HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

Adopted Budget for 2025-26







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Hood River, OR 97031
541-386-2511
www.hoodriver.k12.or.us

It is the policy of the Hood River County School District and its Board of Education that there will be no unlawful discrimination or harassment on the grounds of race, color, sex, marital status, national origin, religion, age, disability, veteran status, sexual orientation, and any other status protected by applicable local, state, or federal law in any educational programs, activities, or employment.

Hood River County School District
2025-20256 Budget
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2025-26 BUDGET CALENDAR

July 16, 2024	**Board Meeting 6:00 p.m.** Appoint Budget Officer Announce Budget Committee Vacancies
August 14, 2023	**Board Meeting 5:00 p.m.** Approve Budget Calendar
November 13, 2023	**Board Meeting 6:30 p.m.** Appoint Budget Committee members to fill vacancies
February/March/April 2025	**Budget Development**. District Administration will develop a recommended budget based on the strategic plan, student outcome analysis, best-practice research, and stakeholder input.
April 2, 2025	**Publish First Notice of First Budget Committee Meeting** *(5-30 days before, at least 5 days apart) (publish Wednesday, April 2)*
April 9, 2025	**Publish Second Notice of First Budget Committee Meeting** *(5-30 days before, at least 5 days apart) (publish Wednesday, April 9)* *(Not required if also published on web site)*
April 29, 2025 (Tues)	**Budget Committee Meeting 6:00 p.m.** Receive Budget Message, Presentation of Budget Document, Budget Committee Deliberations, Public Comment, Approve Tax Rates, Levies and Budget Appropriations
May 6, 2025 (Tues)	**Budget Committee Meeting 6:00 p.m.** Budget Committee Deliberations *(If needed)*
May 21, 2025	**Publish Financial Summaries and Notice of Budget Hearing** *(Publish once, 5-30 days before the hearing, publish Wednesday, May 22)*
June 11, 2025 (Wed)	**Public Hearing and Board Meeting 6:30 p.m.** Adopt Budget, Appropriate Funds, and Levy Property Taxes
July 15, 2025	Distribute copies of the *Notice of Property Tax* form ED-50 and resolutions adopting the budget by July 15 to the Hood River County Tax Assessor; copy of the adopted budget document by July 15 to the Hood River County Treasurer, ESD superintendent and State Superintendent of Public Instruction; and copy of the adopted budget document and Notice of Property Tax Levy by September 30 to the Hood River County Clerk

BUDGET COMMITTEE
2025-26 Budget Development

The Budget Committee consists of the members of the Board and an equal number of appointed community members who are electors and residents of the district.

Position	Board Member	Term expires
Position 1 West Hood River and Cascade Locks	Chrissy Reitz	June 2027
Position 2 Central Lower Valley	Rich Truax	June 2025
Position 3 May Street Elementary School Area	Corinda Hankins Elliott	June 2027
Position 4 Odell	Julia Garcia-Ramirez	June 2025
Position 5 Parkdale	David Stuben	June 2027
Position 6 East Hood River and Pine Grove	Brandi Sheppard	June 2025
Position 7 Hood River County Member at Large	Jennifer Kelly	June 2025

Position	Appointed Community Members	Term expires
Position 1 (Zone 1) West Hood River and Cascade Locks	Janice Crane	June 2025
Position 2 (Zone 2) Central Lower Valley	Terra Metta	June 2026
Position 3 (Zone 3) May Street Elementary School Area	Peter Harmon	June 2026
Position 4 (Zone 4) Odell	Jamie Smith	June 2026
Position 5 (Zone 5) Parkdale	Brenda Bounds	June 2025
Position 6 (Zone 6) East Hood River and Pine Grove	Sarah Economou	June 2027
Position 7 Hood River County Member at Large	Matthew Althoff	June 2027
Ex-Officio Member	Nancy Rowley, OSEA representative	June 2025
Ex-Officio Member	Ted Cramer, HREA representative	June 2025

HOOD RIVER COUNTY SCHOOL DISTRICT

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Chrissy Reitz
Board of Directors Position 1



Rich Truax
Board of Directors Position 2



Corinda Hankins Elliott
Board of Directors Position 3



Julia Ramirez-Garcia
Board of Directors Position 4



David Stuben
Board of Directors Position 5



Brandi Sheppard
Board of Directors Position 6



Jen Kelly
Board of Directors Member At Large



Bill Newton
Superintendent



Mark DeMoss
Chief Financial Officer



Tod Hilstad
Director of Technology



Amy McConnell
Executive Director of Curriculum & Instruction



Stephanie Hoppe
Director of Communications



Gus Hedberg
Executive Director of Human Resources



Patricia Cooper
Executive Director of Equity & Family Partnerships



Anne Carloss
Executive Director of Student Services



Jordan Haas
Director of Nutrition



Todd Rainwater
Director of Operations



Kyle Rosselle
Director of Safety & Security



Kelly Running
Director of Special Education



Nate Parson
Parkdale Elementary Principal



Kim Yasui
Mid Valley Elementary Principal



Jim Mangan
May Street Elementary Principal



Ocean Kuykendall
Westside Elementary Principal



Adrienne Acosta
Cascade Locks Elementary Principal



Columba Jones
Hood River Valley High School Principal



Joe Kelly
Hood River Options Academy Principal



Rolland Hayden
Hood River Middle School Principal



Sarah Braman-Smith
Wy'east Middle School Principal



Garrett Apland
Mid Valley Elementary Asst. Principal



Jane Osborne
May Street Elementary Asst. Principal



Dan Barnard
Westside Elementary Asst. Principal



Sean Mailey
Hood River Valley High Athletics Director



Jim Donnelly
Hood River Valley High School Asst. Principal



Tess Misa
Hood River Valley High School Asst. Principal



Jennifer Schlosser
Hood River Middle School Asst. Principal



Damien Elderkin
Wy'east Middle School Asst. Principal

HOOD RIVER COUNTY
SCHOOL DISTRICT

BUDGET MESSAGE

April 29, 2025

Dear Hood River County School District Budget Committee Members, Colleagues, and the Hood River County Educational Community,

By Oregon Revised Statute ORS 294.403, I respectfully submit the Hood River County School District Proposed Budget for the 2025–26 school year. This budget marks the first year of the 2025–27 biennium, and as of today, the final State School Fund allocation remains uncertain; however, we anticipate the legislature and governor will adopt a funding level near $11.36 billion. Several key assumptions shape the budget. First, it anticipates that funding will be split across the biennium, with 49% available in 2025-26 and 51% in 2026-27. There continues to be uncertainty around federal funding, which could impact the budget after its adoption. While this funding is a significant investment, it is unfortunately insufficient to meet the Hood River County School District's current service level needs. We face a funding shortfall of approximately $4 million for the 2025–26 school year.

Understanding the Shortfall

Several factors have led to this gap:

- **End of ESSER Funds**: Federal pandemic relief funding has provided essential support over recent years.
- **Declining Enrollment**: Fewer students are enrolling in our schools, a trend tied to lower birth rates and a local shortage of affordable housing.
- **Rising Costs**: Inflation has increased the cost of materials, insurance, and staffing.
- **Increased PERS Costs**: Our PERS (Public Employees Retirement System) obligations have increased by approximately $2.5 million for the 2025-26 school year.

Over the past several years, our school district has prioritized student support and well-being by using state and federal grants and reserves to invest in small class sizes, academic and behavioral interventions, and access to mental health resources. While these investments have had a positive impact, we are now

facing financial constraints that require us to reduce support for family partnerships, curriculum and instructional support, and student services—even as we work to preserve other critical programs.

Engagement and Transparency

Beginning in February 2025, we held budget updates and listening sessions at every school and department to provide staff with a clear understanding of our financial outlook. In addition, we gathered input on priorities from the broader community at each of our schools through ongoing listening events. We provided an update about these listening sessions in the April 9 school board meeting. All feedback was carefully considered alongside the goals of our 2026 Strategic Plan and each school's Continuous Improvement Plan.

Our Approach to Reductions

We remain deeply committed to ensuring that students have the best possible classroom and school experience, even as we make difficult budget decisions. More than 80% of our general fund supports staffing, meaning necessary reductions must impact personnel. Wherever possible, we have minimized layoffs by not filling positions vacated by retirements or resignations, reassigning staff, and redesigning services to meet evolving needs.

Still, we must make reductions across all school levels and departments. These cuts total approximately **$4,142,838**.

Cost Reduction Analysis

Original Deficit Supplemental	$(2,296,984)
Additional Cost Current Service Level	$(4,928,283)
Revenue Change FY25-26	$3,455,324
Materials & Supplies Cost Changes	$(372,895)
Total Reductions Necessary	$(4,142,838)

District Level Reductions/School Level Reductions

We are reducing positions across administration, licensed, and classified groups. These changes include:

- Instructional coaches: These educators support teachers with curriculum, instructional strategies, and student learning goals. *We are eliminating the school-level positions.*
- Family engagement specialists: These staff members help build connections between school and home, especially for families navigating language or cultural barriers. *We are eliminating these elementary-level positions.*
- School psychologist: These professionals support students' mental health and academic needs. *We are reducing our team from four to three school psychologists.*
- Student services licensed staff: These staff members support students with special needs, academic interventions, and behavioral services. *We are reducing our team from two to one and shifting some responsibilities to school-based teams.*
- Teacher mentor/design coach: This role supports new teacher mentoring and instructional coaching. *We are reducing this role, and mentoring will now be supported by remaining district-level instructional coaches.*
- Executive director position: These district-level leaders oversee various departments. *We are reducing the executive director team from five to four, and responsibilities will be redistributed among the remaining leaders.*

Classroom Staffing Reductions

We are reducing classroom teacher positions based on enrollment trends and our class size ratio guidelines. After the reductions are made, we anticipate the following average class sizes across our school district:

- Kindergarten: Average class size of 18.70
- Grades 1–3: Average class size of 22.2
- Grades 4–5: Average class size of 23.9
- Middle school: Average class size of 25
- High school: Average core class size of 30

These projections help guide staffing decisions while keeping class sizes within our target ranges. Even with these changes, our average class sizes remain below the state average and lower than many comparable school districts.

At the elementary level, we will continue offering physical education (PE), library, music, and Science, Technology, Engineering, and Math (STEM) programs. Middle schools will maintain a variety of elective options such as music, band, PE, drama, and STEM. At the high school, students will still have access to a wide range of electives, including health and PE, performing and visual arts, communication/leadership, and Career and Technical Education (CTE) pathways.

We will also continue to have student support specialists and interventionists at all schools. These licensed staff are critical in helping students who need extra academic or behavioral support.

Program Continuity and Commitment

We will continue offering physical education (PE), library, music, and Science, Technology, Engineering, and Math (STEM) programs at the elementary level. Middle schools will maintain a variety of elective options such as music, band, PE, drama, and STEM. At the high school, students will still have access to a wide range of electives, including health and PE, performing and visual arts, communication/leadership, AP and dual credit coursework, Career and Technical Education (CTE) pathway, as well as a wide range of extracurricular athletic programming.

HRCSD will continue to focus on the goals and actions identified within our 2026 strategic plan and our school's Continuous Improvement Plans. Areas of focus for the 2025-26 school year continue to focus on:

- Strengthening student and family partnerships with the intent of improving student attendance and student outcomes;
- Prioritizing a focus on student mental health and well-being;
- Continuing targeted professional development, investment in relevant and rigorous curriculum, and training for all staff;
- Continuing investment to ensure equitable opportunities for students to access robust curricular and co-curricular programs;
- Engage in long-term facilities planning with the Long Range Facilities Planning Committee to safeguard and enhance our community's school and district infrastructure investment.

Cascade Locks Elementary

At our smallest school, Cascade Locks Elementary, we will shift to a multiage classroom model, combining grades as follows (with projected student-to-teacher ratio):

- Kindergarten/1st Grade: 22 students
- 2nd/3rd Grade: 17.3 students
- 4th/5th Grade: 21 students

This model supports strong relationships and individualized instruction, and we will provide staff with the training and support needed for a successful transition.

HOOD RIVER COUNTY
SCHOOL DISTRICT

Moving Forward Together

Despite ongoing financial uncertainty, this budget was thoughtfully crafted to provide our students with the best educational experience. While the legislature is still in session and the complete funding picture remains unsettled, what is certain is that this proposal reflects both fiscal responsibility and a deep understanding of what our students, staff, and families count on every day.

This budget aligns with our values, priorities, and aspirations for excellence in education here in the Hood River County School District, while being mindful of the realities of school funding in Oregon. It is built to support our schools' unique strengths and preserve the programs and services that make a difference in the lives of our students.

I want to express my gratitude to our School Board and Budget Committee members. Your volunteer service, thoughtful discussion, and steadfast leadership are a testament to your commitment to our students' well-being and our community's future. Your contributions are truly appreciated, and we thank you for your continued support of the Hood River County School District.

