ELECTRICITY	4,340	5,448	10,000	0.00	10,000	0.00	0	0	0.00
326	FUEL	4,387	3,447	5,000	0.00	8,000	0.00	0	0	0.00
327	WATER AND SEWAGE	1,303	775	2,500	0.00	2,500	0.00	0	0	0.00
328	GARBAGE	1,133	2,232	2,000	0.00	2,000	0.00	0	0	0.00
340	TRAVEL	0	112	250	0.00	250	0.00	0	0	0.00
351	TELEPHONE	85	85	400	0.00	400	0.00	0	0	0.00
359	OTHER COMMUNICATION SERVICES	2,856	3,264	4,000	0.00	4,000	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	0	1,881	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	110	2,000	0.00	2,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	1,102	1,044	5,000	0.00	5,000	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	23,767	29,365	62,667	0.23	49,150	0.00	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES	23,767	29,365	62,667	0.23	49,150	0.00	0	0	0.00
Function 2660 TECHNOLOGY SERVICES										
Area	000	UNDESIGNATED								
359	OTHER COMMUNICATION SERVICES	9,816	7,044	18,000	0.00	18,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	50	59	200	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	9,865	7,103	18,200	0.00	18,000	0.00	0	0	0.00
Total Function	2660 TECHNOLOGY SERVICES	9,865	7,103	18,200	0.00	18,000	0.00	0	0	0.00
Total Fund 100	GENERAL FUND	167,525	190,748	271,396	2.08	254,563	1.85	0	0	0.00
Total Center	620 DILLARD ALTERNATIVE SCHOOL	167,525	190,748	271,396	2.08	254,563	1.85	0	0	0.00
Grand Totals:		21,921,555	22,718,641	22,526,499	153.00	22,881,519	154.95	0	0	0.00

SPECIAL REVENUE FUND BUDGETS

REVENUES AND EXPENDITURES

**Winston-Dillard School District
620 NW Elwood Dr. Winston, OR 97496
Resources Report**

FUND 200 - SPECIAL REVENUE

Object Description	Object	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Proposed 2025-2026	Approved 2025-2026	Adopted 2025-2026
RENTALS	1910	-	-	-	-	-	-
CONTRIBUTIONS-DONATIONS FROM PRIVATE SOURCES	1920	(46,442)	(46,645)	(95,000)	(90,000)		
MISCELLANEOUS	1990	(32,292)	(36,170)	(70,000)	(75,000)		
OTHER INTERMEDIATE SOURCES	2199	(108,689)	(57,421)	(75,000)	-		
RESTRICTED REVENUE	2200	(4,406)	-	-	(75,000)		
OTHER RESTRICTED GRANTS-IN-AID FROM STATE	3299	(2,046,122)	(2,036,964)	(2,555,000)	(3,170,000)		
RESTRICTED REVENUE FROM FED GOVT VIA STATE	4500	(4,471,731)	(1,391,882)	(1,899,337)	(1,938,553)		
INTERFUND TRANSFERS	5200	-	-	-	-		
RESOURCES - BEGINNING FUND BALANCE	5400	(162,850)	(139,117)	(15,000)	(15,000)		
FUND 200 - SPECIAL REVENUE		(6,872,532)	(3,708,199)	(4,709,337)	(5,363,553)	-	-
TOTAL FUND 200 SPECIAL REVENUE		(6,872,532)	(3,708,199)	(4,709,337)	(5,363,553)	-	-

Winston-Dillard School District
620 NW Elwood Drive Winston, OR 97496-0000

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function 1111 PRIMARY,K-6											
Area	000	UNDESIGNATED									
111		CERTIFIED SALARIES	63,775	65,688	70,943	1.00	101,762	1.33	0	0	0.00
130		COACHING & EXTRA DUTY CONTRACTS	0	2,120	0	0.00	2,500	0.00	0	0	0.00
131		ADDITIONAL SALARY LICENSED	2,193	760	0	0.00	1,328	0.00	0	0	0.00
211		EMPLOYER CONTRIBUTION	0	0	0	0.00	0	0.00	0	0	0.00
212		EMPLOYEE CONTRIBUTION, PICK-UP	3,958	4,115	4,257	0.00	6,185	0.00	0	0	0.00
213		PERS UAL	9,895	10,286	7,804	0.00	22,886	0.00	0	0	0.00
217		SB 857 OPSRP	1,912	1,989	2,057	0.00	0	0.00	0	0	0.00
218		SB 857 TIER I II	1	0	0	0.00	0	0.00	0	0	0.00
220		SOCIAL SECURITY ADMINISTRATION	5,020	5,259	5,430	0.00	7,742	0.00	0	0	0.00
231		WORKERS' COMPENSATION	402	417	431	0.00	628	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	97	68	71	0.00	101	0.00	0	0	0.00
233		PFMLI - PAID FML INSURANCE	0	463	471	0.00	1,006	0.00	0	0	0.00
241		EMPLOYEES INSURANCE	16,425	16,347	20,583	0.00	31,302	0.00	0	0	0.00
243		DISTRICT PAID TSA	749	518	300	0.00	399	0.00	0	0	0.00
310		INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	734	0	0	0.00	25,000	0.00	0	0	0.00
315		SUBSTITUTE SERVICES	0	3,503	0	0.00	0	0.00	0	0	0.00
322		REPAIRS & MAINTENANCE SERVICES	1,081	0	0	0.00	0	0.00	0	0	0.00
340		TRAVEL	87	0	0	0.00	0	0.00	0	0	0.00
343		TRAVEL-STUDENT, OUT OF DISTRICT	18,752	33,931	50,000	0.00	25,000	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES & MATERIALS	3,181	215	5,000	0.00	0	0.00	0	0	0.00
420		TEXTBOOKS	1,150	4,872	0	0.00	0	0.00	0	0	0.00
460		NON-CONSUMABLE ITEMS	4,521	0	0	0.00	0	0.00	0	0	0.00
470		COMPUTER SOFTWARE	0	481	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED			133,935	151,033	167,347	1.00	225,839	1.33	0	0	0.00
Total Function 1111 PRIMARY,K-6			133,935	151,033	167,347	1.00	225,839	1.33	0	0	0.00
Function 1220 STUDENTS WITH MENTAL DISABILITIES											
Area	320	SPECIAL EDUCATION									
112		CLASSIFIED SALARIES	37,820	11,253	25,782	0.75	30,070	0.75	0	0	0.00
122		SUBSTITUTES - CLASSIFIED	1,410	773	0	0.00	0	0.00	0	0	0.00
132		ADDITIONAL SALARY CLASSIFIED	(26)	1,374	0	0.00	0	0.00	0	0	0.00
134		INSURANCE OPT OUT STIPEND	0	450	0	0.00	0	0.00	0	0	0.00
211		EMPLOYER CONTRIBUTION	12	0	0	0.00	0	0.00	0	0	0.00
212		EMPLOYEE CONTRIBUTION, PICK-UP	2,294	1,659	1,547	0.00	1,624	0.00	0	0	0.00
213		PERS UAL	5,736	4,146	2,836	0.00	3,384	0.00	0	0	0.00
217		SB 857 OPSRP	437	76	0	0.00	0	0.00	0	0	0.00
218		SB 857 TIER I II	1,117	1,205	1,243	0.00	0	0.00	0	0	0.00
220		SOCIAL SECURITY ADMINISTRATION	2,803	2,130	1,942	0.00	2,014	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function 1220 STUDENTS WITH MENTAL DISABILITIES										
Area 320 SPECIAL EDUCATION										
231	WORKERS' COMPENSATION	256	183	163	0.00	170	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	56	28	25	0.00	26	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	166	169	0.00	262	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	23,543	11,560	19,236	0.00	21,646	0.00	0	0	0.00
243	DISTRICT PAID TSA	245	110	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	272	378	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	130	0	0	0.00	0	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION	76,106	35,492	52,942	0.75	59,196	0.75	0	0	0.00
Total Function	1220 STUDENTS WITH MENTAL DISABILITIES	76,106	35,492	52,942	0.75	59,196	0.75	0	0	0.00
Function 1227 EXTENDED SCHOOL YEAR										
Area 320 SPECIAL EDUCATION										
131	ADDITIONAL SALARY LICENSED	3,217	3,198	0	0.00	0	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	2,718	4,595	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	306	468	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	764	1,169	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	148	226	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	454	596	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	38	50	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	24	8	0	0.00	0	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION	7,667	10,309	0	0.00	0	0.00	0	0	0.00
Total Function	1227 EXTENDED SCHOOL YEAR	7,667	10,309	0	0.00	0	0.00	0	0	0.00
Function 1250 RESOURCE ROOMS										
Area 320 SPECIAL EDUCATION										
112	CLASSIFIED SALARIES	12,734	13,111	14,161	0.47	15,000	0.00	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	274	213	0	0.00	0	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	325	360	0	0.00	915	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	783	808	850	0.00	0	0.00	0	0	0.00
213	PERS UAL	1,959	2,021	1,558	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	379	391	411	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	1,020	1,053	1,088	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	86	89	90	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	20	14	14	0.00	0	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	91	94	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	89	46	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL											
Total Area	320	SPECIAL EDUCATION	17,668	18,197	18,265	0.47	15,915	0.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	17,668	18,197	18,265	0.47	15,915	0.00	0	0	0.00
Function	1272	TITLE I									
Area	000	UNDESIGNATED									
111		CERTIFIED SALARIES	61,387	49,319	68,287	1.00	60,785	1.00	0	0	0.00
112		CLASSIFIED SALARIES	65,904	60,382	65,521	2.40	75,850	2.40	0	0	0.00
122		SUBSTITUTES - CLASSIFIED	2,633	7,196	0	0.00	0	0.00	0	0	0.00
131		ADDITIONAL SALARY LICENSED	0	110	2,500	0.00	2,500	0.00	0	0	0.00
132		ADDITIONAL SALARY CLASSIFIED	(3,846)	(7,601)	0	0.00	0	0.00	0	0	0.00
134		INSURANCE OPT OUT STIPEND	21,150	21,600	0	0.00	30,000	0.00	0	0	0.00
211		EMPLOYER CONTRIBUTION	34	0	0	0.00	0	0.00	0	0	0.00
212		EMPLOYEE CONTRIBUTION, PICK-UP	8,393	6,726	10,015	0.00	11,252	0.00	0	0	0.00
213		PERS UAL	20,938	17,458	18,408	0.00	19,276	0.00	0	0	0.00
217		SB 857 OPSRP	2,111	1,785	2,779	0.00	0	0.00	0	0	0.00
218		SB 857 TIER I II	3,219	2,643	3,412	0.00	0	0.00	0	0	0.00
220		SOCIAL SECURITY ADMINISTRATION	11,027	10,007	14,101	0.00	14,753	0.00	0	0	0.00
231		WORKERS' COMPENSATION	937	831	1,162	0.00	957	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	226	130	183	0.00	153	0.00	0	0	0.00
233		PFMLI - PAID FML INSURANCE	0	852	1,232	0.00	1,527	0.00	0	0	0.00
241		EMPLOYEES INSURANCE	18,576	16,105	57,855	0.00	53,712	0.00	0	0	0.00
243		DISTRICT PAID TSA	1,226	748	300	0.00	0	0.00	0	0	0.00
315		SUBSTITUTE SERVICES	7,067	14,865	5,000	0.00	15,000	0.00	0	0	0.00
340		TRAVEL	0	34	0	0.00	0	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES & MATERIALS	2,073	18,739	3,500	0.00	3,500	0.00	0	0	0.00
420		TEXTBOOKS	0	11,023	2,500	0.00	2,500	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	223,055	232,955	256,756	3.40	291,765	3.40	0	0	0.00
Total Function	1272	TITLE I	223,055	232,955	256,756	3.40	291,765	3.40	0	0	0.00
Function	1291	ENGLISH SECOND LANGUAGE									
Area	000	UNDESIGNATED									
111		CERTIFIED SALARIES	0	0	14,852	0.22	15,000	0.00	0	0	0.00
220		SOCIAL SECURITY ADMINISTRATION	0	0	1,141	0.00	1,000	0.00	0	0	0.00
231		WORKERS' COMPENSATION	0	0	90	0.00	0	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	0	0	15	0.00	0	0.00	0	0	0.00
233		PFMLI - PAID FML INSURANCE	0	0	99	0.00	0	0.00	0	0	0.00
241		EMPLOYEES INSURANCE	0	0	4,925	0.00	0	0.00	0	0	0.00
243		DISTRICT PAID TSA	0	0	150	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	0	21,272	0.22	16,000	0.00	0	0	0.00
Total Function	1291	ENGLISH SECOND LANGUAGE	0	0	21,272	0.22	16,000	0.00	0	0	0.00
Function	1299	OTHER PROGRAMS									

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function 1299 OTHER PROGRAMS										
Area 000 UNDESIGNATED										
130	COACHING & EXTRA DUTY CONTRACTS	31,250	0	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	3	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	1,725	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	4,313	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	660	0	0	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	289	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	2,391	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	349	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	76	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	30	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	41,085	0	0	0.00	0	0.00	0	0	0.00
Total Function	1299 OTHER PROGRAMS	41,085	0	0	0.00	0	0.00	0	0	0.00
Function 2120 GUIDANCE SERVICES										
Area 000 UNDESIGNATED										
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	20,000	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	0	20,000	0	0.00	0	0.00	0	0	0.00
Total Function	2120 GUIDANCE SERVICES	0	20,000	0	0.00	0	0.00	0	0	0.00
Function 2122 COUNSELING SERVICES										
Area 000 UNDESIGNATED										
111	CERTIFIED SALARIES	57,978	59,717	64,495	1.00	67,720	1.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	3,050	52	3,394	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	3,662	3,586	4,073	0.00	0	0.00	0	0	0.00
213	PERS UAL	4,154	8,965	7,468	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	1,770	1,733	1,969	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	4,494	4,445	5,214	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	388	379	428	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	88	58	68	0.00	0	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	385	453	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	25,688	23,428	19,394	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	407	193	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	649	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	8,653	1,335	0	0.00	0	0.00	0	0	0.00
470	COMPUTER SOFTWARE	2,927	1,698	0	0.00	0	0.00	0	0	0.00
480	COMPUTER HARDWARE-NOT CAP OUTLAY	1,191	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	115,097	105,974	106,956	1.00	67,720	1.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL										
Total Function	2122 COUNSELING SERVICES	115,097	105,974	106,956	1.00	67,720	1.00	0	0	0.00
Function	2220 EDUCATIONAL MEDIA SERVICES									
Area	000 UNDESIGNATED									
	430 LIBRARY BOOKS	0	1,556	0	0.00	0	0.00	0	0	0.00
	460 NON-CONSUMABLE ITEMS	0	1,520	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	0	3,076	0	0.00	0	0.00	0	0	0.00
Total Function	2220 EDUCATIONAL MEDIA SERVICES	0	3,076	0	0.00	0	0.00	0	0	0.00
Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT									
Area	000 UNDESIGNATED									
	310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	8,200	0	0.00	10,000	0.00	0	0	0.00
	410 CONSUMABLE SUPPLIES & MATERIALS	928	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	928	8,200	0	0.00	10,000	0.00	0	0	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	928	8,200	0	0.00	10,000	0.00	0	0	0.00
Function	2410 OFFICE OF THE PRINCIPAL									
Area	000 UNDESIGNATED									
	111 CERTIFIED SALARIES	58,962	55,855	80,909	1.00	84,954	1.00	0	0	0.00
	131 ADDITIONAL SALARY LICENSED	1,227	882	1,278	0.00	1,277	0.00	0	0	0.00
	134 INSURANCE OPT OUT STIPEND	0	0	0	0.00	10,000	0.00	0	0	0.00
	212 EMPLOYEE CONTRIBUTION, PICK-UP	3,611	3,404	5,431	0.00	5,774	0.00	0	0	0.00
	213 PERS UAL	9,028	8,511	15,041	0.00	12,029	0.00	0	0	0.00
	217 SB 857 OPSRP	1,745	1,645	2,383	0.00	0	0.00	0	0	0.00
	220 SOCIAL SECURITY ADMINISTRATION	4,531	4,366	7,312	0.00	7,406	0.00	0	0	0.00
	231 WORKERS' COMPENSATION	383	363	561	0.00	593	0.00	0	0	0.00
	232 UNEMPLOYMENT COMPENSATION	59	57	152	0.00	96	0.00	0	0	0.00
	233 PFMLI - PAID FML INSURANCE	0	567	548	0.00	962	0.00	0	0	0.00
	241 EMPLOYEES INSURANCE	12,085	16,892	19,383	0.00	22,597	0.00	0	0	0.00
	243 DISTRICT PAID TSA	705	0	0	0.00	0	0.00	0	0	0.00
	315 SUBSTITUTE SERVICES	5,230	0	0	0.00	0	0.00	0	0	0.00
	480 COMPUTER HARDWARE-NOT CAP OUTLAY	1,191	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	98,757	92,542	132,998	1.00	145,688	1.00	0	0	0.00
Total Function	2410 OFFICE OF THE PRINCIPAL	98,757	92,542	132,998	1.00	145,688	1.00	0	0	0.00
Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000 UNDESIGNATED									
	112 CLASSIFIED SALARIES	25,987	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
<hr/>											
Center 114	MCGOVERN ELEMENTARY SCHOOL										
Fund 200	SPECIAL REVENUE FUNDS										
<hr/>											
Function 2540	OPERATION & MAINTENANCE - PLANT SERVICES										
Area 000	UNDESIGNATED										
132	ADDITIONAL SALARY CLASSIFIED		1,316	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP		1,644	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL		4,110	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP		795	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		2,096	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		1,218	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		57	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA		130	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS		11,673	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED		49,025	0	0	0.00	0	0.00	0	0	0.00
Total Function	2540 OPERATION & MAINTENANCE - PLANT SERVICES		49,025	0	0	0.00	0	0.00	0	0	0.00
Function 2640	STAFF SERVICES										
Area 000	UNDESIGNATED										
410	CONSUMABLE SUPPLIES & MATERIALS		0	400	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED		0	400	0	0.00	0	0.00	0	0	0.00
Total Function	2640 STAFF SERVICES		0	400	0	0.00	0	0.00	0	0	0.00
Function 4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT										
Area 000	UNDESIGNATED										
520	BUILDINGS ACQUISITION		34,375	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED		34,375	0	0	0.00	0	0.00	0	0	0.00
Total Function	4150 BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT		34,375	0	0	0.00	0	0.00	0	0	0.00
Total Fund 200	SPECIAL REVENUE FUNDS										
Total Center 114	MCGOVERN ELEMENTARY SCHOOL										

