

# PROPOSED BUDGET

## 2025-2026

John R. Koch, Interim Superintendent  
Dennis Clague, Director of Finance





**GRESHAM-BARLOW SCHOOL DISTRICT**  
**Gresham, Oregon**

**PROPOSED BUDGET**  
**2025-26**



**Prepared by:**  
**Business Services**

**John Koch**  
**Interim Superintendent**

**Dennis Clague**  
**Director of Finance**

**Becky Watt**  
**Budget Analyst**



## Table of Contents

<b><u>2025-26 Superintendent's Budget Message</u></b> .....	iii
---	-----

### **INTRODUCTORY SECTION**

Total District Resources and Requirements .....	3
District Overview .....	4
Board of Education .....	5
Budget Committee .....	6
Employees .....	7
The Budget Process .....	8
2025-26 Budget Development Calendar .....	10

### **ORGANIZATIONAL SECTION**

Funds Overview .....	13
Organizational Chart .....	15
GBSD Program Structure .....	16
GBSD Fund Structure .....	16

### **FINANCIAL SECTION**

General Fund Revenue .....	19
General Fund Expenditures – Instruction .....	25
Regular Instructional Programs .....	26
Special Programs .....	33
General Fund Expenditures – Support Services .....	48
Support Services – Students .....	49
Support Services – Staff .....	59
Support Services – Executive Administration .....	67
Support Services – Office of the Principal .....	70
Support Services – Business Services .....	72
Support Services – Central Services .....	89
Community Services .....	104
Building Acquisition, Construction & Improvement .....	108
Transfers, Contingency, Unappropriated Ending Fund Balance .....	110

**FINANCIAL SECTION (cont'd)**

Special Revenue Funds ..... 111

Debt Service Funds ..... 123

Capital Project Funds ..... 127

**INFORMATIONAL SECTION**

Glossary of Terms and Acronyms ..... 132

School Site Directory ..... 142

2025-26 State School Fund Estimate ..... 143

2025-26 State School Fund Grant ..... 144

Budgeted Positions by Full-Time Equivalent (FTE)..... 145

Employee Benefit Tables..... 146

Projected Levy Requirements ..... 147



John Koch, Interim Superintendent

# Gresham-Barlow School District No.10Jt

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## 2025-26 SUPERINTENDENT'S BUDGET MESSAGE

This school year has provided time for the Gresham-Barlow School District to solidify our improvement efforts and address continuing challenges. As a district, we continue to focus our efforts on deeper implementation of practices where we are seeing growth. Despite a proposed general fund increase of \$1.1 billion to K-12 education, GBSD continues to be challenged by increasing expenses in transportation, labor, general operating costs, inflation, and substantive increases to Public Employee Retirement System (PERS) rates. State funding is not keeping pace with rising costs, and we must operate within our means. In recent years, we have been using our ending fund balance (EFB) to maintain current service levels and fill the gap in funding from the state. Moving forward, our spending will need to be in alignment with state funding due to the EFB going below the Board's required minimum of 8%. The EFB is unassigned funds that protect the district from unnecessary borrowing to meet cash flow needs, unexpected emergencies, and ensure a strong credit rating for the district.

Increasing student literacy and math proficiency, tackling chronic absenteeism, and continuing our focus on social-emotional learning, while maintaining safe learning environments, remains at the forefront of our work. Despite our financial challenges, we will continue to focus on providing students with the best possible education and a positive working environment for staff.

At the beginning of the 2024-2025 school year, the Gresham-Barlow Board of Directors adopted a new approach to defining their work. The Board developed four conditions for success, which provide a vision for district activities. These conditions allow the district to achieve our mission—*Inspire and Empower Each Student*.

- **Safety** - An environment in which physical security, emotional support, and intellectual freedom coexist through shared accountability, care, and respect.
- **Belonging** - The connection of students, staff, and community to their schools and to each other, recognizing that each individual is a valuable part of our educational community.
- **Opportunity** - An awareness of and unhindered access to quality instruction and breadth of experiences that ignite curiosity and develop skills to launch students toward personal fulfillment and positive contributions to society.
- **Achievement** - The intentional, determined, and confident pursuit of individual and collective excellence through the development of critical thinking, creativity, and problem-solving skills.

The Board's four conditions align with and support the District's vision of developing culturally responsive graduates who will thrive in an ever-changing global community. This budget ensures that resources are in place and accessible to stakeholders to build upon the progress made on these conditions throughout the 2024-2025 school year. It leverages resources from the State School Fund, state grants, and federal grants to staff our buildings, assuming enrollment will be relatively stable from this year to next. No changes to fiscal policy have occurred between the 2024-25 and 2025-26 budgets, and the basis of accounting will remain the same.

The district leadership team has engaged in the Integrated Guidance process from the Oregon Department of Education (ODE) to update the strategic goals from previous years. The intent is to build upon key initiatives and priorities that demonstrate promising gains in student achievement and overall success. The updated goals include:

- Foster an inclusive and welcoming environment that values the diverse cultures, languages, and experiences of students and families, where students experience agency to learn, grow, and thrive.
- Strengthen instructional alignment and deliver accessible, intentional, and high-impact instruction to guarantee equitable outcomes for every student.
- Implement equity-driven, multi-tiered systems of support that utilize teams to use evidence-based decision-making practices that prioritize equitable outcomes for student success.
- Establish comprehensive pre-K to post-secondary career pathways that expand access to and increase retention in CTE Programs of Study for all students, with a focused commitment to supporting those currently and historically underserved.
- Accelerate early literacy by ensuring all students develop foundational literacy skills through research-based and culturally responsive instructional practice.

## **STATE SCHOOL FUND**

The state school fund allocation in the 2023-2025 biennium was \$10.2 billion, which fell short of the needed \$10.3 billion to maintain current service levels. The proposed 2025-26 general fund budget is built upon the legislative appropriation of \$11.36 billion to the State School Fund (SSF). The district needs \$12.1 billion combined with other anticipated revenues from Federal, State, and local sources to maintain our current service levels. To match projected revenues with expenditures, district staff are proposing a reduction of \$8.1 million in services, coupled with reductions in certified employees, administrators, and classified staff.

## **2025-2026 BUDGET ASSUMPTIONS**

The drafted budget for adoption is based on the proposed \$11.36 billion in the State School Fund. It is also based on the belief that district enrollment will slightly decline over time. The 2025-2026 proposed budget is built upon the following assumptions:



- Funding will be split with 49% available in the first year (2025-26) and 51% available in the second year (2026-27).
- Local revenue is expected to total just over \$41.17 million, an increase of \$3.3 million from 2024-25.
- Uncertainty in Federal funding could negatively impact the budget, which may not be realized until after it is approved.
- Future negotiated salary increases in a new collective bargaining agreement with our classified staff.
- Projected to end the 2025-2026 school year with an anticipated ending fund balance of 7.4%.
- Special revenue grants through the ODE Integrated Grants total approximately \$16 million.
- The total proposed debt service levy amount meets the goal of \$2.89 per \$1,000 assessed value (assuming total assessed values grow by more than 0.2%).
- Increases in PERS rates.

## **BUDGET PROCESS GOALS**

Throughout the budget process this year, we have developed goals to guide decision-making related to our budget planning and possible reductions. These goals include:

1. We will put the safety of our students, staff, partners, and the community at the forefront of all decisions.
  - a. Maintain staffing in schools that provide supervision and safety support.
2. We will focus on maintaining the quality of learning for all students by
  - a. Identifying non-payroll reductions in addition to staffing reductions in order to maintain programs.
3. We will consider the needs of all students, using a decision-making tool that prioritizes students who need the most support.
  - a. Is this a requirement? What is the impact on compliance?
  - b. What is the impact on focal groups?
  - c. Does this align with our key instructional priorities?
  - d. With reductions, do we maintain the capacity needed to implement?
  - e. Does the reduction reflect community values or other implications?
  - f. Does this allow us to continue to improve or move forward with our priorities?
4. We will pursue reductions that support financial stability over multiple years, with the understanding that we must act as stewards of taxpayer dollars.
  - a. Propose a balanced budget for 2025-26 that complies with all federal, state, and local legal requirements.
  - b. If additional unanticipated financial resources arrive, increase the Ending Fund Balance to the Board's required 8% and increase long-range planning resources.

- c. Participants/community members will have a broader understanding of the scope and impact of the current budget situation.
  - d. The process will result in a sense of clarity, calm, and confidence in our next steps.
5. When position eliminations are necessary, we will make every effort to reassign employees to vacant positions for which they qualify.
  - a. Avoid a reduction in force (RIF) in 2025-26 through attrition, temporary positions, and reassignments of staff.
  - b. Propose a budget that avoids reductions in the 2026-27 school year.

## LOOKING TO THE FUTURE

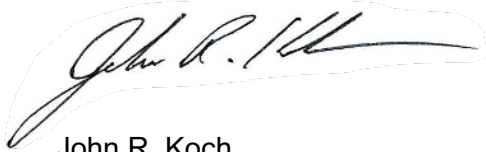
It is important to note that throughout the state, school districts are facing similar budget challenges. We are fortunate to be more stable than other places, but we are not immune. The costs for goods and services are expected to continue rising, enrollment is expected to trend slightly downward, and there is uncertainty about future financial support at the Federal level.

Finding a balance between the District's immediate needs and positioning ourselves to operate within our means is imperative. Achieving this objective requires us to continue examining and implementing financial practices that build long-term financial resilience so that we can continue to inspire and empower our students and provide a desirable workplace that can recruit and retain the best teachers, classified, and administrative staff possible.

To achieve our goals of balancing the budget, we must:

- Remain committed to implementing instructional models that deliver high-quality instruction to our students.
- Continue to invest resources in supporting college and career development, prevention of dropouts, and career and technical education that increase graduation rates and post-secondary enrollment.
- Plan for curriculum adoptions that meet state standards, are culturally relevant, and put the most recent materials in the hands of our students and teachers.
- Ensure that staff have access to professional development that supports curriculum adoptions, quality instruction, and how to support our most impacted students.
- Continue work with community and government partners to help students access mental health support.
- Finish our long-range facility planning and prioritize our capital construction needs.
- Prepare for anticipated increased PERS and employee benefit rate increases in the next biennium.
- Continue advocating for the Quality Education Model so that we can achieve an average level of state support compared to the rest of the nation.

The Gresham community has a history of facing challenges together, and I am confident this will continue. Our students will continue to be at the center of our decisions while our staff continues to look at ways to innovate and improve. Likewise, our shared values of stewardship, community, and integrity will provide the foundation for our work.

A handwritten signature in black ink, appearing to read "John R. Koch", enclosed within a faint, irregular dashed-line border.

John R. Koch  
Interim Superintendent



# **INTRODUCTORY**

## **SECTION**





Table of Contents

Total District Resources and Requirements ..... 3

District Overview .....4

Board of Education .....5

Budget Committee .....6

Employees .....7

The Budget Process .....8

2025-26 Budget Development Calendar .....10





**Total District Resources and Requirements (by Fund Type) - 25-26 PROPOSED BUDGET**

Type	General Fund	Special Revenue	Debt Services	Capital Projects	All Funds
<b>Resources by Account</b>					
Beginning Balance	11,766,122	15,119,145	2,659,000	3,101,000	32,645,267
Revenue from Taxes	37,946,249	-	22,706,117	200,000	60,852,366
Tuition	-	128,750	-	-	128,750
Earnings on Investments	814,135	452,145	235,000	87,000	1,588,280
Food Svcs / Local Revenue	-	715,850	-	-	715,850
Co-Curricular Activities	10,000	1,885,930	-	-	1,895,930
Other Local Sources	2,400,920	3,013,308	8,445,000	700,000	14,559,228
County Sources	2,212,181	396,483	-	-	2,608,664
State Sources	126,016,076	25,030,680	-	360,000	151,406,756
Federal Sources	50,000	18,407,900	-	-	18,457,900
Other Sources	-	1,050,000	185,650	500,000	1,735,650
<b>Total Resources</b>	<b>\$181,215,683</b>	<b>\$66,200,191</b>	<b>\$34,230,767</b>	<b>\$4,948,000</b>	<b>\$286,594,641</b>
<b>Requirements by Program</b>					
Instruction	101,789,935	24,498,469	-	-	126,288,404
Support Services	64,612,832	19,190,809	-	3,292,350	87,095,991
Enterprise & Community Svcs	399,693	9,041,252	-	-	9,440,945
Facilities Acq & Construction	515,000	1,325,750	-	1,470,000	3,310,750
Debt Svcs & Transfers Out	1,550,000	-	31,502,050	185,650	33,237,700
Contingency	2,500,000	-	-	-	2,500,000
Ending Fund Balance	9,848,223	12,143,911	2,728,717	-	24,720,851
<b>Total Requirements</b>	<b>\$181,215,683</b>	<b>\$66,200,191</b>	<b>\$34,230,767</b>	<b>\$4,948,000</b>	<b>\$286,594,641</b>
<b>Requirements by Account</b>					
Salaries	76,828,551	16,312,702	-	-	93,141,253
Benefits	45,049,132	9,521,699	-	-	54,570,831
Purchased Services	39,456,181	12,173,248	-	2,019,350	53,648,779
Supplies & Materials	2,826,701	11,235,600	-	1,273,000	15,335,301
Capital Outlay	1,068,796	3,033,930	-	1,470,000	5,572,726
Debt Service & Other	2,088,099	1,779,101	31,502,050	-	35,369,250
Fund Transfer	1,550,000	-	-	185,650	1,735,650
Contingency	2,500,000	-	-	-	2,500,000
Ending Fund Balance	9,848,223	12,143,911	2,728,717	-	24,720,851
<b>Total Requirements</b>	<b>\$181,215,683</b>	<b>\$66,200,191</b>	<b>\$34,230,767</b>	<b>\$4,948,000</b>	<b>\$286,594,641</b>

	FTE	FTE
	2024-25	2025-26
	Adopted Budget	Proposed Budget
Licensed	624.49	606.76
Classified	390.75	396.27
Admin	60.75	63.70
Other	7.00	7.00
	<b>1,082.99</b>	<b>1,073.73</b>

PERS Rate (Tier I/II & OPSRP) Rates: 12.99% / 10.15% 20.72% / 17.54%

PERS Bond Rates: 9.63% 9.10%

## District Overview

The Gresham-Barlow School District serves families with students in grades K-12 and has a student population of just under 12,000. The District has 17 schools and a solid reputation for providing its students with a quality education. Gresham-Barlow students consistently score above the national average on standardized exams. On Oregon's Statewide Assessment, students compare favorably with those from other districts of similar socio-economic make-up.

The District's curriculum is designed to promote the basic skills and positive attitudes required for students to lead full and productive lives in the 21st century. The District is also proud of its exceptional staff. Several of our staff members are recognized nationally for their effectiveness.

Gresham is Oregon's fourth largest city. Nestled 15 miles east of Portland, the city of Gresham has a population of approximately 110,000.

Student enrollment as of December 2024 was 11,718. Enrollment counts are compiled annually on or about the first of October as required by the state. An enrolled student is defined as a student who attends one or more schools or programs within the District. Regardless of the number of schools or programs attended, each student is only counted once; the count is not duplicated.

Program Type	Number of Schools	Enrollment	Enrollment Distribution
Regular School Programs			
K-8 Schools	1	475	4.1%
Elementary Schools	9	4,007	34.2%
Middle Schools	4	2,087	17.8%
High Schools	3	3,338	28.5%
<b>Total Regular Schools</b>	<b>17</b>	<b>9,907</b>	<b>84.6%</b>
Alternative Programs	5	235	2.0%
Charter Schools	4	1,576	13.4%
<b>Total District Estimates</b>	<b>26</b>	<b>11,718</b>	<b>100%</b>

Source: GBSD December 2024 enrollment report

## The Board of Education

The elected seven-member Board establishes and oversees the District's policies. The Board of Education is the chief governing body and is exclusively responsible for its public decisions. The chief administrative officer of the District is the Superintendent, who is appointed by the Board. The Board of Education is accountable for all fiscal matters that significantly affect operations.

The Board establishes guidelines and regulations concerning organization, general policies, and major plans and procedures for the School District. They are legally responsible for the education of all children residing within the School District boundaries. In turn, the Superintendent is responsible for carrying out Board decisions, providing educational leadership, and managing the District's budget and staff.

Business meetings are held on the first Wednesday of every month. In addition to business meetings, the Board meets in work sessions to review a variety of topics, most of which pertain to progress made on the District's initiatives and Board/executive projects. Meetings are generally held in the Council Chambers of the Public Safety and Schools Building, 1331 NW Eastman Parkway. Meeting dates and additional information about the Board of Education can be found on the District's website.

The next election for Board positions will be May 2025. All voters living within the District boundaries elect the Board members by zones to represent the entire District. School Board members serve a four-year term without compensation and may be re-elected.



### **Dr. Shawn Farrens (Zone #1)**

Service Since: October 2021  
Term Expires: June 2027  
Phone: (503) 676-4676  
farrens3@gresham.k12.or.us



### **Holly Riegelmann (At-Large)**

Service Since: July 2021  
Term Expires: June 2025  
Phone: (503) 504-2983  
riegelmann5@gresham.k12.or.us

### **(Zone #2)**

Vacant as of publication date



### **Dr. Mayra Gómez (At-Large)**

Service Since: July 2018  
Term Expires: June 2025  
Phone: (503) 998-5323  
gomez87@gresham.k12.or.us



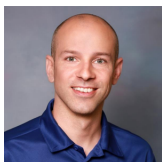
### **Kris Howatt (Zone #3)**

Service Since: December 2000  
Term Expires: June 2027  
Phone: (503) 830-3608  
howatt3@gresham.k12.or.us



### **David Ligatich (At-Large)**

Service Since: July 2023  
Term Expires: June 2027  
Phone: (503) 929-3983  
ligatich3@gresham.k12.or.us



### **Blake Petersen (Zone #4)**

Service Since: July 2017  
Term Expires: June 2025  
Phone: (503) 348-5111  
petersen21@gresham.k12.or.us

## Gresham-Barlow School District 2023-2024 Budget Committee

Zone, Position	Board	Position	Appointed Budget Committee	Term Expires June 30
1,1	<b>Dr. Shawn Farrens</b> farrens3@gresham.k12.or.us	1	<b>Vaden Green</b>	2027
2,3	<b>Vacant</b> As of publication date	2	<b>John Hartsock</b>	2027
3,2	<b>Kris Howatt, Chair</b> howatt3@gresham.k12.or.us	3	<b>Nick McWilliams</b>	2027
4,5	<b>Blake Petersen</b> petersen21@gresham.k12.or.us	4	<b>Dan Corcoran</b>	2026
At- Large,6	<b>Dr. Mayra Gómez</b> gomez87@gresham.k12.or.us	5	<b>Erasto Sedda</b>	2026
At- Large,4	<b>Holly Riegelmann, Vice-Chair</b> riegelmann5@gresham.k12.or.us	6	<b>Erin Meechan</b>	2025
At- Large,7	<b>David Ligatich</b> ligatich3@gresham.k12.or.us	7	<b>Garrett Wood</b>	2025

### Staff Representatives

**Dr. Angela Freeman,**  
Assistant Superintendent  
freeman12@gresham.k12.or.us

**Dr. Tracy Klinger,**  
Deputy Superintendent  
klinger@gresham.k12.or.us.

**Sara Deboy,**  
Executive Director of K-12 Schools  
deboy@gresham.k12.or.us

**Donna Ravenberg,**  
Executive Director of Student Support Services  
ravenberg@gresham.k12.or.us

**Athena Vadnais,**  
Communications & Community Relations Director  
vadnais@gresham.k12.or.us

### Support Staff

**John R. Koch, Interim Superintendent**  
koch@gresham.k12.or.us

**Becky Watt, Budget Analyst**  
watt6@gresham.k12.or.us

**Dennis Clague, Director of Finance**  
clague@gresham.k12.or.us

## Employees

As an employer, Gresham-Barlow School District staffs a wide range of positions spanning from instruction to technical support. Job titles vary depending on the related duties and responsibilities. The largest single group of employees is classroom teachers. Educational assistants are the next largest group of employees, followed by classroom/school support staff (counselors, student management specialist, instructional specialists), and school administrators (principals, vice principals). Together, these employee groups represent the majority of all the District employees and provide or directly support classroom instruction for students.

## The Budget Process

The District's fiscal year spans July 1 through June 30. Within this time period, the budget is developed, incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of State School Fund (SSF).

Budgeting in Oregon is governed by Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has two major objectives:

- To provide standard procedures for preparing, presenting, and administering local budgets
- To ensure citizens involvement in the preparation of the budget

Local Budget Law provides a method of estimating revenues, expenditures, and proposed taxes and offers an approach for outlining the programs and services to be provided by the schools to implement fiscal policies and financial decisions.

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used. The budget forms defined by ODE present the planned resources and requirements the District budgets to carry out its educational mission.

Further information on specific requirements for the budget process and budget document may be found at the Tax Supervising Conservation Commission (TSCC) website at: <http://www.tscmultco.com>.

Detail on ODE requirements can be found in the Oregon Administrative Rules (OAR), at: [http://sos.oregon.gov/archives/Pages/oregon\\_administrative\\_rules.aspx](http://sos.oregon.gov/archives/Pages/oregon_administrative_rules.aspx).

Budgeting is not simply done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has various phases with three District products:

- **Proposed Budget preparation** – Staff works to assist the Superintendent and to prepare a Proposed Budget for the upcoming fiscal year. In addition to staff work, the Superintendent holds regular updates and discussions with the Board and listening sessions at public meetings to gather citizen input. The outcome is the Superintendent's Proposed Budget document.
- **Approved Budget** – The Budget Committee reviews and discusses the Proposed Budget. This phase of budget development also requires public participation and at least one public hearing.
- **Adopted Budget** – The Board further refines the Budget prior to final adoption in June (no later than June 30.) The Board, as governing body, votes to adopt the Budget. The outcome is a legally Adopted Budget.
- **Amending the Budget** – Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the District may increase appropriations within the guidelines defined in the Local Budget Law. The size of the increase determines whether a minor or major supplemental budget process is required.

- The minor supplemental budget process (increase in any fund must be less than ten percent) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed, usually in the fall or winter, after school begins and staff movement has been finalized, and again in the spring.
- A major supplemental budget process (any fund increase of ten percent or more) occurs as needed. Major supplemental budgets are infrequent and normally timed to coincide with the minor supplemental budget actions. Major supplemental budget actions require a public notice and public hearing.

### **Budget Officer and Budget Committee**

To ensure participation in the budget process, Local Budget Law requires that a Budget Officer be appointed and a Budget Committee consisting of Board members and members of the public be formed. The District's Budget Officer prepares the Proposed Budget under the direction of the Superintendent. The Budget Committee then reviews, revises, and approves the budget before it is formally adopted by the governing body.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. The structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

### **Preparing the FY 2025/26 Proposed Budget**

The Superintendent is responsible for overseeing the preparation of the Proposed Budget for presentation to the Budget Committee. The Proposed Budget is the final product of an extensive collaborative process of budget development, analysis, and revision.



## GRESHAM-BARLOW SCHOOL DISTRICT 2025-2026 DISTRICT BUDGET DEVELOPMENT CALENDAR

All Budget Committee Meetings will begin at 7:00 p.m. at the Center for Advanced Learning (CAL), unless otherwise noted.

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July 3, 2024	<b><i>School Board Meeting</i></b> Establish 2025-26 Budget Development Calendar
January-March, 2025	<b><i>Administration Budget Development</i></b> Develop preliminary budget assumptions, review state school fund forecast and revenue update from March Economic & Revenue Forecast and Legislative Session
March 3, 2025	<b><i>Administrative Budget Submittal</i></b> District Office and Building Administrators submit budget proposals to Business Services
March 19, 2025	<b><i>Budget 101 Workshop (Budget Committee)</i></b> An introduction to State K-12 Funding, the GBSD General Fund Budget and especially for new members, an orientation to the GBSD budget process. Legislative update.
March 21, 2025	<b><i>Required Publications</i></b> Publish Notice of Budget Committee Meeting once in the newspaper and on GBSD website (5-30 days prior)
April 9, 2025	<b><i>Budget Committee Meeting</i></b> Elect Budget Committee Officers, delivery of Budget Message, review of Proposed Budget, opportunity for public input
April 23, 2025	<b><i>Budget Committee Meeting (if Needed)</i></b> Continued review of Proposed Budget if not approved at first meeting
May 5, 2025	<b><i>Filing with TSCC</i></b> Deadline for filing Approved Budget with TSCC
May 16, 2025	<b><i>Required Publication</i></b> Publish Notice of Budget Hearing and Financial Summary (not less than 5 or more than 30 days before hearing)
June 4, 2025	<b><i>Budget Hearing</i></b> Budget Hearing – 6:45 pm at the GBSD District Office, Board to adopt budget, make appropriations, and levy taxes
July 15, 2025	<b><i>Certify Budget</i></b> Submit to Multnomah/Clackamas County Tax Assessor no later than July 15



# **ORGANIZATIONAL SECTION**





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## Table of Contents

Funds Overview.....	13
Organizational Chart.....	15
GBSD Program Structure.....	16
GBSD Fund Structure.....	16



## Funds Overview

### Format

The District's funds are maintained on the modified accrual basis of accounting. Inventories are considered immaterial and are not included in fund balances based on the advice of our auditors. The Board, as required by local budget law, adopted appropriations controlling expenditures in June.

All appropriations of the District are accounted for within one of the following funds. By law, each fund must balance; i.e., **resources** (beginning cash and other revenues) must equal **requirements** (expenditures and ending balance).

### General Fund

The General Fund includes all activities of the District that are supported by the State School Fund including property taxes as well as other non-dedicated revenues. The General Fund affords the District the most flexibility or discretion when appropriating dollars in support of specific programs, departments and initiatives. This fund is considered a Major Governmental Fund.

### Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources or to finance specific activities as required by law or administrative regulations. Their revenues are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes. Special revenue classified funds are created by local ordinance and are often mandated under State statutes. The following fall under Special Revenue Funds:

- **Federal Grant Funds-** GBSD participates in numerous federally funded grant programs. They include Title 1, Title IIA, Title III, Title IV, IDEA, McKinney-Vento, and other grants as detailed on pages 112-113.
- **Student Investment Account (SIA) Fund-** The state of Oregon passed the Student Success Act and created the related Student Investment Account to improve schools in a number of targeted areas.
- **High School Success Act Fund-** The state of Oregon passed Ballot Measure 98 which was designed to bolster Dropout Prevention, Career and Technical Education, and College Level Education Opportunities.
- **Other State & Local Grant Funds-** Includes resolution funds from the Multnomah Educational Service District (MESD), as well as grants that come from one-time events from the state, intermediate sources, private foundations, and donors.

**Special Revenue Funds (Continued)**

- **Food Service Fund-** The Nutrition Services Department (Chartwells) of GBSD is run on a cost-effective basis so as to be self-supporting. The total of all direct operating costs (including costs of food, supplies, wages, benefits, and all other direct costs) must not exceed total program revenues (including sales and reimbursement under federal programs.)
- **Other Special Revenue Funds-** Included in Other Special Revenue Funds are the Long Range Planning Fund, PERS Liability Fund, Student Activity Fund, Print Shop Services, Safety Fund, Early Retirement Fund, and Post Retirement Fund.

**Debt Service Funds**

Debt Service Funds account for the accumulation of resources for, and the payment of general long-term debt, or principal and interest for the District's General and Pension Obligation Bonds.

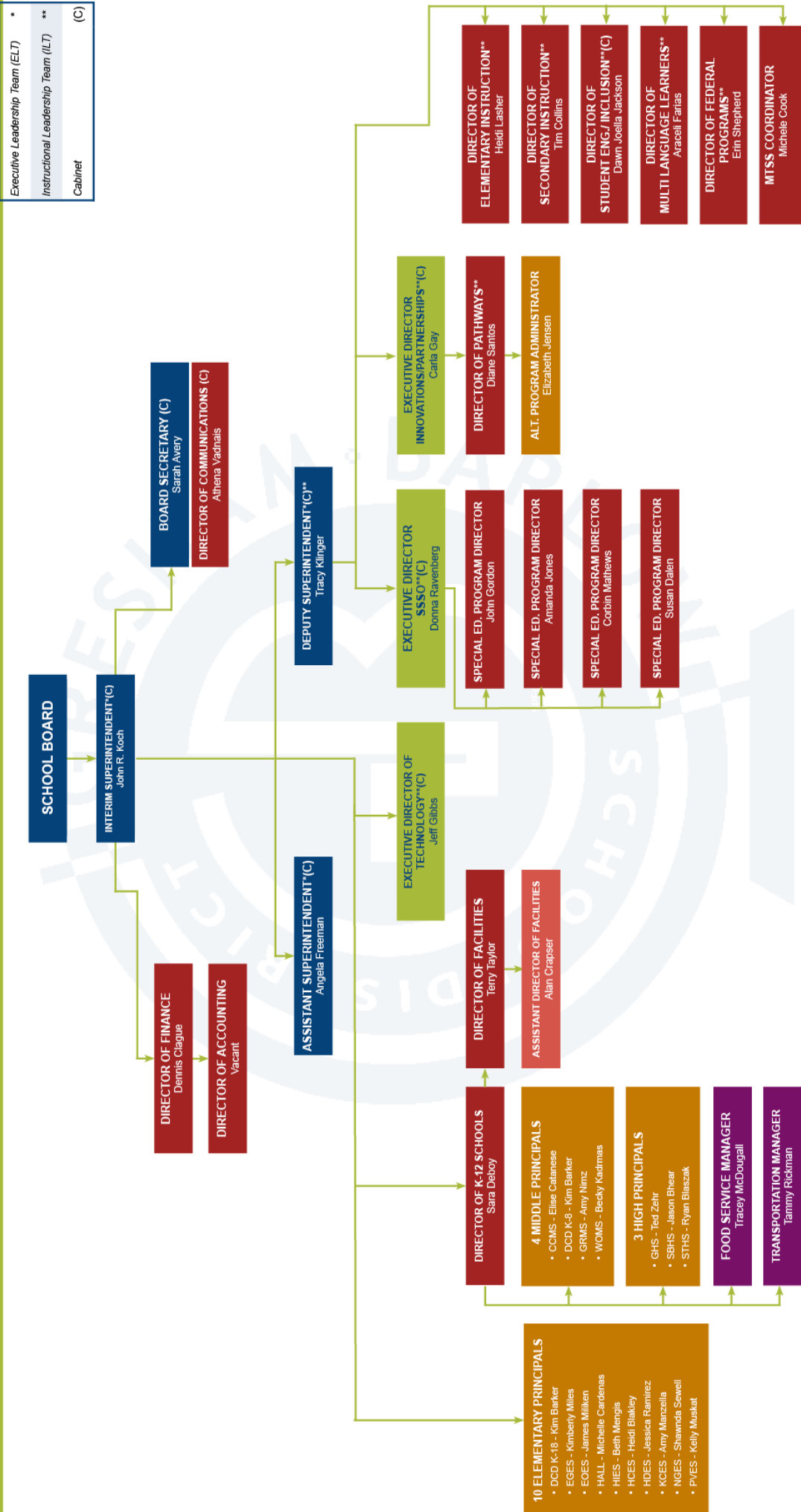
**Capital Project Funds**

Capital Project Funds account for financial resources that are used for the acquisition of land and buildings; construction, remodel, renovation and/or rehabilitation of facilities; fixtures and new equipment; infrastructure; and technology equipment.

**Fiduciary Fund**

The District's fiduciary fund is a custodial fund which accounts for the receipts and disbursements associated with grants and activity where the District acts as the fiscal agent or cash conduit, and spending authority rests with an entity other than the District. In the Annual Comprehensive Financial Report, activity will be recognized; however, custodial funds are not budgeted.

# GRESHAM-BARLOW SCHOOL DISTRICT LEADERSHIP TEAM



## Gresham-Barlow School District Program Structure

Program Type	Program Description
1000 - Instruction	Activities dealing directly with the teaching of students.
2000 - Support Services	Services that provide administrative, technical, personal, and logistical support to facilitate and enhance instruction.
3000 - Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs
4000 - Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of services systems and other built-in equipment; and major improvements to existing facilities.
5000 - Other Uses	Servicing of debt, transfers between funds, and apportionment of funds from an Educational Service District.
6000 - Contingency	Expenditure, which cannot be foreseen and planned in the budget process because of an unusual or extraordinary event.

## Gresham-Barlow School District Fund Structure

Program Type	Budget Funds	Fund Components
General Fund	101 - General Fund	The primary day-to-day operating fund of the district.
Special Revenue Funds	200 to 289 - Grant Funds 290-298 Other Special Revenue Funds 299 - Nutrition Services	Dedicated revenues such as: Federal, State and Local Grants and Private Donations.
Debt Service Funds	303- Debt Service – FF & C Obligations 305 - Debt Service–2017 Bond 306 – Debt Service – 2019 Bond 313 – Debt Svc – 2002/2003 PERS Bonds	Accounts for the payment of principal and interest on certain long-term debt.
Capital Project Funds	400s - Capital Project Funds	Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities.
Fiduciary Fund	Custodial fund; not budgeted	A custodial fund is utilized to account for assets held by the District as an agent for individuals or other funds. Activity is recognized in the Annual Comprehensive Financial Report; however, custodial funds are not budgeted.



# **FINANCIAL SECTION**





## Table of Contents

### FINANCIAL SECTION

General Fund Revenue.....	19
General Fund Expenditures – Instruction .....	25
Regular Instructional Programs.....	26
Special Programs.....	33
General Fund Expenditures – Support Services .....	48
Support Services – Students .....	49
Support Services – Staff .....	59
Support Services – Executive Administration .....	67
Support Services – Office of the Principal .....	70
Support Services – Business Services .....	72
Support Services – Central Services .....	89
Community Services .....	104
Building, Acquisition, Construction & Improvement .....	108
Transfers, Contingency, Unappropriated Ending Fund Balance .....	110
Special Revenue Funds .....	111
Debt Service Funds .....	123
Capital Project Funds .....	127



## REVENUE

2025-26 / GBSD

General Fund

### Current Year's Taxes

The current year tax levy is one of the main sources of revenue for funding the operations of Gresham-Barlow School District. It is based on the assessed valuation of all taxable property within the District. It is collected by the County Treasurer and includes taxes, prior year taxes, and any penalties or interest paid.

The tax amount remains stable due to property tax limitation Ballot Measures 5, 47 and 50. The current rate is **\$4.5268** per \$1,000 of assessed value to support the general fund.

PROPERTY TAXES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
Current Taxes	32,735,974	34,343,512	35,213,000	37,441,000
Prior Taxes	1,076,855	427,040	472,831	472,293
Tax Offset	-	-	16,020	-
Tax Interest	71,455	101,528	-	32,956
<b>Total</b>	<b>\$33,884,284</b>	<b>\$34,872,080</b>	<b>\$35,701,851</b>	<b>\$37,946,249</b>
Current Property Taxes Increase				
		4.9%	2.5%	6.3%

### Interest on Investments

This is interest earned from the investment of District revenue. Investment of all funds is the responsibility of the Director of Finance under the direction of the District Investment Policy DFA.

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
<b>\$862,573</b>	<b>\$1,396,897</b>	<b>\$553,074</b>	<b>\$814,135</b>

### Other Local Revenue

Other local revenue consist of fees, building rentals, tuition, services provided to other entities, contributions, gate receipts and miscellaneous revenue.

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
<b>\$2,414,890</b>	<b>\$3,247,147</b>	<b>\$1,600,405</b>	<b>\$2,410,920</b>

LOCAL REVENUE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
<b>Total</b>	<b>\$37,161,748</b>	<b>\$39,516,123</b>	<b>\$37,855,330</b>	<b>\$41,171,304</b>
Total Local Revenue Increase (Decrease):		\$2,354,375	(\$1,660,793)	\$3,315,974 '
Total Local Revenue % Change:		6.3%	-4.2%	8.8%

## REVENUE

2025-26 / GBSD

General Fund

### **County School Fund**

An act of Congress granted roughly 6 percent of acquired state lands for the support of K-12 education. Revenue comes from state leasing rights, unclaimed property, forest management and gifts. The funds are invested and the earnings are distributed to K-12 districts.

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
\$1,849	\$6,374	\$2,500	\$2,500

### **MESD Pass-Through Dollars / Service Plan Transit Dollars**

The Multnomah Education Service District (MESD) provides a menu of services for districts to purchase with Resolution dollars. The MESD receives revenue through the State School Fund formula. Resolution dollars can be used for support of special education, instructional services, professional development, technology services, or as transit dollars.

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
\$1,949,030	\$2,549,136	\$2,135,210	\$2,209,681

### **State Sources**

State sources make up approximately 60 percent of all general fund revenue and are comprised primarily of the State School Fund (SSF) and Common School Fund. The Oregon Department of Education is required to provide districts with estimates of State School Fund support in March of each year.

STATE REVENUE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
SSF	103,448,138	110,800,619	117,613,718	122,987,008
Common School Fund	1,607,852	1,637,026	1,728,270	1,797,401
<b>Total</b>	<b>105,055,990</b>	<b>\$112,437,646</b>	<b>\$119,341,988</b>	<b>\$124,784,409</b>
SSF Increase:				
		\$7,381,656	\$6,904,342	\$5,442,421
State Sources Change:				
		7.0%	6.1%	4.6%

### **Other State Revenue**

Other state revenue consists of high cost disability fund and other restricted grants.

OTHER STATE REVENUE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
High Cost Disability	1,163,011	1,277,566	1,195,793	1,231,667
Restricted Grants	-	-	-	-
<b>Total</b>	<b>\$1,163,011</b>	<b>\$1,277,566</b>	<b>\$1,195,793</b>	<b>\$1,231,667</b>

## REVENUE

2025-26 / GBSD

General Fund

### **Federal Sources**

Federal sources include Federal dollars received through Federal Forest Fees and the Child Care reimbursement program.

FEDERAL REVENUE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
Unrestricted Fed Revenue	-	-	-	-
Foster Care Transp Reimb	-	-	-	-
Child Care Reimb	-	-	50,000	50,000
Fed Forest Fees	4,848	9,669	-	-
<b>Total</b>	<b>4,848</b>	<b>\$9,669</b>	<b>\$50,000</b>	<b>\$50,000</b>

### **Other Sources**

Other sources are comprised of revenue from transfers and the sale of District assets. Also, bond proceeds are recorded in this category.

OTHER REVENUE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
Bond Proceeds	-	-	-	-
Interfund Transfers	-	-	-	-
Sale of Assets	-	-	-	-
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### **Beginning Fund Balance**

The Beginning Fund Balance is rolled over from the Ending Fund Balance of the previous year, and is used to provide revenue until tax revenues are received in November. Creditors, including bondholders and prospective bondholders, credit rating agencies that advise potential bondholders, commercial banks, vendors, and others who have extended credit, or who are considering extending credit to the District always review the District's reserve accounts. Typically, they are interested in the financial position of the organization, it's operating performance, and its ability to repay bonds or loans in full and on time. The estimated Beginning Fund Balance of \$11,766,122 is seven percent of the general fund expenditures.

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
\$25,967,065	\$20,730,040	\$16,145,304	\$11,766,122

Fund Balance Change:	-20.2%	-22.1%	-27.1%
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TOTAL REVENUE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED
	<b>\$171,303,541</b>	<b>\$176,526,554</b>	<b>\$176,726,125</b>	<b>\$181,215,683</b>

# REVENUE

2025-26 / GBSD

General Fund

1000 ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
100.0000.1111	Current Taxes	32,735,974	34,343,512	35,213,000	37,441,000	-	-
100.0000.1112	Prior Taxes	1,076,855	427,040	472,831	472,293	-	-
100.0000.1114	Tax Offsets	-	-	16,020	-	-	-
100.0000.1190	Penalties/Interest	71,455	101,528	-	32,956	-	-
<b>TOTAL PROPERTY TAXES</b>		<b>\$33,884,284</b>	<b>\$34,872,080</b>	<b>\$35,701,851</b>	<b>\$37,946,249</b>	<b>\$0</b>	<b>\$0</b>

1000 ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
100.0000.1310	School Day Tuition	-	-	-	-	-	-
100.0000.1331	Summer School Tuition	-	-	-	-	-	-
100.0000.1411	Transportation Fees Individual	24,752	10,414	30,000	20,000	-	-
100.0000.1510	Earnings on Investment	1,269,523	1,867,259	553,074	814,135	-	-
100.0000.1710	Admissions/Aquatics	1,370	-	50,000	10,000	-	-
100.0000.1742	Student Fees / Outdoor School	(2,040)	63,948	-	-	-	-
100.0000.1790	Fees / Extracurricular	11,006	-	-	-	-	-
100.0000.1810	Admissions / Aquatics	-	-	17,695	15,000	-	-
100.0000.1811	Extended / Day Care Fees	106,195	128,064	-	-	-	-
100.0000.1910	Rentals	295,370	149,244	131,280	107,000	-	-
100.0000.1920	Contributions / Donations	33,853	33,105	55,000	35,500	-	-
100.0000.1940	Scvs / Other Educ Agencies	196,920	463,882	291,561	656,139	-	-
100.0000.1960	Recovery / Pr. Yr. Expend.	34,935	366,044	72,380	50,000	-	-
100.0000.1980	Fees / Charged to Grants	1,025,411	912,881	631,344	736,882	-	-
100.0000.1990	Miscellaneous	205,524	593,225	191,145	650,399	-	-
100.0000.1991	Medicaid Reimbursement	74,644	55,978	130,000	130,000	-	-
<b>TOTAL OTHER LOCAL REVENUE</b>		<b>\$3,277,464</b>	<b>\$4,644,044</b>	<b>\$2,153,479</b>	<b>\$3,225,055</b>	<b>\$0</b>	<b>\$0</b>

<b>TOTAL LOCAL REVENUE</b>		<b>\$37,161,748</b>	<b>\$39,516,123</b>	<b>\$37,855,330</b>	<b>\$41,171,304</b>	<b>\$0</b>	<b>\$0</b>
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# REVENUE

2025-26 / GBSD

General Fund

2000 ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
100.0000.2101	County School Fund	1,849	6,374	2,500	2,500	-	-
100.0000.2102	Educ. Service District	1,949,030	2,549,136	2,135,210	2,209,681	-	-
100.0000.2990	Other County Revenue	-	-	-	-	-	-
<b>TOTAL COUNTY REVENUE</b>		<b>\$1,950,879</b>	<b>\$2,555,510</b>	<b>\$2,137,710</b>	<b>\$2,212,181</b>	<b>\$0</b>	<b>\$0</b>

3000 ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
100.0000.3101	State School Fund	101,558,359	108,393,496	117,613,718	122,987,008	-	-
100.0000.3103	Common School Fund	1,607,852	1,637,026	1,728,270	1,797,401	-	-
100.0000.3199	High Cost Disability	1,163,011	1,277,566	1,195,793	1,231,667	-	-
100.0000.3299	Other / Restricted	-	-	-	-	-	-
100.0000.3100	SSF / Prior YR Adjustment	1,889,779	2,407,123	-	-	-	-
<b>TOTAL STATE REVENUE</b>		<b>\$106,219,001</b>	<b>\$113,715,211</b>	<b>\$120,537,781</b>	<b>\$126,016,076</b>	<b>\$0</b>	<b>\$0</b>

4000 ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
100.0000.4100	Unrestricted Federal Revenue	-	-	-	-	-	-
100.0000.4590	Other Fed thru State	-	-	-	-	-	-
100.0000.4701	Child Care Reimbursement	-	-	50,000	50,000	-	-
100.0000.4801	Federal Forest Fees	4,848	9,669	-	-	-	-
<b>TOTAL FEDERAL REVENUE</b>		<b>\$4,848</b>	<b>\$9,669</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>

5000 ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
100.0000.5160	Lease Purchase Receipts	-	-	-	-	-	-
100.0000.5200	Fund Transfers	-	-	-	-	-	-
100.0000.5300	Sale / Loss of Fixed Assets	-	-	-	-	-	-
100.0000.5400	Beginning Fund Balance	25,967,065	20,730,040	16,145,304	11,766,122	-	-
<b>TOTAL OTHER REVENUE</b>		<b>\$25,967,065</b>	<b>\$20,730,040</b>	<b>\$16,145,304</b>	<b>\$11,766,122</b>	<b>\$0</b>	<b>\$0</b>

## SUMMARY

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
100.0000.1000	Local Sources	37,161,748	39,516,123	37,855,330	41,171,304	-	-
100.0000.2000	County Sources	1,950,879	2,555,510	2,137,710	2,212,181	-	-
100.0000.3000	State Sources	106,219,001	113,715,211	120,537,781	126,016,076	-	-
100.0000.4000	Federal Sources	4,848	9,669	50,000	50,000	-	-
100.0000.5000	Other Revenue	25,967,065	20,730,040	16,145,304	11,766,122	-	-
<b>TOTAL REVENUE</b>		<b>\$171,303,541</b>	<b>\$176,526,554</b>	<b>\$176,726,125</b>	<b>\$181,215,683</b>	<b>\$0</b>	<b>\$0</b>

# REVENUE

2025-26 / GBSD

General Fund

## SUMMARY

ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
100.0000.1000	Local Sources	37,161,748	39,516,123	37,855,330	41,171,304	-	-
100.0000.2000	County Sources	1,950,879	2,555,510	2,137,710	2,212,181	-	-
100.0000.3000	State Sources	106,219,001	113,715,211	120,537,781	126,016,076	-	-
100.0000.4000	Federal Sources	4,848	9,669	50,000	50,000	-	-
100.0000.5000	Other Revenue	25,967,065	20,730,040	16,145,304	11,766,122	-	-
<b>TOTAL REVENUE</b>		<b>\$171,303,541</b>	<b>\$176,526,554</b>	<b>\$176,726,125</b>	<b>\$181,215,683</b>	<b>\$0</b>	<b>\$0</b>
GF Revenue Change:			\$5,223,013	\$199,571	\$4,489,558	\$0	\$0
Total Revenue Change:			3.0%	0.1%	2.5%	0.0%	0.0%

2025-26 / GBSB  
BUDGET ESTIMATES - EXPENDITURES

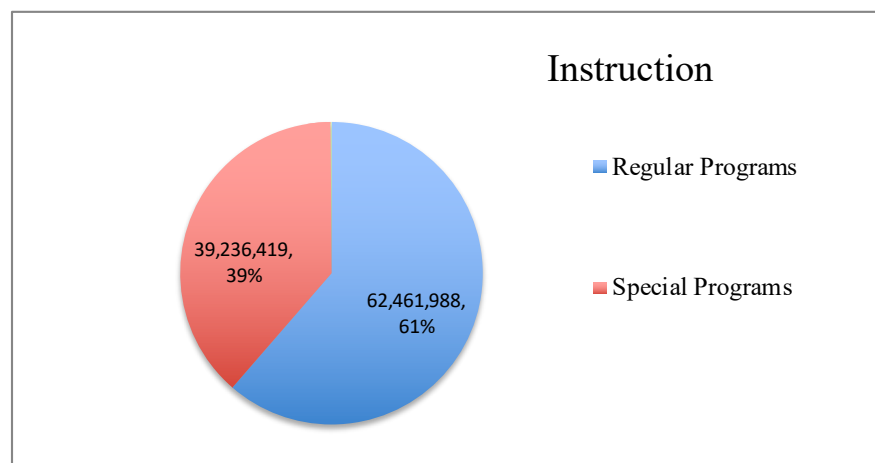
General Fund

Function: 1000 INSTRUCTION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1100	Regular Programs	62,634,706	59,933,850	62,854,659	62,461,988	0	0
1200	Special Programs	31,258,457	33,830,413	38,260,740	39,236,419	0	0
1400	Summer School Programs	31,925	42,741	91,025	91,528	0	0
1000	Instruction	\$93,925,088	\$93,807,004	\$101,206,424	\$101,789,935	\$0	\$0

BUDGETED POSITIONS (FTE)			
	2024-25 Adopted Budget	2025-26 Proposed Budget	Change
Regular Programs	458.818	409.982	-48.836
Special Programs	210.766	210.766	0.000
Summer School Programs	0.000	0.000	0.000
	669.584	620.748	-48.836

PROGRAM & SERVICES ANALYSIS	
Student Count (weighted ADM)	12,789
Cost Per Student (using weighted ADM)	\$7,959
% of Total GF Budget	60.84%



## Function: 1100 REGULAR INSTRUCTION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1111	Elementary Instruction	27,430,186	26,654,013	27,994,427	27,360,376	0	0
1121	Middle School Instruction	14,660,608	13,564,337	14,436,164	14,392,782	0	0
1122	MS Co-Curricular	459,795	500,836	385,528	426,588	0	0
1131	High School Instruction	17,516,145	16,828,784	17,712,510	17,936,124	0	0
1132	HS Co-Curricular	2,063,111	2,020,343	1,787,489	1,815,173	0	0
1140	Pre-Kindergarten	504,862	365,537	538,541	530,945	0	0
<b>1100</b>	<b>Regular Instruction</b>	<b>\$62,634,706</b>	<b>\$59,933,850</b>	<b>\$62,854,659</b>	<b>\$62,461,988</b>	<b>\$0</b>	<b>\$0</b>

**2025-26 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

General Fund

**Function: 1111 ELEMENTARY INSTRUCTION**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	14,384,212	13,599,368	14,771,214	13,626,702	0	0
0112	Classified Salaries	1,647,187	1,705,635	2,073,468	2,090,714	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	765,480	1,171,463	95,393	467,851	0	0
0130	Exta Duty Compensation	33,456	29,137	14,649	15,312	0	0
0140	Additional Salaries	351,020	242,799	151,979	376,127	0	0
<b>0100</b>	<b>Salaries</b>	<b>17,181,354</b>	<b>16,748,403</b>	<b>17,106,703</b>	<b>16,576,706</b>	<b>0</b>	<b>0</b>
0210	PERS	4,529,655	4,003,553	4,578,070	4,753,994	0	0
0220	Soc Security Administration	1,272,938	1,188,381	1,428,366	1,323,234	0	0
0230	Other Required Payroll Cost	116,148	223,364	135,142	277,859	0	0
0240	Contractual Employee Benefits	4,127,001	4,106,919	4,383,274	4,089,389	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>10,045,742</b>	<b>9,522,217</b>	<b>10,524,852</b>	<b>10,444,476</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	3,134	2,251	0	2,500	0	0
0320	Property Services	887	964	1,150	1,150	0	0
0330	Student Transportation	1,498	692	0	0	0	0
0340	Travel	5,381	3,173	2,850	3,100	0	0
0350	Communications	64,567	54,624	48,700	48,775	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	1,623	5,741	420	420	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>77,089</b>	<b>67,444</b>	<b>53,120</b>	<b>55,945</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	131,432	212,149	256,606	236,823	0	0
0420	Textbooks	-55,708	74,770	100	100	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	43,920	20,117	47,906	42,302	0	0
0470	Computer Software	5,475	3,124	2,100	2,000	0	0
0480	Computer Hardware	0	5,789	3,040	2,024	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>125,119</b>	<b>315,949</b>	<b>309,752</b>	<b>283,249</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	881	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>881</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$27,430,186</b>	<b>\$26,654,013</b>	<b>\$27,994,427</b>	<b>\$27,360,376</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1121 MIDDLE SCHOOL INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	7,920,320	7,740,428	8,268,568	7,627,897	0	0
0112	Classified Salaries	83,189	112,272	121,100	122,107	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	318,904	381,912	363,905	865,057	0	0
0130	Exta Duty Compensation	242,538	214,302	235,906	285,393	0	0
0140	Additional Salaries	240,692	149,906	74,453	144,455	0	0
<b>0100</b>	<b>Salaries</b>	<b>8,805,642</b>	<b>8,598,820</b>	<b>9,063,932</b>	<b>9,044,909</b>	<b>0</b>	<b>0</b>
0210	PERS	2,410,545	2,134,071	2,153,863	2,239,090	0	0
0220	Soc Security Administration	662,221	628,785	695,270	644,093	0	0
0230	Other Required Payroll Cost	59,891	127,358	65,089	133,824	0	0
0240	Contractual Employee Benefits	1,861,950	1,801,911	2,140,561	1,997,044	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>4,994,607</b>	<b>4,692,126</b>	<b>5,054,783</b>	<b>5,014,051</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	427	705	15,460	15,460	0	0
0320	Property Services	12,690	13,869	14,675	15,000	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	12,513	1,170	25,220	25,220	0	0
0350	Communications	12,456	15,244	15,455	23,455	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	3,366	708	1,600	700	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>41,451</b>	<b>31,696</b>	<b>72,410</b>	<b>79,835</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	66,926	158,770	202,005	180,917	0	0
0420	Textbooks	718,944	316	1,100	1,100	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	18,264	36,755	35,063	33,699	0	0
0470	Computer Software	11,534	40,427	2,700	32,300	0	0
0480	Computer Hardware	1,072	4,523	3,271	4,571	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>816,739</b>	<b>240,791</b>	<b>244,139</b>	<b>252,587</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	2,168	904	900	1,400	0	0
<b>0600</b>	<b>Other Objects</b>	<b>2,168</b>	<b>904</b>	<b>900</b>	<b>1,400</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$14,660,608</b>	<b>\$13,564,337</b>	<b>\$14,436,164</b>	<b>\$14,392,782</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1122 MIDDLE SCHOOL CO-CURRICULAR