With appreciation,



Superintendent
Hood River County School District

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

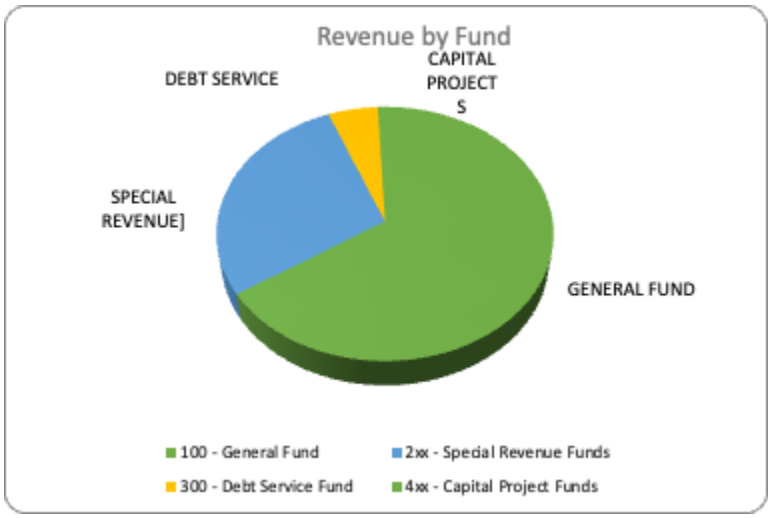
ALL FUNDS REVENUE/EXPENSE SUMMARY

RESOURCES REPORT:	GENERAL FUND (100)	SPECIAL REVENUE (200)	DEBT SERVICE (300)	CAPITAL PROJECTS (400)	TOTAL
ALL FUNDS					
Local Sources	$ 20,857,063	$ 2,040,755	$ 4,938,600	$ 238,179	$ 28,074,597
Intermediate Sources	$ 1,908,507	$ 2,406,741	$ -	$ -	$ 4,315,248
State Sources	$ 41,102,684	$ 9,960,081	$ -	$ -	$ 51,062,765
Federal Sources	$ 100,000	$ 9,301,410	$ -	$ -	$ 9,401,410
Interfund Transfers	$ -	$ 80,000	$ -	$ -	$ 80,000
Other Sources	$ -	$ 10,000	$ -	$ -	$ 10,000
Beginning Fund Balance	$ 3,025,647	$ 4,967,721	$ 394,000	$ 530,500	$ 8,917,868
FUND 100-GENERAL FUND TOTAL	**$ 66,993,901**	**$ 28,766,709**	**$ 5,332,600**	**$ 768,679**	**$ 101,861,888**

REQUIREMENTS REPORT:	GENERAL FUND (100)	SPECIAL REVENUE (200)	DEBT SERVICE (300)	CAPITAL PROJECTS (400)	TOTAL
FUND 100-GENERAL FUND					
Salaries	$ 34,058,281	$ 7,703,613	$ -	$ -	$ 41,761,894
Benefits	$ 20,495,505	$ 4,493,180	$ -	$ -	$ 24,988,684
Purchased Services	$ 4,130,075	$ 2,310,572	$ -	$ 201,000	$ 6,641,647
Supplies & Materials	$ 2,843,645	$ 7,419,939	$ -	$ -	$ 10,263,584
Capital Outlay	$ 67,443	$ 2,218,388	$ -	$ 479,500	$ 2,765,331
Other Objects	$ 1,135,697	$ 836,091	$ 5,232,600	$ -	$ 7,204,388
Transfers	$ 245,000	$ -	$ -	$ -	$ 245,000
Contingency	$ 819,841	$ -	$ -	$ -	$ 819,841
Reserved for Future Expenditure	$ -	$ 2,087,801	$ -	$ -	$ 2,087,801
Unappropriated End Fund Balance	$ 3,198,413	$ 1,697,125	$ 100,000	$ 88,179	$ 5,083,717
FUND 100-GENERAL FUND TOTAL	**$ 66,993,901**	**$ 28,766,709**	**$ 5,332,600**	**$ 768,679**	**$ 101,861,888**

BUDGET ASSUMPTIONS

The budget presents a financial operating plan for the **2025-26** fiscal year. As the budget is developed, some data is not available or known, therefore, estimates are made on the best available information. The following assumptions form the basis of the **2025-26** budget proposal.

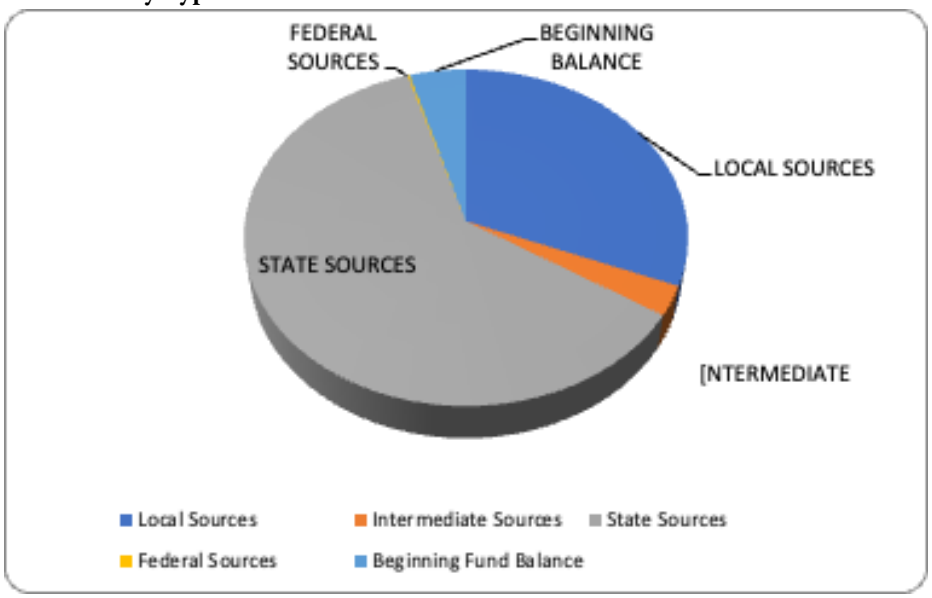


REVENUE & RESOURCE ASSUMPTIONS

- State School Fund Formula
    - Revenue of $11.36 billion per Governor's Budget and as forecasted on the state school fund estimate dated March 3, 2025
    - Projected Average Daily Membership (ADMr) student enrollment of 3,727.00
    - Projected Average Daily Membership Weighted (ADMw) of 4,716.31 with Extended ADMw of 4,733.94 from FY24-25 used in State School Fund revenue calculation
    - Increase in IEP ADMw cap from 11% to 15% and half of additional funding amount provided in SSF.
    - Permanent Tax Rate of $.48119 per $1,000 of assess value (no change from prior year)
- Local Option Levy rate of $1.25 of the $1.25 limit (no change from prior year). We have increased the net amount of imposed taxes by 6% and a collection rate of 97% per the 5-year averages.
- General Obligation Bond Levy Amount of $5,232,600 (principle & interest)
- General Fund beginning fund balance of $3.025 million per FY24-25 Budget ending fund balance.
- Grant and Other Funding
    - Estimate allocations per Governor's recommended budget for High School Success (HSS), Student Investment Account (SIA) and Early Literacy grants

- Early Intervention and Early Childhood Special Education (EI/ECSE) Funding per 4/14/25 estimate
- Title I grants are included at their current funding level.
- Title II and III grants funding is assumed to be eliminated
- SB 849 School Districts Unfunded Liability fund for PERS cost reduction assumed which would lower PERS rates by 1.68%. Due to the pending nature, this is shown as a single contra cost line item in Function 2649 Other Staff Services.

General Fund Revenue by Type



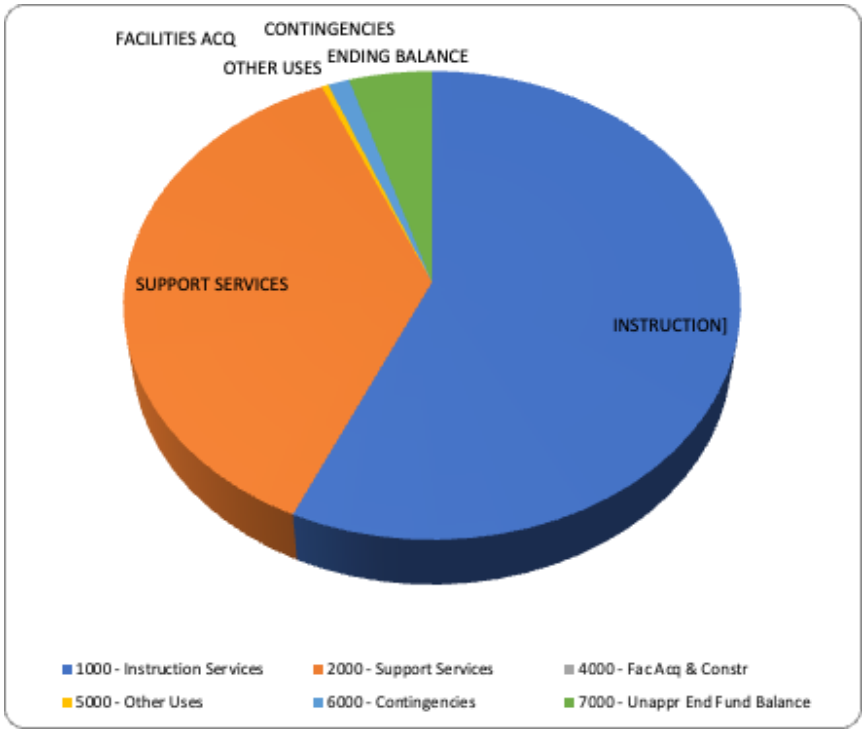
EXPENDITURE ASSUMPTIONS

- Salary and associated personnel costs based on collective bargaining agreements and estimates
- Health insurance premiums were increased by 3.5%.
- Exact Public Employees' Retirement System (PERS) membership contribution rates were used for filled positions. Oregon Public Service Retirement Plan (OPSRP) contribution rates were used for vacancies.
- Property and Casualty insurance costs projected for 2025-26 which includes an 18% rate increase for the PACE Oregon educational insurance pool.
- Workers' Compensation insurance rates as projected for 2025-26 which include a 16% increase due to rising experience mod rating and premium cost increases
- Materials and services increased by 0% for inflation, with targeted budgets for fuel, electricity, and natural gas as the exceptions
- Specific areas of cost change include
  - inclusion of dedicated $25,000 safety supplies budget.

CONTINGENCY AND RESERVE ASSUMPTIONS

- Staffing allocations based on projected enrollment and includes a staffing contingency of $500,000 for positional adjustments required by actual enrollment at the start of the school year.
- Athletic field turf reserve created for on third the anticipated cost of $500,000.
- Contingency reserve for the General Fund is set at 0.5% of operating revenue net of the beginning fund balance (Board Policy DBDB)
- General Fund unappropriated ending fund balance set at 5% of operating revenue net of the beginning fund balance (Board Policy DBDB)

Expenditures by Major Function



Salaries and Associated Payroll Costs

Salaries. Licensed employee salaries and classified employee salaries are determined through negotiation of collective bargaining agreements. The Hood River County School District (District) negotiated with the Hood River Education Association (HREA) and the Oregon School Employees Association (OSEA) in between the 2022-24 fiscal years, the resulting cost of living adjustments are reflected in the budget.

Employment agreements for administrators and confidential staff will be in place through June 30, 2027. These agreements form the basis for estimating salary and benefit costs of District employees.

Health Insurance. Estimates of District contributions for health care generally carry more uncertainty due to unknown factors at the time of budget preparation. Actual premium contributions for 2024-25 will be calculated after rates are determined by OEBB. Licensed and Classified contributions are set in each collective bargaining agreement.

Other associated payroll cost rates are projected as follows:

- Social Security and Medicare combined rate of 7.65% of earnings
    - Social Security employer rate 6.2% of earnings up to $176,100
    - Medicare employer rate of 1.45% of earnings with no limit on earnings

- PERS exact contribution rates were used for filled positions. OPSRP rates were used for vacancies. PERS Tier One covers members hired before January 1, 1996; PERS Tier Two covers members hired between January 1, 1996, and August 28, 2003; and OPSRP covers members hired after August 28, 2003. The Individual Account Program (IAP) is an account-based benefit that includes all member contributions (6% of covered salary) plus annual earnings or losses, made on and after January 1, 2004.
    - PERS Tier 1 and 2 employer rate of 23.16 % in 2025-27 biennium up from 15.95% in the 2023-25 biennium
    - PERS-OPSRP employer rate of 19.98% in 2025-27 biennium up from 13.11% in the 2023-25 biennium
    - PERS Pick-up of employee contribution rate 6%
    - PERS Pension Bond employer rate of 8.31%. Hood River County School District participated in an Oregon school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the implied rate charged by PERS, the District realizes savings through a PERS contribution rate credit. Charges to employee benefit accounts based on salary and wages recoup some of the PERS rate credit and accumulate in a liability account to repay this debt. For the 2025-27 biennium, the District's PERS rate credit is 6.54% of subject payroll. The District budgets to apply a rate of 8.31% of subject payroll to pay for the redemption of principal and interest on the debt. The difference in the PERS rate credit and pension cost rate is realized as current savings to District budgets. The schedule of future pension bond requirements is shown in the supplemental information section of this budget document.
    - The District's total PERS retirement rates for the 2025-27 biennium are shown by member tier in the following table and form the basis of the proposed budget in payroll cost estimates of PERS contributions.

PERS Member Tier	PERS Tier 1/Tier 2	PERS OPSRP
PERS Contribution rate	23.16%	19.98%
PERS Pickup rate	6.00%	6.00%
PERS Pension Bond repayment rate	8.31%	8.31%
Total rate as a percent of subject salary	37.47%	34.29%

- Workers' Compensation premium rates are estimated based on preliminary 2025-26 rates. Rates vary by work classification with higher rates for custodial staff, maintenance workers, kitchen workers and bus drivers than for clerical, teacher and administrative positions. 2025-26 estimated rates:
  - Experience Mod 1.17
  - Class 7380 School-Bus Drivers Rate 0.0403
  - Class 8868 School-Professional Employees & Clerical Rate 0.0032
  - Class 9101 School-All Other Employees Rate 0.0226
  - Class 9349 School-Cafeteria/Kitchen Employees Rate 0.0226

- Workers' Benefit Fund Assessment 2025 Rate of $0.02 per hour worked (Employer and employee each pay $0.010 per hour worked for a total assessment of $0.02 per hour worked.)

- Unemployment Rate of 2.40% of wages up to the 2024 Annual Wage Base of $52,800.

- Paid Leave Oregon Rate is 1% of employee wages up to $168,600 in wages. HRCSD contracts with American Fidelity to provide an equivalent plan to Oregon's plan and pays 1.2% of employee wages split .6% employee and .6% employer.

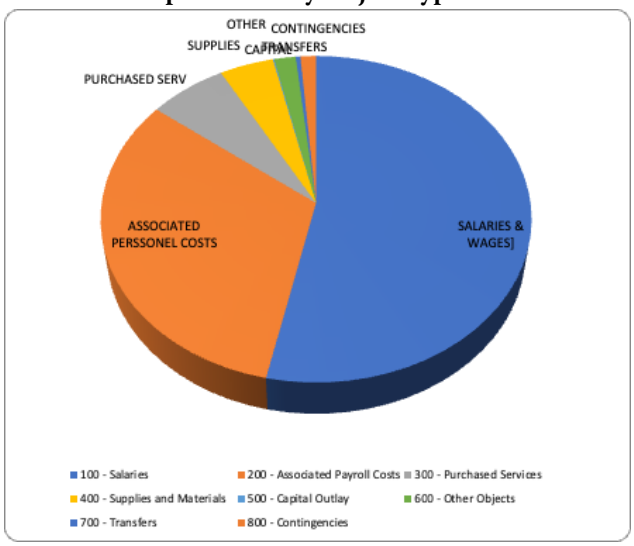
Contingency

Contingency for the General Fund is budgeted at $319,841 or 0.5% of operating revenue and is equal to the minimum required reserve set by the Board Policy DBDB of 0.5% of operating revenue net of the beginning fund balance. This money is set aside for unplanned needs such as unexpected enrollment increases or loss of revenues. To access contingency funds, the Board must approve an appropriation transfer of contingency funds in an official Board action.