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT									
Fund 200 SPECIAL REVENUE FUNDS									
Function 1111 PRIMARY,K-6									
Area 000 UNDESIGNATED									
111 CERTIFIED SALARIES	0	0	70,906	0.00	0	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	0	181	0	0.00	88,616	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	0	11	0	0.00	0	0.00	0	0	0.00
213 PERS UAL	0	27	0	0.00	0	0.00	0	0	0.00
217 SB 857 OPSRP	0	5	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	0	13	0	0.00	0	0.00	0	0	0.00
231 WORKERS' COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	2	0	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	55	0	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	1	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	8,000	10,000	0.00	10,000	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	0	878	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	0	9,172	80,906	0.00	98,616	0.00	0	0	0.00
Total Function 1111 PRIMARY,K-6	0	9,172	80,906	0.00	98,616	0.00	0	0	0.00
Function 1140 PRE-KINDERGARTEN PROGRAMS									
Area 000 UNDESIGNATED									
111 CERTIFIED SALARIES	42,632	43,142	0	0.00	0	0.00	0	0	0.00
112 CLASSIFIED SALARIES	36,376	38,561	45,063	1.50	56,961	1.50	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	69	112	10,000	0.00	10,000	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	336	291	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	1,963	2,209	4,000	0.00	4,000	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	2,250	4,500	0	0.00	10,000	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	4,719	5,322	2,644	0.00	6,619	0.00	0	0	0.00
213 PERS UAL	11,796	13,305	4,847	0.00	13,789	0.00	0	0	0.00
217 SB 857 OPSRP	2,281	2,572	1,278	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	6,167	6,746	3,384	0.00	8,396	0.00	0	0	0.00
231 WORKERS' COMPENSATION	523	562	283	0.00	685	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	128	88	44	0.00	109	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	586	294	0.00	1,091	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	37,544	51,020	38,472	0.00	47,494	0.00	0	0	0.00
243 DISTRICT PAID TSA	512	291	0	0.00	0	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	1,945	2,517	0	0.00	150,000	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	3,675	1,592	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	410	0	0	0.00	0	0.00	0	0	0.00
353 POSTAGE	174	0	0	0.00	0	0.00	0	0	0.00
380 NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	3,500	4,000	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	18,002	14,064	20,000	0.00	20,000	0.00	0	0	0.00
420 TEXTBOOKS	1,266	3,587	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	3,635	18,588	20,000	0.00	20,000	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Fund 200 SPECIAL REVENUE FUNDS											
Function	1140	PRE-KINDERGARTEN PROGRAMS									
Area	000	UNDESIGNATED									
	480	COMPUTER HARDWARE-NOT CAP OUTLAY	0	7,542	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	179,903	221,196	151,308	1.50	350,143	1.50	0	0	0.00
Total Function	1140	PRE-KINDERGARTEN PROGRAMS	179,903	221,196	151,308	1.50	350,143	1.50	0	0	0.00
Function	1220	STUDENTS WITH MENTAL DISABILITIES									
Area	320	SPECIAL EDUCATION									
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	1,475	60	0	0.00	0	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	1,475	60	0	0.00	0	0.00	0	0	0.00
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES	1,475	60	0	0.00	0	0.00	0	0	0.00
Function	1227	EXTENDED SCHOOL YEAR									
Area	320	SPECIAL EDUCATION									
	111	CERTIFIED SALARIES	0	0	15,000	0.00	25,000	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	0	0	15,000	0.00	25,000	0.00	0	0	0.00
Total Function	1227	EXTENDED SCHOOL YEAR	0	0	15,000	0.00	25,000	0.00	0	0	0.00
Function	1250	RESOURCE ROOMS									
Area	320	SPECIAL EDUCATION									
	340	TRAVEL	18	0	0	0.00	0	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	18	0	0	0.00	0	0.00	0	0	0.00
Total Function	1250	RESOURCE ROOMS	18	0	0	0.00	0	0.00	0	0	0.00
Function	1272	TITLE I									
Area	000	UNDESIGNATED									
	113	ADMINISTRATORS	29,558	69,355	68,383	0.59	24,392	0.20	0	0	0.00
	131	ADDITIONAL SALARY LICENSED	88	1,101	0	0.00	0	0.00	0	0	0.00
	135	Cell Phone Stipend	424	374	425	0.00	720	0.00	0	0	0.00
	211	EMPLOYER CONTRIBUTION	35	0	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	4,257	1,402	4,150	0.00	3,507	0.00	0	0	0.00
	213	PERS UAL	10,589	3,488	7,569	0.00	7,639	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT										
Fund 200 SPECIAL REVENUE FUNDS										
Function 1272 TITLE I										
Area 000 UNDESIGNATED										
218	SB 857 TIER I II	3,403	1,121	3,317	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	5,270	4,870	5,280	0.00	5,933	0.00	0	0	0.00
231	WORKERS' COMPENSATION	423	391	415	0.00	151	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	138	63	69	0.00	25	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	407	344	0.00	251	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	10,617	9,770	11,623	0.00	83	0.00	0	0	0.00
243	DISTRICT PAID TSA	707	463	354	0.00	4,069	0.00	0	0	0.00
244	DISTRICT PAID DUES	381	232	381	0.00	143	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	1,990	0	0.00	0	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	0	1,255	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	0	455	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	65,891	96,735	102,308	0.59	46,912	0.20	0	0	0.00
Area 290 OTHER PROGRAMS										
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	20,854	0	0	0.00	0	0.00	0	0	0.00
Total Area	290 OTHER PROGRAMS	20,854	0	0	0.00	0	0.00	0	0	0.00
Total Function	1272 TITLE I	86,745	96,735	102,308	0.59	46,912	0.20	0	0	0.00
Function 1299 OTHER PROGRAMS										
Area 000 UNDESIGNATED										
130	COACHING & EXTRA DUTY CONTRACTS	7,250	0	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	2	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	330	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	825	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	73	0	0	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	145	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	555	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	146	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	18	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	3	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	9,345	0	0	0.00	0	0.00	0	0	0.00
Total Function	1299 OTHER PROGRAMS	9,345	0	0	0.00	0	0.00	0	0	0.00
Function 2110 ATTENDANCE & SOCIAL WORK SERVICES										
Area 000 UNDESIGNATED										
112	CLASSIFIED SALARIES	6,917	0	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	1	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Fund 200 SPECIAL REVENUE FUNDS											
Function 2110 ATTENDANCE & SOCIAL WORK SERVICES											
Area 000 UNDESIGNATED											
220	SOCIAL SECURITY ADMINISTRATION		83	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		7	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		4	0	0	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE		988	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		0	8,111	30,000	0.00	20,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS		0	0	5,000	0.00	5,000	0.00	0	0	0.00
Total Area 000 UNDESIGNATED			8,000	8,111	35,000	0.00	25,000	0.00	0	0	0.00
Total Function 2110 ATTENDANCE & SOCIAL WORK SERVICES			8,000	8,111	35,000	0.00	25,000	0.00	0	0	0.00
Function 2115 STUDENT SAFETY											
Area 000 UNDESIGNATED											
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR		27,209	25,308	40,000	0.00	40,000	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS		0	0	150,000	0.00	100,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS		53	5,000	155,000	0.00	105,000	0.00	0	0	0.00
530	IMPROVEMENTS OTHER THAN BUILDINGS		0	86,195	175,000	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED			27,262	116,503	520,000	0.00	245,000	0.00	0	0	0.00
Total Function 2115 STUDENT SAFETY			27,262	116,503	520,000	0.00	245,000	0.00	0	0	0.00
Function 2122 COUNSELING SERVICES											
Area 000 UNDESIGNATED											
111	CERTIFIED SALARIES		9,007	8,100	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION		5	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		689	623	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		55	49	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		9	8	0	0.00	0	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE		0	50	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA		40	31	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED			9,805	8,861	0	0.00	0	0.00	0	0	0.00
Total Function 2122 COUNSELING SERVICES			9,805	8,861	0	0.00	0	0.00	0	0	0.00
Function 2140 PSYCHOLOGICAL SERVICES											
Area 000 UNDESIGNATED											
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR		74,160	74,160	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Total Area	000	UNDESIGNATED	74,160	74,160	0	0.00	0	0.00	0	0	0.00
Total Function	2140	PSYCHOLOGICAL SERVICES	74,160	74,160	0	0.00	0	0.00	0	0	0.00
Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
Area	320	SPECIAL EDUCATION									
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR									
Total Area	320	SPECIAL EDUCATION	0	1,000	0	0.00	0	0.00	0	0	0.00
Total Function	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	0	1,000	0	0.00	0	0.00	0	0	0.00
Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
Area	000	UNDESIGNATED									
	113	ADMINISTRATORS	0	0	66	0.00	0	0.00	0	0	0.00
	135	Cell Phone Stipend	0	0	720	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	0	0	60	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	0	0	5	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	0	0	1	0.00	0	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	0	4	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	0	0	138	0.00	0	0.00	0	0	0.00
	243	DISTRICT PAID TSA	0	0	4	0.00	0	0.00	0	0	0.00
	244	DISTRICT PAID DUES	0	0	5	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	0	6,071	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	6,071	1,003	0.00	0	0.00	0	0	0.00
Area	320	SPECIAL EDUCATION									
	113	ADMINISTRATORS	18,463	100,853	110,879	1.00	0	0.00	0	0	0.00
	135	Cell Phone Stipend	117	719	86	0.00	0	0.00	0	0	0.00
	211	EMPLOYER CONTRIBUTION	7	0	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	1,120	6,099	6	0.00	0	0.00	0	0	0.00
	213	PERS UAL	2,789	15,246	10	0.00	0	0.00	0	0	0.00
	217	SB 857 OPSRP	123	2,948	0	0.00	0	0.00	0	0	0.00
	218	SB 857 TIER I II	691	0	5	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	1,396	7,773	8,514	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	111	615	670	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	32	101	111	0.00	0	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	496	555	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	2,159	398	19,548	0.00	0	0.00	0	0	0.00
	243	DISTRICT PAID TSA	186	17,844	596	0.00	0	0.00	0	0	0.00
	244	DISTRICT PAID DUES	77	645	641	0.00	0	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	27,271	153,738	141,621	1.00	0	0.00	0	0	0.00
Total Function	2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	27,271	159,808	142,624	1.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT										
Fund 200 SPECIAL REVENUE FUNDS										
Function 2240 INSTRUCTIONAL STAFF DEVELOPMENT										
Area 000 UNDESIGNATED										
111	CERTIFIED SALARIES	0	0	84,164	1.00	75,000	0.75	0	0	0.00
113	ADMINISTRATORS	68,904	48,340	47,509	0.41	71,762	0.59	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS	0	0	15,000	0.00	15,000	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	16,508	15,144	0	0.00	0	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	16,850	8,179	0	0.00	0	0.00	0	0	0.00
135	Cell Phone Stipend	173	319	173	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	17	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	3,848	3,511	7,926	0.00	4,306	0.00	0	0	0.00
213	PERS UAL	9,599	8,750	14,503	0.00	8,970	0.00	0	0	0.00
217	SB 857 OPSRP	907	603	0	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	1,578	1,810	6,355	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	5,010	5,868	10,097	0.00	5,523	0.00	0	0	0.00
231	WORKERS' COMPENSATION	421	477	794	0.00	432	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	111	76	132	0.00	72	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	347	239	0.00	718	0.00	0	0	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	95,225	46,090	0	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	4,318	8,312	27,290	0.00	236	0.00	0	0	0.00
243	DISTRICT PAID TSA	606	564	546	0.00	11,628	0.00	0	0	0.00
244	DISTRICT PAID DUES	155	381	264	0.00	407	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	16,100	40,044	84,103	0.00	210,000	0.00	0	0	0.00
340	TRAVEL	22,679	7,393	40,000	0.00	40,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	4,047	0	15,000	0.00	15,000	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	489	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	267,541	196,207	354,094	1.41	459,053	1.34	0	0	0.00
Area 290 OTHER PROGRAMS										
131	ADDITIONAL SALARY LICENSED	4,134	0	0	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	11,029	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	154	0	0	0.00	0	0.00	0	0	0.00
Total Area	290 OTHER PROGRAMS	15,317	0	0	0.00	0	0.00	0	0	0.00
Total Function	2240 INSTRUCTIONAL STAFF DEVELOPMENT	282,859	196,207	354,094	1.41	459,053	1.34	0	0	0.00
Function 2310 BOARD OF EDUCATION SERVICES										
Area 000 UNDESIGNATED										
651	LIABILITY INSURANCE	2,732	3,596	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	2,732	3,596	0	0.00	0	0.00	0	0	0.00
Total Function	2310 BOARD OF EDUCATION SERVICES	2,732	3,596	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Function	2321	OFFICE OF THE SUPERINTENDENT									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	384	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	384	0	0	0.00	0	0.00	0	0	0.00
Total Function	2321	OFFICE OF THE SUPERINTENDENT	384	0	0	0.00	0	0.00	0	0	0.00
Function	2410	OFFICE OF THE PRINCIPAL									
Area	000	UNDESIGNATED									
	111	CERTIFIED SALARIES	4,122	4,572	0	0.00	0	0.00	0	0	0.00
	113	ADMINISTRATORS	6,547	7,092	10,000	0.00	10,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	10,670	11,664	10,000	0.00	10,000	0.00	0	0	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL	10,670	11,664	10,000	0.00	10,000	0.00	0	0	0.00
Function	2520	FISCAL SERVICES									
Area	000	UNDESIGNATED									
	340	TRAVEL	0	2,000	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	2,000	0	0.00	0	0.00	0	0	0.00
Total Function	2520	FISCAL SERVICES	0	2,000	0	0.00	0	0.00	0	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000	UNDESIGNATED									
	353	POSTAGE	37	0	0	0.00	0	0.00	0	0	0.00
	380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	7,405	5,920	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	10,387	0	0	0.00	15,000	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	23,694	0	0	0.00	0	0.00	0	0	0.00
	520	BUILDINGS ACQUISITION	0	0	20,000	0.00	20,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	41,524	5,920	20,000	0.00	35,000	0.00	0	0	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	41,524	5,920	20,000	0.00	35,000	0.00	0	0	0.00
Function	2640	STAFF SERVICES									
Area	000	UNDESIGNATED									
	380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	1,200	0	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	2,400	4,710	20,000	0.00	20,000	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	6,188	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Fund 200 SPECIAL REVENUE FUNDS											
Function	2640	STAFF SERVICES									
Area	000	UNDESIGNATED									
	640	DUES AND FEES	2,706	3,910	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	12,494	8,620	20,000	0.00	20,000	0.00	0	0	0.00
Total Function	2640	STAFF SERVICES	12,494	8,620	20,000	0.00	20,000	0.00	0	0	0.00
Function	2660	TECHNOLOGY SERVICES									
Area	000	UNDESIGNATED									
	350	COMMUNICATION	2,820	0	0	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	5,782	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	8,602	0	0	0.00	0	0.00	0	0	0.00
Total Function	2660	TECHNOLOGY SERVICES	8,602	0	0	0.00	0	0.00	0	0	0.00
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
	520	BUILDINGS ACQUISITION	2,123,704	0	0	0.00	0	0.00	0	0	0.00
	540	EQUIPMENT	14,097	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	2,137,801	0	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	2,137,801	0	0	0.00	0	0.00	0	0	0.00
Function	5200	TRANSFER OF FUNDS									
Area	000	UNDESIGNATED									
	710	FUND MODIFICATIONS	0	32,000	35,000	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	32,000	35,000	0.00	0	0.00	0	0	0.00
Total Function	5200	TRANSFER OF FUNDS	0	32,000	35,000	0.00	0	0.00	0	0	0.00
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
Area	000	UNDESIGNATED									
	820	RESERVED FOR NEXT YEAR	139,117	148,243	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	139,117	148,243	0	0.00	0	0.00	0	0	0.00
Total Function	7000	UNAPPROPRIATED ENDING	139,117	148,243	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT										
FUND BALANCE										
Total Fund 200	SPECIAL REVENUE FUNDS	3,060,165	1,103,858	1,486,240	4.50	1,314,725	3.04	0	0	0.00
Total Center	116 DISTRICT	3,060,165	1,103,858	1,486,240	4.50	1,314,725	3.04	0	0	0.00
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function 1111 PRIMARY,K-6										
Area 000 UNDESIGNATED										
111	CERTIFIED SALARIES	14,204	41,302	45,236	1.00	87,091	1.33	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS	0	1,060	0	0.00	2,500	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	530	0	0	0.00	1,328	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	0	0	0	0.00	10,000	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	884	1,055	2,989	0.00	5,905	0.00	0	0	0.00
213	PERS UAL	2,210	2,637	5,662	0.00	12,302	0.00	0	0	0.00
217	SB 857 OPSRP	427	510	1,445	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	1,119	3,260	3,474	0.00	7,401	0.00	0	0	0.00
231	WORKERS' COMPENSATION	91	262	281	0.00	600	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	42	42	45	0.00	96	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	258	302	0.00	962	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	2,449	0	19,394	0.00	8,523	0.00	0	0	0.00
243	DISTRICT PAID TSA	5	165	0	0.00	99	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	0	0	0.00	25,000	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	1,081	0	0	0.00	0	0.00	0	0	0.00
340	TRAVEL	29	0	0	0.00	0	0.00	0	0	0.00
343	TRAVEL-STUDENT, OUT OF DISTRICT	6,251	11,310	25,000	0.00	25,000	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	463	1,890	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	0	7,276	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	3,349	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	33,135	71,028	103,827	1.00	186,807	1.33	0	0	0.00
Total Function	1111 PRIMARY,K-6	33,135	71,028	103,827	1.00	186,807	1.33	0	0	0.00
Function 1140 PRE-KINDERGARTEN PROGRAMS										
Area 000 UNDESIGNATED										
111	CERTIFIED SALARIES	39,624	41,885	52,036	1.00	47,498	1.00	0	0	0.00
112	CLASSIFIED SALARIES	25,911	48,232	42,617	1.45	54,139	1.45	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	0	8,089	0	0.00	0	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	(331)	664	0	0.00	0	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	3,074	(3,083)	0	0.00	0	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	5,850	5,400	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	2,686	5,673	5,742	0.00	4,252	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function	1140	PRE-KINDERGARTEN PROGRAMS								
Area	000	UNDESIGNATED								
213	PERS UAL	6,716	14,107	10,568	0.00	18,858	0.00	0	0	0.00
217	SB 857 OPSRP	1,298	2,727	2,775	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	6,054	8,134	7,270	0.00	7,058	0.00	0	0	0.00
231	WORKERS' COMPENSATION	503	647	594	0.00	576	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	122	102	95	0.00	92	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	644	631	0.00	917	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	0	0	19,383	0.00	22,884	0.00	0	0	0.00
243	DISTRICT PAID TSA	511	375	0	0.00	0	0.00	0	0	0.00
310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	1,595	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	75	420	0	0.00	0	0.00	0	0	0.00
420	TEXTBOOKS	1,266	1,512	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	711	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	95,666	135,529	141,710	2.45	156,274	2.45	0	0	0.00
Total Function	1140 PRE-KINDERGARTEN PROGRAMS	95,666	135,529	141,710	2.45	156,274	2.45	0	0	0.00
Function	1250	RESOURCE ROOMS								
Area	320	SPECIAL EDUCATION								
112	CLASSIFIED SALARIES	4,812	0	0	0.00	0	0.00	0	0	0.00
Total Area	320 SPECIAL EDUCATION	4,812	0	0	0.00	0	0.00	0	0	0.00
Total Function	1250 RESOURCE ROOMS	4,812	0	0	0.00	0	0.00	0	0	0.00
Function	1299	OTHER PROGRAMS								
Area	000	UNDESIGNATED								
130	COACHING & EXTRA DUTY CONTRACTS	17,000	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	930	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	2,325	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	450	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	1,301	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	190	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	46	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	13	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	22,253	0	0	0.00	0	0.00	0	0	0.00
Total Function	1299 OTHER PROGRAMS	22,253	0	0	0.00	0	0.00	0	0	0.00
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES								