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	296,690	319,400	316,347	330,578	0	0
0140	Additional Salaries	1,761	5,083	3,438	3,592	0	0
<b>0100</b>	<b>Salaries</b>	<b>298,451</b>	<b>324,483</b>	<b>319,785</b>	<b>334,170</b>	<b>0</b>	<b>0</b>
0210	PERS	66,374	68,975	0	0	0	0
0220	Soc Security Administration	22,699	24,754	0	0	0	0
0230	Other Required Payroll Cost	2,104	4,271	0	0	0	0
0240	Contractual Employee Benefits	2,193	483	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>93,369</b>	<b>98,482</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	33,351	37,534	39,250	44,971	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	22,324	30,349	0	6,779	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	5,157	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>60,832</b>	<b>67,883</b>	<b>39,250</b>	<b>51,750</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	4,816	7,687	13,019	17,872	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	2,326	2,157	13,420	22,742	0	0
0470	Computer Software	0	145	54	54	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>7,143</b>	<b>9,989</b>	<b>26,493</b>	<b>40,668</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$459,795</b>	<b>\$500,836</b>	<b>\$385,528</b>	<b>\$426,588</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1131 HIGH SCHOOL INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	10,107,725	9,653,792	10,286,868	9,489,816	0	0
0112	Classified Salaries	241,405	218,851	240,302	242,301	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	436,174	844,881	385,848	911,371	0	0
0130	Exta Duty Compensation	40,019	35,470	107,775	183,307	0	0
0140	Additional Salaries	122,978	74,897	91,185	398,961	0	0
<b>0100</b>	<b>Salaries</b>	<b>10,948,301</b>	<b>10,827,891</b>	<b>11,111,978</b>	<b>11,225,756</b>	<b>0</b>	<b>0</b>
0210	PERS	3,017,381	2,633,856	2,751,577	2,854,473	0	0
0220	Soc Security Administration	814,808	762,094	856,579	894,905	0	0
0230	Other Required Payroll Cost	73,751	149,878	80,190	164,878	0	0
0240	Contractual Employee Benefits	2,376,518	2,217,725	2,682,312	2,502,473	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>6,282,458</b>	<b>5,763,553</b>	<b>6,370,658</b>	<b>6,416,729</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	6,966	6,777	14,100	9,100	0	0
0320	Property Services	7,822	10,578	21,420	22,370	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	775	2,797	0	500	0	0
0350	Communications	1,698	7,388	2,002	4,502	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	2,198	2,660	3,333	53,333	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>19,460</b>	<b>30,201</b>	<b>40,855</b>	<b>89,805</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	57,746	113,137	103,517	97,946	0	0
0420	Textbooks	107,053	22,360	30,690	22,814	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	381	0	122	122	0	0
0460	Non-Consumable Supplies	68,089	22,636	36,084	34,084	0	0
0470	Computer Software	24,997	44,692	5,796	41,298	0	0
0480	Computer Hardware	6,266	2,630	9,925	3,915	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>264,531</b>	<b>205,455</b>	<b>186,134</b>	<b>200,179</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	1,395	1,683	2,885	3,655	0	0
<b>0600</b>	<b>Other Objects</b>	<b>1,395</b>	<b>1,683</b>	<b>2,885</b>	<b>3,655</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$17,516,145</b>	<b>\$16,828,784</b>	<b>\$17,712,510</b>	<b>\$17,936,124</b>	<b>\$0</b>	<b>\$0</b>



## Function: 1132 HIGH SCHOOL CO-CURRICULAR

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	328,315	314,546	330,979	305,334	0	0
0112	Classified Salaries	100,732	108,153	111,932	112,862	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	92	0	0	0	0	0
0130	Exta Duty Compensation	862,799	821,206	797,564	833,453	0	0
0140	Additional Salaries	36,875	23,671	31,073	32,472	0	0
<b>0100</b>	<b>Salaries</b>	<b>1,328,813</b>	<b>1,267,576</b>	<b>1,271,548</b>	<b>1,284,121</b>	<b>0</b>	<b>0</b>
0210	PERS	273,910	255,599	111,704	115,880	0	0
0220	Soc Security Administration	101,215	96,509	34,370	31,840	0	0
0230	Other Required Payroll Cost	9,306	17,098	3,218	6,618	0	0
0240	Contractual Employee Benefits	97,870	104,646	111,710	104,220	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>482,300</b>	<b>473,851</b>	<b>261,002</b>	<b>258,558</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	69,741	59,889	47,715	56,613	0	0
0320	Property Services	15,574	5,170	14,668	12,937	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,164	754	530	0	0	0
0350	Communications	5,774	4,743	4,198	648	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	91,765	132,730	93,150	110,721	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>184,017</b>	<b>203,286</b>	<b>160,261</b>	<b>180,919</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	28,988	36,533	48,370	43,213	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	255	255	0	0
0460	Non-Consumable Supplies	21,217	16,086	37,167	34,550	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>50,205</b>	<b>52,620</b>	<b>85,792</b>	<b>78,018</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	17,776	23,010	8,886	13,557	0	0
<b>0600</b>	<b>Other Objects</b>	<b>17,776</b>	<b>23,010</b>	<b>8,886</b>	<b>13,557</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$2,063,111</b>	<b>\$2,020,343</b>	<b>\$1,787,489</b>	<b>\$1,815,173</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1140 PRE-KINDERGARTEN INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	100,645	25,817	101,533	93,666	0	0
0112	Classified Salaries	176,760	172,447	203,418	205,110	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	62	522	0	0	0	0
0140	Additional Salaries	12,838	7,922	12,568	13,100	0	0
<b>0100</b>	<b>Salaries</b>	<b>290,304</b>	<b>206,708</b>	<b>317,519</b>	<b>311,876</b>	<b>0</b>	<b>0</b>
0210	PERS	70,330	37,035	89,254	92,592	0	0
0220	Soc Security Administration	22,034	15,761	27,462	25,441	0	0
0230	Other Required Payroll Cost	2,057	2,637	2,571	5,286	0	0
0240	Contractual Employee Benefits	116,743	91,692	89,260	83,275	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>211,163</b>	<b>147,125</b>	<b>208,547</b>	<b>206,594</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	530	530	0	0
0350	Communications	0	0	106	106	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	675	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>675</b>	<b>0</b>	<b>636</b>	<b>636</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	1,939	6,136	5,676	5,676	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	47	47	0	0
0460	Non-Consumable Supplies	0	4,655	5,543	5,543	0	0
0470	Computer Software	0	914	0	0	0	0
0480	Computer Hardware	780	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,720</b>	<b>11,705</b>	<b>11,266</b>	<b>11,266</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	573	573	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>573</b>	<b>573</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$504,862</b>	<b>\$365,537</b>	<b>\$538,541</b>	<b>\$530,945</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1200 SPECIAL PROGRAMS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1210	Talented & Gifted Programs	33,108	31,383	73,301	72,365	0	0
1220	Restrictive Programs / SPED	3,830,153	3,810,229	4,779,150	4,713,450	0	0
1250	Less Restricted Program / SPED	10,923,358	10,467,426	11,967,949	11,625,899	0	0
1270	Educationally Disadvantage	309,675	207,806	292,151	289,635	0	0
1280	Alternative Education	11,225,118	14,319,637	15,450,475	17,054,417	0	0
1290	Designated Programs	4,937,046	4,993,932	5,697,714	5,480,653	0	0
<b>1200</b>	<b>Special Programs</b>	<b>\$31,258,457</b>	<b>\$33,830,413</b>	<b>\$38,260,740</b>	<b>\$39,236,419</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1210 TALENTED &amp; GIFTED PROGRAMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	18,528	19,262	39,445	38,629	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>18,528</b>	<b>19,262</b>	<b>39,445</b>	<b>38,629</b>	<b>0</b>	<b>0</b>
0210	PERS	4,175	3,989	5,486	5,691	0	0
0220	Soc Security Administration	1,452	1,509	1,688	1,564	0	0
0230	Other Required Payroll Cost	121	240	158	325	0	0
0240	Contractual Employee Benefits	2,051	2,098	5,486	5,118	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>7,799</b>	<b>7,836</b>	<b>12,818</b>	<b>12,698</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	315	315	286	286	0	0
0350	Communications	144	144	152	152	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	6,322	3,826	10,300	10,300	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>6,781</b>	<b>4,285</b>	<b>10,738</b>	<b>10,738</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	10,300	10,300	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>10,300</b>	<b>10,300</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$33,108</b>	<b>\$31,383</b>	<b>\$73,301</b>	<b>\$72,365</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1220 SELF-CONTAINED CLASSROOMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	267,245	146,382	268,192	247,412	0	0
0112	Classified Salaries	361,166	221,614	530,030	534,438	0	0
0113	Admin/Supervisor	30,880	32,104	33,067	32,383	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	18,942	42,980	31,839	33,069	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	17,454	4,095	15,578	16,236	0	0
<b>0100</b>	<b>Salaries</b>	<b>695,685</b>	<b>447,175</b>	<b>878,706</b>	<b>863,538</b>	<b>0</b>	<b>0</b>
0210	PERS	150,318	83,552	248,793	258,097	0	0
0220	Soc Security Administration	51,582	29,496	76,549	70,915	0	0
0230	Other Required Payroll Cost	4,772	5,120	7,167	14,736	0	0
0240	Contractual Employee Benefits	262,705	147,894	248,809	232,127	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>469,378</b>	<b>266,063</b>	<b>581,318</b>	<b>575,875</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	525	1,050	690	690	0	0
0350	Communications	557	662	784	784	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>1,082</b>	<b>1,712</b>	<b>1,474</b>	<b>1,474</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	1,936	551	2,897	2,897	0	0
0420	Textbooks	0	0	530	530	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	110	530	530	0	0
0460	Non-Consumable Supplies	40	614	2,785	2,785	0	0
0470	Computer Software	310	0	212	212	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,286</b>	<b>1,275</b>	<b>6,954</b>	<b>6,954</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,168,432</b>	<b>\$716,225</b>	<b>\$1,468,452</b>	<b>\$1,447,841</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1225 OUT OF DISTRICT PROGRAMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	218,635	403,022	154,891	154,891	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payment	686,212	839,591	1,220,035	1,220,035	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>904,847</b>	<b>1,242,614</b>	<b>1,374,926</b>	<b>1,374,926</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$904,847</b>	<b>\$1,242,614</b>	<b>\$1,374,926</b>	<b>\$1,374,926</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1228 FUNCTIONAL SKILLS PROGRAM

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	465,600	389,908	516,337	476,330	0	0
0112	Classified Salaries	431,566	591,767	479,095	483,080	0	0
0113	Admin/Supervisor	134,224	110,613	148,046	144,983	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	49,641	22,661	18,700	19,372	0	0
0130	Extra Duty Compensation	322	385	0	0	0	0
0140	Additional Salaries	20,867	6,128	5,678	5,891	0	0
<b>0100</b>	<b>Salaries</b>	<b>1,102,221</b>	<b>1,121,462</b>	<b>1,167,856</b>	<b>1,129,656</b>	<b>0</b>	<b>0</b>
0210	PERS	224,161	236,473	314,807	326,579	0	0
0220	Soc Security Administration	80,155	84,388	96,861	89,732	0	0
0230	Other Required Payroll Cost	7,299	14,177	9,068	18,645	0	0
0240	Contractual Employee Benefits	331,524	383,957	314,830	293,721	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>643,139</b>	<b>718,995</b>	<b>735,566</b>	<b>728,677</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	5,146	5,146	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	3,246	3,066	3,497	3,497	0	0
0350	Communications	1,037	1,104	2,608	2,608	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>4,283</b>	<b>4,170</b>	<b>11,251</b>	<b>11,251</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	3,373	1,397	5,835	5,835	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	3,427	4,914	3,395	3,395	0	0
0460	Non-Consumable Supplies	390	413	9,548	9,548	0	0
0470	Computer Software	40	40	1,791	1,791	0	0
0480	Computer Hardware	0	0	530	530	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>7,231</b>	<b>6,764</b>	<b>21,099</b>	<b>21,099</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,756,874</b>	<b>\$1,851,391</b>	<b>\$1,935,772</b>	<b>\$1,890,683</b>	<b>\$0</b>	<b>\$0</b>

Function: 1250 RESOURCE ROOMS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	4,069,594	3,710,427	4,210,589	3,884,342	0	0
0112	Classified Salaries	2,182,884	2,365,358	2,865,028	2,888,855	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	138,761	89,647	97,378	101,262	0	0
0130	Exta Duty Compensation	168	4,857	0	0	0	0
0140	Additional Salaries	232,690	141,301	9,937	10,385	0	0
<b>0100</b>	<b>Salaries</b>	<b>6,624,097</b>	<b>6,311,589</b>	<b>7,182,932</b>	<b>6,884,844</b>	<b>0</b>	<b>0</b>
0210	PERS	1,655,181	1,486,894	1,998,819	2,073,567	0	0
0220	Soc Security Administration	496,151	475,461	641,586	594,363	0	0
0230	Other Required Payroll Cost	46,361	81,976	60,068	123,503	0	0
0240	Contractual Employee Benefits	2,061,652	2,052,003	1,998,959	1,864,937	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>4,259,345</b>	<b>4,096,334</b>	<b>4,699,432</b>	<b>4,656,370</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	21,561	45,286	58,350	58,350	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,053	135	1,591	1,591	0	0
0350	Communications	110	0	637	637	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>22,724</b>	<b>45,421</b>	<b>60,578</b>	<b>60,578</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	9,866	5,570	12,450	11,550	0	0
0420	Textbooks	24	0	50	50	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	782	700	0	0	0	0
0460	Non-Consumable Supplies	214	1,419	5,359	5,359	0	0
0470	Computer Software	6,306	6,393	6,882	6,882	0	0
0480	Computer Hardware	0	0	266	266	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>17,191</b>	<b>14,082</b>	<b>25,007</b>	<b>24,107</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$10,923,358</b>	<b>\$10,467,426</b>	<b>\$11,967,949</b>	<b>\$11,625,899</b>	<b>\$0</b>	<b>\$0</b>



## Function: 1271/1272 REMEDIATION INSTRUCTIONAL ACTIVITIES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	49,717	0	60,424	55,742	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	48,150	50,316	0	0
<b>0100</b>	<b>Salaries</b>	<b>49,717</b>	<b>0</b>	<b>108,574</b>	<b>106,058</b>	<b>0</b>	<b>0</b>
0210	PERS	14,785	0	0	0	0	0
0220	Soc Security Administration	3,775	0	0	0	0	0
0230	Other Required Payroll Cost	342	0	0	0	0	0
0240	Contractual Employee Benefits	10,850	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>29,752</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	229,871	198,650	183,577	183,577	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>229,871</b>	<b>198,650</b>	<b>183,577</b>	<b>183,577</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	335	84	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	9,071	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>335</b>	<b>9,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$309,675</b>	<b>\$207,806</b>	<b>\$292,151</b>	<b>\$289,635</b>	<b>\$0</b>	<b>\$0</b>

**2025-26 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

General Fund

**Function: 1283 ALTERNATIVE EDUCATION**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	179,933	169,703	250,544	231,131	0	0
0112	Classified Salaries	90,515	98,227	102,105	102,954	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	7,813	4,187	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>278,261</b>	<b>272,117</b>	<b>352,649</b>	<b>334,085</b>	<b>0</b>	<b>0</b>
0210	PERS	69,797	63,115	74,091	76,862	0	0
0220	Soc Security Administration	21,263	20,883	22,797	21,119	0	0
0230	Other Required Payroll Cost	2,088	3,518	2,134	4,387	0	0
0240	Contractual Employee Benefits	52,154	79,165	74,095	69,127	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>145,303</b>	<b>166,682</b>	<b>173,117</b>	<b>171,495</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	652,988	863,348	1,401,029	701,029	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>652,988</b>	<b>863,348</b>	<b>1,401,029</b>	<b>701,029</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	30	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,076,582</b>	<b>\$1,302,147</b>	<b>\$1,926,795</b>	<b>\$1,206,609</b>	<b>\$0</b>	<b>\$0</b>

2025-26 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1285 EVENING & SATURDAY SCHOOL

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	8,485	8,867	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>8,485</b>	<b>8,867</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		\$0	\$0	\$8,485	\$8,867	\$0	\$0

2025-26 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 1287 TUTORING

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	20,675	20,909	105,195	52,250	0	0
<b>0100</b>	<b>Salaries</b>	<b>20,675</b>	<b>20,909</b>	<b>105,195</b>	<b>52,250</b>	<b>0</b>	<b>0</b>
0210	PERS	4,736	4,053	0	0	0	0
0220	Soc Security Administration	1,561	1,599	0	0	0	0
0230	Other Required Payroll Cost	162	285	0	0	0	0
0240	Contractual Employee Benefits	108	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>6,567</b>	<b>5,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	32	84	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>32</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$27,274</b>	<b>\$26,930</b>	<b>\$105,195</b>	<b>\$52,250</b>	<b>\$0</b>	<b>\$0</b>

Function: 1288 CHARTER SCHOOLS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0360	Charter School Payments	10,121,262	12,990,560	13,410,000	15,786,691	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>10,121,262</b>	<b>12,990,560</b>	<b>13,410,000</b>	<b>15,786,691</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		<b>\$10,121,262</b>	<b>\$12,990,560</b>	<b>\$13,410,000</b>	<b>\$15,786,691</b>	<b>\$0</b>	<b>\$0</b>

## Function: 1291 ENGLISH LANGUAGE LEARNING PROGRAMS (ELL)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	2,033,341	2,026,615	2,269,027	2,093,217	0	0
0112	Classified Salaries	494,540	562,779	676,715	682,344	0	0
0113	Admin/Supervisor	120,341	128,867	132,733	129,987	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	355	581	26,303	27,436	0	0
0130	Extra Duty Compensation	136	293	0	0	0	0
0140	Additional Salaries	41,486	64,119	26,560	27,730	0	0
<b>0100</b>	<b>Salaries</b>	<b>2,690,200</b>	<b>2,783,254</b>	<b>3,131,338</b>	<b>2,960,714</b>	<b>0</b>	<b>0</b>
0210	PERS	711,504	667,016	743,174	770,965	0	0
0220	Soc Security Administration	204,639	212,501	236,638	219,221	0	0
0230	Other Required Payroll Cost	18,752	36,286	22,155	45,552	0	0
0240	Contractual Employee Benefits	539,982	628,160	742,145	692,387	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>1,474,877</b>	<b>1,543,964</b>	<b>1,744,112</b>	<b>1,728,125</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	479	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	350	0	0	0	0	0
0340	Travel	5,685	4,169	4,085	4,085	0	0
0350	Communications	1,449	2,752	873	873	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	0	1,897	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>7,963</b>	<b>8,818</b>	<b>4,958</b>	<b>4,958</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	3,140	3,971	2,275	2,625	0	0
0420	Textbooks	18,598	273	22,454	22,454	0	0
0430	Library Books	0	149	0	0	0	0
0440	Periodicals	0	49	0	0	0	0
0460	Non-Consumable Supplies	3,628	1,905	636	636	0	0
0470	Computer Software	1,156	0	0	0	0	0
0480	Computer Hardware	421	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>26,943</b>	<b>6,347</b>	<b>25,365</b>	<b>25,715</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	300	0	631	631	0	0
<b>0600</b>	<b>Other Objects</b>	<b>300</b>	<b>0</b>	<b>631</b>	<b>631</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$4,200,282</b>	<b>\$4,342,383</b>	<b>\$4,906,404</b>	<b>\$4,720,143</b>	<b>\$0</b>	<b>\$0</b>

Function: 1299 OTHER SPED PROGRAMS / Early Intervention / Early Childhood Special Education Evaluations

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	321,254	285,485	360,407	332,482	0	0
0112	Classified Salaries	59,060	56,280	63,512	64,040	0	0
0113	Admin/Supervisor	61,909	64,208	66,134	64,766	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	36	0	0	0	0	0
0140	Additional Salaries	43,288	29,900	21,559	22,529	0	0
<b>0100</b>	<b>Salaries</b>	<b>485,547</b>	<b>435,874</b>	<b>511,612</b>	<b>483,817</b>	<b>0</b>	<b>0</b>
0210	PERS	121,866	102,965	108,087	112,129	0	0
0220	Soc Security Administration	36,656	33,295	36,580	33,888	0	0
0230	Other Required Payroll Cost	3,110	5,313	3,425	7,042	0	0
0240	Contractual Employee Benefits	81,613	65,439	118,895	110,923	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>243,245</b>	<b>207,011</b>	<b>266,987</b>	<b>263,982</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,314	2,607	2,016	2,016	0	0
0350	Communications	614	1,030	881	881	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	148	170	1,273	1,273	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>2,076</b>	<b>3,807</b>	<b>4,170</b>	<b>4,170</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	5,896	4,461	7,214	7,214	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	253	849	849	0	0
0470	Computer Software	0	144	212	212	0	0
0480	Computer Hardware	0	0	266	266	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>5,896</b>	<b>4,857</b>	<b>8,541</b>	<b>8,541</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$736,764</b>	<b>\$651,549</b>	<b>\$791,310</b>	<b>\$760,510</b>	<b>\$0</b>	<b>\$0</b>

**2025-26 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 1400 SUMMER SCHOOL PROGRAMS**

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
1400	Summer School Programs	31,925	42,741	91,025	91,528	0	0
<b>1400</b>	<b>Summer School</b>	<b>\$31,925</b>	<b>\$42,741</b>	<b>\$91,025</b>	<b>\$91,528</b>	<b>\$0</b>	<b>\$0</b>



**2025-26 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 1400 SUMMER SCHOOL PROGRAMS**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	10,010	13,385	13,888	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>10,010</b>	<b>13,385</b>	<b>13,888</b>	<b>0</b>	<b>0</b>
0210	PERS	0	2,274	0	0	0	0
0220	Soc Security Administration	0	766	0	0	0	0
0230	Other Required Payroll Cost	0	91	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>3,131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	77,640	77,640	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	31,925	29,600	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>31,925</b>	<b>29,600</b>	<b>77,640</b>	<b>77,640</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$31,925</b>	<b>\$42,741</b>	<b>\$91,025</b>	<b>\$91,528</b>	<b>\$0</b>	<b>\$0</b>

**2025-26/ GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

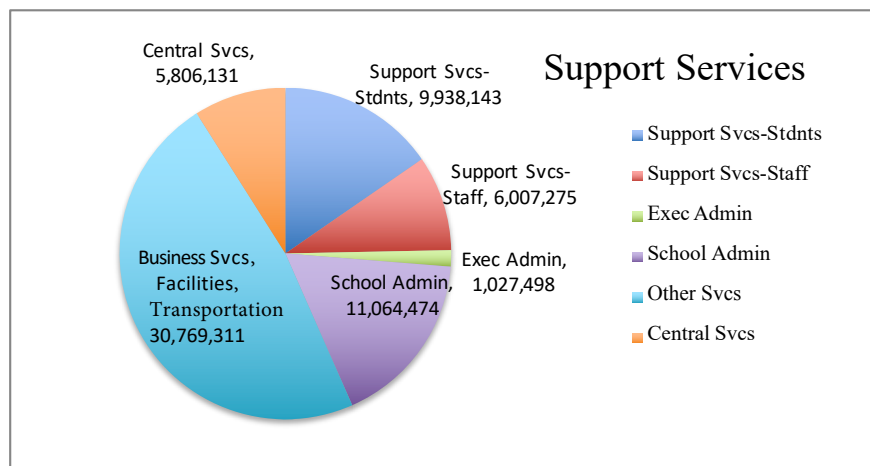
*General Fund*

**Function: 2000 SUPPORT SERVICES**

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
2100	Support Services-Students	8,383,162	7,965,254	9,750,458	9,938,143	0	0
2200	Support Services-Staff	5,032,356	5,490,041	6,065,423	6,007,275	0	0
2300	Executive Administration	783,035	881,046	954,158	1,027,498	0	0
2400	School Administration	10,206,640	10,304,121	11,116,291	11,064,474	0	0
2500	Business, Facilities, Transport	25,901,950	28,406,796	24,275,560	30,769,311	0	0
2600	Central Services	4,955,276	5,067,444	5,900,279	5,806,131	0	0
<b>2000</b>	<b>Support Services</b>	<b>\$55,262,418</b>	<b>\$58,114,703</b>	<b>\$58,062,169</b>	<b>\$64,612,832</b>	<b>\$0</b>	<b>\$0</b>