Unappropriated Ending Fund Balance

Unappropriated Ending Fund Balance is budgeted at $3,198,413 or 5% of operating revenue and is equal to the minimum required reserve set by the Board Policy DBDB of 0.5% of operating revenue net of the beginning fund balance. No expenditures are allowed to be made from the unappropriated ending fund balance in the year in which it is budgeted.

GF Expenditures by Object Type



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**

	2025-26 Budget Appropriation for school districts & ESDs:	**$5,566,106,000**
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)
State Revenue for Formula		**$5,501,103,121**
District Local Revenue:		$2,576,406,012
ESD Local Revenue:		$174,960,980
Local Rev. for Formula (District + ESD)		**$2,751,366,991**
Total Revenue For Formula		**$8,252,470,112**
District Share at 95.50%		$7,881,108,957
ESD Share at 4.50%		$371,361,155
Other Transfers/Deductions:	327.008(10) Less High Cost Disability Grants:	($55,000,000)
327.008(11)(b)(B)	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)
Formula Revenue for Distribution		
School Districts		**$7,816,624,673**
ESDs		**$361,392,871**

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

2025-2026

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

Hood River County, Hood River County SD - 2024

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$15,206,000.00
Common School Fund	=	$541,010.20
County School Fund	=	$0.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$15,747,010.20**

2025-2026 Experience Adjustment

District Average Teacher Experience	=	13.79
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	**1.70**

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-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$2,559,900.00
Transportation per ADMr Rank		24%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $1,791,930.00

2025-2026 Extended ADMw

2025-2026 ADMw 4,716.31 **2024-2025 ADMw** 4,733.94 **Extended ADMw** 4,733.94

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.7 by $25 then add $4500 to the result = $4,542.50
Then multiply $4,542.50 by the Extended ADMw 4733.9442 and then by the funding ratio 2.47542604256 = $53,231,416.88

2025-2026 Total Formula Revenue

Add the General Purpose Grant $53,231,416.88 to the Transportation Grant $1,791,930.00 = $55,023,346.88

2025-2026 State School Fund Grant

Subtract the Local Revenue $15,747,010.20 from the Total Formula Revenue $55,023,346.88 = $39,276,336.68

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,245

Total Formula Revenue per Extended ADMw = $11,623

Charter Schools Rate(ORS 338.155) = $11,287

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

Hood River County SD: District total extended ADMw for funding calculations

	2025-2026			2024-2025		
ADMr:	3,727.00	X 1.00	3,727.00	3,748.47	X 1.00	3,748.47
Students in EL programs:	820.00	X 0.50	410.00	825.29	X 0.50	412.65
Students in Pregnant and Parenting Programs:	5.00	X 1.00	5.00	5.00	X 1.00	5.00
548 IEP Students capped at 11% of District ADMr:	409.97	X 1.00	409.97	412.33	X 1.00	412.33
Students on IEP Above 11% of ADMr:	5.80	X 1.00	5.80	5.80	X 1.00	5.80
Students in Poverty:	435.34	X 0.25	108.84	399.99	X 0.25	100.00
Students in Foster Care and Neglected/Delinquent:	10.00	X 0.25	2.50	10.00	X 0.25	2.50
Remote Elementary School Correction:	47.20	X 1.00	47.20	47.20	X 1.00	47.20
Small High School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Post Graduate Scholars:	0.00	X-0.25	0.00	0.00	X-0.25	0.00
	2025-2026 ADMw		**4,716.31**	**2024-2025 ADMw**		**4,733.94**

Hood River County SD Extended ADMw **4,733.94**

Hood River County SD Extended ADMw **4,733.94**

Hood River County School District
Local Option Levy

What is the local option levy?

The Hood River County School District local option levy is a property tax that provides money for school operations, including staff and programs. Under Oregon property tax law, a local option levy is the one tool the school district has to allow the community to increase funding for school operations. The Hood River County School District local option levy has been approved by voters four times beginning in 2004. The current levy was approved by voters on May 16, 2023 for a five-year period expiring 2028 with a limit of $1.25/$1,000 of assessed value. In 2022-23, the local option levy imposed was $1.25/$1,000 of assessed value.

What is the local option equalization grant?

The local option equalization grant, authorized by the 2001 Legislature, provides additional state revenue to local option districts with low assessed value. Revenue is equalized up to what could be generated by the target district using the same local option tax rate. The target district by definition has assessed value per student (weighted) at the 75th percentile level. The 25% of districts with assessed value per student greater than the target district are not eligible. The District has received the State equalization grant for each year of the local option levy as shown in the following table.

Hood River County School District
Summary of Approved Local Option Levy Limits, Rates Imposed & Revenue
Prior Years

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters in November 2004 for three years at a rate of up to $1.50 per $1,000.					
05-06	$1.50	$1.00	$956,840	$384,069	40.1%
06-07	$1.50	$0.75	$867,516	$346,517	39.9%
07-08	$1.50	$1.25	$1,552,486	$558,472	36.0%
Approved by voters in May 2008 for five years at a rate of up to $1.25 per $1,000.					
08-09	$1.25	$0.57	$795,135	$289,327	36.4%
09-10	$1.25	$1.25	$1,707,509	$621,314	36.4%
10-11	$1.25	$1.25	$1,751,647	$642,042	36.7%
11-12	$1.25	$1.25	$1,767,139	$634,463	35.9%
12-13	$1.25	$1.25	$1,888,661	$597,939	31.7%
Approved by voters in November 2012 for five years at a rate of up to $1.25 per $1,000.					
13-14	$1.25	$1.25	$1,791,500	$522,987	29.2%
14-15	$1.25	$1.25	$1,935,308	$559,733	28.9%
15-16	$1.25	$1.25	$2,062,810	$612,066	29.7%

16-17	$1.25	$1.25	$2,144,206	$559,816	26.1%
17-18	$1.25	$1.25	$2,359,423	$556,471	23.6%

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters May 15, 2018 for five years at a rate of up to $1.25 per $1,000.					
18-19	$1.25	$1.25	$2,559,836	$547,692	21.4%
19-20	$1.25	$1.20	$2,655,730	$558,536	22.1%
20-21	$1.25	$1.25	$2,689,427	$472,662	17.6%
21-22	$1.25	$1.25	$3,055,842	$589,536	19.3%
22-23	$1.25	$1.25	$3,147,688	$727,046	23.1%

Hood River County School District
Summary of Approved Local Option Levy Limits, Rates Imposed & Revenue
Approved by voters May 16, 2023

Year	Limit	Imposed	Collected	State Equalization Grant	Ratio of Equalization Grant to Tax Collected
Approved by voters May 15, 2018 for five years at a rate of up to $1.25 per $1,000.					
23-24	$1.25	$1.25	$3,379,599	$767,701	22.7%
24-25	$1.25	$.125	$3,350,409 (as of 3/31/25)	TBD	
25-26	$1.25				
26-27	$1.25				
27-28	$1.25				

Local Option Levies and Compression

Measure 5 (1990) created limits on the amount of operating tax that can be imposed on each property. The limits are $5 per $1,000 of real market value for education and $10 per $1,000 of real market value for general government purposes. If properties within a district have reached or are close to the Measure 5 limits, the first taxes reduced ("compressed") to meet the limits are any local option taxes. In extreme situations, the entire local option tax levy could be eliminated to bring taxes within the Measure 5 limits [ORS 310.150(5)].

In 1997 Ballot Measure 50 amended the constitution to add a new limit to Oregon's local property tax system. The Measure 50 property tax limit is usually less than the 1990 Measure 5 limit. The difference is generally referred to as the tax "gap". Measure 50 allows use of this gap with various restrictions. School districts required Legislative approval to use the gap.

The local option permits local voters to impose a tax in the "gap" between Measure 50 and Measure 5. A local option, when levied, will not be fully realized. The amount actually collected will be reduced by loss due to discounts, uncollected taxes; and possible Measure 5 compression.

The effect of compression on the Hood River County School District's local option levy is shown the in the following table, beginning with the 2008-09 levy, and results in a reduction to the overall imposed levy. In 2024-25, Measure 5 compression loss was 14%.

The grant amount is calculated in the Spring of each year using the tax data for that year. The formula is:

Eq. Grant Amount = A x B x C, where:

- A = Effective local option tax rate for current year (total option taxes imposed / assessed value)
- B = Property Wealth per Student of the School District - PW of Target District (PW = assessed value / ADMw prior year)
- C= Extended ADMw from prior year
- The value is capped at 20% of the SSF formula revenue

Therefore, the higher the effective local option tax rate is and the lower the property wealth per student relative to the target district, the higher the grant, subject to caps

Summary of Approved Local Option Levy Limits, Rates Imposed & Tax Compression

Year	Limit	Imposed	Total Extended For District	M5 Compression Loss	Net Amt. of Tax Imposed	Adj. to Tax	Total Tax	M5 Compression Loss %
08-09	$1.25	$0.57	$940,144	(136,532)	$803,612	3,110	$806,722	-15%
09-10	$1.25	$1.25	$2,199,257	(420,526)	$1,778,731	4,011	$1,782,742	-19%
10-11	$1.25	$1.25	$2,272,443	(465,082)	$1,807,361	5,492	$1,812,852	-20%
11-12	$1.25	$1.25	$2,387,222	(547,797)	$1,839,425	4,596	$1,844,021	-23%
12-13	$1.25	$1.25	$2,479,949	(566,587)	$1,913,362	10,888	$1,924,251	-23%
13-14	$1.25	$1.25	$2,561,122	(740,072)	$1,821,050	11,192	$1,832,242	-29%
14-15	$1.25	$1.25	$2,681,018	(711,553)	$1,969,466	9,870	$1,979,336	-27%
15-16	$1.25	$1.25	$2,807,210	(719,728)	$2,087,482	18,588	$2,106,071	-26%
16-17	$1.25	$1.25	$2,934,269	(726,610)	$2,207,659	8,359	$2,216,018	-25%
17-18	$1.25	$1.25	$3,088,055	(666,354)	$2,421,701	10,499	$2,432,200	-22%
18-19	$1.25	$1.25	$3,271,026	(620,703)	$2,650,333	7,547	$2,657,870	-19%
19-20	$1.25	$1.20	$3,341,191	(596,502)	$2,744,689	$14,814	$2,759,504	-18%
20-21	$1.25	$1.25	$3,638,978	(883,160)	$2,755,818	$10,944	$2,766,762	-24%
21-22	$1.25	$1.25	$3,797,178	(732,996)	$3,064,182	$6,738	$3,070,920	-19%
22-23	$1.25	$1.25	$3,989,499	(751,064)	$3,234,179	$4,270	$3,238,449	-19%
23-24	$1.25	$1.25	$4,124,605	(674,747)	$3,449,876	$22,119	$3,471,996	-16%
24-25	$1.25	$1.25	$4,290,233	(614,454)	$3,675,793	$4,734	$3,680,527	-14%

The Budget At A Glance

Local Budget Law

Oregon's Local Budget Law is set forth in ORS 294.305 to 294.565 and sets the standard procedures for preparing, presenting, and using budgets. Citizen involvement is encouraged before the budget is formally adopted.

A budget is a financial plan for one fiscal year. It shows estimates of revenues and costs of items or services that the District wants to purchase in the coming year.

The budget authorizes the District to spend money and limits how much it can spend. The budget also justifies the levy of property taxes. The District must plan a balanced budget where resources equal expenditures. The District can't plan to purchase more items or services than it has money to pay for them.

The Budget Process

The budget process is broken down into four phases. Phase 1 the budget officer puts together a proposed budget. This takes months of time and involves both building and central office staff. The format of the proposed budget is designed by the Department of Revenue and includes a budget message prepared annually by the Superintendent. Once the proposed budget is given to the Budget Committee, citizens may obtain a copy by calling (541) 386-2511 or at the website www.hoodriver.k12.or.us.
The Budget Committee is made up of all the current Board Members and an equal number of appointed electors. The Budget Committee's duties are: to receive the budget document; to hear the budget message; to hear and consider public comment; to discuss and revise the budget as needed; to approve the budget; and to approve the property taxes.

Phase 2 is when the Budget Committee approves the budget. The first Budget Committee meeting usually takes place in May. The Budget Committee reviews the proposed budget, listens to comments from citizens, and then approves the budget.

Phase 3 includes adopting the budget and certifying property taxes to the county assessor. This phase includes a special hearing of the School Board. Notice of the hearing and a summary of the budget are published in the local newspaper five to thirty days in advance of the hearing.
Phase 4 occurs when the District is operating under the adopted budget. Any changes to the adopted budget must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. The School Board may adopt a supplemental budget at a regular meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Budget Funds

1. General Fund

The General Fund keeps track of expenditures needed to run the daily operations of the District. Property tax money raised through the permanent rate limit and State School Fund payments go into this fund.

2. Special Revenue Fund

These funds account for money that must be used for a specific purpose. They include Federal, State, and Local grants, as well as Food Service and School Activity Funds.
Most federal grants are received as part of the Elementary and Secondary Education Act (Title I through V). The allocations for these are not published until after the fiscal year starts so we budget slight increases in each grant entitlement in order to have authority to spend what we receive.

Federal, State and Local grant funds include some "placeholders" for additional grants that may be received during the year. This gives us the authority to spend the funds if any new grants are approved.

The Food Service fund accounts for the resources and expenditures of the District's meal programs. Revenue sources include sales of meals, and subsidies under the National School Lunch Act.

School Activity Funds account for the District's individual school activity programs. The major sources of revenue are student participation fees, and fund raising activities.

3. Debt Service Fund

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest.

4. Capital Project Fund

This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

BUDGETING AND ACCOUNTING

The budget is developed to reflect Generally Accepted Accounting Principals (GAAP). As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, grant revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year- end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

Resources include a good faith estimate of beginning cash carried forward from the previous fiscal year

ASSUMPTIONS FOR BUDGET PREPARATION

General Fund

Revenue and Resource Estimates The General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. In 1995, Measure 5 changed that dramatically by lowering the amount of property taxes schools could raise. In 1997, Measure 50 further limited local property taxes to schools. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

As part of the Columbia Gorge ESD Local Service Plan, the District receives resolution funds every year

to be used on services provided by the ESD.

Expenditures and Commitments Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc.

The District continues to "pick-up" the 6% employee contribution to PERS.

Contingency and Ending Fund Balance

Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code if used.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

Other Funds

Revenue and Resource Estimates The myriad of federal, state and local grants are included in the special revenue fund. Amounts provided are shown as the best estimate of values at the time of budgeting.