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	0	855	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	855	0	0.00	0	0.00	0	0	0.00
Total Function	2110	ATTENDANCE & SOCIAL WORK SERVICES	0	855	0	0.00	0	0.00	0	0	0.00
Function	2122	COUNSELING SERVICES									
Area	000	UNDESIGNATED									
	111	CERTIFIED SALARIES	33,417	41,885	46,593	1.00	50,391	1.00	0	0	0.00
	131	ADDITIONAL SALARY LICENSED	2,510	2,313	2,453	0.00	2,451	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	1,793	2,652	2,943	0.00	3,171	0.00	0	0	0.00
	213	PERS UAL	4,482	6,630	5,395	0.00	6,605	0.00	0	0	0.00
	217	SB 857 OPSRP	867	1,282	1,422	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	2,739	3,398	3,767	0.00	4,067	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	239	290	318	0.00	340	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	54	44	49	0.00	53	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	295	327	0.00	528	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	19,691	24,660	19,383	0.00	22,624	0.00	0	0	0.00
	243	DISTRICT PAID TSA	239	147	0	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	2,912	1,698	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	68,942	85,293	82,650	1.00	90,229	1.00	0	0	0.00
Total Function	2122	COUNSELING SERVICES	68,942	85,293	82,650	1.00	90,229	1.00	0	0	0.00
Function	2220	EDUCATIONAL MEDIA SERVICES									
Area	000	UNDESIGNATED									
	430	LIBRARY BOOKS	0	1,079	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	1,079	0	0.00	0	0.00	0	0	0.00
Total Function	2220	EDUCATIONAL MEDIA SERVICES	0	1,079	0	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	544	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	544	0	0	0.00	0	0.00	0	0	0.00
Total Function	2240	INSTRUCTIONAL STAFF	544	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL											
DEVELOPMENT											
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000	UNDESIGNATED									
	530	IMPROVEMENTS OTHER THAN BUILDINGS	6,121	0	0	0.00	0	0.00	0	0	0.00
	640	DUES AND FEES	270	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	6,391	0	0	0.00	0	0.00	0	0	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	6,391	0	0	0.00	0	0.00	0	0	0.00
Function	2640	STAFF SERVICES									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	517	355	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	517	355	0	0.00	0	0.00	0	0	0.00
Total Function	2640	STAFF SERVICES	517	355	0	0.00	0	0.00	0	0	0.00
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
	520	BUILDINGS ACQUISITION	25,725	19,759	0	0.00	0	0.00	0	0	0.00
	530	IMPROVEMENTS OTHER THAN BUILDINGS	40,000	16,998	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	65,725	36,756	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	65,725	36,756	0	0.00	0	0.00	0	0	0.00
Total Fund	200	SPECIAL REVENUE FUNDS									
Total Center	173	LOOKINGGLASS ELEMENTARY SCHOOL									
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Fund	200	SPECIAL REVENUE FUNDS									
Function	1111	PRIMARY,K-6									
Area	000	UNDESIGNATED									
	111	CERTIFIED SALARIES	40,665	43,142	35,000	0.50	81,453	1.34	0	0	0.00
	130	COACHING & EXTRA DUTY CONTRACTS	0	0	0	0.00	2,500	0.00	0	0	0.00
	131	ADDITIONAL SALARY LICENSED	75	0	0	0.00	1,368	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL									
Fund 200 SPECIAL REVENUE FUNDS									
Function 1111 PRIMARY,K-6									
Area 000 UNDESIGNATED									
212 EMPLOYEE CONTRIBUTION, PICK-UP	2,444	2,589	3,955	0.00	4,969	0.00	0	0	0.00
213 PERS UAL	6,111	6,471	7,251	0.00	20,353	0.00	0	0	0.00
217 SB 857 OPSRP	1,181	1,251	0	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	0	0	3,177	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	2,975	3,173	5,043	0.00	6,048	0.00	0	0	0.00
231 WORKERS' COMPENSATION	254	268	401	0.00	508	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	58	41	66	0.00	79	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	275	0	0.00	786	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	13,729	13,982	19,236	0.00	30,139	0.00	0	0	0.00
243 DISTRICT PAID TSA	272	137	300	0.00	102	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	1,081	0	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	2,197	1,835	10,000	0.00	10,000	0.00	0	0	0.00
420 TEXTBOOKS	0	21,135	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	8,336	10,973	0	0.00	0	0.00	0	0	0.00
470 COMPUTER SOFTWARE	0	481	0	0.00	0	0.00	0	0	0.00
480 COMPUTER HARDWARE-NOT CAP OUTLAY	1,000	39,316	5,000	0.00	45,000	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	80,380	145,071	89,428	0.50	203,306	1.34	0	0	0.00
Total Function 1111 PRIMARY,K-6	80,380	145,071	89,428	0.50	203,306	1.34	0	0	0.00
Function 1140 PRE-KINDERGARTEN PROGRAMS									
Area 000 UNDESIGNATED									
111 CERTIFIED SALARIES	99,783	106,161	167,091	3.00	145,998	2.00	0	0	0.00
112 CLASSIFIED SALARIES	55,406	70,854	82,156	2.90	154,675	3.90	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	94	494	0	0.00	0	0.00	0	0	0.00
131 ADDITIONAL SALARY LICENSED	151	110	0	0.00	0	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	2,408	2,390	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	8,251	10,114	13,702	0.00	16,611	0.00	0	0	0.00
213 PERS UAL	20,628	25,285	25,189	0.00	34,569	0.00	0	0	0.00
217 SB 857 OPSRP	3,988	4,888	6,623	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	11,909	13,608	18,868	0.00	20,788	0.00	0	0	0.00
231 WORKERS' COMPENSATION	997	1,134	1,546	0.00	1,706	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	226	177	246	0.00	270	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	1,153	1,637	0.00	2,701	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	33,849	31,514	59,394	0.00	86,254	0.00	0	0	0.00
243 DISTRICT PAID TSA	1,077	615	0	0.00	300	0.00	0	0	0.00
310 INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	3,510	395	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	776	0	0	0.00	0	0.00	0	0	0.00
353 POSTAGE	348	0	0	0.00	0	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	7,992	8,889	14,242	0.00	0	0.00	0	0	0.00
420 TEXTBOOKS	5,644	6,955	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	22,105	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	1140	PRE-KINDERGARTEN PROGRAMS									
Area	000	UNDESIGNATED									
	540	EQUIPMENT	0	0	50,000	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	279,141	284,735	440,694	5.90	463,871	5.90	0	0	0.00
Total Function	1140	PRE-KINDERGARTEN PROGRAMS	279,141	284,735	440,694	5.90	463,871	5.90	0	0	0.00
Function	1220	STUDENTS WITH MENTAL DISABILITIES									
Area	320	SPECIAL EDUCATION									
	112	CLASSIFIED SALARIES	20,496	12,453	46,389	1.48	52,462	1.48	0	0	0.00
	122	SUBSTITUTES - CLASSIFIED	0	825	0	0.00	0	0.00	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	(58)	811	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	1,226	1,679	2,783	0.00	2,968	0.00	0	0	0.00
	213	PERS UAL	3,066	4,197	5,103	0.00	6,183	0.00	0	0	0.00
	217	SB 857 OPSRP	593	811	1,345	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	1,681	2,169	3,501	0.00	3,751	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	145	184	296	0.00	312	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	32	28	46	0.00	49	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	208	152	0.00	487	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	0	8,723	20,436	0.00	23,397	0.00	0	0	0.00
	243	DISTRICT PAID TSA	159	74	0	0.00	0	0.00	0	0	0.00
Total Area	320	SPECIAL EDUCATION	27,340	32,162	80,051	1.48	89,610	1.48	0	0	0.00
Total Function	1220	STUDENTS WITH MENTAL DISABILITIES	27,340	32,162	80,051	1.48	89,610	1.48	0	0	0.00
Function	1271	REMEDIATION									
Area	000	UNDESIGNATED									
	112	CLASSIFIED SALARIES	0	0	0	0.00	115,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	0	0	0.00	115,000	0.00	0	0	0.00
Total Function	1271	REMEDIATION	0	0	0	0.00	115,000	0.00	0	0	0.00
Function	1272	TITLE I									
Area	000	UNDESIGNATED									
	111	CERTIFIED SALARIES	63,775	10,411	78,707	1.00	84,954	1.00	0	0	0.00
	112	CLASSIFIED SALARIES	64,504	65,444	72,284	2.45	77,752	2.48	0	0	0.00
	122	SUBSTITUTES - CLASSIFIED	424	805	0	0.00	0	0.00	0	0	0.00
	131	ADDITIONAL SALARY LICENSED	2,038	16,997	0	0.00	0	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL									
Fund 200 SPECIAL REVENUE FUNDS									
Function 1272 TITLE I									
Area 000 UNDESIGNATED									
132 ADDITIONAL SALARY CLASSIFIED	6,053	1,033	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	43	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	8,171	4,423	9,060	0.00	9,580	0.00	0	0	0.00
213 PERS UAL	20,386	11,059	16,609	0.00	19,958	0.00	0	0	0.00
217 SB 857 OPSRP	1,458	1,582	1,414	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	4,128	925	4,928	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	10,365	7,176	11,456	0.00	12,473	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1,321	601	939	0.00	1,007	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	203	93	149	0.00	162	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	576	994	0.00	1,621	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	26,018	30,631	60,255	0.00	64,244	0.00	0	0	0.00
243 DISTRICT PAID TSA	1,181	392	300	0.00	0	0.00	0	0	0.00
315 SUBSTITUTE SERVICES	4,523	14,100	5,000	0.00	15,000	0.00	0	0	0.00
410 CONSUMABLE SUPPLIES & MATERIALS	3,361	7,584	3,500	0.00	3,500	0.00	0	0	0.00
420 TEXTBOOKS	1,424	5,710	2,500	0.00	2,500	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	219,375	179,541	268,095	3.45	292,751	3.48	0	0	0.00
Total Function 1272 TITLE I	219,375	179,541	268,095	3.45	292,751	3.48	0	0	0.00
Function 1291 ENGLISH SECOND LANGUAGE									
Area 000 UNDESIGNATED									
111 CERTIFIED SALARIES	0	0	14,852	0.22	15,000	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	0	0	1,141	0.00	1,000	0.00	0	0	0.00
231 WORKERS' COMPENSATION	0	0	90	0.00	0	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	0	0	15	0.00	0	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	0	99	0.00	0	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	4,925	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	0	0	150	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	0	0	21,272	0.22	16,000	0.00	0	0	0.00
Total Function 1291 ENGLISH SECOND LANGUAGE	0	0	21,272	0.22	16,000	0.00	0	0	0.00
Function 1299 OTHER PROGRAMS									
Area 000 UNDESIGNATED									
130 COACHING & EXTRA DUTY CONTRACTS	46,000	0	0	0.00	0	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	6	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	2,610	0	0	0.00	0	0.00	0	0	0.00
213 PERS UAL	6,525	0	0	0.00	0	0.00	0	0	0.00
217 SB 857 OPSRP	906	0	0	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	590	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function	1299	OTHER PROGRAMS								
Area	000	UNDESIGNATED								
	220	SOCIAL SECURITY ADMINISTRATION	3,519	0	0	0.00	0	0.00	0	0.00
	231	WORKERS' COMPENSATION	407	0	0	0.00	0	0.00	0	0.00
	232	UNEMPLOYMENT COMPENSATION	120	0	0	0.00	0	0.00	0	0.00
	243	DISTRICT PAID TSA	15	0	0	0.00	0	0.00	0	0.00
Total Area	000	UNDESIGNATED	60,699	0	0	0.00	0	0.00	0	0.00
Total Function	1299	OTHER PROGRAMS	60,699	0	0	0.00	0	0.00	0	0.00
Function	2120	GUIDANCE SERVICES								
Area	000	UNDESIGNATED								
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	20,000	0	0.00	0	0.00	0	0.00
Total Area	000	UNDESIGNATED	0	20,000	0	0.00	0	0.00	0	0.00
Total Function	2120	GUIDANCE SERVICES	0	20,000	0	0.00	0	0.00	0	0.00
Function	2122	COUNSELING SERVICES								
Area	000	UNDESIGNATED								
	111	CERTIFIED SALARIES	46,778	49,624	55,202	1.00	59,701	1.00	0	0.00
	131	ADDITIONAL SALARY LICENSED	2,810	5,862	2,906	0.00	6,297	0.00	0	0.00
	134	INSURANCE OPT OUT STIPEND	5,400	0	0	0.00	0	0.00	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	3,299	3,329	3,486	0.00	3,960	0.00	0	0.00
	213	PERS UAL	1,369	8,323	6,392	0.00	8,250	0.00	0	0.00
	217	SB 857 OPSRP	1,595	1,609	1,685	0.00	0	0.00	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	4,207	4,262	4,463	0.00	5,025	0.00	0	0.00
	231	WORKERS' COMPENSATION	353	357	371	0.00	430	0.00	0	0.00
	232	UNEMPLOYMENT COMPENSATION	82	55	58	0.00	65	0.00	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	370	387	0.00	653	0.00	0	0.00
	241	EMPLOYEES INSURANCE	0	25,235	19,383	0.00	45,845	0.00	0	0.00
	243	DISTRICT PAID TSA	367	184	0	0.00	0	0.00	0	0.00
	340	TRAVEL	230	0	0	0.00	0	0.00	0	0.00
	470	COMPUTER SOFTWARE	2,912	1,698	0	0.00	0	0.00	0	0.00
Total Area	000	UNDESIGNATED	69,402	100,908	94,333	1.00	130,226	1.00	0	0.00
Total Function	2122	COUNSELING SERVICES	69,402	100,908	94,333	1.00	130,226	1.00	0	0.00
Function	2220	EDUCATIONAL MEDIA SERVICES								
Area	000	UNDESIGNATED								
	430	LIBRARY BOOKS	0	837	0	0.00	0	0.00	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	2220	EDUCATIONAL MEDIA SERVICES									
Area	000	UNDESIGNATED									
	460	NON-CONSUMABLE ITEMS	0	1,577	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	2,414	0	0.00	0	0.00	0	0	0.00
Total Function	2220	EDUCATIONAL MEDIA SERVICES	0	2,414	0	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
Area	000	UNDESIGNATED									
	240	CONTRACTUAL EMPLOYEE BENEFITS	0	17,542	0	0.00	0	0.00	0	0	0.00
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	10,000	0	0.00	10,000	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	1,495	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	1,495	27,542	0	0.00	10,000	0.00	0	0	0.00
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	1,495	27,542	0	0.00	10,000	0.00	0	0	0.00
Function	2410	OFFICE OF THE PRINCIPAL									
Area	000	UNDESIGNATED									
	112	CLASSIFIED SALARIES	4,304	4,486	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	3,724	4,028	0	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	1,207	1,384	0	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	3,857	4,137	0	0.00	0	0.00	0	0	0.00
	353	POSTAGE	97	164	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	13,189	14,198	0	0.00	0	0.00	0	0	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL	13,189	14,198	0	0.00	0	0.00	0	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000	UNDESIGNATED									
	112	CLASSIFIED SALARIES	27,360	4,154	6,416	0.00	6,502	0.00	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	(2,499)	0	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	1,463	925	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL	3,395	0	0	0.00	0	0.00	0	0	0.00
	217	SB 857 OPSRP	656	0	0	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	2,211	513	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	1,007	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	46	0	0	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	1,350	656	0	0.00	0	0.00	0	0	0.00
	243	DISTRICT PAID TSA	108	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000	UNDESIGNATED									
325		ELECTRICITY	6,336	7,397	0	0.00	0	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES & MATERIALS	1,482	3,032	0	0.00	0	0.00	0	0	0.00
460		NON-CONSUMABLE ITEMS	0	7,967	0	0.00	0	0.00	0	0	0.00
640		DUES AND FEES	100	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	43,015	24,644	6,416	0.00	6,502	0.00	0	0	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	43,015	24,644	6,416	0.00	6,502	0.00	0	0	0.00
Function	2640	STAFF SERVICES									
Area	000	UNDESIGNATED									
410		CONSUMABLE SUPPLIES & MATERIALS	1,008	960	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	1,008	960	0	0.00	0	0.00	0	0	0.00
Total Function	2640	STAFF SERVICES	1,008	960	0	0.00	0	0.00	0	0	0.00
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
520		BUILDINGS ACQUISITION	253,156	0	0	0.00	0	0.00	0	0	0.00
530		IMPROVEMENTS OTHER THAN BUILDINGS	56,558	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	309,714	0	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	309,714	0	0	0.00	0	0.00	0	0	0.00
Total Fund	200	SPECIAL REVENUE FUNDS	1,104,758	832,175	1,000,288	12.54	1,327,265	13.19	0	0	0.00
Total Center	190	BROCKWAY ELEMENTARY SCHOOL	1,104,758	832,175	1,000,288	12.54	1,327,265	13.19	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS										
Area 000 UNDESIGNATED										
132	ADDITIONAL SALARY CLASSIFIED	110	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	7	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	17	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	3	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	8	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	0	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	1	0	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	147	0	0	0.00	0	0.00	0	0	0.00
Area 050 GENERAL CLASSROOM INSTRUCTION										
111	CERTIFIED SALARIES	70,754	0	0	0.00	0	0.00	0	0	0.00
130	COACHING & EXTRA DUTY CONTRACTS	0	0	0	0.00	4,000	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	5,400	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	4,569	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	11,423	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	2,208	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	5,826	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	461	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	114	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	508	0	0	0.00	0	0.00	0	0	0.00
315	SUBSTITUTE SERVICES	1,413	0	0	0.00	0	0.00	0	0	0.00
322	REPAIRS & MAINTENANCE SERVICES	1,081	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,927	2,505	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	7,335	6,807	45,000	0.00	45,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	0	481	0	0.00	0	0.00	0	0	0.00
540	EQUIPMENT	0	5,495	20,000	0.00	0	0.00	0	0	0.00
Total Area	050 GENERAL CLASSROOM INSTRUCTION	114,020	15,288	65,000	0.00	49,000	0.00	0	0	0.00
Area 060 CORE AREAS/BLOCK CLASSES										
343	TRAVEL-STUDENT, OUT OF DISTRICT	0	0	25,000	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	0	65	0	0.00	0	0.00	0	0	0.00
Total Area	060 CORE AREAS/BLOCK CLASSES	0	65	25,000	0.00	0	0.00	0	0	0.00
Area 131 BAND										
460	NON-CONSUMABLE ITEMS	3,054	0	0	0.00	0	0.00	0	0	0.00
Total Area	131 BAND	3,054	0	0	0.00	0	0.00	0	0	0.00
Area 200 PHYSICAL EDUCATION										