BUDGETED POSITIONS (FTE)			
	2024-25	2025-26	Change
	Adopted Budget	Proposed Budget	
Support Services - Students	71.794	73.819	2.025
Support Services - Staff	35.624	30.953	-4.671
Executive Administration	2.000	2.000	0.000
School Administration	74.863	76.533	1.670
Business, Facilities, Transport	69.500	71.600	2.100
Central Services	33.750	32.000	-1.750
	287.530	286.905	-0.626

PROGRAM & SERVICES ANALYSIS	
Student Count (weighted ADM)	12,789
Cost Per Student (using weighted ADM)	\$5,052
% of Total GF Budget	38.62%



## Function: 2100 SUPPORT SERVICES STUDENTS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
2110	Attendance/Social Work	1,530,627	1,696,756	1,939,065	1,939,017	0	0
2120	Guidance Services	3,505,557	3,104,203	3,827,906	4,162,531	0	0
2130	Health Services	813,091	518,132	1,143,885	1,067,056	0	0
2140	Psychological Services	492,799	415,667	518,653	502,860	0	0
2150	Speech Pathology Services	1,375,564	1,592,309	1,487,842	1,442,066	0	0
2190	Service Direction / SPED	665,523	638,187	833,107	824,613	0	0
<b>2100</b>	<b>Support Services-Students</b>	<b>\$8,383,162</b>	<b>\$7,965,254</b>	<b>\$9,750,458</b>	<b>\$9,938,143</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2112 ATTENDANCE SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	74,091	81,270	84,433	85,135	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	24	335	0	0	0	0
0140	Additional Salaries	1,111	714	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>75,226</b>	<b>82,319</b>	<b>84,433</b>	<b>85,135</b>	<b>0</b>	<b>0</b>
0210	PERS	16,296	16,420	24,850	25,779	0	0
0220	Soc Security Administration	5,753	6,311	7,645	7,082	0	0
0230	Other Required Payroll Cost	552	1,088	716	1,472	0	0
0240	Contractual Employee Benefits	47,363	49,057	24,851	23,185	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>69,964</b>	<b>72,877</b>	<b>58,062</b>	<b>57,518</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$145,190</b>	<b>\$155,196</b>	<b>\$142,495</b>	<b>\$142,653</b>	<b>\$0</b>	<b>\$0</b>

**2025-26 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 2113 SOCIAL WORK**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	82,417	84,699	89,781	85,841	0	0
0112	Classified Salaries	130,568	148,538	159,476	160,802	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	302	0	0	0	0
0140	Additional Salaries	4,226	392	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>217,211</b>	<b>233,931</b>	<b>249,257</b>	<b>246,643</b>	<b>0</b>	<b>0</b>
0210	PERS	50,258	49,658	73,330	76,072	0	0
0220	Soc Security Administration	16,547	17,896	22,562	20,902	0	0
0230	Other Required Payroll Cost	1,542	3,084	2,112	4,343	0	0
0240	Contractual Employee Benefits	65,166	73,949	73,337	68,420	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>133,513</b>	<b>144,588</b>	<b>171,341</b>	<b>169,737</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	20	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$350,724</b>	<b>\$378,539</b>	<b>\$420,598</b>	<b>\$416,380</b>	<b>\$0</b>	<b>\$0</b>

**2025-26 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 2115 STUDENT SAFETY**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	567,580	627,349	679,233	684,882	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	39,394	41,522	62,202	64,068	0	0
0140	Additional Salaries	6,873	12,649	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>613,846</b>	<b>681,520</b>	<b>741,435</b>	<b>748,950</b>	<b>0</b>	<b>0</b>
0210	PERS	134,890	138,750	160,208	166,199	0	0
0220	Soc Security Administration	47,043	52,011	49,293	45,666	0	0
0230	Other Required Payroll Cost	9,302	13,713	4,615	9,489	0	0
0240	Contractual Employee Benefits	224,965	265,055	160,219	149,478	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>416,199</b>	<b>469,529</b>	<b>374,335</b>	<b>370,832</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	2,445	7,934	251,433	251,433	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	738	690	7,708	7,708	0	0
0350	Communications	1,120	0	0	0	0	0
0370	Tuition Payment	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>4,303</b>	<b>8,624</b>	<b>259,141</b>	<b>259,141</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	364	3,349	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>364</b>	<b>3,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	1,061	1,061	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>1,061</b>	<b>1,061</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,034,713</b>	<b>\$1,163,021</b>	<b>\$1,375,972</b>	<b>\$1,379,984</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2122 COUNSELING SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	1,855,651	1,597,893	1,991,550	2,334,392	0	0
0112	Classified Salaries	314,299	315,027	353,552	356,492	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0117	Unused Leave	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	38,252	19,759	0	0	0	0
0130	Extra Duty Compensation	3,335	2,192	0	0	0	0
0140	Additional Salaries	97,335	78,767	92,845	97,023	0	0
<b>0100</b>	<b>Salaries</b>	<b>2,308,873</b>	<b>2,013,639</b>	<b>2,437,947</b>	<b>2,787,907</b>	<b>0</b>	<b>0</b>
0210	PERS	606,380	508,669	572,576	593,985	0	0
0220	Soc Security Administration	175,468	153,154	184,479	170,902	0	0
0230	Other Required Payroll Cost	15,999	26,000	17,269	35,505	0	0
0240	Contractual Employee Benefits	392,873	388,831	599,618	559,415	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>1,190,720</b>	<b>1,076,655</b>	<b>1,373,942</b>	<b>1,359,807</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	82	282	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	5,753	0	0	0	0
0350	Communications	3,059	84	478	478	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	300	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>3,359</b>	<b>5,837</b>	<b>560</b>	<b>760</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	2,540	7,270	14,421	13,421	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	66	336	1,036	636	0	0
0470	Computer Software	0	268	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,606</b>	<b>7,874</b>	<b>15,457</b>	<b>14,057</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	199	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$3,505,557</b>	<b>\$3,104,203</b>	<b>\$3,827,906</b>	<b>\$4,162,531</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2132 MEDICAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	191	191	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	140,665	210,435	291,748	241,748	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>140,665</b>	<b>210,435</b>	<b>291,939</b>	<b>241,939</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	4,230	3,465	10,923	10,423	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	104	0	212	212	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>4,334</b>	<b>3,465</b>	<b>11,135</b>	<b>10,635</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$144,999</b>	<b>\$213,900</b>	<b>\$303,074</b>	<b>\$252,574</b>	<b>\$0</b>	<b>\$0</b>



## Function: 2139 OTHER HEALTH SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	416,395	184,205	538,955	515,300	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	10,132	927	1,147	1,199	0	0
<b>0100</b>	<b>Salaries</b>	<b>426,527</b>	<b>185,131</b>	<b>540,102</b>	<b>516,499</b>	<b>0</b>	<b>0</b>
0210	PERS	116,961	45,254	124,566	129,224	0	0
0220	Soc Security Administration	32,089	13,762	38,327	35,506	0	0
0230	Other Required Payroll Cost	2,948	2,393	3,588	7,377	0	0
0240	Contractual Employee Benefits	84,855	43,870	124,575	116,223	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>236,854</b>	<b>105,279</b>	<b>291,056</b>	<b>288,330</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,998	3,823	3,183	3,183	0	0
0350	Communications	112	92	212	212	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>2,110</b>	<b>3,914</b>	<b>3,395</b>	<b>3,395</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	1,793	6,193	3,607	3,607	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	206	2,878	1,060	1,060	0	0
0470	Computer Software	601	835	530	530	0	0
0480	Computer Hardware	0	0	1,061	1,061	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,600</b>	<b>9,907</b>	<b>6,258</b>	<b>6,258</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$668,092</b>	<b>\$304,232</b>	<b>\$840,811</b>	<b>\$814,482</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2142 PSYCHOLOGICAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	303,881	166,281	323,445	309,249	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	6,255	3,276	3,440	3,595	0	0
<b>0100</b>	<b>Salaries</b>	<b>310,136</b>	<b>169,556</b>	<b>326,885</b>	<b>312,844</b>	<b>0</b>	<b>0</b>
0210	PERS	84,918	40,550	80,053	83,047	0	0
0220	Soc Security Administration	23,498	12,997	24,630	22,817	0	0
0230	Other Required Payroll Cost	2,156	2,166	2,306	4,741	0	0
0240	Contractual Employee Benefits	68,674	42,884	80,058	74,690	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>179,247</b>	<b>98,598</b>	<b>187,047</b>	<b>185,295</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	139,133	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	83	2,123	743	743	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	446	446	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>83</b>	<b>141,255</b>	<b>1,189</b>	<b>1,189</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	3,334	6,257	2,790	2,790	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	742	742	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,334</b>	<b>6,257</b>	<b>3,532</b>	<b>3,532</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$492,799</b>	<b>\$415,667</b>	<b>\$518,653</b>	<b>\$502,860</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2152 SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	839,739	675,334	936,108	895,021	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	5,732	5,990	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	56,578	34,341	1,719	1,796	0	0
<b>0100</b>	<b>Salaries</b>	<b>896,317</b>	<b>709,676</b>	<b>943,559</b>	<b>902,807</b>	<b>0</b>	<b>0</b>
0210	PERS	229,002	189,994	229,720	238,313	0	0
0220	Soc Security Administration	67,855	53,875	70,681	65,479	0	0
0230	Other Required Payroll Cost	6,251	9,171	6,617	13,605	0	0
0240	Contractual Employee Benefits	171,726	142,040	229,733	214,330	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>474,834</b>	<b>395,081</b>	<b>536,751</b>	<b>531,727</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	483,832	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	940	2,412	1,167	1,167	0	0
0350	Communications	162	107	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	278	345	955	955	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>1,380</b>	<b>486,695</b>	<b>2,122</b>	<b>2,122</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	3,033	842	4,140	4,140	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	15	1,060	1,060	0	0
0470	Computer Software	0	0	210	210	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,033</b>	<b>857</b>	<b>5,410</b>	<b>5,410</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,375,564</b>	<b>\$1,592,309</b>	<b>\$1,487,842</b>	<b>\$1,442,066</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2190 SERVICE DIRECTION / STUDENT SUPPORT SERVICE OFFICE (SPED)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	26,031	23,443	78,054	78,703	0	0
0113	Admin/Supervisor	356,885	342,665	371,805	364,113	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	14,088	0	15,400	16,034	0	0
0130	Exta Duty Compensation	194	0	0	0	0	0
0140	Additional Salaries	6,483	31,776	3,418	3,555	0	0
<b>0100</b>	<b>Salaries</b>	<b>403,681</b>	<b>397,883</b>	<b>468,677</b>	<b>462,405</b>	<b>0</b>	<b>0</b>
0210	PERS	93,802	83,276	101,550	105,347	0	0
0220	Soc Security Administration	29,976	31,473	31,245	28,945	0	0
0230	Other Required Payroll Cost	2,583	4,758	2,926	6,016	0	0
0240	Contractual Employee Benefits	71,700	68,949	101,557	94,748	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>198,060</b>	<b>188,456</b>	<b>237,278</b>	<b>235,056</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	16,710	11,046	20,157	20,157	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	14,021	13,887	14,188	14,188	0	0
0350	Communications	4,839	3,954	5,492	5,492	0	0
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	15,389	5,603	24,401	24,401	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>50,959</b>	<b>34,490</b>	<b>64,238</b>	<b>64,238</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	1,525	8,183	5,305	5,305	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	1,061	1,061	0	0
0460	Non-Consumable Supplies	7,235	5,659	29,706	29,706	0	0
0470	Computer Software	120	291	5,305	5,305	0	0
0480	Computer Hardware	460	0	7,114	7,114	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>9,339</b>	<b>14,133</b>	<b>48,491</b>	<b>48,491</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	3,484	3,225	3,814	3,814	0	0
0659	Other Insurane Judgements	0	0	10,609	10,609	0	0
<b>0600</b>	<b>Other Objects</b>	<b>3,484</b>	<b>3,225</b>	<b>14,423</b>	<b>14,423</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$665,523</b>	<b>\$638,187</b>	<b>\$833,107</b>	<b>\$824,613</b>	<b>\$0</b>	<b>\$0</b>

Function: 2200 SUPPORT SERVICES - STAFF

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
2210	Instructional Prog Improvement	2,228,687	2,343,924	2,782,901	2,686,240	0	0
2220	Library / Media Services	1,567,925	1,547,959	1,562,906	1,550,379	0	0
2230	Assessment & Testing	294,983	305,190	384,213	382,251	0	0
2240	Staff Development	940,760	1,292,969	1,335,403	1,388,405	0	0
2200	Support Service - Staff	\$5,032,356	\$5,490,041	\$6,065,423	\$6,007,275	\$0	\$0

## Function: 2211 SERVICE DIRECTION / IMPROVEMENT OF INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	8,938	0	191,686	183,273	0	0
0112	Classified Salaries	57,917	113,968	66,425	66,977	0	0
0113	Admin/Supervisor	748,752	776,216	743,373	626,715	0	0
0118	Confidential Staff Salaries	140,362	149,578	65,682	164,232	0	0
0120	Subs/Temporary Salaries	288	0	0	0	0	0
0130	Exta Duty Compensation	19	0	0	0	0	0
0140	Additional Salaries	10,893	1,957	3,747	3,877	0	0
<b>0100</b>	<b>Salaries</b>	<b>967,168</b>	<b>1,041,718</b>	<b>1,070,913</b>	<b>1,045,074</b>	<b>0</b>	<b>0</b>
0210	PERS	267,212	237,097	264,275	274,158	0	0
0220	Soc Security Administration	73,307	80,716	82,976	76,868	0	0
0230	Other Required Payroll Cost	6,611	13,401	7,770	15,976	0	0
0240	Contractual Employee Benefits	203,974	228,229	264,293	246,573	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>551,104</b>	<b>559,443</b>	<b>619,314</b>	<b>613,575</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	2,465	1,781	2,652	2,652	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	321	0	0	0	0
0340	Travel	35,007	48,318	67,215	55,215	0	0
0350	Communications	10,064	8,448	6,970	6,970	0	0
0380	Non-Instr Prof/Tech Services	125	0	0	0	0	0
0390	Other Purchased Services	32,162	257	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>79,822</b>	<b>59,126</b>	<b>76,837</b>	<b>64,837</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	15,259	12,156	17,784	17,784	0	0
0420	Textbooks	103	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	50	424	424	0	0
0460	Non-Consumable Supplies	-54	2,670	6,922	6,922	0	0
0470	Computer Software	213	14,438	2,060	2,060	0	0
0480	Computer Hardware	1,584	4,077	7,771	7,771	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>17,105</b>	<b>33,390</b>	<b>34,961</b>	<b>34,961</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	9,057	4,300	14,535	14,535	0	0
<b>0600</b>	<b>Other Objects</b>	<b>9,057</b>	<b>4,300</b>	<b>14,535</b>	<b>14,535</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,624,257</b>	<b>\$1,697,977</b>	<b>\$1,816,560</b>	<b>\$1,772,982</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2213/19 CURRICULUM DEVELOPMENT AND IMPROVEMENT OF INSTRUCTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	217,310	265,200	252,397	241,319	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	3,480	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	3,585	8,638	17,478	18,265	0	0
0130	Extra Duty Compensation	327	0	0	0	0	0
0140	Additional Salaries	113,552	91,103	274,797	287,162	0	0
<b>0100</b>	<b>Salaries</b>	<b>338,253</b>	<b>364,941</b>	<b>544,672</b>	<b>546,746</b>	<b>0</b>	<b>0</b>
0210	PERS	99,667	98,865	95,136	98,694	0	0
0220	Soc Security Administration	25,666	27,778	29,272	27,117	0	0
0230	Other Required Payroll Cost	2,356	4,703	2,740	5,634	0	0
0240	Contractual Employee Benefits	35,949	30,496	95,145	88,766	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>163,638</b>	<b>161,842</b>	<b>222,293</b>	<b>220,211</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	97,672	113,613	191,193	138,118	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	1,098	91	3,455	3,455	0	0
0350	Communications	1,080	1,595	1,545	1,545	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	630	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>100,479</b>	<b>115,299</b>	<b>196,193</b>	<b>143,118</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	1,704	725	0	0	0	0
0420	Textbooks	0	0	1,061	1,061	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	2,122	2,122	0	0
0470	Computer Software	356	300	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,060</b>	<b>1,025</b>	<b>3,183</b>	<b>3,183</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	2,839	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>2,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$604,430</b>	<b>\$645,946</b>	<b>\$966,341</b>	<b>\$913,258</b>	<b>\$0</b>	<b>\$0</b>

**2025-26/ GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

*General Fund*

**Function: 2222 LIBRARY / MEDIA SERVICES**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	203,784	170,115	180,509	172,587	0	0
0112	Classified Salaries	638,705	667,476	721,348	727,347	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	108	0	0	0	0	0
0130	Exta Duty Compensation	632	547	5,746	6,004	0	0
0140	Additional Salaries	17,534	22,367	15,266	15,891	0	0
<b>0100</b>	<b>Salaries</b>	<b>860,764</b>	<b>860,505</b>	<b>922,869</b>	<b>921,829</b>	<b>0</b>	<b>0</b>
0210	PERS	208,318	183,175	257,750	267,388	0	0
0220	Soc Security Administration	65,756	65,766	79,306	73,468	0	0
0230	Other Required Payroll Cost	6,223	11,329	7,428	15,273	0	0
0240	Contractual Employee Benefits	385,092	388,835	257,766	240,484	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>665,390</b>	<b>649,104</b>	<b>602,250</b>	<b>596,613</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	180	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	169	45	773	773	0	0
0350	Communications	0	0	258	258	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>169</b>	<b>225</b>	<b>1,031</b>	<b>1,031</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	2,537	7,311	3,450	3,350	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	28,631	27,629	30,500	24,850	0	0
0440	Periodicals	1,294	1,310	1,981	1,881	0	0
0460	Non-Consumable Supplies	9,141	1,779	412	412	0	0
0470	Computer Software	0	0	155	155	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>41,603</b>	<b>38,030</b>	<b>36,498</b>	<b>30,648</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	94	258	258	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>94</b>	<b>258</b>	<b>258</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,567,925</b>	<b>\$1,547,959</b>	<b>\$1,562,906</b>	<b>\$1,550,379</b>	<b>\$0</b>	<b>\$0</b>



## Function: 2230 ASSESSMENT AND TESTING

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	45,364	48,843	50,408	50,827	0	0
0113	Admin/Supervisor	146,205	152,002	156,562	153,323	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	46,315	48,399	0	0
0130	Exta Duty Compensation	218	420	0	0	0	0
0140	Additional Salaries	638	400	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>192,425</b>	<b>201,666</b>	<b>253,285</b>	<b>252,549</b>	<b>0</b>	<b>0</b>
0210	PERS	47,532	45,698	56,034	58,129	0	0
0220	Soc Security Administration	14,950	15,662	17,241	15,972	0	0
0230	Other Required Payroll Cost	1,289	2,536	1,615	3,320	0	0
0240	Contractual Employee Benefits	35,727	36,569	56,038	52,281	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>99,497</b>	<b>100,464</b>	<b>130,928</b>	<b>129,702</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	2,101	2,100	0	0	0	0
0350	Communications	960	960	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>3,061</b>	<b>3,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$294,983</b>	<b>\$305,190</b>	<b>\$384,213</b>	<b>\$382,251</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2240 INSTRUCTIONAL STAFF DEVELOPMENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	290,187	272,903	500,395	478,434	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	5,377	2,243	110,017	114,949	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	81,944	70,626	158,745	233,416	0	0
<b>0100</b>	<b>Salaries</b>	<b>377,508</b>	<b>345,771</b>	<b>769,157</b>	<b>826,799</b>	<b>0</b>	<b>0</b>
0210	PERS	101,364	96,416	123,699	128,324	0	0
0220	Soc Security Administration	29,839	27,229	38,061	35,259	0	0
0230	Other Required Payroll Cost	2,684	31,553	3,563	7,325	0	0
0240	Contractual Employee Benefits	336,114	648,423	123,709	122,669	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>470,001</b>	<b>803,621</b>	<b>289,032</b>	<b>293,577</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	6,299	50,465	150,061	150,061	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	53,114	29,042	61,802	52,802	0	0
0350	Communications	331	250	1,348	1,348	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	1,278	212	212	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>59,745</b>	<b>81,035</b>	<b>213,423</b>	<b>204,423</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	11,009	10,606	3,832	3,832	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	652	113	6,335	6,335	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	4,270	435	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>15,930</b>	<b>11,154</b>	<b>10,167</b>	<b>10,167</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	1,308	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>1,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$924,492</b>	<b>\$1,241,581</b>	<b>\$1,281,779</b>	<b>\$1,334,966</b>	<b>\$0</b>	<b>\$0</b>

**2025-26/ GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

General Fund

**Function: 2241 PBIS / POSITIVE BEHAVIORAL INTERVENTION AND SUPPORT**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	\$0	0	0	0	0
0112	Classified Salaries	0	\$0	0	0	0	0
0113	Admin/Supervisor	0	\$0	0	0	0	0
0118	Confidential Staff Salaries	0	\$0	0	0	0	0
0120	Subs/Temporary Salaries	0	\$0	0	0	0	0
0130	Exta Duty Compensation	0	\$0	0	0	0	0
0140	Additional Salaries	6,898	\$29,795	34,955	36,520	0	0
<b>0100</b>	<b>Salaries</b>	<b>6,898</b>	<b>\$29,795</b>	<b>34,955</b>	<b>36,520</b>	<b>0</b>	<b>0</b>
0210	PERS	1,999	\$7,735	0	0	0	0
0220	Soc Security Administration	525	\$2,268	0	0	0	0
0230	Other Required Payroll Cost	54	\$299	0	0	0	0
0240	Contractual Employee Benefits	0	\$5	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>2,579</b>	<b>\$10,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	\$0	0	0	0	0
0320	Property Services	0	\$0	0	0	0	0
0330	Student Transportation	0	\$0	0	0	0	0
0340	Travel	0	\$58	530	530	0	0
0350	Communications	0	\$0	0	0	0	0
0370	Tuition Payments	0	\$0	0	0	0	0
0390	Other Purchased Services	5,583	\$10,348	10,609	10,609	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>5,583</b>	<b>\$10,405</b>	<b>11,139</b>	<b>11,139</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	826	\$881	7,318	5,568	0	0
0420	Textbooks	0	\$0	0	0	0	0
0430	Library Books	0	\$0	0	0	0	0
0440	Periodicals	0	\$0	0	0	0	0
0460	Non-Consumable Supplies	0	\$0	212	212	0	0
0470	Computer Software	0	\$0	0	0	0	0
0480	Computer Hardware	0	\$0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>826</b>	<b>\$881</b>	<b>7,530</b>	<b>5,780</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	\$0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$15,886</b>	<b>\$51,389</b>	<b>\$53,624</b>	<b>\$53,439</b>	<b>\$0</b>	<b>\$0</b>

2025-26/ GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2242 Rtl / RESPONSE TO INTERVENTION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	275	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	85	0	0	0	0	0
0220	Soc Security Administration	21	0	0	0	0	0
0230	Other Required Payroll Cost	2	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Function: 2300 SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
2310	Board of Education	268,549	361,825	337,605	419,683	0	0
2320	Office of the Superintendent	514,486	519,220	616,553	607,815	0	0
2300	Support Service-Exec Adm	\$783,035	\$881,046	\$954,158	\$1,027,498	\$0	\$0

## Function: 2310 BOARD OF EDUCATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	55,741	72,305	59,691	58,456	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	10	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>55,751</b>	<b>72,305</b>	<b>59,691</b>	<b>58,456</b>	<b>0</b>	<b>0</b>
0210	PERS	12,388	12,664	15,418	15,995	0	0
0220	Soc Security Administration	4,130	5,541	4,743	4,394	0	0
0230	Other Required Payroll Cost	355	908	444	913	0	0
0240	Contractual Employee Benefits	13,265	15,397	15,419	14,385	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>30,139</b>	<b>34,510</b>	<b>36,024</b>	<b>35,687</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	12,637	27,225	33,418	33,418	0	0
0350	Communications	884	3,394	1,039	1,039	0	0
0380	Non-Instr Prof/Tech Services	139,295	179,901	84,873	214,873	0	0
0390	Other Purchased Services	15,732	29,945	87,550	41,200	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>168,548</b>	<b>240,464</b>	<b>206,880</b>	<b>290,530</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	3,288	3,478	1,061	1,061	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	12,731	12,731	0	0
0480	Computer Hardware	0	245	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,288</b>	<b>3,723</b>	<b>13,792</b>	<b>13,792</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	10,823	10,823	21,218	21,218	0	0
<b>0600</b>	<b>Other Objects</b>	<b>10,823</b>	<b>10,823</b>	<b>21,218</b>	<b>21,218</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$268,549</b>	<b>\$361,825</b>	<b>\$337,605</b>	<b>\$419,683</b>	<b>\$0</b>	<b>\$0</b>