Student Activity Funds account for funds collected by the student body at each school. The student organization at each school determines how the funds are to be used. The main criteria is that they are used for the benefit of the students.

Debt Service Funds levy taxes to pay back outstanding bonds for the District.

PROGRAM BUDGETING AND ACCOUNTING MANUAL OVERVIEW

The budget is prepared following the "Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon" published by the Oregon Department of Education.
The Manual is designed as a resource tool and the use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education.
Additional codes are available at the option of the district for more extensive use of account descriptions.
The 2019 Manual was developed based on the following goals:

- To provide consistent classification of expenditures to allow valid spending comparisons among schools and district. The system complies with Generally Accepted Accounting Principles (GAAP)
- The system can be used to plan and manage the resources of the district
- The manual is a working handbook to which revisions will be made.

A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to its users. Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district's financial condition and to make valid comparisons among districts. Financial information that is consistently presented in a simple and

straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Governmental accounting systems are organized and operated on a fund basis. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district. The majority of the District's funds are in the Governmental Funds group. These include: 100 General Fund; 200 Special Revenue Funds; 300 Debt Service Funds; and 400 Capital Projects Funds.

There are three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the District.

Revenues are classified by Fund and Source. Sources are further classified by major source: 1000 Local sources; 2000 Intermediate Sources; 3000 State Sources; 4000 Federal Sources, and: 5000 Other Sources.

Expenditures are classified by Fund, Function, Object, Operational Unit, Area of Responsibility, and Sub-Area.

Function describes the activity for which a service or material object is acquired. The major functions of a district are: 1000 Instruction; 2000 Support Services; 3000 Enterprise and Community Services; 4000 Facilities Acquisition and Construction; 5000 Other Uses; 6000 Contingency, and; 7000 Unappropriated Ending Fund Balance.

The Object is the service or commodity bought. Objects are divided into: 100 Salaries; 200 Benefits; 300 Purchased Services; 400 Supplies and Materials; 500 Capital Outlay; 600 Other Objects; 700 Transfer, and; 800 Other Uses.

The Operational Unit is used to identify schools or non-school cost centers such as central programs or departments. These codes are defined by the District but are required for state reporting.

The Area of Responsibility provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.

The Sub-Area is used by the District to classify expenditures for particular purposes at our discretion. This is most often used to identify the fiscal year for Federal Grants.

An example of an account code would be:

100.1131.410.007.100.000
Fund **100** is the General Fund
Function **1131** is High School Programs Object **410** is Supplies
Operational Unit **604** is High School
Area **100** is English
Sub-Area **000** is unassigned

This structure allows for detailed reporting of expenditures in order to present a clear picture of the District's financial condition. The chart of accounts is adopted by the Oregon Department of Education, is approved by the Department of Revenue, and classifies revenues and expenditures for compliance with Oregon Budget Law.

School Formula Finance

K-12 School Districts: Oregon has 197 school districts serving about 539,896 students in K-12. These districts operate with relative autonomy within guidelines specified by both the Legislature and the Oregon Department of Education. The federal government also mandates certain programs.

Local Revenue: School districts receive general operating revenue from various sources with property taxes being the primary local source. Local revenues are included as an offset to the state school fund formula. Other offset sources include the Common School Fund, Federal Forest Fees, and County School fund.

State Support: The State School Fund (SSF) provides about 67% of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share of education funding increased from about 30% before Measure 5 (1990) to about 70% after Measure 50 (1997). State revenue replaced reduced local revenue because of these two property tax limitations.

Along with increased state aid, the school fund distribution method for state support changed dramatically.

Equalization Formula: In 1991 the Legislature adopted the SSF formula and phased in its implementation. The SSF equalization formula allocates an amount to each school district based primarily on number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student.

To recognize that some students need more school services, the formula assigns weights to certain students. For example, special education students count as 2.0 students to recognize their need for special programs. There are additional weights for: ESL .50; students in pregnant/parenting programs 1.0; students in poverty .25; and students in foster care or neglected/delinquent .25. There is a limit to the total weight per student. The grant per weighted students is also adjusted for: teacher experience; 70%-90% of transportation costs; costs over $30,000 per high cost disability student; and up to 8% for classroom construction costs with a limit per biennium.

Frequently Asked Questions:

Why Can't we eliminate or reduce funds spent on Special Education?

We, like all other public schools in the nation, serve the needs of many kinds of students. Special Education is a required service by both federal and state law and cannot be eliminated. The Individuals with Disabilities Education Act (IDEA) grant program requires school districts, as a condition of receiving these federal funds, to meet "maintenance of effort" (MOE). This means that the total state and local general fund expenditures of a school district for education of children with disabilities for any year must be at least equal to the amount spent in the most recent preceding fiscal year. If we do not meet MOE, we must return general funds in the amount equal to the shortfall to ODE.

Why do we need a contingency fund and what is it used for?

The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event. These funds are under the direct

control of the school board and cannot be used without their approval.

What is an Ending Fund Balance and how is it used?

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needsof the fund. No expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:

1. Over 77% of our General Fund revenue is calculated through the State School Fund Formula and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.

2. As a "rule of thumb", OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.

3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.

General Fund

This fund accounts for all financial resources and requirements of the District, except for those required to be accounted for in another fund.

The principal revenue sources are property taxes and apportionment from the State of Oregon State School Fund.

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

GF REVENUE/EXPENSE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ADOPTED FTE	2024-2025 SUPPLEMENTAL	2025-26 PROPOSED
FUND 100-GENERAL FUND						
Local Sources	$ 19,156,858	$ 19,865,055	$ 19,756,553		$ 19,756,553	$ 20,857,063
Intermediate Sources	$ 1,856,747	$ 1,386,972	$ 2,085,000		$ 2,085,000	$ 1,908,507
State Sources	$ 34,947,574	$ 36,652,410	$ 38,571,387		$ 38,571,387	$ 41,102,684
Federal Sources	$ 119,033	$ -	$ 100,000		$ 100,000	$ 100,000
Interfund Transfers	$ -	$ 2,005,926	$ -		$ -	$ -
Other Sources	$ 211,520	$ -	$ -		$ -	$ -
Beginning Fund Balance	$ 6,733,442	$ 5,239,951	$ 3,165,905		$ 5,322,631	$ 3,025,647
FUND 100-GENERAL FUND TOTAL	**$ 63,025,174**	**$ 65,150,314**	**$ 63,678,845**	**0.00**	**$ 65,835,571**	**$ 66,993,901**

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ADOPTED FTE	2024-2025 SUPPLEMENTAL	2025-26 PROPOSED
FUND 100-GENERAL FUND						
Salaries	$ 30,590,502	$ 31,813,879	$ 33,465,614	446.56	$ 33,784,076	$ 34,058,281
Benefits	$ 17,532,858	$ 18,395,760	$ 18,913,035		$ 19,652,875	$ 20,495,505
Purchased Services	$ 3,953,880	$ 4,302,977	$ 4,000,890		$ 4,812,742	$ 4,130,075
Supplies & Materials	$ 3,482,613	$ 3,300,579	$ 2,874,230		$ 2,970,842	$ 2,843,645
Capital Outlay	$ 1,096,956	$ 74,932	$ 87,729		$ 159,492	$ 67,443
Other Objects	$ 1,037,424	$ 1,111,659	$ 869,135		$ 987,331	$ 1,135,697
Transfers	$ 90,989	$ -	$ 140,000		$ 140,000	$ 245,000
Contingency	$ -	$ -	$ 302,565		$ 302,565	$ 819,841
Unappropriated End Fund Balance	$ 5,239,951	$ -	$ 3,025,647		$ 3,025,647	$ 3,198,413
FUND 100-GENERAL FUND TOTAL	**$ 63,025,174**	**$ 58,999,786**	**$ 63,678,845**	**446.56**	**$ 65,835,571**	**$ 66,993,901**

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

		2022-23 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 SUPPLEM	2024-2025 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	2025-2026 Proposed FTE
FUND 100 GENERAL FUND										
REVENUES										
LOCAL REVENUE SOURCES										
R1111	Current Year Taxes	$ 13,929,751	$ 14,548,225	$ 14,763,553	$ 14,763,553		$ 15,206,000	$ 15,206,000	$ 15,206,000	
R1112	Prior Year Taxes	$ 423,141	$ 145,480	$ 150,000	$ 150,000		$ 150,000	$ 150,000	$ 150,000	
R1114	Pmts In Lieu Of Property Taxes	$ 13,928	$ 134,825	$ 75,000	$ 75,000		$ 75,000	$ 75,000	$ 75,000	
R1121	Local Option Current Year	$ 3,117,362	$ 3,349,273	$ 3,300,000	$ 3,300,000		$ 3,748,318	$ 3,748,318	$ 3,748,318	
R1122	Local Option Prior Year	$ 30,326	$ 28,245	$ 30,000	$ 30,000		$ 31,495	$ 31,495	$ 31,495	
R1311	Tuition From Individuals	$ 51,600	$ 71,794	$ 75,000	$ 75,000		$ 83,250	$ 83,250	$ 83,250	
R1411	Transportation Fees	$ 111,486	$ -	$ 50,000	$ 50,000		$ 50,000	$ 50,000	$ 50,000	
R1510	Interest Earned	$ 555,850	$ 661,178	$ 540,000	$ 540,000		$ 740,000	$ 740,000	$ 740,000	
R1700	Extracurricular Activities	$ 6,788	$ 600	$ 1,000	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
R1710	Admissions	$ 4,466	$ -	$ -	$ -		$ -	$ -	$ -	
R1911	Rentals-Buildings	$ 115,206	$ 113,992	$ 122,000	$ 122,000		$ 122,000	$ 122,000	$ 122,000	
R1912	Rentals-Equipment	$ 370	$ -	$ -	$ -		$ -	$ -	$ -	
R1913	Rentals-Services	$ 240	$ -	$ -	$ -		$ -	$ -	$ -	
R1920	Private Donations/Contributions	$ 250	$ 81,700	$ 50,000	$ 50,000		$ 50,000	$ 50,000	$ 50,000	
R1960	Expenditure Reimbursement	$ 34,058	$ (379)	$ -	$ -		$ -	$ -	$ -	
R1980	Grant Indirect Charges	$ 626,273	$ 552,527	$ 400,000	$ 400,000		$ 400,000	$ 400,000	$ 400,000	
R1990	Miscellaneous Revenues	$ 128,362	$ 177,595	$ 200,000	$ 200,000		$ 200,000	$ 200,000	$ 200,000	
R1992	Miscellaneous Donations	$ 7,400	$ -	$ -	$ -		$ -	$ -	$ -	
Total Local Revenue Sources		**$ 19,156,858**	**$ 19,865,055**	**$ 19,756,553**	**$ 19,756,553**		**$ 20,857,063**	**$ 20,857,063**	**$ 20,857,063**	
INTERMEDIATE REVENUE SOURCES										
R2102	Education Service District Rev	$ 1,856,747	$ 401,971	$ 1,100,000	$ 1,100,000		$ 923,507	$ 923,507	$ 923,507	
R2102A	Education Service District Rev-Invc	$ -	$ 985,000	$ 985,000	$ 985,000		$ 985,000	$ 985,000	$ 985,000	
Total Intermediate Revenue Sources		**$ 1,856,747**	**$ 1,386,972**	**$ 2,085,000**	**$ 2,085,000**		**$ 1,908,507**	**$ 1,908,507**	**$ 1,908,507**	
STATE REVENUE SOURCES										
R3101	Basic School Support	$ 30,456,311	$ 31,796,004	$ 34,301,387	$ 34,301,387		$ 36,276,337	$ 36,276,337	$ 36,276,337	
R3101B	PERS Bond Trustee/SSF	$ 2,899,459	$ 3,000,251	$ 3,000,000	$ 3,000,000		$ 3,000,000	$ 3,000,000	$ 3,000,000	
R3101R	SSF Prior Year Reconciliation	$ 181,417	$ 416,007	$ -	$ -		$ -	$ -	$ -	
R3103	Common School Fund	$ 438,156	$ 462,869	$ 520,000	$ 520,000		$ 541,000	$ 541,000	$ 541,000	
R3120	Local Option Equalization	$ 727,046	$ 767,701	$ 750,000	$ 750,000		$ 750,000	$ 750,000	$ 750,000	
R3205	LTCT NDI Long Term Care	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
R3299	Other Restricted Grants In Aid	$ 245,185	$ 209,577	$ -	$ -		$ 535,347	$ 535,347	$ 535,347	
Total State Revenue Sources		**$ 34,947,574**	**$ 36,652,410**	**$ 38,571,387**	**$ 38,571,387**		**$ 41,102,684**	**$ 41,102,684**	**$ 41,102,684**	
FEDERAL SOURCES										
R4700	E-Rate Recovery	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
R4801	Federal Forest Fees	$ 119,033	$ -	$ 100,000	$ 100,000		$ 100,000	$ 100,000	$ 100,000	
Total Federal Sources		**$ 119,033**	**$ -**	**$ 100,000**	**$ 100,000**		**$ 100,000**	**$ 100,000**	**$ 100,000**	
LONG TERM DEBT FINANCING SOURCES										
R5160	Lease Purchase Receipts	**$ 214,130**	$ -	$ -	$ -		$ -	$ -	$ -	
INTERFUND TRANSFERS										
R5200	Interfund Transfers	$ -	$ 2,005,926	**$ -**	$ -		$ -	$ -	$ -	
SALE OF FIXED ASSETS										
R5305	Sale of Equipment	$ (2,610)	$ -	$ -	$ -		$ -	$ -	$ -	
Total Sale of Fixed Assets		**$ (2,610)**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	