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS											
Area 200 PHYSICAL EDUCATION											
111	CERTIFIED SALARIES		40,665	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP		2,440	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL		6,100	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP		1,179	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		3,065	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		254	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		60	0	0	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE		18,309	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA		271	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS		0	9,904	10,000	0.00	10,000	0.00	0	0	0.00
Total Area 200 PHYSICAL EDUCATION			72,343	9,904	10,000	0.00	10,000	0.00	0	0	0.00
Total Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS			189,564	25,257	100,000	0.00	59,000	0.00	0	0	0.00
Function 1220 STUDENTS WITH MENTAL DISABILITIES											
Area 320 SPECIAL EDUCATION											
112	CLASSIFIED SALARIES		3,116	(9,743)	23,740	0.77	27,975	0.77	0	0	0.00
122	SUBSTITUTES - CLASSIFIED		223	0	0	0.00	0	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED		227	119	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION		2	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP		99	91	1,424	0.00	1,614	0.00	0	0	0.00
213	PERS UAL		248	227	2,611	0.00	3,333	0.00	0	0	0.00
217	SB 857 OPSRP		48	44	688	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		528	382	1,816	0.00	1,907	0.00	0	0	0.00
231	WORKERS' COMPENSATION		129	33	152	0.00	159	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		8	5	24	0.00	25	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE		0	45	158	0.00	248	0.00	0	0	0.00
241	EMPLOYEES INSURANCE		1,870	1,722	1,362	0.00	1,561	0.00	0	0	0.00
243	DISTRICT PAID TSA		64	5	0	0.00	0	0.00	0	0	0.00
340	TRAVEL		42	0	0	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS		3,438	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS		3,829	0	0	0.00	0	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION			13,870	(7,071)	31,976	0.77	36,821	0.77	0	0	0.00
Total Function 1220 STUDENTS WITH MENTAL DISABILITIES			13,870	(7,071)	31,976	0.77	36,821	0.77	0	0	0.00
Function 1250 RESOURCE ROOMS											
Area 320 SPECIAL EDUCATION											
111	CERTIFIED SALARIES		52,646	41,885	46,593	1.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function 1250 RESOURCE ROOMS										
Area 320 SPECIAL EDUCATION										
112	CLASSIFIED SALARIES	31,899	54,179	64,469	2.20	67,184	2.20	0	0	0.00
122	SUBSTITUTES - CLASSIFIED	5,323	4,845	0	0.00	10,000	0.00	0	0	0.00
131	ADDITIONAL SALARY LICENSED	437	0	0	0.00	0	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	(118)	178	0	0.00	0	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	10,350	5,400	0	0.00	11,000	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	2	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	6,155	5,995	6,992	0.00	4,031	0.00	0	0	0.00
213	PERS UAL	15,388	14,989	13,037	0.00	18,398	0.00	0	0	0.00
217	SB 857 OPSRP	2,975	2,260	3,379	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	0	1,061	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	8,865	8,114	8,530	0.00	5,053	0.00	0	0	0.00
231	WORKERS' COMPENSATION	808	676	700	0.00	430	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	176	105	111	0.00	66	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	668	740	0.00	657	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	0	28,490	37,470	0.00	38,997	0.00	0	0	0.00
243	DISTRICT PAID TSA	757	386	0	0.00	0	0.00	0	0	0.00
Total Area 320 SPECIAL EDUCATION		135,663	169,231	182,021	3.20	155,815	2.20	0	0	0.00
Total Function 1250 RESOURCE ROOMS		135,663	169,231	182,021	3.20	155,815	2.20	0	0	0.00
Function 1299 OTHER PROGRAMS										
Area 000 UNDESIGNATED										
130	COACHING & EXTRA DUTY CONTRACTS	30,000	0	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	6	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	1,650	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	4,125	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	471	0	0	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	542	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	2,295	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	313	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	71	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	23	0	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED		39,496	0	0	0.00	0	0.00	0	0	0.00
Total Function 1299 OTHER PROGRAMS		39,496	0	0	0.00	0	0.00	0	0	0.00
Function 2110 ATTENDANCE & SOCIAL WORK SERVICES										
Area 000 UNDESIGNATED										
410	CONSUMABLE SUPPLIES & MATERIALS	0	105	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL											
Total Area	000	UNDESIGNATED	0	105	0	0.00	0	0.00	0	0	0.00
Total Function	2110	ATTENDANCE & SOCIAL WORK SERVICES	0	105	0	0.00	0	0.00	0	0	0.00
Function	2122	COUNSELING SERVICES									
Area	000	UNDESIGNATED									
111		CERTIFIED SALARIES	40,665	43,142	47,992	1.00	0	0.00	0	0	0.00
130		COACHING & EXTRA DUTY CONTRACTS	0	1,117	0	0.00	0	0.00	0	0	0.00
131		ADDITIONAL SALARY LICENSED	2,139	2,380	2,526	0.00	0	0.00	0	0	0.00
212		EMPLOYEE CONTRIBUTION, PICK-UP	2,568	2,798	3,031	0.00	0	0.00	0	0	0.00
213		PERS UAL	6,421	6,996	5,557	0.00	0	0.00	0	0	0.00
217		SB 857 OPSRP	1,241	1,352	1,465	0.00	0	0.00	0	0	0.00
220		SOCIAL SECURITY ADMINISTRATION	3,275	3,589	3,880	0.00	0	0.00	0	0	0.00
231		WORKERS' COMPENSATION	282	304	327	0.00	0	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	64	47	51	0.00	0	0.00	0	0	0.00
233		PFMLI - PAID FML INSURANCE	0	315	337	0.00	0	0.00	0	0	0.00
241		EMPLOYEES INSURANCE	9,101	9,799	19,383	0.00	0	0.00	0	0	0.00
243		DISTRICT PAID TSA	558	450	300	0.00	0	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES & MATERIALS	1,016	0	2,500	0.00	2,500	0.00	0	0	0.00
470		COMPUTER SOFTWARE	2,418	1,698	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	69,748	73,988	87,349	1.00	2,500	0.00	0	0	0.00
Total Function	2122	COUNSELING SERVICES	69,748	73,988	87,349	1.00	2,500	0.00	0	0	0.00
Function	2220	EDUCATIONAL MEDIA SERVICES									
Area	000	UNDESIGNATED									
430		LIBRARY BOOKS	0	1,882	0	0.00	0	0.00	0	0	0.00
460		NON-CONSUMABLE ITEMS	0	423	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	2,305	0	0.00	0	0.00	0	0	0.00
Total Function	2220	EDUCATIONAL MEDIA SERVICES	0	2,305	0	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
Area	000	UNDESIGNATED									
310		INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	5,600	0	0.00	0	0.00	0	0	0.00
410		CONSUMABLE SUPPLIES & MATERIALS	800	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	800	5,600	0	0.00	0	0.00	0	0	0.00
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	800	5,600	0	0.00	0	0.00	0	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000	UNDESIGNATED									
	112	CLASSIFIED SALARIES	38,072	0	0	0.00	0	0.00	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	1,835	0	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	2,386	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL	5,966	0	0	0.00	0	0.00	0	0	0.00
	217	SB 857 OPSRP	1,153	0	0	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	2,986	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	1,724	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	77	0	0	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	12,311	0	0	0.00	0	0.00	0	0	0.00
	243	DISTRICT PAID TSA	198	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	66,709	0	0	0.00	0	0.00	0	0	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	66,709	0	0	0.00	0	0.00	0	0	0.00
Function	2640	STAFF SERVICES									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	663	782	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	663	782	0	0.00	0	0.00	0	0	0.00
Total Function	2640	STAFF SERVICES	663	782	0	0.00	0	0.00	0	0	0.00
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
	520	BUILDINGS ACQUISITION	298,171	0	0	0.00	0	0.00	0	0	0.00
	530	IMPROVEMENTS OTHER THAN BUILDINGS	9,886	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	308,058	0	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	308,058	0	0	0.00	0	0.00	0	0	0.00
Total Fund	200	SPECIAL REVENUE FUNDS	824,570	270,197	401,345	4.98	254,137	2.98	0	0	0.00
Total Center	234	WINSTON MIDDLE SCHOOL	824,570	270,197	401,345	4.98	254,137	2.98	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE	
Center 616 DOUGLAS HIGH SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	1131	HIGH SCHOOL PROGRAMS									
Area	050	GENERAL CLASSROOM INSTRUCTION									
	130	COACHING & EXTRA DUTY CONTRACTS	0	0	0	0.00	3,000	0.00	0	0	0.00
	131	ADDITIONAL SALARY LICENSED	436	0	3,000	0.00	0	0.00	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	356	0	40,000	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	50	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL	124	0	0	0.00	0	0.00	0	0	0.00
	216	OPSRP	0	0	10,260	0.00	0	0.00	0	0	0.00
	217	SB 857 OPSRP	24	0	0	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	59	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	5	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	1	0	0	0.00	0	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	301	0	16,000	0.00	16,000	0.00	0	0	0.00
	243	DISTRICT PAID TSA	4	0	0	0.00	0	0.00	0	0	0.00
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	600	0	0	0.00	0	0.00	0	0	0.00
	315	SUBSTITUTE SERVICES	283	33,567	0	0.00	0	0.00	0	0	0.00
	322	REPAIRS & MAINTENANCE SERVICES	1,081	750	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	3,155	695	15,000	0.00	15,000	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	0	500	0	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	0	481	0	0.00	0	0.00	0	0	0.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	6,478	35,993	84,260	0.00	34,000	0.00	0	0	0.00
Area	100	ENGLISH									
	410	CONSUMABLE SUPPLIES & MATERIALS	860	799	0	0.00	0	0.00	0	0	0.00
Total Area	100	ENGLISH	860	799	0	0.00	0	0.00	0	0	0.00
Area	120	SCIENCE									
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	4,399	0	0.00	0	0.00	0	0	0.00
Total Area	120	SCIENCE	0	4,399	0	0.00	0	0.00	0	0	0.00
Area	131	BAND									
	460	NON-CONSUMABLE ITEMS	853	0	0	0.00	0	0.00	0	0	0.00
Total Area	131	BAND	853	0	0	0.00	0	0.00	0	0	0.00
Area	200	PHYSICAL EDUCATION									
	111	CERTIFIED SALARIES	145	24,309	0	0.00	56,604	1.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	0	1,459	0	0.00	3,396	0.00	0	0	0.00
	213	PERS UAL	0	3,646	0	0.00	7,076	0.00	0	0	0.00
	217	SB 857 OPSRP	0	705	0	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	0	1,871	0	0.00	4,356	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	0	152	0	0.00	346	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function	1131	HIGH SCHOOL PROGRAMS								
Area	200	PHYSICAL EDUCATION								
	232	0	24	0	0.00	57	0.00	0	0	0.00
	233	0	274	0	0.00	566	0.00	0	0	0.00
	241	0	4,360	0	0.00	19,505	0.00	0	0	0.00
	243	0	(31)	0	0.00	0	0.00	0	0	0.00
Total Area	200	145	36,770	0	0.00	91,906	1.00	0	0	0.00
Area	551	WOODWORKING								
	310	0	5,180	0	0.00	0	0.00	0	0	0.00
	340	1,592	0	0	0.00	0	0.00	0	0	0.00
	460	2,000	3,180	7,500	0.00	7,500	0.00	0	0	0.00
Total Area	551	3,592	8,360	7,500	0.00	7,500	0.00	0	0	0.00
Area	552	METALS								
	310	0	700	0	0.00	0	0.00	0	0	0.00
	340	817	251	0	0.00	0	0.00	0	0	0.00
	380	11,967	0	0	0.00	0	0.00	0	0	0.00
	410	450	0	0	0.00	0	0.00	0	0	0.00
	460	9,994	1,612	27,500	0.00	27,500	0.00	0	0	0.00
Total Area	552	23,227	2,563	27,500	0.00	27,500	0.00	0	0	0.00
Area	560	CAM: NATURAL RESOURCE SYSTEMS								
	340	768	604	0	0.00	0	0.00	0	0	0.00
	460	0	0	20,000	0.00	20,000	0.00	0	0	0.00
	520	0	5,074	0	0.00	0	0.00	0	0	0.00
	540	56,928	0	0	0.00	0	0.00	0	0	0.00
Total Area	560	57,696	5,678	20,000	0.00	20,000	0.00	0	0	0.00
Area	570	CULINARY ARTS								
	111	0	34,765	38,672	0.83	41,825	0.83	0	0	0.00
	131	0	677	0	0.00	0	0.00	0	0	0.00
	134	0	5,400	0	0.00	8,300	0.00	0	0	0.00
	212	0	2,451	2,524	0.00	3,007	0.00	0	0	0.00
	213	0	6,126	4,764	0.00	6,266	0.00	0	0	0.00
	217	0	1,184	1,220	0.00	0	0.00	0	0	0.00
	220	0	3,111	2,970	0.00	3,824	0.00	0	0	0.00
	231	0	252	239	0.00	306	0.00	0	0	0.00
	232	0	41	39	0.00	50	0.00	0	0	0.00
	233	0	266	258	0.00	497	0.00	0	0	0.00
	241	0	8	14,943	0.00	14,943	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function	1131	HIGH SCHOOL PROGRAMS								
Area	570	CULINARY ARTS								
	243	0	139	0	0.00	0	0.00	0	0	0.00
	340	0	401	5,000	0.00	0	0.00	0	0	0.00
	410	0	11,599	50,000	0.00	50,000	0.00	0	0	0.00
	450	0	260	0	0.00	0	0.00	0	0	0.00
	460	9,821	18,674	50,000	0.00	50,000	0.00	0	0	0.00
Total Area	570	9,821	85,354	170,630	0.83	179,017	0.83	0	0	0.00
Area	580	UAV - DRONE								
	460	0	250	0	0.00	0	0.00	0	0	0.00
Total Area	580	0	250	0	0.00	0	0.00	0	0	0.00
Total Function	1131	102,672	180,166	309,890	0.83	359,923	1.83	0	0	0.00
Function	1220	STUDENTS WITH MENTAL DISABILITIES								
Area	320	SPECIAL EDUCATION								
	112	0	6,701	25,186	0.80	27,246	0.80	0	0	0.00
	122	0	479	0	0.00	0	0.00	0	0	0.00
	130	126	0	0	0.00	0	0.00	0	0	0.00
	132	0	64	0	0.00	0	0.00	0	0	0.00
	134	0	4,950	0	0.00	10,000	0.00	0	0	0.00
	212	0	1,584	1,511	0.00	2,235	0.00	0	0	0.00
	213	0	3,960	2,770	0.00	4,656	0.00	0	0	0.00
	217	0	766	730	0.00	0	0.00	0	0	0.00
	220	10	2,068	1,934	0.00	2,866	0.00	0	0	0.00
	231	1	169	160	0.00	230	0.00	0	0	0.00
	232	0	27	25	0.00	37	0.00	0	0	0.00
	233	0	197	168	0.00	372	0.00	0	0	0.00
	241	0	0	19,236	0.00	20,000	0.00	0	0	0.00
	243	1	72	0	0.00	0	0.00	0	0	0.00
	340	94	16	0	0.00	0	0.00	0	0	0.00
	410	236	0	0	0.00	0	0.00	0	0	0.00
	420	18,705	0	0	0.00	0	0.00	0	0	0.00
	460	650	0	0	0.00	0	0.00	0	0	0.00
Total Area	320	19,824	21,052	51,721	0.80	67,643	0.80	0	0	0.00
Total Function	1220	19,824	21,052	51,721	0.80	67,643	0.80	0	0	0.00
Function	1227	EXTENDED SCHOOL YEAR								