**2025-26 / GBSD**  
**BUDGET ESTIMATES - EXPENDITURES**

**Function: 2321 OFFICE OF THE SUPERINTENDENT**

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	330,056	330,376	335,291	328,354	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>330,056</b>	<b>330,376</b>	<b>335,291</b>	<b>328,354</b>	<b>0</b>	<b>0</b>
0210	PERS	64,077	35,560	82,362	85,442	0	0
0220	Soc Security Administration	18,313	17,318	25,341	23,476	0	0
0230	Other Required Payroll Cost	2,171	4,041	2,373	4,879	0	0
0240	Contractual Employee Benefits	61,583	73,989	82,367	76,845	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>146,144</b>	<b>130,908</b>	<b>192,443</b>	<b>190,642</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	2,825	49,862	49,862	0	0
0320	Instructional Prog Improvement	0	0	0	0	0	0
0340	Travel	20,181	14,044	16,285	16,285	0	0
0350	Communications	603	639	721	721	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	2,000	23,247	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>22,785</b>	<b>40,755</b>	<b>66,868</b>	<b>66,868</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	3,810	3,749	3,183	3,183	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	86	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	1,720	1,591	1,591	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>3,810</b>	<b>5,555</b>	<b>4,774</b>	<b>4,774</b>	<b>0</b>	<b>0</b>
0540	Initial & Additional Equip	0	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	11,691	11,626	17,177	17,177	0	0
<b>0600</b>	<b>Other Objects</b>	<b>11,691</b>	<b>11,626</b>	<b>17,177</b>	<b>17,177</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$514,486</b>	<b>\$519,220</b>	<b>\$616,553</b>	<b>\$607,815</b>	<b>\$0</b>	<b>\$0</b>

Function: 2400 SUPPORT SERVICES - OFFICE OF THE PRINCIPAL

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
2400	Office of the Principal	10,206,640	10,304,121	11,116,291	11,064,474	0	0
2400	Support Service - Admin	\$10,206,640	\$10,304,121	\$11,116,291	\$11,064,474	\$0	\$0



Function: 2410 OFFICE OF THE PRINCIPAL

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	293,497	245,338	331,621	317,067	0	0
0112	Classified Salaries	1,950,526	2,164,978	2,219,399	2,237,855	0	0
0113	Admin/Supervisor	4,017,730	3,924,550	4,017,655	3,934,543	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	33,551	14,623	5,624	33,829	0	0
0130	Exta Duty Compensation	29,155	26,728	11,248	38,232	0	0
0140	Additional Salaries	31,212	44,573	11,875	34,264	0	0
<b>0100</b>	<b>Salaries</b>	<b>6,355,671</b>	<b>6,420,790</b>	<b>6,597,422</b>	<b>6,595,790</b>	<b>0</b>	<b>0</b>
0210	PERS	1,463,846	1,433,613	1,837,640	1,906,356	0	0
0220	Soc Security Administration	497,427	499,112	571,390	529,334	0	0
0230	Other Required Payroll Cost	43,493	81,435	53,494	109,987	0	0
0240	Contractual Employee Benefits	1,519,276	1,552,242	1,848,562	1,724,622	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>3,524,041</b>	<b>3,566,402</b>	<b>4,311,086</b>	<b>4,270,299</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	6,593	4,051	4,214	7,714	0	0
0320	Property Services	12,597	13,212	8,756	12,550	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	91,092	100,741	43,426	28,698	0	0
0350	Communications	45,901	45,702	33,075	21,975	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	8,818	6,291	10,315	7,280	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>165,000</b>	<b>169,996</b>	<b>99,786</b>	<b>78,217</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	57,038	89,604	61,350	51,212	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	65	0	55	55	0	0
0460	Non-Consumable Supplies	77,320	23,416	26,595	33,514	0	0
0470	Computer Software	1,383	5,223	3,027	3,027	0	0
0480	Computer Hardware	2,141	19	5,757	5,757	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>137,948</b>	<b>118,262</b>	<b>96,784</b>	<b>93,565</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	23,980	28,670	11,213	26,603	0	0
<b>0600</b>	<b>Other Objects</b>	<b>23,980</b>	<b>28,670</b>	<b>11,213</b>	<b>26,603</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$10,206,640</b>	<b>\$10,304,121</b>	<b>\$11,116,291</b>	<b>\$11,064,474</b>	<b>\$0</b>	<b>\$0</b>

Function: 2500 SUPPORT SERVICES - BUSINESS

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
2520	Fiscal Services	2,944,514	2,158,349	3,007,495	3,439,965	0	0
2540	Operations & Maintenance	12,491,886	13,565,302	12,217,388	14,591,943	0	0
2550	Pupil Transportation	10,265,413	12,378,085	8,855,483	12,608,149	0	0
2570	Printing Services	200,136	305,061	195,194	129,254	0	0
2500	Support Services - Bus.	\$25,901,950	\$28,406,796	\$24,275,560	\$30,769,311	\$0	\$0

## Function: 2521 FISCAL SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	356,319	374,936	434,002	359,498	0	0
0113	Admin/Supervisor	361,840	341,491	383,301	363,302	0	0
0117	Admin/Supervisor Salaries	90,013	102,262	100,248	105,330	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	3,754	9,742	5,624	4,634	0	0
0140	Additional Salaries	506	2,270	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>812,432</b>	<b>830,700</b>	<b>923,175</b>	<b>832,764</b>	<b>0</b>	<b>0</b>
0210	PERS	193,541	175,625	238,521	247,441	0	0
0220	Soc Security Administration	61,597	63,860	73,389	67,987	0	0
0230	Other Required Payroll Cost	28,781	42,745	6,871	14,127	0	0
0240	Contractual Employee Benefits	175,165	167,151	238,536	222,543	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>459,084</b>	<b>449,380</b>	<b>557,317</b>	<b>552,098</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	4,998	7,395	7,427	7,427	0	0
0320	Property Services	4,985	4,549	5,835	5,835	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	9,792	8,627	17,479	17,479	0	0
0350	Communications	10,575	15,675	16,443	16,443	0	0
0380	Non-Instr Prof/Tech Services	76,976	19,844	16,444	16,444	0	0
0390	Other Purchased Services	29,180	45,522	21,293	4,293	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>136,506</b>	<b>101,612</b>	<b>84,921</b>	<b>67,921</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	2,441	5,015	7,426	7,426	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	318	318	0	0
0460	Non-Consumable Supplies	105	409	6,366	6,366	0	0
0470	Computer Software	149	130	1,061	1,061	0	0
0480	Computer Hardware	0	3,967	3,713	3,713	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,694</b>	<b>9,522</b>	<b>18,884</b>	<b>18,884</b>	<b>0</b>	<b>0</b>
0630	Bad Debt Write Off	10,934	-286,638	37,132	37,132	0	0
0640	Dues & Fees	11,978	4,759	6,365	6,365	0	0
0670	Taxes & Licenses	0	0	530	530	0	0
<b>0600</b>	<b>Other Objects</b>	<b>22,912</b>	<b>-281,879</b>	<b>44,027</b>	<b>44,027</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,433,628</b>	<b>\$1,109,334</b>	<b>\$1,628,324</b>	<b>\$1,515,694</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2528/29 RISK MANAGEMENT SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0132	Overtime	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	9,171	-815	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>9,171</b>	<b>-815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	330	258	1,008	1,008	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	5,305	5,305	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>330</b>	<b>258</b>	<b>6,313</b>	<b>6,313</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	2,122	2,122	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>2,122</b>	<b>2,122</b>	<b>0</b>	<b>0</b>
0651	Liability Insurane	1,112,100	523,673	530,450	655,450	0	0
0652	Fidelity Bond Premiums	0	0	7,871	7,871	0	0
0653	Property Insurance	346,517	462,654	741,193	986,293	0	0
0655	Settlements & Judgments	0	19,192	9,018	184,018	0	0
0659	Other Insurance	42,769	44,052	82,204	82,204	0	0
<b>0600</b>	<b>Other Objects</b>	<b>1,501,386</b>	<b>1,049,571</b>	<b>1,370,736</b>	<b>1,915,836</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,510,887</b>	<b>\$1,049,014</b>	<b>\$1,379,171</b>	<b>\$1,924,271</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2541 SERVICE DIRECTION / MAINTENANCE &amp; OPERATIONS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	145,728	157,922	156,097	157,395	0	0
0113	Admin/Supervisor	146,203	301,037	156,562	312,403	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	494	0	0	0	0
0130	Exta Duty Compensation	0	1,605	0	0	0	0
0140	Additional Salaries	1,572	920	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>293,503</b>	<b>461,978</b>	<b>312,659</b>	<b>469,798</b>	<b>0</b>	<b>0</b>
0210	PERS	67,971	100,720	84,250	87,401	0	0
0220	Soc Security Administration	23,126	36,421	25,922	24,014	0	0
0230	Other Required Payroll Cost	5,528	9,650	2,427	4,990	0	0
0240	Contractual Employee Benefits	78,713	113,018	84,255	78,606	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>175,338</b>	<b>259,809</b>	<b>196,854</b>	<b>195,011</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	313,444	53,017	120,752	257,500	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	5,079	8,056	5,941	5,941	0	0
0350	Communications	4,944	4,041	3,289	3,289	0	0
0380	Non-Inst Prof/Tech Serv.	10,550	0	0	0	0	0
0390	Other Purchased Services	5,832	11,670	5,305	5,305	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>339,849</b>	<b>76,784</b>	<b>135,287</b>	<b>272,035</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	1,885	2,279	4,510	4,510	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	125	4,774	4,774	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	669	0	5,305	5,305	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,554</b>	<b>2,404</b>	<b>14,589</b>	<b>14,589</b>	<b>0</b>	<b>0</b>
0540	Initial & Addl Equipment	0	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	365	2,728	1,591	1,591	0	0
<b>0600</b>	<b>Other Objects</b>	<b>365</b>	<b>2,728</b>	<b>1,591</b>	<b>1,591</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$811,609</b>	<b>\$803,702</b>	<b>\$660,980</b>	<b>\$953,024</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2542 BUILDING CARE &amp; UPKEEP

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	2,491,386	2,694,206	2,891,126	2,915,173	0	0
0114	Admin/Supervisor	98,439	113,920	97,849	120,858	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	160,277	267,348	106,853	110,059	0	0
0130	Exta Duty Compensation	37,908	52,622	28,120	28,964	0	0
0140	Additional Salaries	24,737	56,047	11,248	11,585	0	0
<b>0100</b>	<b>Salaries</b>	<b>2,812,747</b>	<b>3,184,144</b>	<b>3,135,196</b>	<b>3,186,639</b>	<b>0</b>	<b>0</b>
0210	PERS	591,175	595,279	852,076	883,940	0	0
0220	Soc Security Administration	203,084	221,570	262,169	242,874	0	0
0230	Other Required Payroll Cost	78,515	105,441	24,544	50,464	0	0
0240	Contractual Employee Benefits	842,970	820,416	852,132	794,998	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>1,715,745</b>	<b>1,742,706</b>	<b>1,990,921</b>	<b>1,972,276</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	2,836	0	0	0	0	0
0320	Property Services	2,721,670	3,077,423	3,002,537	3,485,824	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	5,099	9,092	7,426	7,426	0	0
0350	Communications	120,277	125,293	55,167	55,167	0	0
0380	Non-Inst Prof/Tech Serv.	0	0	53,045	53,045	0	0
0390	Other Purchased Services	94,208	119,573	58,350	58,350	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>2,944,091</b>	<b>3,331,380</b>	<b>3,176,525</b>	<b>3,659,812</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	263,094	256,551	297,582	297,582	0	0
0420	Textbooks	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	15,776	2,999	26,523	26,523	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	15	30	3,183	3,183	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>278,884</b>	<b>259,580</b>	<b>327,288</b>	<b>327,288</b>	<b>0</b>	<b>0</b>
0540	Equipment	0	0	79,568	286,445	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>79,568</b>	<b>286,445</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	700	1,792	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>700</b>	<b>1,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$7,752,166</b>	<b>\$8,519,603</b>	<b>\$8,709,498</b>	<b>\$9,432,460</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2543 GROUNDS CARE &amp; UPKEEP

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	214,893	197,763	272,801	275,070	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	2,250	2,318	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>214,893</b>	<b>197,763</b>	<b>275,051</b>	<b>277,388</b>	<b>0</b>	<b>0</b>
0210	PERS	48,414	41,270	77,531	80,430	0	0
0220	Soc Security Administration	16,404	15,124	23,855	22,099	0	0
0230	Other Required Payroll Cost	6,492	7,411	2,233	4,591	0	0
0240	Contractual Employee Benefits	68,235	67,768	77,535	72,337	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>139,545</b>	<b>131,572</b>	<b>181,154</b>	<b>179,457</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	264,273	568,571	151,561	551,242	0	0
0340	Travel	65	0	0	0	0	0
0350	Communications	1,793	1,634	5,305	5,305	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	130	3,227	15,914	15,914	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>266,261</b>	<b>573,432</b>	<b>172,780</b>	<b>572,461</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	51,879	37,626	63,654	63,654	0	0
0414	Fuel (Gas Cards)	18,777	15,688	19,096	19,096	0	0
0460	Non-consumable Supplies	13,538	3,378	6,365	6,365	0	0
0480	Computer Hardware	0	0	2,122	2,122	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>84,193</b>	<b>56,692</b>	<b>91,237</b>	<b>91,237</b>	<b>0</b>	<b>0</b>
0520	Building Improvements	0	0	0	0	0	0
0540	Equipment	28,649	0	21,218	76,385	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>28,649</b>	<b>0</b>	<b>21,218</b>	<b>76,385</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	415	305	1,061	1,061	0	0
<b>0600</b>	<b>Other Objects</b>	<b>415</b>	<b>305</b>	<b>1,061</b>	<b>1,061</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$733,956</b>	<b>\$959,763</b>	<b>\$742,501</b>	<b>\$1,197,989</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2544 MAINTENANCE

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	344,333	359,258	372,547	375,645	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	1,796	5,404	3,375	3,476	0	0
0140	Additional Salaries	714	2,605	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>346,844</b>	<b>367,266</b>	<b>375,922</b>	<b>379,121</b>	<b>0</b>	<b>0</b>
0210	PERS	83,165	80,879	109,500	113,595	0	0
0220	Soc Security Administration	26,525	28,095	33,692	31,212	0	0
0230	Other Required Payroll Cost	10,526	13,658	3,155	6,487	0	0
0240	Contractual Employee Benefits	74,087	76,945	109,508	102,166	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>194,303</b>	<b>199,576</b>	<b>255,855</b>	<b>253,460</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	1,329,553	1,415,200	780,552	1,370,718	0	0
0340	Travel	142	599	372	372	0	0
0350	Communications	2,294	3,173	5,835	5,835	0	0
0380	Non-Instr Prof/Tech Services	23,771	2,682	10,609	10,609	0	0
0390	Other Purchased Services	190,973	42,090	26,523	26,523	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>1,546,733</b>	<b>1,463,742</b>	<b>823,891</b>	<b>1,414,057</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	238,167	212,106	159,135	159,135	0	0
0414	Fuel (Gas Cards)	13,267	8,888	10,609	10,609	0	0
0460	Non-consumable Supplies	107,002	134,507	15,914	15,914	0	0
0470	Computer Software	828	711	0	0	0	0
0480	Computer Hardware	62	0	2,122	2,122	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>359,325</b>	<b>356,213</b>	<b>187,780</b>	<b>187,780</b>	<b>0</b>	<b>0</b>
0520	Building Improvements	67,539	163,247	0	0	0	0
0530	Site Improvements	0	16,248	26,523	95,483	0	0
0540	Equipment	0	84,450	26,523	95,483	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>67,539</b>	<b>263,945</b>	<b>53,046</b>	<b>190,966</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	560	809	530	530	0	0
0670	Taxes & Licenses	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>560</b>	<b>809</b>	<b>530</b>	<b>530</b>	<b>0</b>	<b>0</b>
Function Totals:		\$2,515,304	\$2,651,552	\$1,697,024	\$2,425,914	\$0	\$0



## Function: 2545 SERVICE VEHICLES OPERATIONS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	44,391	22,220	15,914	90,914	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	2,278	2,430	5,305	5,305	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>46,669</b>	<b>24,650</b>	<b>21,219</b>	<b>96,219</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	15,635	8,584	9,548	9,548	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	935	150	2,652	2,652	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>16,570</b>	<b>8,734</b>	<b>12,200</b>	<b>12,200</b>	<b>0</b>	<b>0</b>
0540	Equipment	0	6,067	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>6,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$63,239</b>	<b>\$39,451</b>	<b>\$33,419</b>	<b>\$108,419</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2546 SECURITY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	296,023	330,821	178,231	278,231	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	178	0	0	0	0
0350	Communications	3,644	4,361	14,322	14,322	0	0
0380	Non-Instr Prof/ Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	54,353	49,827	37,132	37,132	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>354,019</b>	<b>385,187</b>	<b>229,685</b>	<b>329,685</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	26,530	21,256	16,974	16,974	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	108,820	56,734	26,523	26,523	0	0
0470	Computer Software	1,365	28,002	0	0	0	0
0480	Computer Hardware	0	70	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>136,715</b>	<b>106,061</b>	<b>43,497</b>	<b>43,497</b>	<b>0</b>	<b>0</b>
0520	Building Improvements	0	0	0	0	0	0
0540	Equipment	40,100	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>40,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	220	297	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>220</b>	<b>297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$531,054</b>	<b>\$491,545</b>	<b>\$273,182</b>	<b>\$373,182</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2549 OTHER OPERATIONS &amp; MAINTENANCE

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	54,577	66,442	62,971	63,495	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	132	0	0	0	0
0140	Additional Salaries	1,214	1,582	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>55,791</b>	<b>68,156</b>	<b>62,971</b>	<b>63,495</b>	<b>0</b>	<b>0</b>
0210	PERS	11,875	13,376	16,183	16,788	0	0
0220	Soc Security Administration	4,212	5,258	4,979	4,613	0	0
0230	Other Required Payroll Cost	1,670	2,537	467	960	0	0
0240	Contractual Employee Benefits	9,944	10,357	16,184	15,099	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>27,701</b>	<b>31,529</b>	<b>37,813</b>	<b>37,460</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Inst Prof/Tech Srev.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	1,065	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>1,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		<b>\$84,556</b>	<b>\$99,685</b>	<b>\$100,784</b>	<b>\$100,955</b>	<b>\$0</b>	<b>\$0</b>

2025-26 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2550 STUDENT TRANSPORTATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	4,330	6,197	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>4,330</b>	<b>6,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$4,330</b>	<b>\$6,197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2551 SERVICE DIRECTION / PUPIL TRANSPORTATION

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	18,267	31,760	15,896	15,567	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	2,366	15,385	16,075	0	0
<b>0100</b>	<b>Salaries</b>	<b>18,267</b>	<b>34,125</b>	<b>31,281</b>	<b>31,642</b>	<b>0</b>	<b>0</b>
0210	PERS	5,482	12,739	4,184	4,340	0	0
0220	Soc Security Administration	1,351	2,602	1,287	1,192	0	0
0230	Other Required Payroll Cost	126	417	121	249	0	0
0240	Contractual Employee Benefits	3,122	4,764	4,184	3,903	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>10,080</b>	<b>20,523</b>	<b>9,776</b>	<b>9,684</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	720	0	0	0	0	0
0350	Communications	108	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$29,175</b>	<b>\$54,648</b>	<b>\$41,057</b>	<b>\$41,326</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2552 PUPIL TRANSPORTATION OPERATIONS

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	19,547	130,607	19,174	19,174	0	0
0330	Student Transportation	8,232,343	9,148,298	6,871,878	9,279,400	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	1,231	2,820	2,820	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>8,251,890</b>	<b>9,280,137</b>	<b>6,893,872</b>	<b>9,301,394</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0540	Initial & Addtl Equip	0	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$8,251,890</b>	<b>\$9,280,137</b>	<b>\$6,893,872</b>	<b>\$9,301,394</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2558 SPECIAL EDUCATION TRANSPORTATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	57,490	49,610	78,560	79,213	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	726	128	23,346	53,723	0	0
<b>0100</b>	<b>Salaries</b>	<b>58,216</b>	<b>49,738</b>	<b>101,906</b>	<b>132,936</b>	<b>0</b>	<b>0</b>
0210	PERS	14,411	9,888	20,479	21,245	0	0
0220	Soc Security Administration	4,452	3,618	6,301	5,837	0	0
0230	Other Required Payroll Cost	403	597	590	1,213	0	0
0240	Contractual Employee Benefits	17,065	18,069	20,480	19,107	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>36,331</b>	<b>32,172</b>	<b>47,850</b>	<b>47,402</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	135,478	5,508	0	0	0	0
0330	Student Transportation	1,564,460	2,322,988	1,454,927	2,450,000	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>1,699,937</b>	<b>2,328,496</b>	<b>1,454,927</b>	<b>2,450,000</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	1,016	1,016	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>1,016</b>	<b>1,016</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,794,484</b>	<b>\$2,410,406</b>	<b>\$1,605,699</b>	<b>\$2,631,354</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2559 OTHER PUPIL TRANSPORTATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	183,296	623,595	311,380	630,600	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>183,296</b>	<b>623,595</b>	<b>311,380</b>	<b>630,600</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	2,239	3,102	3,475	3,475	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,239</b>	<b>3,102</b>	<b>3,475</b>	<b>3,475</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$185,534</b>	<b>\$626,697</b>	<b>\$314,855</b>	<b>\$634,075</b>	<b>\$0</b>	<b>\$0</b>



## Function: 2573/74 SERVICE DIRECTION / PRODUCTION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	11,509	11,556	26,358	26,578	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	23	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>11,509</b>	<b>11,578</b>	<b>26,358</b>	<b>26,578</b>	<b>0</b>	<b>0</b>
0210	PERS	2,274	2,305	3,753	3,893	0	0
0220	Soc Security Administration	775	851	1,155	1,070	0	0
0230	Other Required Payroll Cost	75	148	108	222	0	0
0240	Contractual Employee Benefits	5,206	5,714	3,753	3,501	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>8,329</b>	<b>9,017</b>	<b>8,769</b>	<b>8,686</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	5,158	1,209	5,500	0	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	8,880	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>14,038</b>	<b>1,209</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	34,825	42,178	38,870	37,118	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	1,930	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>36,755</b>	<b>42,178</b>	<b>38,870</b>	<b>37,118</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$70,632</b>	<b>\$63,982</b>	<b>\$79,497</b>	<b>\$72,382</b>	<b>\$0</b>	<b>\$0</b>

2025-26 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2575 COPIER SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	44,394	-4,891	55,936	32,011	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	80,611	49,172	52,561	24,861	0	0
0380	Non-Instr Prof/Tech Serv.	0	0	0	0	0	0
0390	Other Purchased Services	4,500	196,798	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>129,505</b>	<b>241,080</b>	<b>108,497</b>	<b>56,872</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	7,200	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>7,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Function Totals:		\$129,505	\$241,080	\$115,697	\$56,872	\$0	\$0

Function: 2600 SUPPORT SERVICES CENTRAL SERVICES / ACTIVITIES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
2630	Public Information Services	416,222	444,750	586,877	573,731	0	0
2640	Staff Services	1,198,398	1,100,220	1,320,676	1,343,950	0	0
2660	Technology Services	3,211,926	3,381,883	3,821,817	3,670,996	0	0
2680	Translation & Interpretation	41,296	45,522	29,421	41,995	0	0
2690	Other Central Support	87,434	95,069	141,488	175,459	0	0
2600	Support Services-Central	\$4,955,276	\$5,067,444	\$5,900,279	\$5,806,131	\$0	\$0

## Function: 2633 PUBLIC INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	88,038	99,138	141,754	142,933	0	0
0113	Admin/Supervisor	123,517	130,899	132,268	129,532	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	160	881	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>211,715</b>	<b>230,919</b>	<b>274,022</b>	<b>272,465</b>	<b>0</b>	<b>0</b>
0210	PERS	38,090	38,793	72,594	75,309	0	0
0220	Soc Security Administration	16,401	17,940	22,337	20,693	0	0
0230	Other Required Payroll Cost	1,422	2,901	2,091	4,299	0	0
0240	Contractual Employee Benefits	52,338	53,204	72,600	67,732	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>108,251</b>	<b>112,839</b>	<b>169,622</b>	<b>168,033</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	3,685	1,395	4,031	4,031	0	0
0320	Property Services	0	0	106	106	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	9,718	20,113	20,496	20,496	0	0
0350	Communications	3,852	4,152	30,405	30,405	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	61,096	63,787	77,620	67,620	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>78,350</b>	<b>89,448</b>	<b>132,658</b>	<b>122,658</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	4,985	2,320	1,433	1,433	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	455	578	170	170	0	0
0440	Periodicals	100	100	637	637	0	0
0460	Non-Consumable Supplies	6,535	396	637	637	0	0
0470	Computer Software	280	3,636	212	212	0	0
0480	Computer Hardware	174	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>12,528</b>	<b>7,029</b>	<b>3,089</b>	<b>3,089</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	2,017	1,155	2,181	2,181	0	0
<b>0600</b>	<b>Other Objects</b>	<b>2,017</b>	<b>1,155</b>	<b>2,181</b>	<b>2,181</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$412,862</b>	<b>\$441,390</b>	<b>\$581,572</b>	<b>\$568,426</b>	<b>\$0</b>	<b>\$0</b>