	2022-23 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 SUPPLEM	2024-2025 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	2025-2026 Proposed FTE
SUBTOTAL RESOURCES	**$ 56,291,732**	**$ 59,910,363**	**$ 60,512,940**	**$ 60,512,940**		**$ 63,968,254**	**$ 63,968,254**	**$ 63,968,254**	
R5400 Beginning Fund Balance	$ 6,733,442	$ 5,239,951	$ 3,165,905	$ 5,322,631		$ 3,025,647	$ 3,025,647	$ 3,025,647	
TOTAL RESOURCES	**$ 63,025,174**	**$ 65,150,314**	**$ 63,678,845**	**$ 65,835,571**		**$ 66,993,901**	**$ 66,993,901**	**$ 66,993,901**	
EXPENDITURES BY FUNCTION									
INSTRUCTION - REGULAR PROGRAMS									
1111 Elementary K-5	$ 11,706,129	$ 12,187,870	$ 11,607,120	$ 12,678,142	85.63	$ 12,872,489	$ 12,872,489	$ 12,872,489	89.59
1121 Middle School Programs	$ 6,367,336	$ 6,553,533	$ 6,664,205	$ 6,531,443	50.75	$ 5,980,408	$ 5,980,408	$ 5,980,408	41.02
1122 Middle/Extracurricular	$ 103,608	$ 215,983	$ 147,640	$ 193,390		$ 201,784	$ 201,784	$ 201,784	
1131 High School Programs	$ 7,217,795	$ 7,537,818	$ 7,927,453	$ 7,687,453	59.76	$ 8,003,058	$ 8,003,058	$ 8,003,058	53.69
1132 High School Extracurricular	$ 1,029,651	$ 1,098,850	$ 1,060,709	$ 1,014,959	1.00	$ 1,086,132	$ 1,086,132	$ 1,086,132	1.00
1210 Talented & Gifted Program	$ 11,584	$ 37,795	$ 32,096	$ 32,096		$ 24,515	$ 24,515	$ 24,515	
1221 Therapeutic Learning Ctr	$ 283,812	$ 204,850	$ 369,100	$ 402,100	3.69	$ 440,514	$ 440,514	$ 440,514	4.13
1229 Structured Learning Center	$ 973,128	$ 1,310,870	$ 1,177,709	$ 1,490,273	18.11	$ 1,696,212	$ 1,696,212	$ 1,696,212	26.00
1250 Resource Rooms	$ 2,175,981	$ 2,322,444	$ 2,565,662	$ 2,575,662	28.33	$ 2,984,535	$ 2,984,535	$ 2,984,535	31.24
1260 Treatment & Habilitation	$ 440,597	$ (25,558)	$ 510,639	$ 475,116	1.50	$ 504,170	$ 504,170	$ 504,170	2.50
1271 Remediation	$ 620,068	$ 480,796	$ 546,821	$ 501,821	6.79	$ 462,166	$ 462,166	$ 462,166	5.41
1281 Tuition Reimb, Students	$ 13,029	$ 41,171	$ 16,158	$ 16,158		$ 16,158	$ 16,158	$ 16,158	
1284 Alternative Program	$ 886	$ 870,509	$ 793,478	$ 721,478	6.77	$ 974,047	$ 974,047	$ 974,047	7.25
1290 Positive Behavior Support/RTI	$ 470,214	$ (136,215)	$ 511,965	$ 506,965	5.63	$ 72,256	$ 72,256	$ 72,256	0.00
1291 English Second Language Program	$ 1,627,638	$ 1,905,754	$ 1,995,753	$ 2,085,396	19.13	$ 2,562,044	$ 2,562,044	$ 2,562,044	25.13
1292 Teen Parent Program	$ 1,241	$ 777	$ 1,281	$ 1,281		$ 1,281	$ 1,281	$ 1,281	
1296 Tutoring	$ 6,491	$ 15,214	$ 6,884	$ 6,884		$ 5,030	$ 5,030	$ 5,030	
1299 Other - Long Term Care & Treatment	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
Total Instruction - Regular Programs	**$ 33,049,188**	**$ 34,622,462**	**$ 35,934,672**	**$ 36,920,617**	**287.08**	**$ 37,886,797**	**$ 37,886,797**	**$ 37,886,797**	**286.96**
SUPPORT SERVICES									
2110 Attendance & Social Work Services	$ 62,451	$ 63,090	$ 70,000	$ -		$ -	$ -	$ -	
2122 Counseling Services	$ 1,824,081	$ 1,713,560	$ 1,777,186	$ 1,623,186	12.62	$ 1,699,627	$ 1,699,627	$ 1,699,627	12.22
2134 Nurse Services	$ 16,884	$ -	$ -	$ -		$ -	$ -	$ -	
2139 Other Health Services	$ 13,293	$ 189,410	$ 20,332	$ 20,332	0.19	$ 21,972	$ 21,972	$ 21,972	0.19
2140 Psychological Services	$ 407,402	$ 412,943	$ 452,990	$ 452,990	3.00	$ 347,784	$ 347,784	$ 347,784	2.00
2152 Speech Pathology Service	$ 499,183	$ 754,919	$ 609,943	$ 709,943	5.00	$ 907,232	$ 907,232	$ 907,232	5.50
2191 Special Education Admin	$ 511,002	$ 536,822	$ 653,414	$ 655,414	2.75	$ 372,064	$ 372,064	$ 372,064	2.00
2210 Instruction Improvement	$ 542,818	$ 841,393	$ 603,757	$ 773,764	3.80	$ 321,818	$ 321,818	$ 321,818	1.10
2212 Inst/Curr Development	$ 8,830	$ 41	$ -	$ -		$ -	$ -	$ -	
2218 Accreditation	$ -	$ 4,000	$ -	$ -		$ -	$ -	$ -	
2219 Oth Improvement of Instruction	$ 167,838	$ 161,102	$ 129,164	$ 129,164	0.50	$ 14,066	$ 14,066	$ 14,066	0.00
2222 Library Services	$ 513,767	$ 534,831	$ 502,802	$ 558,963	6.25	$ 607,721	$ 607,721	$ 607,721	7.13
2223 Multimedia Services	$ 2,473	$ 2,653	$ 9,671	$ 9,671		$ 9,671	$ 9,671	$ 9,671	
2230 Assessment & Testing	$ 90,392	$ 62,778	$ 55,034	$ 155,049		$ 84,158	$ 84,158	$ 84,158	
2240 Instructional Staff Development	$ 614,184	$ 230,478	$ 633,935	$ 175,935	3.60	$ 127,889	$ 127,889	$ 127,889	0.00
2242 Professional Development-Admin	$ 4,311	$ -	$ -	$ -		$ -	$ -	$ -	
2310 Board of Education Services	$ 320,296	$ 315,076	$ 389,247	$ 411,650		$ 442,770	$ 442,770	$ 442,770	
2321 Office of the Superintendent	$ 464,026	$ 436,925	$ 477,539	$ 477,739	2.00	$ 494,462	$ 494,462	$ 494,462	2.00
2410 Office of the Principal	$ 3,946,509	$ 4,094,409	$ 4,297,501	$ 4,316,501	31.41	$ 4,685,645	$ 4,685,645	$ 4,685,645	33.31
2431 Athletic Director	$ 192,832	$ 177,647	$ 202,379	$ 202,379	1.00	$ 219,749	$ 219,749	$ 219,749	1.00
2510 Director of Business Support	$ 339,609	$ 432,836	$ 479,789	$ 563,703	1.00	$ 553,506	$ 553,506	$ 553,506	1.00
2520 Fiscal Services	$ 493,861	$ 525,785	$ 571,809	$ 571,809	5.00	$ 485,934	$ 485,934	$ 485,934	4.00
2542 Care & Upkeep of Buildings	$ 5,706,407	$ 5,926,720	$ 5,351,879	$ 6,257,089	40.76	$ 6,533,657	$ 6,533,657	$ 6,533,657	40.51
2546 Campus Security	$ 137,016	$ 154,296	$ 167,367	$ 167,367	3.00	$ 175,673	$ 175,673	$ 175,673	3.00
2551 Transportation Direction	$ 322,587	$ 327,621	$ 335,733	$ 355,733	2.00	$ 384,792	$ 384,792	$ 384,792	2.37
2552 Student Transportation	$ 2,237,380	$ 2,205,679	$ 2,031,414	$ 2,328,414	18.87	$ 2,417,905	$ 2,417,905	$ 2,417,905	21.15
2633 Public Information	$ 171,518	$ 171,193	$ 184,426	$ 191,426	1.00	$ 207,024	$ 207,024	$ 207,024	1.00

	2022-23 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 SUPPLEM	2024-2025 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	2025-2026 Proposed FTE
2640 Human Resources	$ 646,110	$ 733,400	$ 784,234	$ 784,234	3.00	$ 790,135	$ 790,135	$ 790,135	3.00
2649 Other Staff Services	$ 162,844	$ 39	$ -	$ -		$ (512,717)	$ (512,717)	$ (512,717)	
2660 Technology Services	$ 2,974,607	$ 2,875,704	$ 3,042,203	$ 3,042,203	12.74	$ 3,087,745	$ 3,087,745	$ 3,087,745	12.80
3680 Translation Services	$ -	$ 3,697	$ -	$ -		$ -	$ -	$ -	
2690 Facilities Scheduling Coordination	$ 179,140	$ 221,463	$ 177,170	$ 232,040		$ 83,500	$ 83,500	$ 83,500	
2700 Supp Retirement Program	$ 9,126	$ 1,897	$ -	$ 15,000		$ 15,000	$ 15,000	$ 15,000	
Total Support Services	**$ 23,582,778**	**$ 24,112,406**	**$ 24,010,918**	**$ 25,181,699**	**159.48**	**$ 24,578,780**	**$ 24,578,780**	**$ 24,578,780**	**155.26**
FACILITIES ACQUISITION & CONSTRUCTION									
4150 Building Acquisition & Construction	$ 797,573	$ -	$ -	$ -		$ -	$ -	$ -	
Total Facilities Acquisition & Construction	**$ 797,573**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
DEBT SERVICE									
5110 Long Term Debt Service	$ 264,695	$ 264,918	$ 265,043	$ 265,043		$ 265,070	$ 265,070	$ 265,070	
Total Debt Service	**$ 264,695**	**$ 264,918**	**$ 265,043**	**$ 265,043**		**$ 265,070**	**$ 265,070**	**$ 265,070**	
INTERFUND TRANSFERS									
5200 Interfund Transfers	$ 90,989	$ -	$ 140,000	$ 140,000		$ 245,000	$ 245,000	$ 245,000	
Total Interfund Transfers	**$ 90,989**	**$ -**	**$ 140,000**	**$ 140,000**		**$ 245,000**	**$ 245,000**	**$ 245,000**	
CONTINGENCIES									
6100 Contingencies	$ -	$ -	$ 302,565	$ 302,565		$ 819,841	$ 819,841	$ 819,841	
Total Contingencies	**$ -**	**$ -**	**$ 302,565**	**$ 302,565**		**$ 819,841**	**$ 819,841**	**$ 819,841**	
Total Expenditures	**$ 57,785,223**	**$ 58,999,786**	**$ 60,653,198**	**$ 62,809,924**	**446.56**	**$ 63,795,488**	**$ 63,795,488**	**$ 63,795,488**	**442.23**
Unappropriated Ending Fund Balance	**$ 5,239,951**	**$ -**	**$ 3,025,647**	**$ 3,025,647**		**$ 3,198,413**	**$ 3,198,413**	**$ 3,198,413**	
Total Expenditures	**$ 63,025,174**	**$ 58,999,786**	**$ 63,678,845**	**$ 65,835,571**	**446.56**	**$ 66,993,901**	**$ 66,993,901**	**$ 66,993,901**	**442.23**
FUND 100 GENERAL FUND BY OBJECT									
100 Salaries									
111 Licensed Salaries	$ 18,247,694	$ 18,822,973	$ 19,933,238	$ 19,736,238	230.17	$ 19,548,384	$ 19,548,384	$ 19,548,384	217.59
112 Classified Salaries	$ 7,020,839	$ 7,460,372	$ 8,254,027	$ 8,642,665	191.04	$ 9,283,919	$ 9,283,919	$ 9,283,919	201.14
113 Administrators	$ 2,595,935	$ 2,565,771	$ 2,859,043	$ 2,866,243	21.35	$ 2,688,522	$ 2,688,522	$ 2,688,522	19.50
114 Managerial-Classified	$ 420,728	$ 426,881	$ 461,987	$ 473,987	4.00	$ 493,777	$ 493,777	$ 493,777	4.00
118 Field Trips	$ 23,573	$ 27,602	$ 5,000	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
119 Activity Trips	$ 37,410	$ 36,306	$ 30,000	$ 30,000		$ 30,000	$ 30,000	$ 30,000	
121 Substitute Licensed	$ 725,943	$ 871,963	$ 630,000	$ 622,000		$ 623,564	$ 623,564	$ 623,564	
122 Substitute Classified	$ 276,121	$ 273,377	$ 395,452	$ 370,452		$ 390,452	$ 390,452	$ 390,452	
123 Temporary Licensed	$ -	$ -	$ -	$ 310,059		$ -	$ -	$ -	
124 Temorary Classified	$ -	$ -	$ -	$ 54,565		$ -	$ -	$ -	
130 Other Pay	$ 461,407	$ 475,867	$ 434,750	$ 206,750		$ 205,507	$ 205,507	$ 205,507	
132 Overtime Salaries	$ 102,780	$ 107,545	$ 60,000	$ 60,000		$ 76,086	$ 76,086	$ 76,086	
141 Extra or Ext Duty Contr	$ 203,105	$ 199,250	$ 203,687	$ 207,687		$ 217,687	$ 217,687	$ 217,687	
144 Extra Duty Athletics	$ 474,967	$ 545,973	$ 495,383	$ 495,383		$ 495,383	$ 495,383	$ 495,383	
Total General Fund Salaries	**$ 30,590,502**	**$ 31,813,879**	**$ 33,762,567**	**$ 34,081,029**	**446.56**	**$ 34,058,281**	**$ 34,058,281**	**$ 34,058,281**	**442.23**
200 Associated Payroll Costs									
211 Pers Contribution T1/T2	$ 1,303,312	$ 1,327,158	$ 1,325,870	$ 1,388,350		$ 1,784,212	$ 1,784,212	$ 1,784,212	
212 Pers Pick-Up	$ 1,652,476	$ 1,716,718	$ 1,846,123	$ 1,929,623		$ 1,835,408	$ 1,835,408	$ 1,835,408	
213 Pers/Bond	$ 2,508,194	$ 2,365,471	$ 2,534,210	$ 2,615,710		$ 2,590,615	$ 2,590,615	$ 2,590,615	
216 Pers Contribution OPSRP	$ 2,383,054	$ 2,751,722	$ 2,998,486	$ 3,089,986		$ 4,018,527	$ 4,018,527	$ 4,018,527	
220 FICA	$ 2,303,390	$ 2,385,553	$ 2,440,434	$ 2,519,062		$ 2,480,951	$ 2,480,951	$ 2,480,951	
231 Worker's Comp	$ 204,535	$ 184,594	$ 180,455	$ 214,455		$ 231,903	$ 231,903	$ 231,903	
240 Health Insurance	$ 6,796,113	$ 7,066,965	$ 7,110,539	$ 7,399,771		$ 6,890,153	$ 6,890,153	$ 6,890,153	
242 Retiree Veba	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
245 Employer Paid TSA	$ 334,230	$ 329,011	$ 327,946	$ 327,946		$ 408,779	$ 408,779	$ 408,779	