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL										
Fund 200 SPECIAL REVENUE FUNDS										
Function	1227	EXTENDED SCHOOL YEAR								
Area	320	SPECIAL EDUCATION								
131	ADDITIONAL SALARY LICENSED	3,669	2,134	0	0.00	0	0.00	0	0	0.00
132	ADDITIONAL SALARY CLASSIFIED	5,207	6,046	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	1	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	533	417	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	1,331	1,042	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	205	202	0	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	87	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	679	626	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	57	52	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	36	8	0	0.00	0	0.00	0	0	0.00
Total Area	320	11,805	10,528	0	0.00	0	0.00	0	0	0.00
Total Function	1227	11,805	10,528	0	0.00	0	0.00	0	0	0.00
Function	1272	TITLE I								
Area	290	OTHER PROGRAMS								
111	CERTIFIED SALARIES	56,088	0	0	0.00	0	0.00	0	0	0.00
134	INSURANCE OPT OUT STIPEND	5,400	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	2,969	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	11,455	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	1,435	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	3,786	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION	321	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	74	0	0	0.00	0	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	15,000	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	330	0	0	0.00	0	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	4,750	0	0	0.00	0	0.00	0	0	0.00
Total Area	290	101,608	0	0	0.00	0	0.00	0	0	0.00
Total Function	1272	101,608	0	0	0.00	0	0.00	0	0	0.00
Function	1299	OTHER PROGRAMS								
Area	000	UNDESIGNATED								
130	COACHING & EXTRA DUTY CONTRACTS	35,750	0	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	4	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	2,025	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL	5,063	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP	761	0	0	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	362	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	2,735	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	1299	OTHER PROGRAMS									
Area	000	UNDESIGNATED									
	231	WORKERS' COMPENSATION	396	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	91	0	0	0.00	0	0.00	0	0	0.00
	243	DISTRICT PAID TSA	23	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	47,209	0	0	0.00	0	0.00	0	0	0.00
Total Function	1299	OTHER PROGRAMS	47,209	0	0	0.00	0	0.00	0	0	0.00
Function	2110	ATTENDANCE & SOCIAL WORK SERVICES									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	0	2,384	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	2,384	0	0.00	0	0.00	0	0	0.00
Total Function	2110	ATTENDANCE & SOCIAL WORK SERVICES	0	2,384	0	0.00	0	0.00	0	0	0.00
Function	2122	COUNSELING SERVICES									
Area	000	UNDESIGNATED									
	111	CERTIFIED SALARIES	0	0	0	0.00	59,243	1.00	0	0	0.00
	112	CLASSIFIED SALARIES	45,897	48,699	54,168	1.00	99,441	2.00	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	241	58	0	0.00	0	0.00	0	0	0.00
	134	INSURANCE OPT OUT STIPEND	0	0	0	0.00	10,000	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	2,768	2,925	3,250	0.00	10,121	0.00	0	0	0.00
	213	PERS UAL	6,921	7,313	5,958	0.00	21,086	0.00	0	0	0.00
	217	SB 857 OPSRP	1,338	1,414	1,571	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	3,419	3,652	3,993	0.00	12,930	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	287	303	334	0.00	1,046	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	67	47	52	0.00	168	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	317	347	0.00	1,680	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	15,961	16,442	20,436	0.00	38,684	0.00	0	0	0.00
	243	DISTRICT PAID TSA	308	158	0	0.00	0	0.00	0	0	0.00
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	25	0	0.00	0	0.00	0	0	0.00
	340	TRAVEL	0	264	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	684	2,394	2,500	0.00	22,500	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	61	1,737	0	0.00	0	0.00	0	0	0.00
	470	COMPUTER SOFTWARE	17,118	9,393	0	0.00	25,957	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	95,070	95,143	92,610	1.00	302,856	3.00	0	0	0.00
Total Function	2122	COUNSELING SERVICES	95,070	95,143	92,610	1.00	302,856	3.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	2220	EDUCATIONAL MEDIA SERVICES									
Area	000	UNDESIGNATED									
	430	LIBRARY BOOKS	0	990	0	0.00	0	0.00	0	0	0.00
	480	COMPUTER HARDWARE-NOT CAP OUTLAY	0	137	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	1,127	0	0.00	0	0.00	0	0	0.00
Total Function	2220	EDUCATIONAL MEDIA SERVICES									
			0	1,127	0	0.00	0	0.00	0	0	0.00
Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT									
Area	000	UNDESIGNATED									
	131	ADDITIONAL SALARY LICENSED	0	819	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	0	49	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL	0	123	0	0.00	0	0.00	0	0	0.00
	217	SB 857 OPSRP	0	24	0	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	0	63	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	0	5	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	0	1	0	0.00	0	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	8	0	0.00	0	0.00	0	0	0.00
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	5,600	0	0.00	0	0.00	0	0	0.00
	315	SUBSTITUTE SERVICES	1,413	0	0	0.00	0	0.00	0	0	0.00
	340	TRAVEL	2,985	0	0	0.00	0	0.00	0	0	0.00
	410	CONSUMABLE SUPPLIES & MATERIALS	1,605	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	6,003	6,692	0	0.00	0	0.00	0	0	0.00
Area	180	MATHEMATICS									
	130	COACHING & EXTRA DUTY CONTRACTS	3,125	0	0	0.00	0	0.00	0	0	0.00
	211	EMPLOYER CONTRIBUTION	1	0	0	0.00	0	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	188	0	0	0.00	0	0.00	0	0	0.00
	213	PERS UAL	469	0	0	0.00	0	0.00	0	0	0.00
	217	SB 857 OPSRP	18	0	0	0.00	0	0.00	0	0	0.00
	218	SB 857 TIER I II	121	0	0	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	239	0	0	0.00	0	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	18	0	0	0.00	0	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	3	0	0	0.00	0	0.00	0	0	0.00
	243	DISTRICT PAID TSA	31	0	0	0.00	0	0.00	0	0	0.00
Total Area	180	MATHEMATICS	4,213	0	0	0.00	0	0.00	0	0	0.00
Area	552	METALS									
	310	INSTRUCTIONAL, PROFESSIONAL & TECHNICAL SR	0	1,500	0	0.00	0	0.00	0	0	0.00
Total Area	552	METALS	0	1,500	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL											
Total Function	2240	INSTRUCTIONAL STAFF DEVELOPMENT	10,216	8,192	0	0.00	0	0.00	0	0	0.00
Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES									
Area	000	UNDESIGNATED									
112		CLASSIFIED SALARIES	19,340	0	0	0.00	0	0.00	0	0	0.00
132		ADDITIONAL SALARY CLASSIFIED	(47)	0	0	0.00	0	0.00	0	0	0.00
211		EMPLOYER CONTRIBUTION	10	0	0	0.00	0	0.00	0	0	0.00
212		EMPLOYEE CONTRIBUTION, PICK-UP	1,158	0	0	0.00	0	0.00	0	0	0.00
213		PERS UAL	2,894	0	0	0.00	0	0.00	0	0	0.00
218		SB 857 TIER I II	930	0	0	0.00	0	0.00	0	0	0.00
220		SOCIAL SECURITY ADMINISTRATION	1,456	0	0	0.00	0	0.00	0	0	0.00
231		WORKERS' COMPENSATION	857	0	0	0.00	0	0.00	0	0	0.00
232		UNEMPLOYMENT COMPENSATION	38	0	0	0.00	0	0.00	0	0	0.00
241		EMPLOYEES INSURANCE	11,775	0	0	0.00	0	0.00	0	0	0.00
243		DISTRICT PAID TSA	96	0	0	0.00	0	0.00	0	0	0.00
322		REPAIRS & MAINTENANCE SERVICES	0	0	0	0.00	40,000	0.00	0	0	0.00
460		NON-CONSUMABLE ITEMS	2,000	0	15,000	0.00	15,000	0.00	0	0	0.00
540		EQUIPMENT	0	10,913	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	40,506	10,913	15,000	0.00	55,000	0.00	0	0	0.00
Total Function	2540	OPERATION & MAINTENANCE - PLANT SERVICES	40,506	10,913	15,000	0.00	55,000	0.00	0	0	0.00
Function	2640	STAFF SERVICES									
Area	000	UNDESIGNATED									
410		CONSUMABLE SUPPLIES & MATERIALS	1,133	1,431	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	1,133	1,431	0	0.00	0	0.00	0	0	0.00
Total Function	2640	STAFF SERVICES	1,133	1,431	0	0.00	0	0.00	0	0	0.00
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
520		BUILDINGS ACQUISITION	71,141	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	71,141	0	0	0.00	0	0.00	0	0	0.00
Area	560	CAM: NATURAL RESOURCE SYSTEMS									
520		BUILDINGS ACQUISITION	86,598	0	110,000	0.00	50,000	0.00	0	0	0.00
Total Area	560	CAM: NATURAL RESOURCE SYSTEMS	86,598	0	110,000	0.00	50,000	0.00	0	0	0.00
Area	570	CULINARY ARTS									
460		NON-CONSUMABLE ITEMS	0	4,246	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 616 DOUGLAS HIGH SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	570	CULINARY ARTS									
	520	BUILDINGS ACQUISITION	150,932	43,362	0	0.00	0	0.00	0	0	0.00
Total Area	570	CULINARY ARTS	150,932	47,608	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	308,672	47,608	110,000	0.00	50,000	0.00	0	0	0.00
Total Fund	200	SPECIAL REVENUE FUNDS	738,714	378,542	579,221	2.63	835,423	5.63	0	0	0.00
Total Center	616	DOUGLAS HIGH SCHOOL	738,714	378,542	579,221	2.63	835,423	5.63	0	0	0.00
Center 620 DILLARD ALTERNATIVE SCHOOL											
Fund 200 SPECIAL REVENUE FUNDS											
Function	1272	TITLE I									
Area	000	UNDESIGNATED									
	111	CERTIFIED SALARIES	0	74,915	80,909	1.00	84,954	1.00	0	0	0.00
	112	CLASSIFIED SALARIES	0	14,297	23,850	0.80	25,046	0.80	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	0	84	0	0.00	0	0.00	0	0	0.00
	134	INSURANCE OPT OUT STIPEND	0	5,400	0	0.00	10,000	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	0	863	1,431	0.00	1,503	0.00	0	0	0.00
	213	PERS UAL	0	2,157	2,624	0.00	3,131	0.00	0	0	0.00
	217	SB 857 OPSRP	0	417	692	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	0	7,191	7,957	0.00	9,135	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	0	595	642	0.00	730	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	0	93	104	0.00	119	0.00	0	0	0.00
	233	PFMLI - PAID FML INSURANCE	0	604	692	0.00	1,187	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	0	7,407	38,619	0.00	30,768	0.00	0	0	0.00
	243	DISTRICT PAID TSA	0	330	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	114,355	157,518	1.80	166,572	1.80	0	0	0.00
Total Function	1272	TITLE I	0	114,355	157,518	1.80	166,572	1.80	0	0	0.00
Function	1283	DOUGLAS OPPORTUNITY SCHOOL									
Area	000	UNDESIGNATED									
	111	CERTIFIED SALARIES	36,367	0	0	0.00	0	0.00	0	0	0.00
	131	ADDITIONAL SALARY LICENSED	273	0	0	0.00	0	0.00	0	0	0.00
	134	INSURANCE OPT OUT STIPEND	5,400	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
<hr/>											
Center	620	DILLARD ALTERNATIVE SCHOOL									
<hr/>											
Fund	200	SPECIAL REVENUE FUNDS									
<hr/>											
Function	1283	DOUGLAS OPPORTUNITY SCHOOL									
Area	000	UNDESIGNATED									
211	EMPLOYER CONTRIBUTION		17	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		3,140	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		262	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		66	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA		255	0	0	0.00	0	0.00	0	0	0.00
<hr/>											
Total Area	000	UNDESIGNATED	45,780	0	0	0.00	0	0.00	0	0	0.00
<hr/>											
Total Function	1283	DOUGLAS OPPORTUNITY SCHOOL	45,780	0	0	0.00	0	0.00	0	0	0.00
<hr/>											
Function	1299	OTHER PROGRAMS									
Area	000	UNDESIGNATED									
130	COACHING & EXTRA DUTY CONTRACTS		2,250	0	0	0.00	0	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION		0	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP		105	0	0	0.00	0	0.00	0	0	0.00
213	PERS UAL		263	0	0	0.00	0	0.00	0	0	0.00
217	SB 857 OPSRP		51	0	0	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION		172	0	0	0.00	0	0.00	0	0	0.00
231	WORKERS' COMPENSATION		13	0	0	0.00	0	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION		5	0	0	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA		3	0	0	0.00	0	0.00	0	0	0.00
<hr/>											
Total Area	000	UNDESIGNATED	2,862	0	0	0.00	0	0.00	0	0	0.00
<hr/>											
Total Function	1299	OTHER PROGRAMS	2,862	0	0	0.00	0	0.00	0	0	0.00
<hr/>											
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
520	BUILDINGS ACQUISITION		0	0	0	0.00	200,000	0.00	0	0	0.00
<hr/>											
Total Area	000	UNDESIGNATED	0	0	0	0.00	200,000	0.00	0	0	0.00
<hr/>											
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	0	0	0	0.00	200,000	0.00	0	0	0.00
<hr/>											
Total Fund	200	SPECIAL REVENUE FUNDS	48,641	114,355	157,518	1.80	366,572	1.80	0	0	0.00
<hr/>											
Total Center	620	DILLARD ALTERNATIVE SCHOOL	48,641	114,355	157,518	1.80	366,572	1.80	0	0	0.00
<hr/>											

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Grand Totals:	6,872,532	3,708,199	4,709,337	38.74	5,363,553	38.90	0	0	0.00

FOOD SERVICE FUND

FUND 250

REVENUES AND EXPENDITURES

Provide breakfast and lunch for students and staff under the guidelines of the National School Lunch Program.

In 2015/2016 the District entered into a contract with Sodexo to operate and manage the National School Lunch Program. This contract ends 06/30/2025 and the District will be self-operated as of 07/01/2025.

Through 2019/2020 – 2026/2027 the District qualified for the Community Eligibility Program (CEP) where all students eat for free.

Winston-Dillard School District
620 NW Elwood Drive Winston, OR 97496-0000

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
<hr/>											
Center 114	MCGOVERN ELEMENTARY SCHOOL										
<hr/>											
Fund 250	FOOD SERVICE FUND										
<hr/>											
Function 3100	FOOD SERVICES										
Area 000	UNDESIGNATED										
112 CLASSIFIED SALARIES			33,336	35,591	52,961	1.33	45,797	1.35	0	0	0.00
122 SUBSTITUTES - CLASSIFIED			43	539	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED			363	267	1,000	0.00	1,000	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION			3	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP			1,429	2,171	2,398	0.00	2,748	0.00	0	0	0.00
213 PERS UAL			3,571	5,427	4,396	0.00	5,725	0.00	0	0	0.00
217 SB 857 OPSRP			522	1,049	1,159	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II			281	0	0	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION			2,539	2,759	3,028	0.00	3,179	0.00	0	0	0.00
231 WORKERS' COMPENSATION			1,420	1,523	1,679	0.00	1,921	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION			50	36	39	0.00	41	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE			0	240	263	0.00	413	0.00	0	0	0.00
241 EMPLOYEES INSURANCE			9,071	9,273	38,472	0.00	43,844	0.00	0	0	0.00
243 DISTRICT PAID TSA			220	118	0	0.00	0	0.00	0	0	0.00
450 FOOD			43,219	10,522	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS			30,778	4,852	0	0.00	0	0.00	0	0	0.00
520 BUILDINGS ACQUISITION			0	7,885	0	0.00	0	0.00	0	0	0.00
540 EQUIPMENT			24,646	0	0	0.00	0	0.00	0	0	0.00
<hr/>											
Total Area	000	UNDESIGNATED	151,489	82,252	106,395	1.33	105,667	1.35	0	0	0.00
<hr/>											
Total Function	3100	FOOD SERVICES	151,489	82,252	106,395	1.33	105,667	1.35	0	0	0.00
<hr/>											
Total Fund	250	FOOD SERVICE FUND	151,489	82,252	106,395	1.33	105,667	1.35	0	0	0.00
<hr/>											
Total Center	114	MCGOVERN ELEMENTARY SCHOOL	151,489	82,252	106,395	1.33	105,667	1.35	0	0	0.00
<hr/>											
Center 116	DISTRICT										
<hr/>											
Fund 250	FOOD SERVICE FUND										
<hr/>											
Function 3100	FOOD SERVICES										
Area 000	UNDESIGNATED										
112 CLASSIFIED SALARIES			9,132	16,337	32,722	1.20	17,697	0.60	0	0	0.00
113 ADMINISTRATORS			0	0	27,718	0.25	116,481	1.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED			3,075	164	7,000	0.00	7,000	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT										
Fund 250 FOOD SERVICE FUND										
Function	3100	FOOD SERVICES								
Area	000	UNDESIGNATED								
135	Cell Phone Stipend	0	0	0	0.00	720	0.00	0	0	0.00
211	EMPLOYER CONTRIBUTION	1	0	0	0.00	0	0.00	0	0	0.00
212	EMPLOYEE CONTRIBUTION, PICK-UP	271	990	3,627	0.00	1,062	0.00	0	0	0.00
213	PERS UAL	676	2,475	6,648	0.00	2,212	0.00	0	0	0.00
217	SB 857 OPSRP	80	479	949	0.00	0	0.00	0	0	0.00
218	SB 857 TIER I II	85	0	1,336	0.00	0	0.00	0	0	0.00
220	SOCIAL SECURITY ADMINISTRATION	934	1,270	4,635	0.00	10,382	0.00	0	0	0.00
231	WORKERS' COMPENSATION	515	695	1,544	0.00	5,623	0.00	0	0	0.00
232	UNEMPLOYMENT COMPENSATION	24	17	60	0.00	135	0.00	0	0	0.00
233	PFMLI - PAID FML INSURANCE	0	116	248	0.00	1,349	0.00	0	0	0.00
241	EMPLOYEES INSURANCE	0	66	4,873	0.00	0	0.00	0	0	0.00
243	DISTRICT PAID TSA	55	49	149	0.00	0	0.00	0	0	0.00
380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	64,344	147,591	130,000	0.00	0	0.00	0	0	0.00
410	CONSUMABLE SUPPLIES & MATERIALS	2,979	870	15,000	0.00	30,000	0.00	0	0	0.00
413	DIESEL AND GAS PURCHASES	356	987	4,000	0.00	4,000	0.00	0	0	0.00
415	USDA COMMODITIES	46,777	37,944	100,000	0.00	75,000	0.00	0	0	0.00
450	FOOD	279,970	257,537	600,000	0.00	714,788	0.00	0	0	0.00
460	NON-CONSUMABLE ITEMS	742	727	20,000	0.00	20,000	0.00	0	0	0.00
470	COMPUTER SOFTWARE	1,813	1,904	6,000	0.00	15,000	0.00	0	0	0.00
540	EQUIPMENT	0	0	50,000	0.00	20,000	0.00	0	0	0.00
640	DUES AND FEES	1,860	2,015	5,000	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	413,690	472,233	1,021,509	1.45	1,041,448	1.60	0	0	0.00
Total Function	3100 FOOD SERVICES	413,690	472,233	1,021,509	1.45	1,041,448	1.60	0	0	0.00
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE								
Area	000	UNDESIGNATED								
820	RESERVED FOR NEXT YEAR	414,243	297,090	0	0.00	0	0.00	0	0	0.00
Total Area	000 UNDESIGNATED	414,243	297,090	0	0.00	0	0.00	0	0	0.00
Total Function	7000 UNAPPROPRIATED ENDING FUND BALANCE	414,243	297,090	0	0.00	0	0.00	0	0	0.00
Total Fund	250 FOOD SERVICE FUND	827,933	769,322	1,021,509	1.45	1,041,448	1.60	0	0	0.00
Total Center	116 DISTRICT	827,933	769,322	1,021,509	1.45	1,041,448	1.60	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL									
Fund 250 FOOD SERVICE FUND									
Function 3100 FOOD SERVICES									
Area 000 UNDESIGNATED									
112 CLASSIFIED SALARIES	30,318	32,377	38,117	1.25	46,037	1.40	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	0	1,000	0.00	1,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	2,144	2,332	5,000	0.00	5,000	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	1,948	1,823	2,287	0.00	2,642	0.00	0	0	0.00
213 PERS UAL	4,869	4,556	4,193	0.00	5,505	0.00	0	0	0.00
217 SB 857 OPSRP	941	881	882	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	0	0	372	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	2,469	2,657	2,913	0.00	3,375	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1,365	1,460	1,601	0.00	1,848	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	49	35	38	0.00	44	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	233	253	0.00	439	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	24,134	25,795	20,436	0.00	23,390	0.00	0	0	0.00
243 DISTRICT PAID TSA	213	113	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	354	259	0	0.00	0	0.00	0	0	0.00
450 FOOD	3,776	9,744	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	4,015	88	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	76,596	82,353	77,091	1.25	89,279	1.40	0	0	0.00
Total Function 3100 FOOD SERVICES	76,596	82,353	77,091	1.25	89,279	1.40	0	0	0.00
Total Fund 250 FOOD SERVICE FUND	76,596	82,353	77,091	1.25	89,279	1.40	0	0	0.00
Total Center 173 LOOKINGGLASS ELEMENTARY SCHOOL	76,596	82,353	77,091	1.25	89,279	1.40	0	0	0.00