2025-26 / GBSD  
BUDGET ESTIMATES - EXPENDITURES

General Fund

Function: 2639 OTHER PUBLIC INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	3,360	3,360	5,305	5,305	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>3,360</b>	<b>3,360</b>	<b>5,305</b>	<b>5,305</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$3,360</b>	<b>\$3,360</b>	<b>\$5,305</b>	<b>\$5,305</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2641 STAFF SERVICE DIRECTION (HUMAN RESOURCES)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	357,014	291,115	376,953	369,155	0	0
0118	Confidential Staff Salaries	270,951	265,641	268,802	240,375	0	0
0120	Subs/Temporary Salaries	0	0	1,125	1,159	0	0
0130	Exta Duty Compensation	15,547	927	6,749	6,951	0	0
0140	Additional Salaries	403	4,474	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>643,915</b>	<b>562,157</b>	<b>653,629</b>	<b>617,640</b>	<b>0</b>	<b>0</b>
0210	PERS	130,972	119,802	159,412	165,373	0	0
0220	Soc Security Administration	49,152	42,739	49,048	45,438	0	0
0230	Other Required Payroll Cost	4,165	6,948	4,592	9,441	0	0
0240	Contractual Employee Benefits	131,824	143,202	159,423	148,734	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>316,112</b>	<b>312,692</b>	<b>372,475</b>	<b>368,986</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	4,955	83,358	8,488	8,488	0	0
0320	Property Services	0	0	530	530	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	23,660	18,356	10,397	10,397	0	0
0350	Communications	3,678	4,394	7,044	7,044	0	0
0380	Non-Instr Prof/Tech Services	1,138	1,075	0	0	0	0
0390	Other Purchased Services	4,367	1,792	658	658	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>37,798</b>	<b>108,975</b>	<b>27,117</b>	<b>27,117</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	1,585	9,095	6,365	6,365	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	212	212	0	0
0440	Periodicals	0	0	212	212	0	0
0460	Non-Consumable Supplies	30	355	1,061	1,061	0	0
0470	Computer Software	0	7,656	0	67,752	0	0
0480	Computer Hardware	667	0	2,652	2,652	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>2,281</b>	<b>17,105</b>	<b>10,502</b>	<b>78,254</b>	<b>0</b>	<b>0</b>
0540	Initial & Addl Equipment	0	0	0	0	0	0
<b>0500</b>	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	2,548	6,558	3,183	3,183	0	0
<b>0600</b>	<b>Other Objects</b>	<b>2,548</b>	<b>6,558</b>	<b>3,183</b>	<b>3,183</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,002,655</b>	<b>\$1,007,487</b>	<b>\$1,066,906</b>	<b>\$1,095,180</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2642 RECRUITMENT AND PLACEMENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	814	2,720	15,171	10,171	0	0
0350	Communications	583	0	3,183	3,183	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	2,840	1,061	1,061	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>1,397</b>	<b>5,560</b>	<b>19,415</b>	<b>14,415</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	68	5,113	1,061	1,061	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>68</b>	<b>5,113</b>	<b>1,061</b>	<b>1,061</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	320	5,568	2,122	2,122	0	0
<b>0600</b>	<b>Other Objects</b>	<b>320</b>	<b>5,568</b>	<b>2,122</b>	<b>2,122</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,786</b>	<b>\$16,241</b>	<b>\$22,598</b>	<b>\$17,598</b>	<b>\$0</b>	<b>\$0</b>

Function: 2645 HEALTH SERVICES - STAFF

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	12,328	12,690	19,096	19,096	0	0
0390	Other Purchased Services	14,392	16,289	4,244	4,244	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>26,720</b>	<b>28,979</b>	<b>23,340</b>	<b>23,340</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$26,720</b>	<b>\$28,979</b>	<b>\$23,340</b>	<b>\$23,340</b>	<b>\$0</b>	<b>\$0</b>



Function: 2648 BARGAINING SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	8,350	-721	3,183	3,183	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	18,094	0	37,132	37,132	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>26,444</b>	<b>-721</b>	<b>40,315</b>	<b>40,315</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	4,445	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>4,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$26,444</b>	<b>\$3,724</b>	<b>\$40,315</b>	<b>\$40,315</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2649 OTHER STAFF SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
117	Unused Leave	86,794	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Extra Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>86,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	10,619	-7,874	0	0	0	0
0220	Soc Security Administration	6,640	0	0	0	0	0
0230	Other Required Payroll Cost	454	0	0	0	0	0
0240	Contractual Employee Benefits	42	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>17,754</b>	<b>-7,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	1,591	1,591	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	68,959	68,959	0	0
0350	Communications	0	0	63,654	63,654	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	35,256	51,564	31,456	31,456	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>35,256</b>	<b>51,564</b>	<b>165,660</b>	<b>165,660</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	101	1,857	1,857	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>101</b>	<b>1,857</b>	<b>1,857</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	990	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$140,794</b>	<b>\$43,790</b>	<b>\$167,517</b>	<b>\$167,517</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2661 SERVICE DIRECTION - INFORMATION TECHNOLOGY (IT) SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	54,410	62,218	62,797	63,319	0	0
0113	Admin/Supervisor	148,576	159,104	163,877	160,487	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	6,730	45	1,000	530	0	0
0140	Additional Salaries	11,001	8,927	13,000	905	0	0
<b>0100</b>	<b>Salaries</b>	<b>220,717</b>	<b>230,294</b>	<b>240,674</b>	<b>225,241</b>	<b>0</b>	<b>0</b>
0210	PERS	50,693	46,304	59,975	62,218	0	0
0220	Soc Security Administration	16,837	17,485	18,453	17,095	0	0
0230	Other Required Payroll Cost	1,419	2,786	1,728	3,553	0	0
0240	Contractual Employee Benefits	43,228	45,902	59,979	55,958	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>112,177</b>	<b>112,476</b>	<b>140,135</b>	<b>138,824</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	1,080	5,799	1,800	1,800	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	6,298	4,493	5,670	5,670	0	0
0350	Communications	1,045	1,106	10,360	10,360	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	32,295	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>8,422</b>	<b>43,693</b>	<b>17,830</b>	<b>17,830</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	7,246	5,452	5,000	5,000	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	674	23,232	22,000	22,000	0	0
0470	Computer Software	332,451	260,103	370,000	364,600	0	0
0480	Computer Hardware	1,013	-6,023	2,000	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>341,384</b>	<b>282,764</b>	<b>399,000</b>	<b>391,600</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	1,450	2,635	1,450	1,450	0	0
<b>0600</b>	<b>Other Objects</b>	<b>1,450</b>	<b>2,635</b>	<b>1,450</b>	<b>1,450</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$684,151</b>	<b>\$671,862</b>	<b>\$799,089</b>	<b>\$774,945</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2662 SUPPORT DESK SERVICES (IT)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	609,423	655,521	786,020	699,636	0	0
0113	Admin/Supervisor	87,861	94,086	96,909	94,904	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	6,920	149	1,000	1,030	0	0
0140	Additional Salaries	1,678	3,398	3,000	1,090	0	0
<b>0100</b>	<b>Salaries</b>	<b>705,883</b>	<b>753,154</b>	<b>886,929</b>	<b>796,660</b>	<b>0</b>	<b>0</b>
0210	PERS	132,631	150,012	245,544	254,726	0	0
0220	Soc Security Administration	54,266	58,009	75,549	69,988	0	0
0230	Other Required Payroll Cost	4,668	9,297	7,073	14,542	0	0
0240	Contractual Employee Benefits	189,915	186,735	245,561	229,097	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>381,479</b>	<b>404,053</b>	<b>573,727</b>	<b>568,353</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	2,305	3,724	4,000	4,000	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	5,592	9,801	8,700	11,200	0	0
0350	Communications	3,341	2,880	6,000	6,000	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>11,238</b>	<b>16,405</b>	<b>18,700</b>	<b>21,200</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	2,627	3,899	1,600	1,600	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	4,998	7,774	4,600	4,600	0	0
0470	Computer Software	25,630	26,091	32,000	32,000	0	0
0480	Computer Hardware	0	-2,980	3,000	1,500	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>33,255</b>	<b>34,785</b>	<b>41,200</b>	<b>39,700</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$1,131,856</b>	<b>\$1,208,397</b>	<b>\$1,520,556</b>	<b>\$1,425,913</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2664 INFORMATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	284,084	334,569	289,870	292,281	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	2,122	1,550	1,800	1,854	0	0
0140	Additional Salaries	1,255	2,222	2,000	2,060	0	0
<b>0100</b>	<b>Salaries</b>	<b>287,461</b>	<b>338,342</b>	<b>293,670</b>	<b>296,195</b>	<b>0</b>	<b>0</b>
0210	PERS	67,421	72,574	69,055	71,637	0	0
0220	Soc Security Administration	22,073	25,880	21,247	19,683	0	0
0230	Other Required Payroll Cost	1,918	4,157	1,989	4,089	0	0
0240	Contractual Employee Benefits	73,645	76,637	69,060	64,430	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>165,057</b>	<b>179,247</b>	<b>161,351</b>	<b>159,839</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	3,455	3,730	4,150	2,650	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	4,096	4,406	4,050	2,550	0	0
0350	Communications	960	960	1,920	1,920	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>8,512</b>	<b>9,096</b>	<b>10,120</b>	<b>7,120</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	47	37	150	150	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	124	101	600	600	0	0
0470	Computer Software	35,096	31,189	12,000	12,000	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>35,267</b>	<b>31,328</b>	<b>12,750</b>	<b>12,750</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$496,296</b>	<b>\$558,013</b>	<b>\$477,891</b>	<b>\$475,904</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2665 INSTRUCTIONAL TECHNOLOGY

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	7,620	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	10,089	10,156	11,493	12,009	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>17,709</b>	<b>10,156</b>	<b>11,493</b>	<b>12,009</b>	<b>0</b>	<b>0</b>
0210	PERS	4,732	2,741	0	0	0	0
0220	Soc Security Administration	1,332	774	0	0	0	0
0230	Other Required Payroll Cost	114	132	0	0	0	0
0240	Contractual Employee Benefits	293	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>6,470</b>	<b>3,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	1,200	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	654	728	800	1,500	0	0
0470	Computer Software	60,419	89,017	87,300	87,300	0	0
0480	Computer Hardware	1,521	0	1,000	1,500	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>62,594</b>	<b>89,745</b>	<b>90,300</b>	<b>90,300</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$86,773</b>	<b>\$103,548</b>	<b>\$101,793</b>	<b>\$102,309</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2669 NETWORK SERVICES (IT)

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	391,385	450,830	450,335	454,080	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	1,486	1,362	2,000	2,060	0	0
0140	Additional Salaries	578	1,100	500	515	0	0
<b>0100</b>	<b>Salaries</b>	<b>393,449</b>	<b>453,292</b>	<b>452,835</b>	<b>456,655</b>	<b>0</b>	<b>0</b>
0210	PERS	77,947	90,680	108,901	112,973	0	0
0220	Soc Security Administration	29,782	34,631	33,507	31,041	0	0
0230	Other Required Payroll Cost	2,571	5,562	3,137	6,450	0	0
0240	Contractual Employee Benefits	75,455	80,366	108,908	101,606	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>185,755</b>	<b>211,238</b>	<b>254,453</b>	<b>252,070</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	900	3,536	1,500	1,500	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	2,746	3,381	3,300	3,300	0	0
0350	Communications	3,341	3,200	2,400	2,400	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	3,867	20,734	4,000	4,000	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>10,854</b>	<b>30,851</b>	<b>11,200</b>	<b>11,200</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	2,139	101	2,000	2,000	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	14,341	4,429	10,000	10,000	0	0
0470	Computer Software	195,816	121,189	172,000	140,000	0	0
0480	Computer Hardware	10,494	18,962	20,000	20,000	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>222,791</b>	<b>144,681</b>	<b>204,000</b>	<b>172,000</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$812,850</b>	<b>\$840,063</b>	<b>\$922,488</b>	<b>\$891,925</b>	<b>\$0</b>	<b>\$0</b>

## Function: 2680 INTERPRETATION &amp; TRANSLATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	3,689	824	5,624	5,793	0	0
0130	Exta Duty Compensation	416	2,406	0	0	0	0
0140	Additional Salaries	8,552	9,302	13,497	13,902	0	0
<b>0100</b>	<b>Salaries</b>	<b>12,657</b>	<b>12,531</b>	<b>19,121</b>	<b>19,695</b>	<b>0</b>	<b>0</b>
0210	PERS	2,275	2,389	0	0	0	0
0220	Soc Security Administration	968	959	0	0	0	0
0230	Other Required Payroll Cost	83	153	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>3,327</b>	<b>3,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0370	Tuition Payments	0	0	0	0	0	0
0390	Other Purchased Services	25,313	29,490	10,300	22,300	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>25,313</b>	<b>29,490</b>	<b>10,300</b>	<b>22,300</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$41,296</b>	<b>\$45,522</b>	<b>\$29,421</b>	<b>\$41,995</b>	<b>\$0</b>	<b>\$0</b>



## Function: 2690 OTHER CENTRAL SUPPORT SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	52,549	58,080	58,626	59,114	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	3,420	2,718	6,749	40,597	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>55,969</b>	<b>60,798</b>	<b>65,375</b>	<b>99,711</b>	<b>0</b>	<b>0</b>
0210	PERS	11,717	11,818	16,683	17,307	0	0
0220	Soc Security Administration	4,264	4,641	5,133	4,755	0	0
0230	Other Required Payroll Cost	368	757	481	989	0	0
0240	Contractual Employee Benefits	10,042	10,357	16,684	15,565	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>26,390</b>	<b>27,573</b>	<b>38,981</b>	<b>38,616</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	4,774	4,774	0	0
0360	Charter School Payments	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>0</b>	<b>0</b>	<b>4,774</b>	<b>4,774</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	5,075	6,698	30,236	30,236	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	2,122	2,122	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>5,075</b>	<b>6,698</b>	<b>32,358</b>	<b>32,358</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
0659	Other Insurane Judgements	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$87,434</b>	<b>\$95,069</b>	<b>\$141,488</b>	<b>\$175,459</b>	<b>\$0</b>	<b>\$0</b>

Function: 3000 ENTERPRISE AND COMMUNITY SERVICES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
3300	Community Services	272,608	324,112	397,326	399,693	0	0
3000	Enterprise & Community	\$272,608	\$324,112	\$397,326	\$399,693	\$0	\$0

Function: 3300 COMMUNITY SERVICES

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
3320	Community Recreation	246,347	297,097	280,007	278,917	0	0
3330/3390	Civic Services/Other	26,261	27,015	117,319	120,776	0	0
3300	Community Services	\$272,608	\$324,112	\$397,326	\$399,693	\$0	\$0

## Function: 3320 COMMUNITY RECREATION SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	822	0	0	0	0	0
0112	Classified Salaries	72,648	77,376	131,329	132,422	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	89,557	141,984	47,240	48,657	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	271	1,574	2,868	2,954	0	0
<b>0100</b>	<b>Salaries</b>	<b>163,299</b>	<b>220,934</b>	<b>181,437</b>	<b>184,033</b>	<b>0</b>	<b>0</b>
0210	PERS	20,597	23,360	31,382	32,556	0	0
0220	Soc Security Administration	12,424	16,902	9,655	8,944	0	0
0230	Other Required Payroll Cost	5,000	8,212	904	1,859	0	0
0240	Contractual Employee Benefits	24,615	25,513	31,384	29,280	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>62,636</b>	<b>73,988</b>	<b>73,325</b>	<b>72,639</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	989	0	5,772	5,172	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	40	226	477	477	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>1,029</b>	<b>226</b>	<b>6,249</b>	<b>5,649</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	13,188	1,949	11,403	10,753	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	4,292	0	5,466	4,816	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>17,480</b>	<b>1,949</b>	<b>16,869</b>	<b>15,569</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	1,903	0	2,127	1,027	0	0
<b>0600</b>	<b>Other Objects</b>	<b>1,903</b>	<b>0</b>	<b>2,127</b>	<b>1,027</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$246,347</b>	<b>\$297,097</b>	<b>\$280,007</b>	<b>\$278,917</b>	<b>\$0</b>	<b>\$0</b>

## Function: 3330/3390 CIVIC SERVICES/OTHER COMMUNITY SERVICES

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	115,238	118,695	0	0
0130	Extra Duty Compensation	4,035	0	0	0	0	0
0140	Additional Salaries	10,849	14,513	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>14,884</b>	<b>14,513</b>	<b>115,238</b>	<b>118,695</b>	<b>0</b>	<b>0</b>
0210	PERS	3,341	2,899	0	0	0	0
0220	Soc Security Administration	1,138	1,110	0	0	0	0
0230	Other Required Payroll Cost	121	197	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>4,600</b>	<b>4,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	35	0	636	636	0	0
0350	Communications	0	0	212	212	0	0
0370	Tuition	5,995	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	0	0	0	0	0	0
0390	Other Purchased Services	0	0	212	212	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>6,030</b>	<b>0</b>	<b>1,060</b>	<b>1,060</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	748	4,095	743	743	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	4,201	172	172	0	0
0470	Computer Software	0	0	106	106	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>748</b>	<b>8,295</b>	<b>1,021</b>	<b>1,021</b>	<b>0</b>	<b>0</b>
0640	Dues & Fees	0	0	0	0	0	0
<b>0600</b>	<b>Other Objects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$26,261</b>	<b>\$27,015</b>	<b>\$117,319</b>	<b>\$120,776</b>	<b>\$0</b>	<b>\$0</b>

Function: 4150 BUILDING ACQUISITIONS-ACQ., CONSTRUCTION & IMPROVEMENT

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
4150	Building Acquisitions	3,388	0	515,000	515,000	0	0
4000	Facilities	\$3,388	\$0	\$515,000	\$515,000	\$0	\$0

## Function: 4150 BUILDING ACQUISITION, CONSTRUCTION &amp; IMPROVEMENT

Object	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
0111	Licensed Salaries	0	0	0	0	0	0
0112	Classified Salaries	0	0	0	0	0	0
0113	Admin/Supervisor	0	0	0	0	0	0
0118	Confidential Staff Salaries	0	0	0	0	0	0
0120	Subs/Temporary Salaries	0	0	0	0	0	0
0130	Exta Duty Compensation	0	0	0	0	0	0
0140	Additional Salaries	0	0	0	0	0	0
<b>0100</b>	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210	PERS	0	0	0	0	0	0
0220	Soc Security Administration	0	0	0	0	0	0
0230	Other Required Payroll Cost	0	0	0	0	0	0
0240	Contractual Employee Benefits	0	0	0	0	0	0
<b>0200</b>	<b>Associated Payroll Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0310	Instr, Prof & Tech Services	0	0	0	0	0	0
0320	Property Services	0	0	0	0	0	0
0330	Student Transportation	0	0	0	0	0	0
0340	Travel	0	0	0	0	0	0
0350	Communications	0	0	0	0	0	0
0380	Non-Instr Prof/Tech Services	3,388	0	0	0	0	0
0390	Other Purchased Services	0	0	0	0	0	0
<b>0300</b>	<b>Purchased Services</b>	<b>3,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0410	Consumable Supplies	0	0	0	0	0	0
0420	Textbooks	0	0	0	0	0	0
0430	Library Books	0	0	0	0	0	0
0440	Periodicals	0	0	0	0	0	0
0460	Non-Consumable Supplies	0	0	0	0	0	0
0470	Computer Software	0	0	0	0	0	0
0480	Computer Hardware	0	0	0	0	0	0
<b>0400</b>	<b>Supplies &amp; Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0520	Bldg Acq, Constr & Improv	0	0	515,000	515,000	0	0
<b>0500</b>	<b>Capital Projects</b>	<b>0</b>	<b>0</b>	<b>515,000</b>	<b>515,000</b>	<b>0</b>	<b>0</b>
<b>Function Totals:</b>		<b>\$3,388</b>	<b>\$0</b>	<b>\$515,000</b>	<b>\$515,000</b>	<b>\$0</b>	<b>\$0</b>

Function: 5000, 6000, 7000

OTHER USES, TRANSFERS, CONTINGENCY, AND  
UNAPPROPRIATED ENDING FUND BALANCE

Function	Description	ACTUAL (AUDITED)		ADOPTED BUDGET	2025-26 BUDGET DATA		
		2022-23	2023-24	2024-25	Proposed	Approved	Adopted
5200	Transfer of Funds						
0710	Transfer to Long Range Planning	190,000	500,000	1,800,000	700,000	0	0
0714	Transfer to Early & Post Retirement	580,000	597,400	615,322	0	0	0
0715	Transfer to Print Shop	340,000	350,200	360,706	350,000	0	0
0716	Transfer to Capital Project	0	3,500,000	500,000	500,000	0	0
<b>5200</b>	<b>Transfers</b>	<b>\$1,110,000</b>	<b>\$4,947,600</b>	<b>\$3,276,028</b>	<b>\$1,550,000</b>	<b>\$0</b>	<b>\$0</b>
5400	PERS UAL Lump Sum Payment						
0680	PERS UAL Lump Sum Pymt	0	0	0	0	0	0
<b>5400</b>	<b>PERS UAL Payment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
6110	Operating Contingency						
0810	Contingency	0	0	3,069,178	2,500,000	0	0
<b>6000</b>	<b>Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,069,178</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$0</b>
7000	Unappropriated Ending Fund Balance						
0820	Unappropriated Ending Fund Bal	20,730,040	19,333,136	10,200,000	9,848,223	0	0
<b>7000</b>	<b>Unapprop End Fund Bal</b>	<b>\$20,730,040</b>	<b>\$19,333,136</b>	<b>\$10,200,000</b>	<b>\$9,848,223</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL GENERAL FUND</b>		<b>\$171,303,541</b>	<b>\$176,526,554</b>	<b>\$176,726,125</b>	<b>\$181,215,683</b>	<b>\$0</b>	<b>\$0</b>



**Federal Grants  
Funds 200-243**

2025-26 / GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	12,979,702	22,128,986	15,448,373	13,721,400	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$12,979,702</b>	<b>\$22,128,986</b>	<b>\$15,448,373</b>	<b>\$13,721,400</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	8,138,632	12,441,619	6,174,122	7,758,158	-	-
XXX.2000.0000	Support Services	3,792,204	8,093,698	6,956,351	5,023,842	-	-
XXX.3000.0000	Enterprise/Community Svcs	21,608	31,068	367,900	339,400	-	-
XXX.4000.0000	Fac: Acquisition/Construction	1,027,258	1,566,240	1,950,000	600,000	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	(3,638)	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$12,979,702</b>	<b>\$22,128,986</b>	<b>\$15,448,373</b>	<b>\$13,721,400</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	5,873,747	5,317,238	-	-
XXX.0000.0200	Benefits	2,727,806	3,113,992	-	-
XXX.0000.0300	Purchased Svcs	1,605,871	1,296,701	-	-
XXX.0000.0400	Supplies & Mtrls	2,963,080	3,168,325	-	-
XXX.0000.0500	Capital Outlay	1,850,000	600,000	-	-
XXX.0000.0600	Other Objects	427,869	225,144	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$15,448,373</b>	<b>\$13,721,400</b>	<b>\$0</b>	<b>\$0</b>

**Federal Grants**

Includes all federal grants (including historical data on ESSER funding which ended 9/30/24.) Various federal agencies provide financial support to help fund aspects of education and District operations by providing funding designed to bolster or begin a specific project or initiative related to public education. A complete list of Federal Grants and their descriptions are located on the following pages.

## Federal Grants Fund Numbers and Descriptions

2025-26 / GBSD

Special Revenue

### **200 - Misc Federal Grants:**

Various Federal agencies provide financial support to help fund aspects of education and District operations by providing one-time or limited-time funding designed to bolster or begin a specific project or initiative related to public education.

### **201 – Title I-A - Improving Basic Programs Operated by Local Educational Agencies:**

Title I-A is intended to help ensure that all children have the opportunity to obtain a high-quality education and reach proficiency on challenging state academic standards and assessments. Title I-A provides flexible funding that may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high-poverty schools. The program focuses on promoting schoolwide reform in high-poverty schools and ensuring students' access to evidence-based instructional strategies and challenging academic content.

### **202 – Title II-A - Teacher and Principal Training and Recruiting Fund, Grants to States:**

This program increases student achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies.

### **203 – Title III - Language Instruction for Limited English Proficient Students and Immigrant Students:**

This program assists school districts in teaching English to limited English proficient students and in helping these students meet the same challenging state standards required of all students.

### **204 – Title IV-A - Student Support and Academic Enrichment (SSAE) Grant:**

The Student Support and Academic Enrichment (SSAE) program is intended increase the capacity of schools and local communities to: 1) provide all students with access to a well- rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

### **207 - Title VII - McKinney-Vento Grant:**

The McKinney-Vento Grant Program is a federally funded program authorized by Title VII-B of the McKinney-Vento Homeless Assistance Act of 1987. The grant provides supplemental funding to help facilitate the identification, enrollment, attendance, and the success in school of homeless children and youth. It also works to ensure homeless children and youth have equal access to the same free, appropriate public education as provided to all other students.

### **211 – IDEA Part B Section 611:**

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is used by state and local educational agencies to help provide the special education and related services needed to make a free, appropriate public education available to all eligible children with one or more of thirteen specified disabilities.

Funds and/or Benefits: Allocations are made to special education units based on the number of children enrolled in schools in a special education unit. The remaining 15% is allocated based on the number of children in the unit eligible for free and reduced meals.

## Federal Grants

### Fund Numbers and Descriptions

2025-26 / GBSD

Special Revenue

#### **212 - IDEA Part B Section 619:**

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is designed to help the District meet the federal requirements of realizing the IDEA's mission to provide free, appropriate public education to all eligible children with specific disabilities, specifically targeted at making those services available to children ages 3 to 5.

#### **213 - IDEA Extended Assessment:**

Part of the Individuals with Disabilities Education Act (IDEA), this federal grant program is designed to help the District meet the federal requirements of data collection and reporting, parent communication, personnel development and training and other aspects of realizing the IDEA's mission to provide free, appropriate public education to all eligible children with specific disabilities.