		2022-23 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 SUPPLEM	2024-2025 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	2025-2026 Proposed FTE
246	Life & Long term Disability Insurance	$ 38,430	$ 33,533	$ 34,388	$ 36,388		$ 37,535	$ 37,535	$ 37,535	
247	PFMLI	$ -	$ 183,348	$ 191,289	$ 193,289		$ 192,423	$ 192,423	$ 192,423	
249	Tuition Reimbursement	$ -	$ 49,791	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
270	Post Retirement Health Benefits	$ 9,126	$ 1,897	$ -	$ 15,000		$ 15,000	$ 15,000	$ 15,000	
	Total GF Assoc Payroll Costs	**$ 17,532,858**	**$ 18,395,760**	**$ 18,999,739**	**$ 19,739,579**		**$ 20,495,505**	**$ 20,495,505**	**$ 20,495,505**	
300	Purchased Services									
310	Instructional Professional Tech Services	$ 410,029	$ 306,419	$ 369,433	$ 319,990		$ 320,912	$ 320,912	$ 320,912	
320	Property Services	$ 2,152,122	$ 2,516,286	$ 1,714,645	$ 2,427,062		$ 2,378,629	$ 2,378,629	$ 2,378,629	
330	Student Transportation Services	$ 234,010	$ 156,972	$ 134,825	$ 128,325		$ 128,325	$ 128,325	$ 128,325	
340	Travel	$ 212,558	$ 136,800	$ 198,437	$ 236,945		$ 240,746	$ 240,746	$ 240,746	
350	Communication	$ 167,676	$ 189,616	$ 164,077	$ 164,077		$ 164,077	$ 164,077	$ 164,077	
370	Tuition to Other Agencies	$ 12,954	$ 42,032	$ 14,812	$ 14,812		$ 40,812	$ 40,812	$ 40,812	
374	Other Tuition	$ 560	$ -	$ 2,050	$ 2,050		$ 2,050	$ 2,050	$ 2,050	
380	Non-Instructional Prof/Tech Services	$ 724,047	$ 915,253	$ 969,492	$ 1,090,362		$ 809,062	$ 809,062	$ 809,062	
390	Other General Prof/Tech Services	$ 39,925	$ 39,599	$ 49,462	$ 45,462		$ 45,462	$ 45,462	$ 45,462	
	Total Purchased Services	**$ 3,953,880**	**$ 4,302,977**	**$ 3,617,233**	**$ 4,429,085**		**$ 4,130,075**	**$ 4,130,075**	**$ 4,130,075**	
400	Supplies and Materials									
410	Supplies	$ 1,494,931	$ 1,497,502	$ 1,422,674	$ 1,402,674		$ 1,452,680	$ 1,452,680	$ 1,452,680	
420	Textbooks	$ 776,624	$ 871,042	$ 301,117	$ 448,815		$ 266,527	$ 266,527	$ 266,527	
430	Library Books	$ 30,193	$ 15,315	$ 17,569	$ 17,569		$ 29,569	$ 29,569	$ 29,569	
440	Periodicals	$ 6,574	$ 5,793	$ 8,724	$ 8,724		$ 8,724	$ 8,724	$ 8,724	
460	Non-consumable Materials	$ 237,234	$ 194,788	$ 229,137	$ 229,137		$ 235,137	$ 235,137	$ 235,137	
470	Computer Software	$ 364,467	$ 348,101	$ 424,405	$ 526,319		$ 563,405	$ 563,405	$ 563,405	
480	Computer Hardware	$ 572,590	$ 368,037	$ 470,604	$ 337,604		$ 287,604	$ 287,604	$ 287,604	
	Total Supplies and Materials	**$ 3,482,613**	**$ 3,300,579**	**$ 2,874,230**	**$ 2,970,842**		**$ 2,843,645**	**$ 2,843,645**	**$ 2,843,645**	
500	Capital Outlay									
520	Buildings Acquisition	$ 722,731	$ 17,909	$ -	$ -		$ -	$ -	$ -	
530	Improvements Other than Buildings	$ 74,842	$ -	$ -	$ -		$ -	$ -	$ -	
540	Depreciable Equipment (>$5,000)	$ 299,383	$ 57,023	$ 87,729	$ 159,492		$ 67,443	$ 67,443	$ 67,443	
	Total Capital Outlay	**$ 1,096,956**	**$ 74,932**	**$ 87,729**	**$ 159,492**		**$ 67,443**	**$ 67,443**	**$ 67,443**	
600	Other Objects									
610	Principal Payments	$ 442,488	$ 250,000	$ 255,000	$ 255,000		$ 260,000	$ 260,000	$ 260,000	
621	Regular Interest	$ 22,443	$ 14,918	$ 10,043	$ 10,043		$ 5,070	$ 5,070	$ 5,070	
640	Dues and Fees	$ 131,958	$ 254,040	$ 120,259	$ 141,259		$ 185,579	$ 185,579	$ 185,579	
651	Liability Insurance	$ 147,473	$ 166,382	$ 164,590	$ 188,156		$ 222,025	$ 222,025	$ 222,025	
652	Fidelity Bond Premiums	$ 2,782	$ 2,782	$ 3,130	$ 3,130		$ 3,130	$ 3,130	$ 3,130	
653	Property Insurance	$ 290,280	$ 351,157	$ 316,113	$ 389,743		$ 459,893	$ 459,893	$ 459,893	
659	Other Insurance and Judgments	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
670	Taxes-Licenses-Assessments	$ -	$ 72,380	$ -	$ -		$ -	$ -	$ -	
	Total Other Objects	**$ 1,037,424**	**$ 1,111,659**	**$ 869,135**	**$ 987,331**		**$ 1,135,697**	**$ 1,135,697**	**$ 1,135,697**	
710	**Transfers Out**	**$ 90,989**	$ -	**$ 140,000**	**$ 140,000**		$ 245,000	$ 245,000	$ 245,000	
810	**Contingency**	**$ -**	$ -	**$ 302,565**	**$ 302,565**		$ 819,841	$ 819,841	$ 819,841	
	Total General Fund Expenditures	**$ 57,785,223**	**$ 58,999,786**	**$ 60,653,198**	**$ 62,809,924**	**446.56**	**$ 63,795,488**	**$ 63,795,488**	**$ 63,795,488**	**442.23**
Unappropriated Ending Fund Balance		**$ 5,239,951**	**$ -**	**$ 3,025,647**	**$ 3,025,647**		**$ 3,198,413**	**$ 3,198,413**	**$ 3,198,413**	
	Total General Fund Expenditures & Ending Balance	**$ 63,025,174**	**$ 58,999,786**	**$ 63,678,845**	**$ 65,835,571**	**446.56**	**$ 66,993,901**	**$ 66,993,901**	**$ 66,993,901**	**442.23**

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET
100 General Fund Expenditures by Function and Object

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1111-ELEMENTARY K-5									
111 - LICENSED SALARIES	$ 6,216,212	$ 6,513,410	$ 6,380,236	$ 6,820,236	73.98	$ 6,827,480	$ 6,827,480	$ 6,827,480	76.73
112 - CLASSIFIED SALARIES	$ 360,424	$ 371,940	$ 394,428	$ 434,428	11.65	$ 512,763	$ 512,763	$ 512,763	12.86
121 - SUBSTITUTE LICENSED	$ 338,089	$ 404,964	$ 300,000	$ 300,000		$ 300,000	$ 300,000	$ 300,000	
122 - SUBSTITUTE CLASSIFIED	$ 148,610	$ 131,058	$ 250,000	$ 250,000		$ 250,000	$ 250,000	$ 250,000	
123 - TEMPORARY LICENSED	$ -	$ -	$ -	$ 192,396		$ -	$ -	$ -	
130 - OTHER PAY	$ 50,587	$ 56,520	$ 275,000	$ 55,000		$ 53,297	$ 53,297	$ 53,297	
132 - OVERTIME SALARIES	$ 1,851	$ 2,855	$ 60,000	$ 60,000		$ 61,086	$ 61,086	$ 61,086	
141 - EXTRA OR EXT DUTY CONTR	$ 3,592	$ 511	$ 511	$ 511		$ 511	$ 511	$ 511	
211 - PERS T1/T2	$ 301,096	$ 297,378	$ 280,079	$ 305,079		$ 432,726	$ 432,726	$ 432,726	
212 - PERS PICK-UP	$ 389,518	$ 410,361	$ 397,501	$ 439,501		$ 430,773	$ 430,773	$ 430,773	
213 - PERS/BOND	$ 562,602	$ 566,078	$ 541,670	$ 601,670		$ 604,107	$ 604,107	$ 604,107	
216 - PERS OPSRP	$ 564,901	$ 670,237	$ 643,444	$ 728,444		$ 1,080,806	$ 1,080,806	$ 1,080,806	
220 - FICA WITHHOLDING	$ 548,419	$ 567,099	$ 514,722	$ 564,722		$ 556,116	$ 556,116	$ 556,116	
231 - WORKER'S COMP	$ 30,132	$ 26,640	$ 24,077	$ 34,077		$ 29,440	$ 29,440	$ 29,440	
240 - HEALTH INSURANCE	$ 1,407,345	$ 1,449,811	$ 1,293,496	$ 1,532,909		$ 1,454,045	$ 1,454,045	$ 1,454,045	
245 - EMPLOYER PAID TSA	$ 69,494	$ 67,926	$ 60,007	$ 60,007		$ 68,147	$ 68,147	$ 68,147	
246 - LIFE & LT DISABILITY INS	$ 1,364	$ 1,094	$ 984	$ 984		$ 1,647	$ 1,647	$ 1,647	
247 - PFMLI	$ -	$ 45,178	$ 40,408	$ 40,408		$ 40,408	$ 40,408	$ 40,408	
310 - IMPROVEMENT OF INSTRUCTION	$ 399	$ -	$ -	$ -		$ -	$ -	$ -	
311 - INSTRUCTION SERVICES	$ 998	$ -	$ -	$ -					
312 - WORK SHOPS/INSTR PRO IMPR	$ 10,000	$ -	$ -	$ -		$ -	$ -	$ -	
322 - CONTRACTED REPAIRS	$ -	$ -	$ 322	$ 322		$ 322	$ 322	$ 322	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 307	$ -	$ 104	$ 104		$ 104	$ 104	$ 104	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ -	$ 106	$ 106		$ 106	$ 106	$ 106	
343 - TRAVEL, STUDNTS, OUT DIST	$ -	$ -	$ 240	$ 240		$ 240	$ 240	$ 240	
353 - POSTAGE	$ 271	$ 352	$ 300	$ 300		$ 300	$ 300	$ 300	
355 - PRINTING & BINDING	$ 1,624	$ 292		$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ 400	$ 400		$ 400	$ 400	$ 400	
410 - SUPPLIES	$ 83,597	$ 90,381	$ 109,324	$ 109,324		$ 109,324	$ 109,324	$ 109,324	
413 - ADDITIONAL WORKBOOKS	$ 2,253	$ 439	$ 3,085	$ 3,085		$ 3,085	$ 3,085	$ 3,085	
415 - FUEL (VEHICLE)	$ -	$ -	$ -	$ -					
419 - INTERVENTIONS MATERIALS	$ 2,624	$ 1,254	$ 2,000	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
420 - TEXTBOOKS	$ 575,487	$ 493,321	$ -	$ 107,213		$ 18,579	$ 18,579	$ 18,579	
430 - LIBRARY BOOKS	$ 55	$ 20	$ 83	$ 83		$ 83	$ 83	$ 83	
440 - PERIODICALS	$ 915	$ 1,791	$ 915	$ 915		$ 915	$ 915	$ 915	
460 - NON-CONSUMABLE MATERIALS	$ 25,817	$ 8,385	$ 21,481	$ 21,481		$ 21,481	$ 21,481	$ 21,481	
470 - COMPUTER SOFTWARE	$ 4,844	$ 6,225	$ 9,278	$ 9,278		$ 9,278	$ 9,278	$ 9,278	
640 - DUES AND FEES	$ 2,705	$ 2,351	$ 2,919	$ 2,919		$ 2,919	$ 2,919	$ 2,919	
TOTAL 1111-ELEMENTARY K-5	**$ 11,706,129**	**$ 12,187,870**	**$ 11,607,120**	**$ 12,678,142**	**85.63**	**$ 12,872,489**	**$ 12,872,489**	**$ 12,872,489**	**89.59**