Center 190 BROCKWAY ELEMENTARY SCHOOL

Fund 250 FOOD SERVICE FUND

Function 3100 FOOD SERVICES

Area 000 UNDESIGNATED

112 CLASSIFIED SALARIES	32,947	37,500	40,489	1.38	45,517	1.38	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	79	5,000	0.00	5,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	2,772	5,448	1,856	0.00	1,856	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	2,143	2,577	2,429	0.00	2,551	0.00	0	0	0.00
213 PERS UAL	5,358	6,442	4,454	0.00	5,315	0.00	0	0	0.00
217 SB 857 OPSRP	1,036	1,245	1,174	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	2,732	3,309	3,110	0.00	3,272	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1,504	1,808	1,701	0.00	1,786	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	54	43	41	0.00	43	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL									
Fund 250 FOOD SERVICE FUND									
Function 3100 FOOD SERVICES									
Area 000 UNDESIGNATED									
233 PFMLI - PAID FML INSURANCE	0	248	270	0.00	425	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	8,700	8,932	20,436	0.00	21,835	0.00	0	0	0.00
243 DISTRICT PAID TSA	227	140	0	0.00	0	0.00	0	0	0.00
450 FOOD	4,727	12,170	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	53	8,582	0	0.00	0	0.00	0	0	0.00
540 EQUIPMENT	11,300	0	0	0.00	0	0.00	0	0	0.00
Total Area 000 UNDESIGNATED	73,553	88,522	80,961	1.38	87,599	1.38	0	0	0.00
Total Function 3100 FOOD SERVICES	73,553	88,522	80,961	1.38	87,599	1.38	0	0	0.00
Total Fund 250 FOOD SERVICE FUND	73,553	88,522	80,961	1.38	87,599	1.38	0	0	0.00
Total Center 190 BROCKWAY ELEMENTARY SCHOOL	73,553	88,522	80,961	1.38	87,599	1.38	0	0	0.00

Center 234 WINSTON MIDDLE SCHOOL

Fund 250 FOOD SERVICE FUND

Function 3100 FOOD SERVICES

Area 000 UNDESIGNATED

112 CLASSIFIED SALARIES	38,481	38,697	41,797	1.35	46,882	1.35	0	0	0.00
122 SUBSTITUTES - CLASSIFIED	0	2,420	1,856	0.00	2,000	0.00	0	0	0.00
132 ADDITIONAL SALARY CLASSIFIED	3,492	2,341	3,000	0.00	3,000	0.00	0	0	0.00
134 INSURANCE OPT OUT STIPEND	5,400	5,400	0	0.00	10,000	0.00	0	0	0.00
211 EMPLOYER CONTRIBUTION	14	0	0	0.00	0	0.00	0	0	0.00
212 EMPLOYEE CONTRIBUTION, PICK-UP	2,187	2,904	2,508	0.00	3,233	0.00	0	0	0.00
213 PERS UAL	5,468	7,261	4,598	0.00	6,735	0.00	0	0	0.00
217 SB 857 OPSRP	245	580	504	0.00	0	0.00	0	0	0.00
218 SB 857 TIER I II	1,350	1,370	1,178	0.00	0	0.00	0	0	0.00
220 SOCIAL SECURITY ADMINISTRATION	3,624	3,760	3,210	0.00	4,147	0.00	0	0	0.00
231 WORKERS' COMPENSATION	1,988	2,035	1,755	0.00	2,256	0.00	0	0	0.00
232 UNEMPLOYMENT COMPENSATION	69	49	42	0.00	54	0.00	0	0	0.00
233 PFMLI - PAID FML INSURANCE	0	317	279	0.00	539	0.00	0	0	0.00
241 EMPLOYEES INSURANCE	0	0	19,236	0.00	0	0.00	0	0	0.00
243 DISTRICT PAID TSA	312	171	0	0.00	0	0.00	0	0	0.00
322 REPAIRS & MAINTENANCE SERVICES	0	600	0	0.00	0	0.00	0	0	0.00
340 TRAVEL	0	98	0	0.00	0	0.00	0	0	0.00
450 FOOD	3,301	8,718	0	0.00	0	0.00	0	0	0.00
460 NON-CONSUMABLE ITEMS	0	8,447	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL											
Fund 250 FOOD SERVICE FUND											
Function	3100	FOOD SERVICES									
Area	000	UNDESIGNATED									
	540	EQUIPMENT	66,952	85,922	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	132,883	171,090	79,962	1.35	78,846	1.35	0	0	0.00
Total Function	3100	FOOD SERVICES	132,883	171,090	79,962	1.35	78,846	1.35	0	0	0.00
Total Fund	250	FOOD SERVICE FUND	132,883	171,090	79,962	1.35	78,846	1.35	0	0	0.00
Total Center	234	WINSTON MIDDLE SCHOOL	132,883	171,090	79,962	1.35	78,846	1.35	0	0	0.00
Center 616 DOUGLAS HIGH SCHOOL											
Fund 250 FOOD SERVICE FUND											
Function	3100	FOOD SERVICES									
Area	000	UNDESIGNATED									
	112	CLASSIFIED SALARIES	32,244	32,887	39,734	1.40	46,978	1.40	0	0	0.00
	122	SUBSTITUTES - CLASSIFIED	87	75	2,000	0.00	2,000	0.00	0	0	0.00
	132	ADDITIONAL SALARY CLASSIFIED	1,608	446	3,000	0.00	3,000	0.00	0	0	0.00
	212	EMPLOYEE CONTRIBUTION, PICK-UP	1,383	1,337	2,384	0.00	1,548	0.00	0	0	0.00
	213	PERS UAL	3,457	3,344	4,371	0.00	3,225	0.00	0	0	0.00
	217	SB 857 OPSRP	668	646	1,152	0.00	0	0.00	0	0	0.00
	220	SOCIAL SECURITY ADMINISTRATION	2,526	2,547	3,052	0.00	3,293	0.00	0	0	0.00
	231	WORKERS' COMPENSATION	1,429	1,404	1,671	0.00	1,804	0.00	0	0	0.00
	232	UNEMPLOYMENT COMPENSATION	46	33	40	0.00	43	0.00	0	0	0.00
	233	PFML - PAID FML INSURANCE	0	231	265	0.00	428	0.00	0	0	0.00
	241	EMPLOYEES INSURANCE	17,616	18,324	19,236	0.00	20,844	0.00	0	0	0.00
	243	DISTRICT PAID TSA	243	100	0	0.00	0	0.00	0	0	0.00
	340	TRAVEL	11	0	0	0.00	0	0.00	0	0	0.00
	450	FOOD	4,681	7,471	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	65,998	68,846	76,905	1.40	83,162	1.40	0	0	0.00
Total Function	3100	FOOD SERVICES	65,998	68,846	76,905	1.40	83,162	1.40	0	0	0.00
Total Fund	250	FOOD SERVICE FUND	65,998	68,846	76,905	1.40	83,162	1.40	0	0	0.00
Total Center	616	DOUGLAS HIGH SCHOOL	65,998	68,846	76,905	1.40	83,162	1.40	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
<hr/>											
Center	620	DILLARD ALTERNATIVE SCHOOL									
<hr/>											
Fund	250	FOOD SERVICE FUND									
<hr/>											
Function	3100	FOOD SERVICES									
Area	000	UNDESIGNATED									
	340	TRAVEL	187	0	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	0	4,732	0	0.00	0	0.00	0	0	0.00
Total Area			187	4,732	0	0.00	0	0.00	0	0	0.00
Total Function			187	4,732	0	0.00	0	0.00	0	0	0.00
<hr/>											
Total Fund	250	FOOD SERVICE FUND									
Total Center			187	4,732	0	0.00	0	0.00	0	0	0.00
<hr/>											
Grand Totals:			1,328,639	1,267,117	1,442,822	8.15	1,486,000	8.48	0	0	0.00

**STUDENT BODY FUNDS
FUND 299**

**REVENUES
AND
EXPENDITURES**

**Winston-Dillard School District
620 NW Elwood Dr. Winston, OR 97496
Resources Report**

FUND 299 - SPECIAL REVENUE - STUDENT BODY FUNDS

Object Description	Object	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Proposed 2025-2026	Approved 2025-2026	Adopted 2025-2026
OTHER CURRICULAR ACTIVITIES	1790	(199,967)	(181,803)	(300,000)	(300,000)		
RESOURCES - BEGINNING FUND BALANCE	5400	(174,535)	(170,567)	(300,000)	(300,000)		
FUND 299 - STUDENT BODY		(374,501)	(352,371)	(600,000)	(600,000)	-	-
TOTAL FUND 299 STUDENT BODY		(374,501)	(352,371)	(600,000)	(600,000)	-	-

Winston-Dillard School District
620 NW Elwood Drive Winston, OR 97496-0000

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL											
Fund 299	STUDENT ACTIVITY FUND										
Function 1111	PRIMARY,K-6										
Area 000	UNDESIGNATED										
410	CONSUMABLE SUPPLIES & MATERIALS		4,408	7,789	15,000	0.00	15,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	4,408	7,789	15,000	0.00	15,000	0.00	0	0	0.00
Total Function	1111	PRIMARY,K-6	4,408	7,789	15,000	0.00	15,000	0.00	0	0	0.00
Total Fund 299	STUDENT ACTIVITY FUND		4,408	7,789	15,000	0.00	15,000	0.00	0	0	0.00
Total Center 114	MCGOVERN ELEMENTARY SCHOOL		4,408	7,789	15,000	0.00	15,000	0.00	0	0	0.00
Center 116 DISTRICT											
Fund 299	STUDENT ACTIVITY FUND										
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE										
Area 000	UNDESIGNATED										
810	PLANNED RESERVE		170,567	161,262	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	170,567	161,262	0	0.00	0	0.00	0	0	0.00
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	170,567	161,262	0	0.00	0	0.00	0	0	0.00
Total Fund 299	STUDENT ACTIVITY FUND		170,567	161,262	0	0.00	0	0.00	0	0	0.00
Total Center 116	DISTRICT		170,567	161,262	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL											
Fund 299 STUDENT ACTIVITY FUND											
Function	1111	PRIMARY,K-6									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	2,962	0	101,000	0.00	100,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	2,962	0	101,000	0.00	100,000	0.00	0	0	0.00
Total Function	1111	PRIMARY,K-6	2,962	0	101,000	0.00	100,000	0.00	0	0	0.00
Total Fund	299	STUDENT ACTIVITY FUND	2,962	0	101,000	0.00	100,000	0.00	0	0	0.00
Total Center	173	LOOKINGGLASS ELEMENTARY SCHOOL	2,962	0	101,000	0.00	100,000	0.00	0	0	0.00
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Fund 299 STUDENT ACTIVITY FUND											
Function	1111	PRIMARY,K-6									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	4,863	3,711	120,000	0.00	120,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	4,863	3,711	120,000	0.00	120,000	0.00	0	0	0.00
Total Function	1111	PRIMARY,K-6	4,863	3,711	120,000	0.00	120,000	0.00	0	0	0.00
Total Fund	299	STUDENT ACTIVITY FUND	4,863	3,711	120,000	0.00	120,000	0.00	0	0	0.00
Total Center	190	BROCKWAY ELEMENTARY SCHOOL	4,863	3,711	120,000	0.00	120,000	0.00	0	0	0.00
Center 234 WINSTON MIDDLE SCHOOL											
Fund 299 STUDENT ACTIVITY FUND											
Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	32,678	23,420	0	0.00	11,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	32,678	23,420	0	0.00	11,000	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 234 WINSTON MIDDLE SCHOOL											
Total Function	1121	MIDDLE/JUNIOR HIGH PROGRAMS	32,678	23,420	0	0.00	11,000	0.00	0	0	0.00
Function	1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	100,000	0.00	100,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	0	100,000	0.00	100,000	0.00	0	0	0.00
Total Function	1122	MIDDLE/JUNIOR HIGH SCHOOL- EXTRACURRICULAR	0	0	100,000	0.00	100,000	0.00	0	0	0.00
Total Fund	299	STUDENT ACTIVITY FUND	32,678	23,420	100,000	0.00	111,000	0.00	0	0	0.00
Total Center	234	WINSTON MIDDLE SCHOOL	32,678	23,420	100,000	0.00	111,000	0.00	0	0	0.00
Center 616 DOUGLAS HIGH SCHOOL											
Fund	299	STUDENT ACTIVITY FUND									
Function	1131	HIGH SCHOOL PROGRAMS									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	159,023	156,189	14,000	0.00	4,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	159,023	156,189	14,000	0.00	4,000	0.00	0	0	0.00
Total Function	1131	HIGH SCHOOL PROGRAMS	159,023	156,189	14,000	0.00	4,000	0.00	0	0	0.00
Function	1132	HIGH SCHOOL-EXTRACURRICULAR									
Area	000	UNDESIGNATED									
	410	CONSUMABLE SUPPLIES & MATERIALS	0	0	250,000	0.00	250,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	0	250,000	0.00	250,000	0.00	0	0	0.00
Total Function	1132	HIGH SCHOOL-EXTRACURRICULAR	0	0	250,000	0.00	250,000	0.00	0	0	0.00
Total Fund	299	STUDENT ACTIVITY FUND	159,023	156,189	264,000	0.00	254,000	0.00	0	0	0.00
Total Center	616	DOUGLAS HIGH SCHOOL	159,023	156,189	264,000	0.00	254,000	0.00	0	0	0.00
Grand Totals:			374,501	352,371	600,000	0.00	600,000	0.00	0	0	0.00

DEBT SERVICE

FUND 300

1. **PERS BONDS DEBT** - Bonds were issued as part of the Oregon School Board Association Limited Tax Pension Bond Pool pursuant to ORS 238.692 to 238.698 to finance the districts unfunded actuarial retirement liability (UAL) as computed through December 31, 2000. The original amount of the 2002 issue was \$12,001,862.17. Interest is included and shall be paid at a variable rate ranging from 2.06% to 6.10% with a final payment due on June 30, 2028. On April 21, 2003 our District participated in a second Limited Tax Pension Bond Pool to finance the districts additional unfunded actuarial retirement liability as computed through December 31, 2001. The original issue amount for the 2003 issue was \$15,107,904.03. Interest is included and shall be paid at a variable rate ranging from 1.50% to 6.27% with a final payment due on June 30, 2028. The estimated UAL payment will be approximately \$1,731,434.00 for 2025-2026.
2. **QSCB BOND DEBT**: In October 2010, the District issued bonds as part of the Oregon School Boards Association, Flex Fund Program (QSCB – Qualified School Construction Bond). These bonds were issued under Oregon Revised Statutes 273.390 and 287A. The District received \$750,000 to be used for energy conservation and building upgrades. The District elected to have 6431(f) apply and utilize the direct payment option of which the Federal Government will make direct payments to subsidize the District for interest payments. Average coupon rate is 5.05% and subsidized interest credit is 4.8% resulting in a .25% interest rate for the District. Final payment is due on June 30, 2027. As a result of the sequestration process required by the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, the credit payment amount is reduced by an amount equal to 8.7% of the subsidy payment beginning with the 2012/2013 fiscal year.
3. **GENERAL OBLIGATION BOND DEBT**: On May 21, 2019, registered voters passed a General Obligation Bond Levy to provide \$16 million dollars toward replacing two buildings and renovating two others at Douglas High School. The estimated bond payment will be approximately \$1,137,500.00 for 2025-2026 with final payment due June 15, 2039.