#### **220 - Perkins Grant:**

The Carl D. Perkins Career and Technical Education Act helps develop more fully the academic, career, and technical skills of secondary students who elect to enroll in career and technical education programs.

#### **229 - 21st Century Community Learning Centers:**

The 21st Century Community Learning Centers Program is a federal program to assist with funding of rural and inner-city schools to enable them to plan, implement, or expand projects that benefit the educational, health, social services, cultural, and recreational needs of the community.

#### **232 - School Based Health Center (CSFRF) (2022-24 only)**

Coronavirus State and Local Fiscal Recovery Funds (CSFRF) passed through the Oregon Department of Administrative Services to Gresham-Barlow School District for construction of the School Based Health Center at Gresham High School.

#### **242 - ARP HCY: (2022-24 only)**

Through the American Rescue Plan Act of 2021 (ARP) funding has been provided to address the extraordinary impacts of the COVID-19 pandemic on students experiencing homelessness via the Elementary and Secondary School Emergency Relief - Homeless Children and Youth (ARP-HCY) Fund.

#### **243 - ESSER: (2020-24 only)**

Federal ESSER funding originally established by the CARES and CRRSA. Acts and continued by the ARP Act to assist ESD's, School Districts, and other educational entities with addressing the impacts of COVID-19. ESSER Funding ended September 30, 2024.

**SIA / SSA  
Fund 251**

2025-26 / GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	9,794,641	9,677,469	14,000,000	14,000,000	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$9,794,641</b>	<b>\$9,677,469</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	3,704,096	3,536,849	6,346,759	6,346,759	-	-
XXX.2000.0000	Support Services	6,088,740	6,125,663	7,613,241	7,613,241	-	-
XXX.3000.0000	Enterprise/Community Svcs	1,805	14,957	40,000	40,000	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$9,794,641</b>	<b>\$9,677,469</b>	<b>\$14,000,000</b>	<b>\$14,000,000</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	6,464,224	6,464,224	-	-
XXX.0000.0200	Benefits	3,379,016	3,379,016	-	-
XXX.0000.0300	Purchased Svcs	1,157,250	1,157,250	-	-
XXX.0000.0400	Supplies & Mtrls	2,690,510	2,690,510	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0600	Other Objects	309,000	309,000	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$14,000,000</b>	<b>\$14,000,000</b>	<b>\$0</b>	<b>\$0</b>

**SIA/SSA:**

The Student Success Act and its related Student Investment Account are designed by State of Oregon legislation to improve schools and the outcomes of students by advancing equity in a range of student groups with a focus on early learning, mental and behavioral health, and increasing academic achievement advancement.

**Measure 98 HSSA  
Fund 252**

2025-26 / GBSD

*Special Revenue*

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	3,455,957	3,419,466	4,500,000	4,500,000	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$3,455,957</b>	<b>\$3,419,466</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	2,127,244	1,893,617	2,457,613	2,457,613	-	-
XXX.2000.0000	Support Services	1,328,713	1,525,848	1,770,178	1,770,178	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	272,209	272,209	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$3,455,957</b>	<b>\$3,419,466</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	1,950,000	1,950,000	-	-
XXX.0000.0200	Benefits	722,186	722,186	-	-
XXX.0000.0300	Purchased Svcs	1,367,822	1,367,822	-	-
XXX.0000.0400	Supplies & Mtrls	300,000	300,000	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0600	Other Objects	159,992	159,992	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$0</b>	<b>\$0</b>

**Measure 98**

The High School Success Act is a program initiated by Oregon ballot Measure 98 in November 2016. It was designed to establish or expand programs in three specific areas: Dropout Prevention, Career & Technical Education, and College Level Education Opportunities. The state determined focus on these three areas would help increase graduation rates, and ensure high school graduates are ready for their next step. It also provides time for teachers to look at specific student data, and use that data to inform decisions, leading to overall increases in the chances that a student has to be on-track to graduate in four years by the end of grade 9.

**Other State and Local Grants  
Funds 250, 253-289**

2025-26 / GBSD

*Special Revenue*

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	534,230	901,543	770,653	770,653	-	-
XXX.0000.2000	Intermediate Revenue	29,932	26,067	396,483	396,483	-	-
XXX.0000.3000	State Revenue	3,513,598	1,900,601	7,876,180	6,376,180	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	46,575	46,575	50,000	50,000	-	-
<b>TOTAL REVENUE</b>		<b>\$4,124,334</b>	<b>\$2,874,786</b>	<b>\$9,093,316</b>	<b>\$7,593,316</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	1,997,932	361,308	4,218,039	4,218,039	-	-
XXX.2000.0000	Support Services	2,079,368	403,765	2,528,514	2,363,514	-	-
XXX.3000.0000	Enterprise/Community Svcs	459	(451)	311,763	311,763	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	1,090,496	2,035,000	700,000	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	46,575	1,019,667	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$4,124,334</b>	<b>\$2,874,786</b>	<b>\$9,093,316</b>	<b>\$7,593,316</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	1,744,619	1,744,619	-	-
XXX.0000.0200	Benefits	886,262	886,262	-	-
XXX.0000.0300	Purchased Svcs	1,960,596	1,842,096	-	-
XXX.0000.0400	Supplies & Mtrls	2,377,839	2,381,339	-	-
XXX.0000.0500	Capital Outlay	2,035,000	700,000	-	-
XXX.0000.0600	Other Objects	89,000	39,000	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$9,093,316</b>	<b>\$7,593,316</b>	<b>\$0</b>	<b>\$0</b>

***Other State and Local Grants***

Includes all State and Local Grants other than SIA and Measure 98, which are shown separately on the preceding pages. Various state agencies provide financial support to help fund aspects of education and District operations by providing funding designed to bolster or begin a specific project or initiative related to public education. A complete list of Other State and Local Grants and their descriptions are located on the following pages.

**Other State and Local Grants  
Fund Numbers and Descriptions**

*2025-26 / GBSD*

*Special Revenue*

**250 - Misc State Grants:**

Various state agencies provide financial support to help fund aspects of education and District operations by providing one-time or limited-time funding designed to bolster or begin a specific project or initiative related to public education.

**253 - EIS:**

The Early Indicator and Intervention System (EIS) grant program provides financial support and technical assistance to Oregon school districts and charter schools to develop and implement data analysis systems to identify, support, and monitor students who may be at risk of leaving school or not graduating on time.

**254 - Early Literacy Success:**

The Oregon Legislature established the Early Literacy Success Initiative to increase early literacy for children from birth to third grade, reduce literacy academic disparities for student groups that have historically experienced academic disparities, increase support to parents and guardians to enable them to be partners in the development of their children's literacy, and increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered, and family-centered.

**255 - Preschool For All:**

Multnomah County voters approved a measure to extend early education to children across the County. Preschool for All (PFA) connects 3- and 4-year-olds in Multnomah County to free, culturally responsive, inclusive preschool experiences. The County asserts the program will grow over time, increasing the number of children and families that it serves each year.

**261 - CTE:**

The Career and Technical Education program provides students with the academic and technical skills, knowledge, and training necessary to succeed in future careers and become lifelong learners by emphasizing workplace competencies and introducing students to academic content in a hands-on context.

**262 - OHA SBHC Grants: (2022-24 only)**

Grants provided by Oregon Health Authority Adolescent and School Health Unit to establish and deliver school-linked mobile health services and engage in school health services planning.

**264 - Menstrual Dignity Act Grant:**

This grant helps eliminate barriers to participation and attendance by requiring all schools to provide menstrual products in dispensers in school restrooms, available at no cost to students.

**Other State and Local Grants  
Fund Numbers and Descriptions**

*2025-26 / GBSD*

*Special Revenue*

**266 - Oregon Summer Learning:**

The focus of these grants is to prioritize those students experiencing disabilities and other student communities who have been historically underserved. Recipients of these grant funds are encouraged to use these funds to reduce or remove barriers to student participation for these groups. These funds are designed to continue the equity work started in 2021 and continue to mitigate the impacts of the pandemic on those student communities most affected.

**267 - Retention and Recruitment Grant (2022-23 only):**

The State of Oregon passed House Bill 4030 to support retention and recruitment of licensed and classified personnel in schools. Strategies for implementation include but are not limited to addressing high need specialties and workforce shortage areas, building on existing efforts which address root causes of workforce attrition while responding to urgent needs, diversifying the workforce, as well as ensuring every educator and staff member can meet the academic and well-being needs of students, particularly students from historically and persistently underserved groups.

**268 - Miller/Nike AVID:**

The James F. and Marion L. Miller Foundation and Nike both support the District's participation in the Advancement Through Individual Development (AVID) program. AVID targets students who have the desire to go to college and the willingness to work hard. Students learn organizational and study skills, work on critical thinking and asking probing questions, get academic help from peers and tutors, and participate in enrichment and motivational activities that make college seem attainable.

**271 - Technical Assistance Program (TAP):**

ODE's Office of School Facilities provides financial support to assist with facility assessment, long-range facility planning, seismic assessment, and asbestos hazard assessment.

**277 - Verizon Tech Grant (funding through 2021-22):**

Digital Promise Global in partnership with Verizon invests in specific middle school programs to create innovative learning environments by providing tablets, laptops, and other technology to each student in the program and the resources, data, and in-person IT support to facilitate research and learning at home and at school.

**278 - Mt. Hood Cable Regulatory Commission Education Initiative  
(funding through 2021-22):**

The vision for the MHCRC Technology Smart Initiative for student success (TechSmart Initiative) is to improve academic outcomes for all students in Multnomah County.

**289 - Special Purpose Grants:**

Various local private business, non-profit, and intermediate intergovernmental agencies provide financial support to help fund aspects of education and District operations by providing smaller one-time or limited-time donations designed to bolster a specific project, initiative, or school location.



**Nutrition Services Fund  
Fund 299**

2025-26 / GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	353,951	526,944	736,880	736,880	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	36,452	647,560	154,500	154,500	-	-
XXX.0000.4000	Federal Revenue	4,307,849	3,992,136	4,686,500	4,686,500	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	3,594,539	4,422,616	3,500,000	3,500,000	-	-
<b>TOTAL REVENUE</b>		<b>8,292,791</b>	<b>9,589,255</b>	<b>\$9,077,880</b>	<b>\$9,077,880</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	3,870,175	4,580,511	8,077,880	8,077,880	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	4,422,616	5,008,744	1,000,000	1,000,000	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$8,292,791</b>	<b>\$9,589,255</b>	<b>\$9,077,880</b>	<b>\$9,077,880</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	75,000	75,000	-	-
XXX.0000.0200	Benefits	26,000	26,000	-	-
XXX.0000.0300	Purchased Svcs	5,592,660	5,592,660	-	-
XXX.0000.0400	Supplies & Mtrls	459,900	459,900	-	-
XXX.0000.0500	Capital Outlay	1,677,120	1,677,120	-	-
XXX.0000.0600	Other Objects	247,200	247,200	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	1,000,000	1,000,000	-	-
<b>Total</b>		<b>\$9,077,880</b>	<b>\$9,077,880</b>	<b>\$0</b>	<b>\$0</b>

**Food Service Program**

The purpose of the program is to safeguard the health and welfare of our district's children and to encourage the consumption of nutritious agricultural commodities. Meals served are intended to meet at least one-third the Recommended Dietary Allowances. Studies have shown that students are more alert and attentive if they have adequate nourishment throughout the school day.

**Funds and/or Benefits:** Federal Reimbursement is provided for meals that meet federal requirements. The amount of reimbursement received by local agency is dependent upon the number of meals served to children in three eligibility categories: free, reduced price and full price. If local agencies serve a school population in which 60% or more of the meals served are to low-income children, an extra \$.02/lunch is provided in meal reimbursement.

**Other Special Revenue  
Funds 290-298**

2025-26 / GBSD

Special Revenue

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	3,317,766	3,748,535	4,338,450	4,688,450	-	-
XXX.0000.2000	Intermediate Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	920,000	1,447,600	2,776,028	1,050,000	-	-
XXX.0000.5000	Other: Beginning Fund Balance	10,397,317	12,768,826	10,806,430	11,569,145	-	-
<b>TOTAL REVENUE</b>		<b>\$14,635,083</b>	<b>\$17,964,960</b>	<b>\$17,920,908</b>	<b>\$17,307,595</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL*	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	1,173,632	1,164,608	4,817,900	3,717,900	-	-
XXX.2000.0000	Support Services	688,978	745,542	1,795,316	2,420,034	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	25,750	25,750	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	12,772,474	16,054,810	11,281,942	11,143,911	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$14,635,083</b>	<b>\$17,964,960</b>	<b>\$17,920,908</b>	<b>\$17,307,595</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	761,621	761,621	-	-
XXX.0000.0200	Benefits	946,850	1,394,243	-	-
XXX.0000.0300	Purchased Svcs	927,425	916,719	-	-
XXX.0000.0400	Supplies & Mtrls	3,335,526	2,235,526	-	-
XXX.0000.0500	Capital Outlay	56,810	56,810	-	-
XXX.0000.0600	Other Objects	798,765	798,765	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	11,093,911	11,143,911	-	-
<b>Total</b>		<b>\$17,920,908</b>	<b>\$17,307,595</b>	<b>\$0</b>	<b>\$0</b>

**Other Special Revenue**

Includes all other Special Revenue Funds except for Nutrition Services, which is shown separately on the preceding page. A complete list of Other Special Revenue funds and their descriptions are located on the following pages.

**Other Special Revenue Funds  
Fund Numbers and Descriptions**

*2025-26 / GBSD*

*Special Revenue*

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**290 – Long Range Planning:**

The Long Range Planning Fund is a special revenue fund used for Technology replacement, Curriculum adoption, and other projects that are not capital in nature.

**291 – PERS Liability:**

The PERS Liability Fund is a special revenue fund that is set up to offset future PERS liabilities as PERS payroll rates are projected to increase in future years. This fund is funded by a payroll liability rate charged to all funds throughout the year.

**292 – Student Activity Funds:**

Student Activity Funds are funds that are used to support student organizations, clubs, and fees. Revenues in this fund are primarily from student fees and donations.

**293 – Print Shop Services:**

The Print Shop is a special revenue fund used to provide internal printing services to the District. Additionally, printing services are provided to outside agencies on a per job cost basis. The primary funding source for this fund is a revenue transfer from the General Fund.

**294 – PACE Fund:**

The PACE fund is a special revenue fund that is funded by the annual PACE dividend. These funds are held to cover the cost of repairs and maintenance to mitigate the risk of future liability.

**297 – Early Retirement Fund:**

When members of GBEA (Gresham-Barlow Educational Association) retire under the provisions of PERS with at least fifteen consecutive years of service to the District, they are entitled to an early retirement program which provides a monthly payment of \$780, for a maximum period of forty-eight (48) months, or \$624 for sixty (60) months.

The payments shall terminate as of the end of the calendar month in which the retired member qualifies at age 62 for social security benefits, or when a total of 48 or 60 payments have been made, whichever occurs first. Members employed after June 30, 1999, will not be eligible to receive this benefit.

Classified employees electing early retirement under the provisions of PERS shall receive a monthly payment of \$200. This payment is for a period of 48 months or until the employee is eligible to receive social security benefits, or age 62, whichever occurs first.

Admin employees electing early retirement under the provisions of PERS that have completed 10 consecutive years of service with the district shall be paid a \$350 stipend for 48 months or \$400 stipend if they have 15 years of consecutive service. Eligible members must have been hired prior to July 1, 2005.

**Other Special Revenue Funds  
Fund Numbers and Descriptions**

*2025-26 / GBSD*

*Special Revenue*

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Confidential employees electing early retirement under the provisions of PERS that have completed 15 consecutive years of service with the district shall be paid a \$200 stipend for 48 months. Eligible members must have been hired prior to July 1, 2005.

**298 – Post Retirement Fund:**

When members of AGSA (Association of Gresham School Administrators) retire under the PERS provision and with 10 consecutive years of service the District will pay health insurance premiums (medical/dental/vision) for ten (10) years or until the administrator reaches age 65, whichever is earlier. The amount paid each month will be capped at the amount of the District's contribution at the time the administrator retires.

Confidential employees electing early retirement under the provisions of PERS and have completed 15 consecutive years of service the District will pay health insurance premiums (medical/dental/vision) for ten (10) years or until the employee reaches age 65, whichever is earlier. The amount paid each month will be capped at the amount of the District's contribution at the time the confidential employee retires.

**Debt Service**  
**Fund 303 - FF & C Obligations**

2025-26 / GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	-	-	-	-	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	190,000	185,700	185,750	185,650	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	3,950	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$190,000</b>	<b>\$189,650</b>	<b>\$185,750</b>	<b>\$185,650</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	186,050	185,700	185,750	185,650	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	3,950	3,950	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$190,000</b>	<b>\$189,650</b>	<b>\$185,750</b>	<b>\$185,650</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	170,000	175,000	-	-
XXX.0000.0621	Regular Interest	15,750	10,650	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$185,750</b>	<b>\$185,650</b>	<b>\$0</b>	<b>\$0</b>

**Debt Service - FF & C Obligations**

The FF & C Fund holds the resources transferred from the Capital Projects Fund to make required payments on the Full Faith & Credit Obligations used for Energy Efficiency projects.

**Debt Service**  
**Funds 305-306 GO Bonds**

2025-26 / GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	21,537,135	22,150,099	22,457,450	22,941,117	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	1,645,686	2,111,148	1,527,000	2,659,000	-	-
<b>TOTAL REVENUE</b>		<b>\$23,182,821</b>	<b>\$24,261,247</b>	<b>\$23,984,450</b>	<b>\$25,600,117</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	21,071,673	21,663,666	22,259,450	22,871,400	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	2,111,149	2,597,580	1,725,000	2,728,717	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$23,182,821</b>	<b>\$24,261,247</b>	<b>\$23,984,450</b>	<b>\$25,600,117</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	14,440,000	15,770,000	-	-
XXX.0000.0621	Regular Interest	7,819,450	7,101,400	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	1,725,000	2,728,717	-	-
<b>Total</b>		<b>\$23,984,450</b>	<b>\$25,600,117</b>	<b>\$0</b>	<b>\$0</b>

**Debt Service - 2017 & 2019 Bonds**

The GO Bonds Debt Service Fund holds property tax revenue received to fund the required payments on the General Obligation Bonds sold on February 28, 2017 and April 18, 2019.

**Debt Service  
Fund 313 - Pension Bonds**

2025-26 / GBSD

Debt Service

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 REVISED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	-	7,672,464	8,049,092	8,445,000	-	-
XXX.0000.2000	County Revenue	-	-	-	-	-	-
XXX.0000.3000	State Revenue	-	-	-	-	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	-	-	-	-	-
XXX.0000.5000	Other: Beginning Fund Balance	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$0</b>	<b>\$7,672,464</b>	<b>\$8,049,092</b>	<b>\$8,445,000</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 REVISED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	-	-	-	-	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	-	-	-	-	-	-
XXX.5000.0000	Other Uses	-	7,672,464	8,049,092	8,445,000	-	-
XXX.5000.0000	Transfers	-	-	-	-	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$0</b>	<b>\$7,672,464</b>	<b>\$8,049,092</b>	<b>\$8,445,000</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 REVISED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	-	-	-	-
XXX.0000.0400	Supplies & Mtrls	-	-	-	-
XXX.0000.0500	Capital Outlay	-	-	-	-
XXX.0000.0610	Principal Pymts	6,595,000	7,355,000	-	-
XXX.0000.0621	Regular Interest	1,454,092	1,090,000	-	-
XXX.0000.0700	Transfers	-	-	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$8,049,092</b>	<b>\$8,445,000</b>	<b>\$0</b>	<b>\$0</b>

**Debt Service - 2002/2003 Pension Bonds**

The Pension Bonds Debt Service Fund represents revenue withheld from State School Fund payments which is used to fund the required payments on the PERS Bonds sold on October 31, 2002 and April 21, 2003. A change in accounting methodology was established per auditor requirement in 2023-24; Fund 313 represents an accounting presentation change of the original PERS bonds sold in

## Debt Summary

2025-26 / GBSD

Debt Service

ISSUE DATE	ORIGINAL ISSUE	Outstanding JULY 1, 2025	ADDITIONS	REDUCTIONS	Outstanding JULY 1, 2026	PAYOFF DATE	INTEREST RATE
<b>General Obligation Bonds</b>							
February 28, 2017	241,165,714	186,323,133	-	13,780,000	172,543,133	June 15, 2037	1.23 - 1.37%
April 18, 2019	50,000,227	43,147,138	-	1,990,000	41,157,138	June 15, 2039	1.85 - 3.65%
		<b>229,470,271</b>	<b>-</b>	<b>15,770,000</b>	<b>213,700,271</b>		
<b>Limited Tax Pension Obligation Bonds</b>							
October 31, 2002	35,758,403	11,230,000	-	4,275,000	6,955,000	June 30, 2028	5.55 - 6.10%
April 21, 2003	25,307,539	8,119,999	-	3,080,000	5,039,999	June 30, 2028	5.24 - 5.71%
		<b>19,349,999</b>	<b>-</b>	<b>7,355,000</b>	<b>11,994,999</b>		
<b>Full Faith and Credit Obligations</b>							
August 12, 2012	2,185,000	355,000	-	175,000	180,000	June 1, 2027	3.0 - 4.0%
		<b>355,000</b>	<b>-</b>	<b>175,000</b>	<b>180,000</b>		
<b>TOTAL LONG TERM OBLIGATION</b>		<b>\$249,175,270</b>	<b>\$0</b>	<b>\$23,300,000</b>	<b>\$225,875,270</b>		

### Debt Service Summary

Payments on the General Obligation bonds are made by the Debt Service Fund from property taxes and earnings on investments.

Payments on the Pension bonds are made by the Debt Service Fund from the District's State School Fund payments.

Payments on the Full Faith & Credit Obligations are made by the Debt Service



**Capital Projects  
Fund 400s**

2025-26 / GBSD

Capital Projects

REVENUE ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.1000	Local Revenue	1,239,271	715,824	348,388	987,000	-	-
XXX.0000.2000	County Revenue	-	-	50,000	-	-	-
XXX.0000.3000	State Revenue	290,925	335,880	-	360,000	-	-
XXX.0000.4000	Federal Revenue	-	-	-	-	-	-
XXX.0000.5000	Other: Transfers	-	3,996,320	500,000	500,000	-	-
XXX.0000.5000	Other: Beginning Fund Balance	10,479,099	6,976,859	3,516,545	3,101,000	-	-
<b>TOTAL REVENUE</b>		<b>\$12,009,295</b>	<b>\$12,024,882</b>	<b>\$4,414,933</b>	<b>\$4,948,000</b>	<b>\$0</b>	<b>\$0</b>

FUNCTION ACCOUNT	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.1000.0000	Instruction	-	-	-	-	-	-
XXX.2000.0000	Support Services	787,493	710,690	2,648,368	3,292,350	-	-
XXX.3000.0000	Enterprise/Community Svcs	-	-	-	-	-	-
XXX.4000.0000	Fac: Acquisition/Construction	4,244,943	6,819,046	1,580,815	1,470,000	-	-
XXX.5000.0000	Other Uses	-	-	-	-	-	-
XXX.5000.0000	Transfers	-	185,700	185,750	185,650	-	-
XXX.6000.0000	Contingency	-	-	-	-	-	-
XXX.7000.0000	Planned Reserve	6,976,859	4,309,446	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$12,009,295</b>	<b>\$12,024,882</b>	<b>\$4,414,933</b>	<b>\$4,948,000</b>	<b>\$0</b>	<b>\$0</b>

OBJECT ACTUAL	DESCRIPTION	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
XXX.0000.0100	Salaries	-	-	-	-
XXX.0000.0200	Benefits	-	-	-	-
XXX.0000.0300	Purchased Svcs	1,287,057	2,019,350	-	-
XXX.0000.0400	Supplies & Mtrls	1,361,311	1,273,000	-	-
XXX.0000.0500	Capital Outlay	1,580,815	1,470,000	-	-
XXX.0000.0600	Other Objects	-	-	-	-
XXX.0000.0700	Transfers	185,750	185,650	-	-
XXX.0000.0800	Planned Reserve	-	-	-	-
<b>Total</b>		<b>\$4,414,933</b>	<b>\$4,948,000</b>	<b>\$0</b>	<b>\$0</b>

**Capital Projects**

Resources and expenditures used to finance acquisition of technology or construction or renovation of capital facilities. A complete list of Capital Project funds and their descriptions is located on the following pages.

## **Capital Projects**

### **Fund Numbers and Descriptions**

*2025-26 / GBSD*

*Capital Projects*

#### **414 - Turf Installation & Replacement:**

The Turf Installation & Replacement Fund was established to offset the cost of installing and replacing turf at our high schools. The revenue is through donations, fundraisers, and fund transfers.

#### **416 - Construction Excise Tax:**

In the 2007 Regular Session, the Oregon State Legislature passed a law (Senate Bill 1036) that will help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development.

School CET may be imposed only on improvements to real property that result in a new structure or additional square footage in an existing structure. The tax may be assessed at up to \$1.05 per square foot on structures or portions of structures intended for residential use and \$0.53 per square foot on structures or portions of structures intended for non-residential use.

In addition, school CET imposed on structures intended for non-residential use may not exceed \$26,400 per building permit or \$26,400 per structure, whichever is less.

The tax payer for capital improvements including: land acquisition; construction, reconstruction or improvement of school facilities; acquisition or installation of equipment, furnishings or other tangible property; architectural, engineering, legal or similar costs associated related to capital improvements; or payment of obligations and related costs of issuance that are issued to finance or refinance capital improvements.

#### **417 - Technology / E-Rate:**

The program provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunication services.

The Schools and Libraries Program supports connectivity - the conduit or pipeline for communications using telecommunications services and/or the Internet. Funding is requested under four categories of service: telecommunications services, Internet access, internal connections, and basic maintenance of internal connections.