1121-MIDDLE/PROGRAM	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
111 - LICENSED SALARIES	$ 3,545,559	$ 3,544,264	$ 3,721,726	$ 3,421,726	44.77	$ 3,182,652	$ 3,182,652	$ 3,182,652	36.00
112 - CLASSIFIED SALARIES	$ 161,475	$ 175,585	$ 207,538	$ 177,538	5.98	$ 183,280	$ 183,280	$ 183,280	5.02
121 - SUBSTITUTE LICENSED	$ 140,110	$ 195,096	$ 140,000	$ 140,000		$ 140,000	$ 140,000	$ 140,000	
122 - SUBSTITUTE CLASSIFIED	$ 37	$ 20,451	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
123 - TEMPORARY LICENSED	$ -	$ -	$ -	$ 117,663		$ -	$ -	$ -	
130 - OTHER PAY	$ 15,561	$ 15,184	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 1,697	$ 2,313	$ -	$ -		$ -	$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 23,395	$ 28,767	$ 27,746	$ 27,746		$ 27,746	$ 27,746	$ 27,746	
211 - PERS T1/T2	$ 153,048	$ 122,929	$ 128,589	$ 128,589		$ 192,529	$ 192,529	$ 192,529	
212 - PERS PICK-UP	$ 212,595	$ 217,677	$ 225,640	$ 225,640		$ 200,521	$ 200,521	$ 200,521	
213 - PERS/BOND	$ 318,153	$ 302,364	$ 313,652	$ 313,652		$ 287,856	$ 287,856	$ 287,856	
216 - PERS OPSRP	$ 333,688	$ 387,427	$ 400,085	$ 380,085		$ 522,055	$ 522,055	$ 522,055	
220 - FICA WITHHOLDING	$ 299,656	$ 298,303	$ 302,093	$ 302,093		$ 263,124	$ 263,124	$ 263,124	
231 - WORKER'S COMP	$ 16,106	$ 14,276	$ 14,302	$ 14,302		$ 13,598	$ 13,598	$ 13,598	
240 - HEALTH INSURANCE	$ 853,717	$ 880,544	$ 898,168	$ 878,168		$ 756,794	$ 756,794	$ 756,794	
245 - EMPLOYER PAID TSA	$ 37,659	$ 39,087	$ 37,474	$ 37,474		$ 32,066	$ 32,066	$ 32,066	
246 - LIFE & LT DISABILITY INS	$ 511	$ 537	$ 448	$ 448		$ 521	$ 521	$ 521	
247 - PFMLI	$ -	$ 23,931	$ 23,694	$ 23,694		$ 23,694	$ 23,694	$ 23,694	
318 - STAFF DVLPMNT-NONINSTRUC	$ 360	$ -	$ 403	$ 403		$ 403	$ 403	$ 403	
322 - CONTRACTED REPAIRS	$ 1,389	$ 3,760	$ 6,842	$ 1,842		$ 1,842	$ 1,842	$ 1,842	
355 - PRINTING AND BINDING	$ -	$ 7	$ -	$ -					
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ 612	$ 612		$ 612	$ 612	$ 612	
410 - SUPPLIES	$ 46,674	$ 49,965	$ 73,871	$ 73,871		$ 73,871	$ 73,871	$ 73,871	
420 - TEXTBOOKS	$ 166,247	$ 220,374	$ 111,000	$ 199,255		$ 10,601	$ 10,601	$ 10,601	
430 - LIBRARY BOOKS	$ -	$ -	$ 120	$ 120		$ 120	$ 120	$ 120	
440 - PERIODICALS	$ -	$ 975	$ 458	$ 458		$ 458	$ 458	$ 458	
460 - NON-CONSUMABLE MATERIALS	$ 1,327	$ 1,964	$ 7,504	$ 7,504		$ 7,504	$ 7,504	$ 7,504	
470 - COMPUTER SOFTWARE	$ -	$ 6,546	$ 11,080	$ 3,080		$ 3,080	$ 3,080	$ 3,080	
540 - DEPRECIABLE EQUIPMENT	$ -	$ -	$ -	$ 44,320		$ -	$ -	$ -	
640 - DUES AND FEES	$ 1,221	$ 1,206	$ 1,160	$ 1,160		$ 45,480	$ 45,480	$ 45,480	
TOTAL 1121 MIDDLE SCHOOL PROGRAMS	**$ 6,330,184**	**$ 6,553,533**	**$ 6,664,205**	**$ 6,531,443**	**50.75**	**$ 5,980,408**	**$ 5,980,408**	**$ 5,980,408**	**41.02**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1122-MIDDLE/EXTRACURRICULAR									
112 - CLASSIFIED SALARIES	$ 11	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 581	$ 1,953	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 51	$ 128	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 218	$ -	$ -	$ -		$ -	$ -	$ -	
144 - EXTRA DUTY ATHLETICS	$ 83,023	$ 134,013	$ 115,567	$ 115,567		$ 115,567	$ 115,567	$ 115,567	
211 - PERS T1/T2	$ 1,873	$ 5,102	$ 4,144	$ 4,144		$ 5,165	$ 5,165	$ 5,165	
212 - PERS PICK-UP	$ 2,564	$ 5,533	$ 4,441	$ 4,441		$ 3,710	$ 3,710	$ 3,710	
213 - PERS/BOND	$ 4,168	$ 8,112	$ 6,277	$ 6,277		$ 6,075	$ 6,075	$ 6,075	
216 - PERS OPSRP	$ 4,194	$ 8,313	$ 6,716	$ 6,716		$ 7,896	$ 7,896	$ 7,896	
220 - FICA WITHHOLDING	$ 6,289	$ 10,370	$ 8,841	$ 8,841		$ 5,605	$ 5,605	$ 5,605	
231 - WORKER'S COMP	$ 340	$ 486	$ 709	$ 709		$ 1,436	$ 1,436	$ 1,436	
240 - INSURANCE	$ 119	$ -	$ -	$ -		$ 9,432	$ 9,432	$ 9,432	
245 - EMPLOYER PAID TSA	$ 146	$ 262	$ 229	$ 229		$ 452	$ 452	$ 452	
246 - LIFE & LT DISABILITY INS	$ 32	$ 25	$ 22	$ 22		$ 3	$ 3	$ 3	
247 - PFMLI	$ -	$ 825	$ 693	$ 693		$ 693	$ 693	$ 693	
315 - MGMT SVS / CONSUL - INSTR	$ -	$ 1,651	$ -	$ -		$ -	$ -	$ -	
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
324 - RENTALS	$ -	$ 2,100	$ -	$ -		$ -	$ -	$ -	
343 - TRAVEL, STUDNTS, OUT DIST	$ -	$ 717	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ -	$ 18,279	$ -	$ 45,750		$ 45,750	$ 45,750	$ 45,750	
540 - DEPRECIABLE EQUIPMENT	$ -	$ 8,825	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ -	$ 9,291	$ -	$ -		$ -	$ -	$ -	
TOTAL 1122-MIDDLE/EXTRACURRICULAR	**$ 103,608**	**$ 215,983**	**$ 147,640**	**$ 193,390**	**0**	**$ 201,784**	**$ 201,784**	**$ 201,784**	**0**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1131-HIGH SCHOOL PROGRAMS									
111 - LICENSED SALARIES	$ 4,000,403	$ 4,207,318	$ 4,409,481	$ 4,359,481	51.23	$ 4,410,206	$ 4,410,206	$ 4,410,206	48.44
112 - CLASSIFIED SALARIES	$ 252,238	$ 157,633	$ 323,299	$ 233,299	8.53	$ 210,272	$ 210,272	$ 210,272	5.25
121 - SUBSTITUTE LICENSED	$ 189,725	$ 165,733	$ 150,000	$ 150,000		$ 150,000	$ 150,000	$ 150,000	
122 - SUBSTITUTE CLASSIFIED	$ 24,815	$ 32,772	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
130 - OTHER PAY	$ 28,433	$ 40,377	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 6,527	$ 5,433	$ -	$ -		$ -	$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 22,197	$ 4,614	$ 4,614	$ 4,614		$ 4,614	$ 4,614	$ 4,614	
211 - PERS T1/T2	$ 297,670	$ 338,099	$ 347,326	$ 347,326		$ 401,594	$ 401,594	$ 401,594	
212 - PERS PICK-UP	$ 257,306	$ 252,037	$ 270,482	$ 270,482		$ 269,585	$ 269,585	$ 269,585	
213 - PERS/BOND	$ 366,671	$ 345,667	$ 378,118	$ 378,118		$ 375,155	$ 375,155	$ 375,155	
216 - PERS OPSRP	$ 287,704	$ 280,789	$ 324,250	$ 324,250		$ 546,752	$ 546,752	$ 546,752	
220 - FICA WITHHOLDING	$ 347,035	$ 348,324	$ 361,448	$ 361,448		$ 343,117	$ 343,117	$ 343,117	
231 - WORKER'S COMP	$ 18,527	$ 16,601	$ 16,833	$ 16,833		$ 20,510	$ 20,510	$ 20,510	
240 - HEALTH INSURANCE	$ 939,373	$ 978,365	$ 1,001,962	$ 1,001,962		$ 922,803	$ 922,803	$ 922,803	
245 - EMPLOYER PAID TSA	$ 41,851	$ 42,418	$ 40,911	$ 40,911		$ 38,999	$ 38,999	$ 38,999	
246 - LIFE & LT DISABILITY INS	$ 1,047	$ 918	$ 879	$ 879		$ 595	$ 595	$ 595	
247-PFMLI	$ -	$ 27,803	$ 28,349	$ 28,349		$ 28,349	$ 28,349	$ 28,349	
322 - CONTRACTED REPAIRS	$ -	$ 905	$ -	$ -		$ -	$ -	$ -	
324 - RENTALS	$ -	$ 375	$ -	$ -		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 29	$ -	$ 131	$ 131		$ 131	$ 131	$ 131	
342 - TRAVEL, OUT OF-DISTRICT	$ 255	$ 525	$ 255	$ 255		$ 255	$ 255	$ 255	
353 - POSTAGE	$ 6,347	$ 10,728	$ 5,422	$ 5,422		$ 5,422	$ 5,422	$ 5,422	
355 - PRINTING AND BINDING	$ 1,066	$ 1,763	$ 662	$ 662		$ 662	$ 662	$ 662	
390 - OTHER PROF/TECH SRVS	$ -	$ 4,020	$ -	$ -					
410 - SUPPLIES	$ 40,830	$ 79,464	$ 43,444	$ 43,444		$ 59,450	$ 59,450	$ 59,450	
420 - TEXTBOOKS	$ 28,719	$ 152,949	$ 170,908	$ 70,908		$ 165,908	$ 165,908	$ 165,908	
430 - LIBRARY BOOKS	$ 312	$ 113	$ 387	$ 387		$ 387	$ 387	$ 387	
440 - PERIODICALS	$ 75	$ -	$ 564	$ 564		$ 564	$ 564	$ 564	
460 - NON-CONSUMABLE MATERIALS	$ 21,675	$ 8,218	$ 20,669	$ 20,669		$ 20,669	$ 20,669	$ 20,669	
470 - COMPUTER SOFTWARE	$ 14,116	$ 27,829	$ 14,739	$ 14,739		$ 14,739	$ 14,739	$ 14,739	
540 - DEPRECIABLE EQUIPMENT	$ 18,105	$ 1,009	$ -	$ -					
610 - PRINCIPAL PAYMENTS	$ 2,403	$ -	$ -	$ -					
621 - REGULAR INTEREST	$ 22	$ -	$ -	$ -					
640 - DUES AND FEES	$ 2,320	$ 5,019	$ 2,320	$ 2,320		$ 2,320	$ 2,320	$ 2,320	
TOTAL 1131-HIGH SCHOOL PROGRAMS	**$ 7,217,795**	**$ 7,537,818**	**$ 7,927,453**	**$ 7,687,453**	**59.76**	**$ 8,003,058**	**$ 8,003,058**	**$ 8,003,058**	**53.69**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1132-HS EXTRACURRICULAR									
111 - LICENSED SALARIES	$ 78,709	$ 86,664	$ 90,315	$ 90,315	1.00	$ 94,831	$ 94,831	$ 94,831	1.00
112 - CLASSIFIED SALARIES	$ 16	$ 234	$ 219	$ 219	0.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 11,639	$ 7,517	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 16,385	$ 17,405	$ -	$ -		$ -	$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 81,390	$ 112,767	$ 112,270	$ 112,270		$ 122,270	$ 122,270	$ 122,270	
144 - EXTRA DUTY ATHLETICS	$ 391,945	$ 411,960	$ 379,816	$ 379,816		$ 379,816	$ 379,816	$ 379,816	
211 - PERS T1/T2	$ 18,078	$ 22,092	$ 21,190	$ 21,190		$ 23,308	$ 23,308	$ 23,308	
212 - PERS PICK-UP	$ 19,382	$ 21,495	$ 21,672	$ 21,672		$ 21,870	$ 21,870	$ 21,870	
213 - PERS/BOND	$ 29,022	$ 31,699	$ 31,007	$ 31,007		$ 37,212	$ 37,212	$ 37,212	
216 - PERS OPSRP	$ 25,959	$ 30,913	$ 32,583	$ 32,583		$ 53,941	$ 53,941	$ 53,941	
220 - FICA WITHHOLDING	$ 44,022	$ 47,737	$ 44,554	$ 44,554		$ 34,481	$ 34,481	$ 34,481	
231 - WORKER'S COMP	$ 2,301	$ 2,224	$ 2,888	$ 2,888		$ 5,895	$ 5,895	$ 5,895	
240 - HEALTH INSURANCE	$ 19,101	$ 21,542	$ 19,230	$ 19,230		$ 68,986	$ 68,986	$ 68,986	
245 - EMPLOYER PAID TSA	$ 989	$ 1,281	$ 1,170	$ 1,170		$ 2,685	$ 2,685	$ 2,685	
246 - LIFE & LT DISABILITY INS	$ 58	$ 96	$ 99	$ 99		$ 66	$ 66	$ 66	
247 - PFMLI	$ -	$ 3,783	$ 3,494	$ 3,494		$ 3,494	$ 3,494	$ 3,494	
315 - MGMT SVS / CONSUL - INSTR	$ 84,060	$ 32,371	$ 92,578	$ 43,135		$ 43,135	$ 43,135	$ 43,135	
318 - STAFF DVLPMNT-NONINSTRUC	$ 95	$ 277	$ 65	$ 65		$ 65	$ 65	$ 65	
322 - CONTRACTED REPAIRS	$ 119	$ -	$ 119	$ 119		$ 119	$ 119	$ 119	
324 - RENTALS	$ 17,175	$ 2,340	$ 17,175	$ 17,175		$ -	$ -	$ -	
332 - NON REIMBURSED STDNT TRAN	$ -	$ -	$ 6,726	$ 226		$ 226	$ 226	$ 226	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 257	$ -	$ 76	$ 76		$ 76	$ 76	$ 76	
342 - TRAVEL, OUT OF-DISTRICT	$ 11,489	$ 11,765	$ 8,586	$ 15,086		$ 8,586	$ 8,586	$ 8,586	
343 - TRAVEL, STUDNTS, OUT DIST	$ 13,821	$ 20,803	$ 12,167	$ 12,167		$ 18,667	$ 18,667	$ 18,667	
353 - POSTAGE	$ 11	$ -	$ 11	$ 11		$ 11	$ 11	$ 11	
355 - PRINTING AND BINDING	$ 600	$ 790	$ 760	$ 760		$ 760	$ 760	$ 760	
390 - OTHER PROF/TECH SRVS	$ 200	$ 270	$ 4,608	$ 608		$ 608	$ 608	$ 608	
410 - SUPPLIES	$ 109,702	$ 86,152	$ 114,236	$ 68,486		$ 68,486	$ 68,486	$ 68,486	
440 - PERIODICALS	$ 10	$ -	$ 108	$ 108		$ 108	$ 108	$ 108	
460 - NON-CONSUMABLE MATERIALS	$ 23,655	$ 9,292	$ 16,721	$ 16,721		$ 16,721	$ 16,721	$ 16,721	
470 - COMPUTER SOFTWARE	$ 6,062	$ 17,628	$ 6,062	$ 21,062		$ 21,062	$ 21,062	$ 21,062	
541 EQUIPMENT PURCHASE	$ -	$ 13,722	$ -	$ 27,443		$ 27,443	$ 27,443	$ 27,443	
640 - DUES AND FEES	$ 23,398	$ 84,031	$ 20,203	$ 31,203		$ 31,203	$ 31,203	$ 31,203	
TOTAL 1132-HS EXTRUCURRICULAR	**$ 1,029,651**	**$ 1,098,850**	**$ 1,060,709**	**$ 1,014,959**	**1.00**	**$ 1,086,132**	**$ 1,086,132**	**$ 1,086,132**	**1.00**