**Winston-Dillard School District
620 NW Elwood Dr. Winston, OR 97496
Resources Report**

FUND 300 - DEBT SERVICE

Object Description	Object	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Proposed 2025-2026	Approved 2025-2026	Adopted 2025-2026
CURRENT YEAR TAXES	1111	(1,012,912)	(992,041)	(1,050,000)	(1,100,000)		
PRIOR YEAR TAXES	1112	(26,957)	(24,400)	(40,000)	(40,000)		
INTEREST ON INVESTMENTS	1510	-	-	-	-		
SERVICES PROVIDED OTHER FUNDS	1970	(1,330,002)	(1,361,738)	(1,395,000)	(1,430,000)		
OTHER UNRESTRICTED	3199	-	-	-	-		
REVENUE FOR/ON BEHALF OF THE DISTRICT	4900	(12,437)	(10,935)	(35,000)	(35,000)		
INTERFUND TRANSFERS	5200	(45,200)	(45,200)	(45,200)	(45,200)		
RESOURCES - BEGINNING FUND BALANCE	5400	(1,874,235)	(1,692,364)	(1,500,000)	(1,200,000)		
FUND 300 - DEBT SERVICE		(4,301,742)	(4,126,679)	(4,065,200)	(3,850,200)	-	-
TOTAL FUND 300 DEBT SERVICE FUND REVENUE		(4,301,742)	(4,126,679)	(4,065,200)	(3,850,200)	-	-

Winston-Dillard School District
620 NW Elwood Drive Winston, OR 97496-0000

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Fund 300	DEBT SERVICE FUNDS										
Function 2649	OTHER STAFF SERVICES										
Area 000	UNDESIGNATED										
640 DUES AND FEES			3,550	3,550	10,000	0.00	10,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	3,550	3,550	10,000	0.00	10,000	0.00	0	0	0.00
Total Function	2649	OTHER STAFF SERVICES	3,550	3,550	10,000	0.00	10,000	0.00	0	0	0.00
Function 5100	DEBT SERVICE										
Area 000	UNDESIGNATED										
610 REDEMPTION OF PRINCIPAL			1,408,987	2,025,000	2,250,000	0.00	2,500,000	0.00	0	0	0.00
620 INTEREST			1,196,841	676,350	600,000	0.00	520,000	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	2,605,828	2,701,350	2,850,000	0.00	3,020,000	0.00	0	0	0.00
Total Function	5100	DEBT SERVICE	2,605,828	2,701,350	2,850,000	0.00	3,020,000	0.00	0	0	0.00
Function 6110	OPERATING CONTINGENCY										
Area 000	UNDESIGNATED										
810 PLANNED RESERVE			0	0	1,205,200	0.00	820,200	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	0	0	1,205,200	0.00	820,200	0.00	0	0	0.00
Total Function	6110	OPERATING CONTINGENCY	0	0	1,205,200	0.00	820,200	0.00	0	0	0.00
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE										
Area 000	UNDESIGNATED										
820 RESERVED FOR NEXT YEAR			1,692,364	1,421,779	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	1,692,364	1,421,779	0	0.00	0	0.00	0	0	0.00
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	1,692,364	1,421,779	0	0.00	0	0.00	0	0	0.00
Total Fund 300	DEBT SERVICE FUNDS										
			4,301,742	4,126,679	4,065,200	0.00	3,850,200	0.00	0	0	0.00
Total Center 116	DISTRICT										
			4,301,742	4,126,679	4,065,200	0.00	3,850,200	0.00	0	0	0.00

Requirements Report

	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Grand Totals:	4,301,742	4,126,679	4,065,200	0.00	3,850,200	0.00	0	0	0.00

CAPITAL PROJECT

FUND 400

REVENUES AND EXPENDITURES

The District acknowledges a need to maintain and improve buildings and grounds. Effective with the 2012/13 budget, the Winston-Dillard School Board committed to a goal to transfer at least \$70,000 each year from the General Fund to the Capital Project Fund. In 2023/2024 the district committed to a 25% matching of the COPS Grant for vestibules, fencing, and safety communication devices. Additional funds will be transferred from General Fund to cover these expenses.

In 2013/14 the board approved the \$44,400 rental income from First Student to be placed in this fund.

On April 21, 2022, the board committed \$750,000 toward the new band/music buildings at MES and WMS, the new library building at MES and District Office/Board Room on MES grounds.

Winston-Dillard School District
620 NW Elwood Dr. Winston, OR 97496
Resources Report

FUND 400 - CAPITAL PROJECTS

Object Description	Object	Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Proposed 2025-2026	Approved 2025-2026	Adopted 2025-2026
RENTALS OR LEASE FROM PRIVATE CONTRACT	1930	(44,400)	(44,400)	(44,400)	(44,400)		
MISC/REVENUE FROM PRIVATE DONOR	1990	-	(31,969)	-	-		
INTERFUND TRANSFERS	5200	(194,800)	(194,800)	(194,800)	(194,800)		
RESOURCES - BEGINNING FUND BALANCE	5400	(2,006,669)	(800,686)	(800,000)	(300,000)		
FUND 400 - CAPITAL PROJECTS		(2,245,869)	(1,071,855)	(1,039,200)	(539,200)	-	-
TOTAL FUND 400 CAPITAL PROJECTS REVENUE		(2,245,869)	(1,071,855)	(1,039,200)	(539,200)	-	-

Winston-Dillard School District
620 NW Elwood Drive Winston, OR 97496-0000

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 114 MCGOVERN ELEMENTARY SCHOOL											
Fund 400 CAPITAL PROJECT FUNDS											
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
	322	REPAIRS & MAINTENANCE SERVICES	0	10,931	0	0.00	0	0.00	0	0	0.00
	380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	26,544	0	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	19,473	52,172	0	0.00	0	0.00	0	0	0.00
	520	BUILDINGS ACQUISITION	56,863	62,393	0	0.00	0	0.00	0	0	0.00
	530	IMPROVEMENTS OTHER THAN BUILDINGS	9,326	7,042	0	0.00	0	0.00	0	0	0.00
	540	EQUIPMENT	0	24,460	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	112,206	156,998	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	112,206	156,998	0	0.00	0	0.00	0	0	0.00
Total Fund	400	CAPITAL PROJECT FUNDS	112,206	156,998	0	0.00	0	0.00	0	0	0.00
Total Center	114	MCGOVERN ELEMENTARY SCHOOL	112,206	156,998	0	0.00	0	0.00	0	0	0.00
Center 116 DISTRICT											
Fund 400 CAPITAL PROJECT FUNDS											
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
	460	NON-CONSUMABLE ITEMS	0	4,508	0	0.00	0	0.00	0	0	0.00
	520	BUILDINGS ACQUISITION	644,407	8,095	1,039,200	0.00	539,200	0.00	0	0	0.00
	530	IMPROVEMENTS OTHER THAN BUILDINGS	21,595	28,732	0	0.00	0	0.00	0	0	0.00
	540	EQUIPMENT	0	8,862	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	666,002	50,196	1,039,200	0.00	539,200	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	666,002	50,196	1,039,200	0.00	539,200	0.00	0	0	0.00
Function	7000	UNAPPROPRIATED ENDING FUND BALANCE									
Area	000	UNDESIGNATED									
	820	RESERVED FOR NEXT YEAR	800,686	475,033	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 116 DISTRICT											
Total Area	000	UNDESIGNATED	800,686	475,033	0	0.00	0	0.00	0	0	0.00
Total Function	7000	UNAPPROPRIATED ENDING FUND BALANCE	800,686	475,033	0	0.00	0	0.00	0	0	0.00
Total Fund	400	CAPITAL PROJECT FUNDS	1,466,688	525,229	1,039,200	0.00	539,200	0.00	0	0	0.00
Total Center	116	DISTRICT	1,466,688	525,229	1,039,200	0.00	539,200	0.00	0	0	0.00
Center 173 LOOKINGGLASS ELEMENTARY SCHOOL											
Fund	400	CAPITAL PROJECT FUNDS									
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
	380	NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	1,665	0	0	0.00	0	0.00	0	0	0.00
	460	NON-CONSUMABLE ITEMS	0	8,666	0	0.00	0	0.00	0	0	0.00
	520	BUILDINGS ACQUISITION	14,303	30,591	0	0.00	0	0.00	0	0	0.00
	530	IMPROVEMENTS OTHER THAN BUILDINGS	7,415	10,666	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	23,383	49,923	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	23,383	49,923	0	0.00	0	0.00	0	0	0.00
Total Fund	400	CAPITAL PROJECT FUNDS	23,383	49,923	0	0.00	0	0.00	0	0	0.00
Total Center	173	LOOKINGGLASS ELEMENTARY SCHOOL	23,383	49,923	0	0.00	0	0.00	0	0	0.00
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Fund	400	CAPITAL PROJECT FUNDS									
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
	460	NON-CONSUMABLE ITEMS	0	16,549	0	0.00	0	0.00	0	0	0.00
	520	BUILDINGS ACQUISITION	48,730	134,313	0	0.00	0	0.00	0	0	0.00
	530	IMPROVEMENTS OTHER THAN BUILDINGS	0	8,435	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	48,730	159,296	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	48,730	159,296	0	0.00	0	0.00	0	0	0.00

Requirements Report

			Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
Center 190 BROCKWAY ELEMENTARY SCHOOL											
Total Fund	400	CAPITAL PROJECT FUNDS	48,730	159,296	0	0.00	0	0.00	0	0	0.00
Total Center	190	BROCKWAY ELEMENTARY SCHOOL	48,730	159,296	0	0.00	0	0.00	0	0	0.00
Center 234 WINSTON MIDDLE SCHOOL											
Fund	400	CAPITAL PROJECT FUNDS									
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
460		NON-CONSUMABLE ITEMS	0	17,173	0	0.00	0	0.00	0	0	0.00
520		BUILDINGS ACQUISITION	67,449	5,936	0	0.00	0	0.00	0	0	0.00
530		IMPROVEMENTS OTHER THAN BUILDINGS	14,074	33,932	0	0.00	0	0.00	0	0	0.00
540		EQUIPMENT	9,140	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	90,663	57,040	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	90,663	57,040	0	0.00	0	0.00	0	0	0.00
Total Fund	400	CAPITAL PROJECT FUNDS	90,663	57,040	0	0.00	0	0.00	0	0	0.00
Total Center	234	WINSTON MIDDLE SCHOOL	90,663	57,040	0	0.00	0	0.00	0	0	0.00
Center 616 DOUGLAS HIGH SCHOOL											
Fund	400	CAPITAL PROJECT FUNDS									
Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT									
Area	000	UNDESIGNATED									
380		NON-INSTRUCTIONAL PROF & TECHNICAL SRVS	4,750	0	0	0.00	0	0.00	0	0	0.00
460		NON-CONSUMABLE ITEMS	18,670	14,320	0	0.00	0	0.00	0	0	0.00
520		BUILDINGS ACQUISITION	101,570	53,034	0	0.00	0	0.00	0	0	0.00
530		IMPROVEMENTS OTHER THAN BUILDINGS	371,705	56,014	0	0.00	0	0.00	0	0	0.00
640		DUES AND FEES	7,504	0	0	0.00	0	0.00	0	0	0.00
Total Area	000	UNDESIGNATED	504,199	123,367	0	0.00	0	0.00	0	0	0.00
Total Function	4150	BUILDING ACQUISITION, CONSTRUCTION, IMPROVEMENT	504,199	123,367	0	0.00	0	0.00	0	0	0.00
Total Fund	400	CAPITAL PROJECT FUNDS	504,199	123,367	0	0.00	0	0.00	0	0	0.00

Requirements Report

		Actual FY 2022-2023	Actual FY 2023-2024	Current Budget 2024-2025	Current FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-26	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
<hr/>										
Center 616	DOUGLAS HIGH SCHOOL									
<hr/>										
Total Center	616 DOUGLAS HIGH SCHOOL	504,199	123,367	0	0.00	0	0.00	0	0	0.00
<hr/>										
Grand Totals:		2,245,869	1,071,855	1,039,200	0.00	539,200	0.00	0	0	0.00

Winston-Dillard School District
 620 NW Elwood Dr. Winston, OR 97496

DESCRIPTION	Actual 2022-2023	Actual 2023-2024	Current Budget 2024-2025	Current FTE	Proposed 2025-2026	Proposed FTE	Approved 2025-2026	Adopted 2025-2026	Adopted FTE
TOTAL ALL FUNDS REVENUE	(37,044,839)	(33,244,861)	(34,383,058)	-	(34,720,473)	-			
TOTAL ALL FUNDS EXPENDITURES	37,044,839	33,244,861	34,383,058	200	34,720,473	202			

GLOSSARY

ACCOUNT CODE STRUCTURE	Designed to provide consistent classification of expenditures to allow valid spending comparisons among schools and districts. Allows for planning and managing of resources.
ACCOUNTING SYSTEM	The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.
ACCOUNTS PAYABLE	A short-term liability account reflecting amounts owed to private persons or organizations for good and services received by a government.
ACCOUNTS RECEIVABLE	An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).
ACCRUAL BASIS	Method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(1)].
ACTIVITY	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
ADMINISTRATIVE REGULATION	Supplementing the Board Policies are Administrative Regulations which help outline procedures used to govern the district.
ADOPTED BUDGET	Financial plan that forms the basis for appropriations. Adopted by the governing body (ORS 294.435).
AD VALOREM TAX	A property tax computed as a percentage of the value of taxable property. See "Assessed value."
APPROPRIATION	Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)]

APPROVED BUDGET	The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406)
AREA	Part of the account number which designates the area of responsibility within a program. Used primarily within the High School and Middle School budget to establish expenditures for each curricular program.
ASSESSED VALUE	The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.
ASSESSMENT DATE	The date on which the real market value of property is set – January 1.
ASSET	A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.
AUDIT	The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State (ORS 297.425).
AUDIT REPORT	A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.
BALLOT MEASURE 5	The constitutional property tax limitation approved by the voters of the State of Oregon in November of 1990. The provisions of this constitutional amendment limit a local government bodies taxing authority to \$10/\$1000 of real market value for municipal services other than schools and to \$10/\$1000 for local public schools, ('93-'94), including community colleges and Education Service Districts. Related Oregon Revised Statute changes were made during the 1991 Legislative Session which has dramatically altered public funding of public schools.
BOND	Most often, a written promise to pay a specified sum of money at a specified date or dates in the future, together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BEQUEST	A gift by will of personal property; a legacy.
BIENNIAL BUDGET	A budget covering a 24-month budget period.
BOARD OF DIRECTORS	The governing body of the district made up of five to seven members as selected by the local voters.
BOARD POLICIES	The regulations which govern the operations of the school district as established by the Board of Directors.
BSSF	Basic School Support Fund. State funding provided for public schools under the pre-Ballot Measure 5 school funding formulas. With the passage of Ballot Measure 5, this has been replaced by the State School Fund Grant (SSF).
BUDGET	A written report showing the local government's comprehensive financial plan. It must include a balanced statement of actual revenues and expenditures during each of the last two years, or budget periods, and estimated revenues and expenditures for the current and upcoming year or budget period. [ORS 294.311(4)]
BUDGET CALENDAR	The schedule of events that comprise the budget process.
BUDGET COMMITTEE	Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government. (ORS 294.336).
BUDGET DETAIL SHEETS	Forms designed to record the resources and requirements of budget funds.
BUDGET HEARING	A public hearing to receive testimony on the proposed budget.
BUDGET MESSAGE	Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.391).
BUDGET OFFICER	Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget (ORS 294.331).

BUDGET PROCESS	The series of events which are part of the budget calendar, culminating in legal authorization to make expenditures and incur obligations.
BUDGET TRANSFERS	Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.
BUDGETARY STATUTES	Those laws in Oregon which prescribe the steps in the budget process.
BUSINESS OPERATIONS	That area of the school district in which that financial records are maintained as well as having oversight for investments.
CAPITAL OUTLAY	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.352(6)].
CAPITAL PROJECT FUND	A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].
CASH BASIS	System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(7)].
CATEGORY OF LIMITATION	The three categories in which taxes on property are placed before the constitutional limits can be tested – education, general government, excluded from limitation (ORS 310.150).
CENTER	That portion of the account number that indicates the cost center in which money was expended.
CERTIFY	The act of formal acceptance by the County Assessor of the amount of tax required to balance the budget for the purpose of extension on the tax rolls.
COLLECTIONS	That amount of the tax levy that has been received by the District.
COMMUNITY RELATIONS	Activities which are not directly related to the provisions of education for students in the district. (i.e. community recreation programs, public libraries, etc.) (Function 3000)

CONTINGENCY	That part of the budget available for expenditure for service or supplies which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. (Function 6000)
DEBT SERVICE FUND	A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].
DEVISE	A gift by will of the donor of real property.
DISTRICT	See “Local Government.”
DUES & FEES	One of seven broad categories of objects. (obj. 600) This area records expenditures for other goods and services not otherwise classified. This includes expenditures for the retirement of debt (lease/purchases), the payment of interest on debt and the payment of dues and fees.
EDUCATION CATEGORY	The category for taxes that will be used to support the public school system and are not used to pay exempt bonded indebtedness [ORS 310.150(2)].
EDUCATION SERVICE DISTRICT	A county wide education district which provides primarily for students having special needs. ESD also provides for cooperative purchasing and other services for county schools.
EDUCATIONAL MEDIA CENTER	The support services cost center that provides circulation of instruction materials, audio-visual equipment, and electronic repair services to the various schools.
ENCUMBRANCE	An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].
ENROLLMENT	Students who have formally registered in the school system.
ENTERPRISE FUND	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

EQUIPMENT	One of seven broad categories of objects (Obj. 500s) Tangible property of a more or less permanent nature, other than land or buildings and improvement thereon. By board policy, equipment has a monetary value of at least \$200 with an expected useful life of more than one year.
EXPENDITURES	Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis [ORS 294.311(12)].
FEDERAL FUNDS	Self balancing set of accounts that record the transactions for the federal grants received by the district. (Funds 210, 220, 225 & 230)
FISCAL YEAR	A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for local governments [ORS 294.311(13)].
FOOD SERVICE	An enterprise fund with support service cost center responsible for providing school breakfast and lunch programs. (Fund 500)
FUNCTION	That part of the account number that denotes the program or activity affected by an expenditure.
FUND	A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.
FUND BALANCE	The fund equity of government funds.
FUND TYPE	One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1) and ORS 280.100].
GENERAL FUND	A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

GOVERNING BODY	County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].
GRANT	A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(16)].
INSTRUCTIONAL SERVICES	Those services dealing directly with the teaching of students or the interaction between teacher and student. (Function 1000)
INSURANCE RESERVE FUND	An internal service fund which accounts for the operation and accounting of unemployment insurance and other self-insurance reserves.
INTERFUND LOANS	Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).
LEVY	Amount of ad valorem tax certified by a local government for the support of governmental activities.
LOCAL GOVERNMENT	Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality [ORS 294.311(19)].
LOCAL OPTION TAX	Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.
MAINTENANCE	A support service cost center in charge of maintaining buildings and grounds.
OBJECT CLASSIFICATION	A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(22)].
OREGON DEPARTMENT OF EDUCATION	A state level organization that sets minimum standards of education for all public schools.