Discounts for support depend on the level of poverty and the urban/rural status of the population served and range from 20% to 90% of the cost of eligible services.

Eligible school districts and libraries may apply individually or as a part of a consortium.

## **Capital Projects**

### **Fund Numbers and Descriptions**

*2025-26 / GBSD*

*Capital Projects*

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#### **440 - Facility Improvements:**

The Oregon Legislature passed Senate Bill 1149 which introduces competition into the retail electricity market of Oregon's two largest utilities, Portland General Electric and PacificCorp.

The bill went into effect on March 1, 2002. It provides that PGE and PacificCorp must collect a public-purpose charge from consumers within their service areas that is equal to 3 percent of the total revenues from electricity services.

Ten percent of these public purpose funds must go towards energy efficiency efforts in the public schools within their service areas. The administration for the school public purpose funds is being facilitated by the Oregon Department of Energy in cooperation with the individual school districts.

#### **460 - Technology:**

The Capital Projects - Technology Fund is funded by state school funds received from the Multnomah Education Service District. The expenses in this fund include hosting Infinite Visions (accounting software) and other technology related capital projects.

#### **470-499 - 2017 Bond:**

In November 2016, the district successfully passed a \$291 million bond measure for capital projects, safety and technology. The 2017 Bond fund includes the revenue from the bonds sold, and the expenses associated with all bond projects. All Bond projects will be completed in fiscal year 2024-25.



# **INFORMATIONAL**

## **SECTION**





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## Table of Contents

Glossary of Terms and Acronyms .....	132
School Site Directory .....	142
2025-26 State School Fund Estimates .....	143
2025-26 State School Fund Grant .....	144
Budgeted Positions by Full-Time Equivalent (FTE) .....	145
Employee Benefit Tables .....	146
Projected Levy Requirements .....	147





## Glossary of Terms and Acronyms

### A

**Abatement:** A complete or partial cancellation of a levy.

**Account Code Structure:** This is a complete chart of accounts consisting of elements that identify the Fund (3 digits), Function (4 digits), Object (4 digits), Location (3 digits), Area (3 digits), Subarea (3 digits), and Project ID (4 digits).

Subarea and Project ID are typically used only if funding is from a project or a grant.

**Accrual Basis:** The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

**Accrue:** To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

**Accrued Liabilities:** Amounts owed but not yet due; for example, accrued interest on bonds or notes.

**Accrued Revenues:** Levies made or other revenue earned and not collected regardless of whether due or not.

**ACFR (Annual Comprehensive Financial Report):** An annual report that is required by ORS 297.405-297.555, which represents the District's financial position and activity. This report is audited by an independent firm of Certified Public Accountants.

**ADM (Average Daily Membership):** Average daily membership is the measure that indicates the average number of students in membership (enrolled) on any given day. ADM is used for the purposes of distributing the State School Fund and other selected state and county funds.

**ADMr (Resident Average Daily Membership):** Year-to-date average of daily student enrollment for students residing within the district. Some resident students may attend school in another district.

**ADMw (Weighted Average Daily Membership):** Year-to-date average of daily student enrollment for students residing within the district (ADMr) as of June 30 adjusted to reflect students with special needs.

**Administrators, Licensed:** Persons assigned to administrative or supervisory positions who meet standards of eligibility established and who have training or licensure relevant to specific positions within the District. This includes positions such as the Superintendent, Deputy Superintendents, Directors of Instruction, School Principals, etc.

**Administrators, Non-Licensed:** Administrative or supervisory positions not requiring any type of licensure but who meet eligibility and or needs set forth by the District. This category is primarily made up of cabinet level managers that support the business operations of the district.

**Adopted Budget:** The financial plan adopted by the Board of Education for the fiscal year or budget period that is the basis for appropriations.

**Ad Valorem Taxes:** Taxes levied on the assessed valuation of real and personal property which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

**Ad Valorem Taxes Levied by School System:** Taxes levied by a school system on the assessed valuation of real and personal property located within the school system which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Separate accounts may be maintained for real property and for personal property.

**Allocation:** An appropriation divided into amounts used for certain periods or for specific purposes.

**Alternative Education:** Programs and services available for students whose academic and social needs are not being met effectively in traditional school settings. Options include school-within-school programs in high schools, night schools, or programs located at separate locations.

**Amortization of Debt:** The gradual payment of an amount owed according to a specified schedule of times and amounts.

**Appropriations:** A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Approved Budget:** The version of the budget that has been approved by the budget committee.

**Assessed Valuation:** A valuation set upon real and personal property by a government as a basis for levying taxes. Assets- Resources owned or held by a school district, which have monetary value.

**Audit:** The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

## **B**

**Board of Education:** Consists of the elected or appointed body, which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. (See the District Overview section of this document for a list of the Directors and the zones to which they were elected.)

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

**Bond Discount:** The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

**Bond Premium:** The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

**Bonded Debt:** The part of the school system debt, which is covered by outstanding bonds of the system.

**Bridge Year:** A transition period during which a program or department might receive some form of interim funding. In regards to Title I, a bridge year refers to a period during which a school may not meet the eligibility criteria to receive funding, but may continue to receive funding if they were eligible to receive Title I funding the previous year and are expected to be eligible to receive title I funding in the following year.

**Budget:** Written report showing the local government's comprehensive financial plan for one fiscal year or for a 24-month budget period. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the school board.

**Budget Calendar:** The District's fiscal year spans from July 1 through June 30. Within this time period, the budget is developed incorporating input from the Board of Education, the Superintendent and staff, the public, and information from the State Legislature regarding the level of School Support Funding (SSF.) Budgeting is not simply something done once a year. It is a continuous process taking 12 months to complete a cycle. The budgeting process has five parts. The budget is (1) prepared, (2) approved, (3) adopted, (4) executed, and (5) reviewed by audit. The budget must be prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the District makes the necessary appropriations and certifies the tax levy to the county assessor.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the school board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, the means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

**Budget Officer:** The budget officer, or the person or position designated by charter and acting as budget officer, prepares or supervises the preparation of the budget document. The budget officer, unless the charter specifies otherwise, acts under the direction of the executive officer of the municipal corporation or under the direction of the governing body.

**Budget Period:** A 12 or 24-month period from July 1 through June 30 to which the operating budget applies.

**Budgetary Control:** The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budgetary Expenditures:** Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

## C

**Capital:** Purchases relating to or being an asset of GBSD that add to the long-term net worth of the District.

**Capital Assets:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, equipment, and improvements other than buildings.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to capital assets.

**Capital Projects Fund:** Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

**Classified Employees:** Non-licensed employees who are represented by a union (OSEA), which includes teacher support personnel, educational assistants, library assistants, campus monitors, secretaries, clerical, custodians, technology support staff, maintenance workers, and bus drivers.

**Construction Excise Tax:** In 2007, the Oregon State Legislature passed a law (SB1036) that allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development in order to help school districts pay for a portion of the cost of new or expanded school facilities.

**Contingency:** A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

**Contracted Personnel Services:** Services rendered by personnel when a particular undertaking requires skills and resources not otherwise available within the school system, including all related expenses covered by the contract.

**Current Resources:** Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and un-issued.

## **D**

**Debt Service:** This is the cash required in a given period, usually one year, for payments of interest and current maturities of principal on outstanding debt. Debt service in mortgage loans includes interest and principal; in corporate bond issues, the annual interest plus annual sinking fund payments; in government bonds, the annual payments into the debt service fund.

**Deficit:** The excess of a fund's liabilities over its assets. Oregon school districts may not carry deficits in any fund.

**Direct Services:** Activities identifiable with a specific program. These are direct services for a particular program. Those activities concerned with teaching learners are considered to be direct services for instruction.

## **E**

**EA (Educational Assistant):** Educational Assistants are classified employees who work alongside or under the direction of a certified staff member. In some cases, they work within a classroom or with groups of children, while in other cases they are assigned to work one-on-one with students whose Individualized Education Plan (IEP) require this level of staffing. EAs are primarily employed to serve in Title I classrooms and MLL Bilingual classrooms.

**Early Retirement Benefit:** This provides for the direct payments to early retirees in accordance with the collective bargaining agreements for licensed and classified and agreements with the administrative and confidential groups.

**Employee Benefits:** Amounts paid by the school system in behalf of employees; these amounts are not included in the base salary, but are over and above. While not paid directly to employees, nevertheless, they are part of the cost of salaries and benefits.

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

**Extra Duty:** Additional pay to District employees for activities and responsibilities performed, primarily, outside the standard workday.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

## **F**

**Fall Enrollment:** Number of students enrolled in school on October 1st.

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

**FTE (Full Time Equivalent):** One FTE is defined as a regular staff position scheduled to work eight hours per day. FTE does not count people, but positions. Two individuals who each work half time (4 hours per day) equal 1.0 FTE.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The State chart of accounts is as follows:

- General funds (numbered in the 100 series),
- Special Revenue funds (numbered in the 200 series),
- Debt Service funds (numbered in the 300 series),
- Capital Projects funds (numbered in the 400 series),
- Enterprise funds (numbered in the 500 series),
- Internal Service funds (numbered in the 600 series), and
- Fiduciary funds (numbered in the 700 series).

## G

**GAAP (Generally Accepted Accounting Principles):** A widely accepted set of rules, conventions, standards, and procedures for recording and reporting financial information, as established by the Government Accounting Standards Board.

**GAP Bonds:** Any portion of a local government's property tax levy that is used to repay qualified taxing district obligations. Qualified taxing district obligations include principal and interest on any bond or formal, written borrowing of moneys issued before December 5, 1996, for which ad valorem property tax revenues have been pledged or explicitly committed or that are secured by a covenant to levy. Also included are pension and disability plan obligations that commit property taxes and impose property taxes to fulfill those obligations.

**GASB (Governmental Accounting Standards Board):** The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. It covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

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

**GBEA (Gresham-Barlow Education Association/East County Bargaining Council):** The GBEA represents teachers, counselors, and other professional educators employed in the Gresham-Barlow School District.

## I

**IEP (Individualized Education Plan):** By law, each student with a special education placement must have an IEP. The IEP must include certain information about the child and the educational program designed to meet their unique needs.

**Indirect Costs:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Interfund Loans:** Loans made by one fund to another and authorized by resolution or ordinance.

**Interfund 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.

## L

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

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Licensed Employees:** Includes teachers, counselors, media specialists, psychologists, social workers, nurses, athletic trainers, occupational speech, and physical therapists.

**Limited Term Employee:** Limited Term employees are those hired for short-duration or sporadic work during the school or fiscal year. No benefits are associated with these positions. They may work any number of hours per week, for a total of up to 60 working days per year in the same assignment.

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

## **M**

**Measure 5:** Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

**Measure 47:** Property tax limit passed by Oregon voters in November 1996, rolling taxes back to 1995-96 levels less 10% and capping future increases by 3% annually.

**Measure 50:** Initiative referred by legislature and approved by voters to clarify and implement Measure 47.

**Measure 98:** Funding for dropout prevention and college readiness. Referred to as the HSS or HSSA; the High School Success Act.

**MLL:** Multilingual Learners

## **O**

**OAR (Oregon Administrative Rule):** Written to clarify and implement Oregon law. Has the authority of law.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

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

**OSEA (Oregon School Employees Association):** The OSEA represents non-licensed employees, which includes teacher support personnel, educational assistants, library assistants, campus monitors, secretaries, clerical, custodians, technology support staff, maintenance workers, and bus drivers.

**Other Postemployment Benefits (OPEB):** The program provides health and welfare medical benefits to qualified retired District employees.

## P

**PERS (Public Employees' Retirement System):** The retirement and disability fund for public employees established in Oregon under ORS chapter 238.

**Prior Year Taxes:** Taxes levied for fiscal years preceding the current one. Revenues from these taxes are treated as non-tax resources in the current budget.

**Program Budget:** A budget based on the programs of a local government

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

**Proposed Budget:** Financial and operating plan submitted by the Superintendent and prepared by the budget officer. It is submitted to the Budget Committee and public for review.

**Publication:** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; posting notice on the local government's website in a prominent manner; mailing through the U.S. 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.

## R

**Requirements:** The sum of all appropriated and un-appropriated items in a given fund. Total requirements must always equal total resources in a fund.

**Reserve Fund:** Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

**Resolution:** A formal order of a governing body (the Board); it has lower legal status than an ordinance.

**Resources:** Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

**Revenues:** Monies received or anticipated by a local government from either tax or non-tax sources.

## S

**Special Revenue Fund:** This fund tracks money school districts receive from federal, state, and private grants. Some examples are: funds for disabled students, funds for educationally disadvantaged students, funds for drug and alcohol prevention, and professional development funds. Money that schools receive from students and parent groups for purposes such as special school projects, field trips, and various student activities may be recorded here.

**Staffing Ratio:** The staffing ratio is the ratio of students to staff (e.g., 24.5:1) and is the primary measure used to allocate staff to schools. Class size may be higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are also funded through the staffing ratio; or a principal can decide to lower class size by not having as many specialists teaching in the school.



**State School Fund:** This is the major appropriation of state support for public schools. The State School Fund is distributed to school districts on a weighted student basis. The major component is Average Daily Membership (ADM), which is calculated by multiplying the number of students at a school by the total number of days each student is enrolled, and then dividing the result by the total number of days school is in session. (Student absences do not affect this total.) In addition to the estimated Average Daily Membership, weightings are added for the following factors:

<u>Factor</u>	<u>Weight</u>	<u>Data Source</u>
Special Education	1.0 times	December Special Education Census
English Second Language	.50 times	ELL, ADM student data submissions
Pregnant & Parenting	.50 times	P&P, ADM student data submissions
Poverty Factor	.25 times	Census data – proportionally adjusted

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

## T

**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 Supervising and Conservation Commission (TSCC):** The Tax Supervising and Conservation Commission is an independent, impartial panel of citizen volunteers established to monitor the financial affairs of local governments. The Oregon Legislature created the Commission in 1919 (Chapter 375), with the first Commission being organized in 1921. The Commission has jurisdiction over all local governments that are required to follow local budget law and which have more real market value within Multnomah County than in any other county.

**Transfers:** Amounts distributed from one fund to finance activities in another fund. These are shown as an expenditure in the originating fund and revenue in the receiving fund.

## U

**Unappropriated Ending Fund Balance (UEFB):** Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

## W

**Weighted FTE (also referred to as Licensed Equivalent FTE):** Staff allocations for the schools primarily consist of licensed staff, (i.e., certified teachers). The allocation also includes administrative staff- Principals who are licensed administrators, and secretaries who are classified staff. For staffing purposes only, school administrators can convert FTE, which was allocated for licensed staff to classified staff FTE at a 1:2 ratio. For example, 1.0 licensed FTE could be used to hire 2 full-time classified employees who are represented by a union. Therefore, classified employees are valued as "half-weighted," though a full-time equivalent classified employee would still show as 1.0 position FTE.

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## School Site Directory

The District operates: 1 K-8 school, 9 elementary schools, 4 middle schools, and 3 high schools. The following is a school directory, which lists the year the current school building was built, address, and phone number. While the construction date reflects the year of initial construction (or date of the oldest existing building on that campus), many schools have since undergone major additions and renovations.

### K-8 School

**Deep Creek - Damascus** – Constructed 1925  
15600 SE 232<sup>nd</sup> Drive, Damascus  
(503) 658-3171

### Elementary Schools – Grades K-5

**East Gresham** – Constructed 1950  
900 SE 5<sup>th</sup> Street, Gresham  
(503) 661-6050

**East Orient** – Constructed 1954  
7431 SE 302<sup>nd</sup> Avenue, Gresham  
(503) 663-4818

**Hall** – Constructed 1980  
2505 NE 23<sup>rd</sup> Street, Gresham  
(503) 661-6330

**Highland** – Constructed 1971  
295 NE 24<sup>th</sup> Street, Gresham  
(503) 665-7158

**Hogan Cedars** – Constructed 2002  
1770 SE Fleming Avenue, Gresham  
(503) 261-4500

**Hollydale** – Constructed 1980  
505 SW Birdsdale Drive, Gresham  
(503) 661-6226

**Kelly Creek** - Constructed 1993  
2400 SE Baker Way, Gresham  
(503) 663-7483

**North Gresham** – Constructed 1960  
1001 SE 217<sup>th</sup> Avenue, Gresham  
(503) 661-6415

**Powell Valley** – Constructed 1962  
4825 SE Powell Valley Road, Gresham  
(503) 661-1510

### Middle Schools – Grades 6-8

**Clear Creek** – Constructed 1993  
219 NE 219<sup>th</sup> Avenue, Gresham  
(503) 492-6700

**Dexter McCarty** – Constructed 1968  
1400 SE 5<sup>th</sup> Street, Gresham  
(503) 665-0148

**Gordon Russell** – Constructed 1977  
3625 E Powell Valley Road, Gresham  
(503) 667-6900

**West Orient** - Constructed 1925  
29805 SE Orient Drive, Gresham  
(503) 663-3323

### High Schools – Grades 9-12

**Gresham** – Constructed 1914  
1200 N Main Street, Gresham  
(503) 674-5500

**Sam Barlow** – Constructed 1968  
5105 SE 302<sup>nd</sup> Avenue, Gresham  
(503) 258-4850

**Springwater Trail** – Constructed 2002  
1440 SE Fleming Avenue, Gresham  
(503) 261-4600

Date: 3/3/2025

To: District Business Managers

Re: 2025-26 State School Fund Estimates

2025-26	2026-27	2025-27 Biennium
\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
<b>2025-26 Budget Appropriation for school districts &amp; ESDs:</b>		<b>\$5,566,106,000</b>
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(14),(15)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.023(1),(3),(4)	Less Long Term Care and State Schools:	(\$14,500,000)
327.008(12)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(11)(b)(A)	Educator Advancement Fund (EAF):	(\$3,397,356)
327.008(18)	Less Small High School Grant:	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds:	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$3,500,000)
327.008(7),(8),(16)	Less Office of School Facilities:	(\$7,500,000)
327.008(9)	Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.008(19)	Oregon Youth Challenge program:	(\$2,134,383)
327.008(17)	Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions		(\$65,002,879)
<b>State Revenue for Formula</b>		<b>\$5,501,103,121</b>
District Local Revenue:		\$2,576,406,012
ESD Local Revenue:		\$174,960,980
<b>Local Rev. for Formula (District + ESD)</b>		<b>\$2,751,366,991</b>
<b>Total Revenue For Formula</b>		<b>\$8,252,470,112</b>
District Share at 95.50%		\$7,881,108,957
ESD Share at 4.50%		\$371,361,155
Other Transfers/Deductions:		
327.008(11)(b)(B)	327.008(10) Less High Cost Disability Grants:	(\$55,000,000)
	Less share of EAF:	(\$9,484,284)
Districts		(\$64,484,284)
327.008(13)	Less ESD testing contract:	(\$484,000)
327.008(11)(b)(C)	Less share of EAF:	(\$9,484,284)
ESDs		(\$9,968,284)
<b>Formula Revenue for Distribution</b>		
<b>School Districts</b>		<b>\$7,816,624,673</b>
<b>ESDs</b>		<b>\$361,392,871</b>

Sources for 2025-26 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2023-24
11% Cap Waiver Basis:	2022-23
Poverty Basis:	December 2023
School District Funding Ratio:	2.475426043
Transportation Grant:	\$349,047,349.50
Estimated ADMr:	535,070
Estimated ADMw:	670,256
District Accrual per ADMw:	\$661
ESD Accrual per ADMw:	\$24
YCEP/JDEP amount per ADMw:	\$11,139

If you have any questions please contact Jerod Nunn at [Jerod.Nunn@ode.oregon.gov](mailto:Jerod.Nunn@ode.oregon.gov)

# STATE SCHOOL FUND GRANT

**2025-2026**

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

## Multnomah County, Gresham-Barlow SD 10J - 2183

### 2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$36,772,907.00
Common School Fund	=	\$1,468,725.83
County School Fund	=	\$2,500.00
State Managed Timber	=	\$21,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$38,265,132.83</b>

### 2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.25
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	<b>-0.84</b>

### 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	=	\$9,293,276.00
Transportation per ADMr Rank		46%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$6,505,293.20		

### 2025-2026 Extended ADMw

**2025-2026 ADMw** 12,789.23

**2024-2025 ADMw** 13,956.96

**Extended ADMw** 13,956.96

### 2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.84 by \$25 then add \$4500 to the result = \$4,479.00  
Then multiply \$4,479.00 by the Extended ADMw 13956.9587 and then by the funding ratio 2.47542604256 = \$154,746,847.88

### 2025-2026 Total Formula Revenue

Add the General Purpose Grant \$154,746,847.88 to the Transportation Grant \$6,505,293.20 = \$161,252,141.08

### 2025-2026 State School Fund Grant

Subtract the Local Revenue \$38,265,132.83 from the Total Formula Revenue \$161,252,141.08 = \$122,987,008.26

### 2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,087

Total Formula Revenue per Extended ADMw = \$11,554

Charter Schools Rate( ORS 338.155 ) = \$12,100

### 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

**Budgeted Positions by Full-Time Equivalent (FTE)**

<b>GENERAL FUND</b>		<b>2024-25</b>	<b>2025-26</b>
		Adopted Budget	Proposed Budget
Function 1000 - Instruction			
Licensed		484.664	437.273
Classified		181.739	180.294
Admin		3.181	3.181
Total		669.584	620.748
Function 2000 - Support Services			
Licensed		57.040	53.940
Classified		172.421	175.646
Admin		51.0688	50.319
Other		7.000	7.000
Total		287.530	286.905
Function 3000 - Enterprise & Community Services			
Classified		1.000	1.000
Total		1.000	1.000
Function 4000 - Facilities Acquisition & Construction			
Total		0.000	0.000
Total General Fund FTE		958.114	908.653
<b>SPECIAL REVENUE FUNDS</b>		<b>2024-25</b>	<b>2025-26</b>
		Adopted Budget	Proposed Budget
Function 1000 - Instruction			
Licensed		47.837	71.847
Classified		22.749	27.526
Admin		0.000	1.000
Total		70.586	100.373
Function 2000 - Support Services			
Licensed		34.950	43.700
Classified		12.338	10.900
Admin		6.500	9.200
Total		53.788	63.800
Function 3000 - Enterprise & Community Services			
Licensed		0.000	0.000
Classified		0.500	0.900
Total		0.500	0.900
Function 4000 - Facilities Acquisition & Construction			
Total		0.000	0.000
Total Special Revenue Funds FTE		124.874	165.073
<b>DEBT SERVICE FUNDS</b>		0.000	0.000
<b>CAPITAL PROJECT FUNDS</b>		0.000	0.000
<b>Total All Funds Staffing FTE</b>		<b>1,082.987</b>	<b>1,073.726</b>

## Employee Benefit Tables

### Benefit Rate Assumptions - Percent of Total Salaries or Wages for General Fund only

Account Code	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget
021x	All PERS related benefits	25.35%	23.16%	25.09%	26.27%
022x	Social Security & Medicare - FICA	7.65%	7.65%	7.65%	7.65%
023x	Workers' & Unemployment Comp/ PFML	0.83%	1.55%	0.74%	1.53%
024x	Health Insurance & Other Contractual Obligations	24.00%	24.62%	24.79%	25.62%

### Employee Group Health Insurance CAP (Annual Cost per Full-Time FTE)

Employee Group	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget
G-B Education Association / East County Bargaining Council	\$17,100	\$17,700	\$18,300	\$18,900
Oregon School Employees Association / Chapter 8	\$17,100	\$17,700	\$18,300	\$18,900
Association of Gresham School Administrators / AGSA	\$16,620	\$17,220	\$17,820	unknown at publication
Confidential Staff Members	\$16,500	\$17,100	\$17,700	unknown at publication

## Projected Levy Requirements - All Funds

Fund Description Fund Number(s)	General Fund 100's	Debt Service 305-306	Debt Service 303	Debt Service 313	Special Revenue 200's	Capital Projects 400's	TOTAL
Estimated Expenditures	\$168,867,460	\$22,871,400	\$185,650	\$8,445,000	\$54,056,280	\$4,948,000	\$259,373,790
Unappropriated EFB & Contingency	\$12,348,223	\$2,728,717	\$0	\$0	\$12,143,911	\$0	\$27,220,851
Total Requirements	\$181,215,683	\$25,600,117	\$185,650	\$8,445,000	\$66,200,191	\$4,948,000	\$286,594,641
Less: Estimated Int & PY Taxes Revenue	\$1,319,384	\$469,100					\$1,788,484
Other Estimated Revenues	\$130,689,177	\$0	\$185,650	\$8,445,000	\$51,081,046	\$1,847,000	\$192,247,873
Beginning Fund Balance	\$11,766,122	\$2,659,000	\$0	\$0	\$15,119,145	\$3,101,000	\$32,645,267
Total Other Revenues	\$143,774,683	\$3,128,100	\$185,650	\$8,445,000	\$66,200,191	\$4,948,000	\$226,681,624
Amount to Balance Fund	\$37,441,000	\$22,472,017	\$0	\$0	\$0	\$0	\$59,913,017
Est. Tax Levy	\$39,771,000	\$23,654,755					
Loss Due to Limitation	(\$359,200)	\$0					
Less: 5% Taxes Not Received	(\$1,970,800)	(\$1,182,738)					
Estimated Tax Resources	\$37,441,000	\$22,472,017					
Imposed Taxes		\$23,654,755	Total Bond Levy				
Imposed Tax Rate	\$4.5268		\$23,654,755				

## 2024-25 Assessed Values

	GBSD	AV
Multnomah County	\$7,114,962,700	
Clackamas County	\$1,380,469,597	
	<u>\$8,495,432,297</u>	
Increase from Previous Year		6.1%

Note:

Tax collection rate for General Fund and Debt Service 305-306, estimated to be 95%.