ORS	Oregon Revised Statutes (ORS) are the laws that govern the State of Oregon.
PAYROLL EXPENSES	Expenses related to the compensation of salaried employees, such as health insurance premiums, Social Security and retirement contributions.
PROPERTY TAXES	Ad valorem tax certified to the county assessor by a local government.
PROPOSED BUDGET	Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.
PURCHASED SERVICES	One of the seven broad categories of objects. (Obj. 300s) This category encompasses expenditures for services performed by non-district personnel.
PUBLICATION	Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the US Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government.
RESERVE FUND	Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment (ORS 294.525).
REAL MARKET VALUE (RMV)	The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits (ORS 308.205).
RESOLUTION	A formal order of a governing body; lower legal status than an ordinance.
RESOURCE	Estimated beginning money on hand plus any anticipated money (ORS 294.361).
SAFETY NET	Refers to the authority to levy taxes for operations at the same level as the previous year.
SALARIES	One of the seven broad categories of objects. (Obj. 100) This is the category in which personnel salary costs are accounted for.
SPECIAL EDUCATION	Instruction and support services combined for meeting the special education needs of specific students.

SPECIAL REVENUE FUND	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].
SSF - STATE SCHOOL FUNDING GRANT	Beginning in Fiscal Year 1992-1993, the formula used in distributing state funds to local schools. The formula basically distributes state dollars based on a target grant amount per student, with additional funding for required transportation expenditures.
SUPERINTENDENT	Chief operating officer of the school district.
SUPPLEMENTAL BUDGET	A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax (ORS 294.480).
SUPPLIES	One of the seven broad categories of objects. These are the 400 series.
SUPPORT SERVICES	Those services which provide administrative, technical, personnel, and logistical support to facilitate and enhance instruction services. (Function 2000)
TAX ON PROPERTY	Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].
TAX RATE	The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.
TAX ROLL	The official list showing the amount of taxes imposed against each taxable property.
TAX YEAR	The fiscal year from July 1 through June 30.
TEACHERAGE FUND	Self balancing set of accounts that record the transactions for the maintenance, upkeep and renovation of district owned housing. (Fund 250)
TRANSPORTATION	A support service cost center responsible for providing all public student transportation.

TRANSPORTATION GRANT	A piece of the State School Funding Grant which guarantees local school district 70% reimbursement for approved transportation costs. Approved transportation costs are defined as to and from school transportation within specified guidelines. Non-curricular transportation costs are excluded from this grant funding.
TRUST FUND	A fund used to account for fiscal activities of assets held in trust by a local government.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371).
UNEMPLOYMENT INSURANCE	Incorporated into the Insurance Reserve Fund, an accounting that records the expenditures for unemployment insurance costs for the district. (Fund 600)

How Are School Districts Funded? Where Do We Get Our Money From?

LOCAL REVENUES

- **Property taxes** (except those levied for voter approved debt payment)
All school districts have a permanent rate. This is the maximum rate that can be levied per thousand of assessed value. Winston-Dillard's permanent rate is \$4.3994 per thousand of assessed value. If your home is assessed at \$300,000 you would pay \$1,319.82 annually in property taxes to support your school district. **Thank you!!**
- **Common School Fund-327.405 Common School Fund; composition and use.** The Common School Fund shall be composed of the proceeds from the sales of the 16th and 36th sections of every township or of any lands selected in lieu thereof; all the moneys and clear proceeds of all property that may accrue to the state by escheat or forfeiture; the proceeds of all gifts, devises and bequests made by any person to the state for common school purposes; the proceeds of all property granted to the state when the purpose of such grant is not stated; all proceeds of the sale of submerged and submersible lands as described in ORS 274.005; all proceeds of the sale of the South Slough National Estuarine Research Reserve as described in ORS 273.553 in the event such property is sold; all proceeds of the sale of the 500,000 acres of land to which this state is entitled by an Act of Congress approved September 4, 1841, and of all lands selected for capitol building purposes under Act of Congress approved February 14, 1859; and all proceeds derived from the investment of moneys that compose the fund. All such proceeds shall become a part of the fund. **Think Elliott State Forest. Think Oregon Department of State Lands unclaimed funds.**
- **County School Fund- 328.005 County school fund; uses.** (1) The governing body of each county shall create a county school fund. (2) When a county governing body transfers federal forest reserve receipts under ORS 294.060 (4) subject to a condition that such moneys be used only for a purpose described in ORS 328.205 (1)(a) or (c), a school district receiving a share of such moneys may not use the moneys for any other purpose.

STATE SCHOOL FUND

As of **March 3, 2025** the states funding level for all schools and ESDs for the **2025-2027** biennium is based on **\$9.359 Billion** and is set to be distributed at 49% the first year, and 51% of the allocation in the second year of the biennium. There are approximately 189 school districts and 19 ESDs in the state. When you read in the news about proposed funding levels for schools; this is where the action is at.

- **ADMw** - Each school district is funded by the state on a per student basis according to a formula appropriately named the school support formula or SSF. Funding is based on the number of students enrolled (ADM), not attendance. If a student is absent for 10 days, they are dropped on the 11th day, and no longer count for funding. Each student

enrolled is counted as one “weight”. This is shown as ADMr (ADM resident). Students in poverty, in English language learner programs, and special education students on an IEP (individualized education program) add additional weights to the total number of students. Districts are funded on the higher student count for either the current year or prior school year. This allows districts a year to plan for reductions if their student count is declining. Our current Extended ADMw is 1,513.83.

- **Teacher Experience** – Next, is the adjustment to that target amount for teacher experience. Districts whose average teacher experience is greater than the state’s overall average teacher experience will receive slightly more funding. Winston-Dillard’s teachers have a combined average experience of 11.75 years. The state average is currently 12.09 years. $12.09 - 11.75$ years is a factor of $-0.34 \times \$25 \times$ our 1,513.83 ADMw. This formula is to help offset some of the additional costs for experienced teachers.
- **Funding Ratio** – Next, is the funding ratio. This is the ratio of how much the state has to give school districts. The more money the state has, the higher the ratio. The less money, the smaller the ratio. Local revenues (property taxes, common school fund, county school fund) are offset to the SSF. If we receive more property taxes, our SSF will be offset by the increase. So we would receive less SSF. However, the more local revenue from school districts = higher funding ratio = more funding available to all school districts.
- **Transportation** – We are reimbursed 70% of our student home-to-school transportation expenditures currently estimated at \$980,000.

GRANTS & PROJECTS FUNDS

This is actually a group of sub-funds, each with its own special purpose.

SIA, COPS, Title I, Title II, , Title IV, M98 – High School Success Grant, IDEA Grant, Early Literacy, PreSchool Promise, Outdoor School, Food Service and more! – Most of the grants are accounted for in this fund. Grants are usually but not always a federal or state grant. They are usually granted for a specific purpose and can be used only for that purpose.

PROPERTY TAX LEVIES FOR BOND INDEBTEDNESS

General Obligation Bonds are approved by voters for capital projects, the district can levy annually an amount sufficient to pay the principal and interest for the bonded debt. To compute the tax rate, the levy amount is divided by the taxable assessed value of the property in the district. This tax rate is placed on the individual property tax accounts in the district. Our current tax rate for our general obligation bond is 1.1612% per

thousand of assessed value. If your home is assessed at \$300,000, you would pay \$348.
Thank you!!

Winston-Dillard School District #116

2025-2026 Proposed Budget Overview

- Step and COLA Increases – Step + 5% COLA. (Except Classified)
- Step and COLA – Pending Negotiations for Classified
- Insurance Cap Increases – 4% Increase (Pending Negotiations for Classified)
- As positions become vacant, we look at student need by assessing class size, mental health and behavior issues in deciding where current FTE is needed.
- K-3 class sizes have been budgeted for 20 students per class.

A. GENERAL FUND 100:

REVENUES (Page 15)

- Estimated \$4,240,000 Beginning Fund Balance. (\$636,499 decrease from 24-25)
- State School Fund based on fiscal biennium 2025-2027 forecast of \$11.359 billion with 49/51 split.
 - 1,513.83 Extended ADMw based on 2025-2026 estimated ADMw. – This number has slowly dropped over the past several years but holding steady in the current year.
 - District Average Teacher Experience = 11.75 years, State Average Teacher Experience = 12.09.
 - District 25-26 Estimated SSF is \$13,454,248. \$1,221,013 increase from 24-25 SSF amount.

EXPENDITURES

- **McGovern Elementary – Center 114** (Pages 17-23)
 - **1250.0112 – SP Ed Instructional Assistant** – Increased by .55 FTE.
 - **2540.0112 – Custodians** – Decreased by .5 FTE.
 - **2540.0530 - Improvements Other Than Buildings** – Decreased by \$25,000.
- **District – Center 116** (Pages 24-34)
 - **1250.0310 – SP ED Services** – Increase in brail services by \$20,000.
 - **2115.0380 – Student Safety – 2 SRO's.** Increase in cost for SRO expenses by \$20,000.
 - **2130.0310 – Health Services** – Increase in cost for school nurse by \$7,000.
 - **2140.310 – Psychological Services** – Increase in budget by \$41,000.
 - **2310.0380 – Board/Professional Services** – Decrease of \$70,000 for Strategic Planning Leadership.
 - **2660.0480 – District Wide Computer Hardware** – Decrease of \$70,000 for computer replacements.
 - **2310 – Board of Directors/Liability Insurance** – Increased liability insurance by \$14,000.
 - **254?-0460 – Grounds/Maintenance/District Non-Consumables** – Increased by \$25,000.
 - **254?/0410 – Grounds/Maintenance/District Consumable Supplies** – Increased by \$12,500.
 - **254?/-0520 – Grounds/Maintenance/District - Decreased Building Acquisition** by \$25,000.
 - **254?-0530 – Grounds/Maintenance - Improvements Other Than Buildings** – Decreased by \$25,000.
 - **254?.0540 – Grounds/Maintenance Equipment** - Decreased by \$15,000.
 - **2543-2544 – Grounds/Maintenance Staff** – Increased FTE by 1 FTE.

- **Lookingglass Elementary – Center 173** (Pages 33-41)
 - **1111.0112 – Gen Ed Instructional Assistant Staff** – Increased by .5 FTE,
 - **1220.0112 – SP ED Instructional Assistant Staff** – Increased by .725 FTE.
 - **1111.0315 – Substitute Teachers** – Decreased cost by **\$10,000**.
 - **2540.0322. – Repairs and Maintenance** –Increased by \$10,000.

- **Brockway Elementary – Center 190** (Pages 41-48)
 - **1111.0111 - Certified Teaching Staff** – Increased by 2 FTE.
 - **1111.0112 – Gen Ed Instructional Assistant Staff** – Increased by .5 FTE.
 - **1220.0111 – SP Ed Teaching Staff** – Increased by 1 FTE.
 - **2122.0111 – Child Development Specialist** – Added .5 FTE
 - **2450.0112 – Custodial Staff** – Increased by .475 FTE

- **Winston Middle School – Center 234** (Pages 48-63)
 - **1121.0310 – Instructional Services – 6th Grade Outdoor School** - Decreased by **\$35,000**.
 - **2540.0322 – Repairs and Maintenance** – Increased by \$10,000.
 - **2540.0410 – Custodial Supplies** – Increased by \$5,000.
 - **2540.0460 – Classroom Furniture and Custodial Non-Consumable Items** – Increased by \$13,000.
 - **Grant Funded** – Transfer of Child Development Specialist – Transfer to BES based on Student Need.
 - **Grant Funded** – Transfer of SP ED Teacher – Transfer to MES (Grant Funded) based on Student Need.

- **Douglas High School – Center 616** (Pages 63-86)
 - **1131.1111 – Certified Teachers** – Decreased by 1 FTE. – Did not replace vacant SS/Business position.
 - **1131.1220/1250 – Special Education Instructional Assistants** – Increased FTE from 3.38 to 4.93 FTE.
 - **1132/2410.0113 – Administrative Athletic Director/AD** – Decrease by **1 FTE**.
 - **1132.0112 – Paraprofessional Athletic Director** – Increase by 1 FTE.
 - **2122.0111** – * Note on Counseling Services. 2 FTE remain. 1 is GF and 1 is SIA Funded.

- **Dillard Alternative High School – Center 620** (Pages 92-94)

B. SPECIAL REVENUE FUND 200: Projected revenue and expenses (Pages 90-130) – Restricted Grants

MAJOR GRANTS

1. **Title I-A** – Estimated amount \$750,000. FTE 9.67 of the following positions:
 - Partial District Curriculum & Title Director
 - Elementary Reading & Math Intervention – Teachers and IA’s
 - ELL (English Language Learners)
 - DAHS – Math Teacher and Instructional Assistant
 - Mental Health and Behavior Support from Douglas ESD, Juniper Tree, and Roseburg Therapy.

3. **SIA Grants – Student Investment Accounts** - Estimated amount \$1,350,000. FTE 15.85 of the following positions:
 - SP ED Director Stipends
 - PreSchool Classrooms
 - Counselors
 - Dean of Student
 - PE Teachers

4. **High School Success Grant** – Estimated amount of \$350,000 – 3 FTE of the following positions and programs:
 - Culinary Arts Program
 - School to Work Coordinator at DHS
 - 9th Grade on Track – Center for High School Success
 - Secondary Student Success Coaches

5. **COPS Grant** – Estimated amount of \$250,000 – District wide safety projects:
 - Crisis Management System
 - Perimeter fencing for BES, MES, & LES
 - Emergency Classroom Kits
 - Radios and Radio Booster
 - Cameras
 - Controlled access doors for LES, BES, MES, and WMS
 - Emergency Training

6. **Early Literacy Grant** – Estimated amount of \$150,000 – 1 FTE of the following programs:
 - Early Literacy Coach
 - Trainings and Supplies

C. FOOD SERVICE FUND – 250: Projected revenue and expenses. (Pages 131-137)

1. Provide breakfast and lunch for students and staff under the guidelines of the National School Lunch Program.
2. In 2015/2016 the District entered into a contract with Sodexo to operate and manage the food service program and the contract ends 06/30/2025. The district will be self-operating as of 07/01/2025.
3. 2019/2020 the District qualified to the Community Eligibility Program (CEP) where are all students eat free.

D. ASSOCIATED STUDENT BODY FUNDS – 299: (Pages 138-142)

1. These are student-driven accounts with staff advisors.

E. DEBT SERVICE FUND 300: Projected revenue and expenses. (Pages 143-146)

1. **PERS BONDS DEBT** - Bonds were issued as part of the Oregon School Board Association Limited Tax Pension Bond Pool pursuant to ORS 238.692 to 238.698 to finance the districts unfunded actuarial retirement liability (UAL) as computed through December 31, 2000. The original amount of the 2002 issue was \$12,001,862.17. Interest is included and shall be paid at a variable rate ranging from 2.06% to 6.10%with a final payment due on June 30, 2028. On April 21, 2003 our District participated in a second Limited Tax Pension Bond Pool to finance the districts additional unfunded actuarial retirement liability as computed through December 31, 2001. The original issue amount for the 2003 issue was \$15,107,904.03. Interest is included and shall be paid at a variable rate ranging from 1.50% to 6.27% with a final payment due on June 30, 2028. The estimated UAL payment will be approximately \$1,731,434.00 for 2025-2026.
2. **QSCB BOND DEBT:** In October 2010, the District issued bonds as part of the Oregon School Boards Association, Flex Fund Program(QSCB – Qualified School Construction Bond). These bonds were issued under Oregon Revised Statutes 273.390 and 287A. The District received \$750,000 to be used for energy conservation and building upgrades. The District elected to have 6431(f) apply and utilize the direct payment option of which the Federal Government will make direct payments to subsidize the District for interest payments. Average coupon rate is 5.05% and subsidized interest credit is 4.8% resulting in a .25% interest rate for the District. Final payment is due on June 30, 2027. As a result of the sequestration process required by the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, the credit payment amount is reduced by an amount equal to 8.7% of the subsidy payment beginning with the 2012/2013 fiscal year.
3. **GENERAL OBLIGATION BOND DEBT:** On May 21, 2019, registered voters passed a General Obligation Bond Levy to provide \$16 million dollars toward replacing two buildings and renovating two others at Douglas High School. The estimated bond payment will be approximately \$1,137,500.00 for 2025-2026 with final payment due June 15, 2039.

F. CAPITAL PROJECTS FUND 400: (Pages 159-169)

1. In 2013/14 the board approved the \$44,400 rental income from First Student to be placed in this fund.
2. The District further acknowledges a need to maintain and improve buildings and grounds. The district has been committed to transferring funds for major building and ground improvements over the last several years.
 - a. On January 16, 2020 the board committed to an additional \$525,000 towards the DHS Bond project to increase the gym size and seating of the new gym being built.
 - b. On April 21, 2022, the board committed \$750,000 toward the new band/music buildings at MES and WMS, the new library building at MES and District Office/Board room on MES grounds.
3. The COPS grant requires an estimated amount of \$142,000 for a 25% match of costs.
4. Estimated available balance for 2025-2026 is \$500,000.