1210-TALENTED & GIFTED PGRM	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
121 - SUBSTITUTE LICENSED	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 9,549	$ 28,614	$ 21,000	$ 21,000		$ 21,000	$ 21,000	$ 21,000	
141 - EXTRA OR EXT DUTY CONTR	$ -	$ 1,500	$ 1,500	$ 1,500		$ 1,500	$ 1,500	$ 1,500	
211 - PERS T1/T2	$ 31	$ 937	$ 240	$ 240		$ 347	$ 347	$ 347	
212 - PERS PICK-UP	$ 259	$ 851	$ 1,350	$ 1,350		$ 90	$ 90	$ 90	
213 - PERS/BOND	$ 398	$ 1,625	$ 1,870	$ 1,870		$ 122	$ 122	$ 122	
216 - PERS OPSRP	$ 527	$ 1,609	$ 3,150	$ 3,150		$ 115	$ 115	$ 115	
220 - FICA WITHHOLDING	$ 731	$ 2,272	$ 1,722	$ 1,722		$ 6	$ 6	$ 6	
231 - WORKER'S COMP	$ 40	$ 111	$ 43	$ 43		$ 115	$ 115	$ 115	
245 - EMPLOYER PAID TSA	$ -	$ 18	$ 18	$ 18		$ 17	$ 17	$ 17	
247 - PFMLI	$ -	$ 178	$ 9	$ 9		$ 9	$ 9	$ 9	
353 - POSTAGE	$ 48	$ -	$ 100	$ 100		$ 100	$ 100	$ 100	
410 - SUPPLIES	$ -	$ 78	$ 1,094	$ 1,094		$ 1,094	$ 1,094	$ 1,094	
TOTAL 1210-TALENTED & GIFTED	**$ 11,584**	**$ 37,795**	**$ 32,096**	**$ 32,096**	**0.00**	**$ 24,515**	**$ 24,515**	**$ 24,515**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1221-THERAPEUTIC LEARNING CTR									
111 - LICENSED SALARIES	$ 119,039	$ 89,754	$ 183,130	$ 183,130	2.00	$ 190,662	$ 190,662	$ 190,662	2.00
112 - CLASSIFIED SALARIES	$ 54,354	$ 43,306	$ 52,364	$ 69,364	1.69	$ 72,829	$ 72,829	$ 72,829	2.13
121 - SUBSTITUTE LICENSED	$ -		$ -	$ -					
122 - SUBSTITUTE CLASSIFIED	$ -	$ 64	$ -	$ -					
141 - EXTRA OR EXT DUTY CONTR	$ -	$ -	$ 878	$ 878		$ 878	$ 878	$ 878	
211 - PERS T1/T2	-	$ 23	$ -	$ -					
212 - PERS PICK-UP	$ 9,747	$ 6,514	$ 12,597	$ 12,597		$ 14,173	$ 14,173	$ 14,173	
213 - PERS/BOND	$ 13,979	$ 8,210	$ 17,069	$ 17,069		$ 21,351	$ 21,351	$ 21,351	
216 - PERS OPSRP	$ 19,818	$ 14,215	$ 27,525	$ 29,525		$ 47,197	$ 47,197	$ 47,197	
220 - FICA WITHHOLDING	$ 12,917	$ 9,779	$ 17,927	$ 17,927		$ 19,657	$ 19,657	$ 19,657	
231 - WORKER'S COMP	$ 714	$ 755	$ 898	$ 898		$ 1,032	$ 1,032	$ 1,032	
240 - HEALTH INSURANCE	$ 48,241	$ 26,822	$ 49,361	$ 63,361		$ 65,323	$ 65,323	$ 65,323	
245 - EMPLOYER PAID TSA	$ 1,344	$ 900	$ 1,800	$ 1,800		$ 1,800	$ 1,800	$ 1,800	
246 - LIFE & LT DISABILITY INS	$ 176	$ 123	$ 143	$ 143		$ 205	$ 205	$ 205	
247 - PFMLI	$ -	$ 784	$ 1,406	$ 1,406		$ 1,406	$ 1,406	$ 1,406	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ -	$ -	$ -					
410 - SUPPLIES	$ 1,429	$ 3,602	$ 4,000	$ 4,000		$ 4,000	$ 4,000	$ 4,000	
460 - NON-CONSUMABLE MATERIALS	$ 2,053	$ -		$ -		$ -	$ -	$ -	
TOTAL 1221-THERAPEUTIC LEARNING CTR	**$ 283,812**	**$ 204,850**	**$ 369,100**	**$ 402,100**	**3.69**	**$ 440,514**	**$ 440,514**	**$ 440,514**	**4.13**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1229-STRUCTURED LEARNING CTR									
111 - LICENSED SALARIES	$ 78,946	$ 109,138	$ 98,697	$ 98,697	1.29	$ 104,393	$ 104,393	$ 104,393	1.29
112 - CLASSIFIED SALARIES	$ 528,668	$ 655,388	$ 574,816	$ 779,816	16.82	$ 982,828	$ 982,828	$ 982,828	24.71
121 - SUBSTITUTE LICENSED	$ 1,024	$ 12,999	$ 10,000	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
122 - SUBSTITUTE CLASSIFIED	$ 126	$ 2,941	$ 40,000	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
124 TEMPORARY - CLASSIFIED	$ -	$ -	$ -	$ 54,565		$ -	$ -	$ -	
130 - OTHER PAY	$ 4,522	$ 4,886	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 43	$ 5,548	$ -	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 20,285	$ 38,564	$ 37,302	$ 41,302		$ 40,457	$ 40,457	$ 40,457	
213 - PERS/BOND	$ 30,338	$ 53,084	$ 50,545	$ 56,545		$ 72,338	$ 72,338	$ 72,338	
216 - PERS OPSRP	$ 43,652	$ 82,492	$ 81,506	$ 91,506		$ 134,722	$ 134,722	$ 134,722	
220 - FICA WITHHOLDING	$ 43,927	$ 56,548	$ 49,992	$ 69,992		$ 67,215	$ 67,215	$ 67,215	
231 - WORKER'S COMP	$ 2,791	$ 4,185	$ 2,786	$ 4,786		$ 3,777	$ 3,777	$ 3,777	
240 - HEALTH INSURANCE	$ 208,466	$ 265,777	$ 206,502	$ 256,502		$ 255,125	$ 255,125	$ 255,125	
245 - EMPLOYER PAID TSA	$ 1,153	$ 1,148	$ 1,159	$ 1,159		$ 1,161	$ 1,161	$ 1,161	
246 - LIFE & LT DISABILITY INS	$ 1,633	$ 1,691	$ 1,425	$ 3,425		$ 2,219	$ 2,219	$ 2,219	
247 - PFMLI	$ -	$ 4,528	$ 3,921	$ 5,921		$ 5,921	$ 5,921	$ 5,921	
311 - INSTRUCTION SERVICES	$ -		$ -	$ -					
312 - WORK SHOPS/INSTR PRO IMPR	$ -		$ -	$ -					
331 - REIMB STUDENT TRANSPORT	$ -		$ -	$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ 1,660	$ 42	$ 42		$ 42	$ 42	$ 42	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ 768	$ -	$ -		$ -	$ -	$ -	
353 - POSTAGE	$ -	$ -	$ 74	$ 74		$ 74	$ 74	$ 74	
389 - OTHER PROF/TECH SERVICES	$ -	$ 2,134	$ -	$ -					
410 - SUPPLIES	$ 5,776	$ 5,557	$ 15,709	$ 15,709		$ 15,709	$ 15,709	$ 15,709	
413 - ADDITIONAL WORKBOOKS	$ -	$ -	$ -	$ -					
420 - TEXTBOOKS	$ 124	$ 274	$ 2,734	$ 2,734		$ 2,734	$ 2,734	$ 2,734	
460 - NON-CONSUMABLE MATERIALS	$ 1,655	$ 682	$ 244	$ 244		$ 244	$ 244	$ 244	
470 - COMPUTER SOFTWARE	$ -	$ 878	$ 254	$ 254		$ 254	$ 254	$ 254	
TOTAL 1229-STRUCTURED LEARNING CTR	**$ 973,128**	**$ 1,310,870**	**$ 1,177,709**	**$ 1,490,273**	**18.11**	**$ 1,696,212**	**$ 1,696,212**	**$ 1,696,212**	**26.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1250-RESOURCE ROOMS									
111 - LICENSED SALARIES	$ 859,983	$ 867,743	$ 963,946	$ 941,946	12.50	$ 1,007,789	$ 1,007,789	$ 1,007,789	12.00
112 - CLASSIFIED SALARIES	$ 431,359	$ 513,279	$ 538,266	$ 560,266	15.83	$ 762,313	$ 762,313	$ 762,313	19.24
121 - SUBSTITUTE LICENSED	$ 726	$ 269	$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 683	$ 35,452	$ 35,452		$ 35,452	$ 35,452	$ 35,452	
130 - OTHER PAY	$ 386	$ 5,269	$ -	$ -		$ -	$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 2,304	$ -	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 55,408	$ 56,824	$ 55,108	$ 55,108		$ 61,546	$ 61,546	$ 61,546	
212 - PERS PICK-UP	$ 68,876	$ 75,711	$ 87,287	$ 87,287		$ 86,770	$ 86,770	$ 86,770	
213 - PERS/BOND	$ 102,450	$ 103,318	$ 118,274	$ 118,274		$ 131,314	$ 131,314	$ 131,314	
216 - PERS OPSRP	$ 102,427	$ 120,791	$ 145,427	$ 145,427		$ 230,855	$ 230,855	$ 230,855	
220 - FICA WITHHOLDING	$ 95,430	$ 99,655	$ 113,324	$ 113,324		$ 120,598	$ 120,598	$ 120,598	
231 - WORKER'S COMP	$ 5,386	$ 7,695	$ 5,708	$ 5,708		$ 6,422	$ 6,422	$ 6,422	
240 - HEALTH INSURANCE	$ 393,015	$ 445,674	$ 420,772	$ 430,772		$ 458,480	$ 458,480	$ 458,480	
245 - EMPLOYER PAID TSA	$ 10,271	$ 9,764	$ 8,511	$ 8,511		$ 8,983	$ 8,983	$ 8,983	
246 - LIFE & LT DISABILITY INS	$ 1,515	$ 1,474	$ 1,396	$ 1,396		$ 1,820	$ 1,820	$ 1,820	
247 - PFMLI	$ -	$ 8,057	$ 8,888	$ 8,888		$ 8,888	$ 8,888	$ 8,888	
342 - TRAVEL, OUT OF-DISTRICT	$ 1,143	$ -	$ 3,687	$ 3,687		$ 3,687	$ 3,687	$ 3,687	
389 - OTHER PROF/TECH SERVICES	$ 37,252	$ -	$ 41,504	$ 41,504		$ 41,504	$ 41,504	$ 41,504	
410 - SUPPLIES	$ 3,710	$ 2,001	$ 5,418	$ 5,418		$ 5,418	$ 5,418	$ 5,418	
413 - ADDITIONAL WORKBOOKS	$ -		$ -	$ -					
420 - TEXTBOOKS	$ 2,119	$ 1,969	$ 9,265	$ 9,265		$ 9,265	$ 9,265	$ 9,265	
440 - PERIODICALS	$ -	$ -	$ 578	$ 578		$ 578	$ 578	$ 578	
460 - NON-CONSUMABLE MATERIALS	$ 515	$ 422	$ 339	$ 339		$ 339	$ 339	$ 339	
470 - COMPUTER SOFTWARE	$ 1,706	$ 1,846	$ 2,448	$ 2,448		$ 2,448	$ 2,448	$ 2,448	
640 - DUES AND FEES	$ -	$ -	$ 65	$ 65		$ 65	$ 65	$ 65	
TOTAL 1250 - RESOURCE ROOMS	**$ 2,175,981**	**$ 2,322,444**	**$ 2,565,662**	**$ 2,575,662**	**28.33**	**$ 2,984,535**	**$ 2,984,535**	**$ 2,984,535**	**31.24**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1260-TREATMENT & HABILITATION									
111 - LICENSED SALARIES	$ 211,025	$ (36,856)	$ 249,771	$ 249,771	1.50	$ 268,568	$ 268,568	$ 268,568	2.50
112 - CLASSIFIED SALARIES	$ 31,797	$ 2,986	$ 38,523	$ -	1.00	$ -	$ -	$ -	
130 - OTHER PAY	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 8,025	$ 8,388	$ 8,388	$ 8,388		$ 8,388	$ 8,388	$ 8,388	
211 - PERS T1/T2	$ 21,780	$ 1,338	$ 25,954	$ 25,954		$ 38,807	$ 38,807	$ 38,807	
212 - PERS PICK-UP	$ 15,255	$ (1,507)	$ 18,500	$ 18,500		$ 16,204	$ 16,204	$ 16,204	
213 - PERS/BOND	$ 21,666	$ (3,849)	$ 23,209	$ 23,209		$ 21,956	$ 21,956	$ 21,956	
216 - PERS OPSRP	$ 13,663	$ (5,193)	$ 17,366	$ 17,366		$ 20,481	$ 20,481	$ 20,481	
220 - FICA WITHHOLDING	$ 19,019	$ (1,937)	$ 22,581	$ 22,581		$ 20,360	$ 20,360	$ 20,360	
231 - WORKER'S COMP	$ 1,023	$ 422	$ 1,151	$ 1,151		$ 1,330	$ 1,330	$ 1,330	
240 - HEALTH INSURANCE	$ 49,706	$ 1,599	$ 62,598	$ 42,598		$ 42,575	$ 42,575	$ 42,575	
245 - EMPLOYER PAID TSA	$ 2,250	$ -	$ 2,250	$ 2,250		$ 2,267	$ 2,267	$ 2,267	
246 - LIFE & LT DISABILITY INS	$ 123	$ 9	$ 115	$ 115		$ -	$ -	$ -	
247 - PFMLI	$ -	$ (151)	$ 1,771	$ 1,771		$ 1,771	$ 1,771	$ 1,771	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,082	$ 2,050	$ 1,328	$ 1,328		$ 1,328	$ 1,328	$ 1,328	
342 - TRAVEL, OUT OF-DISTRICT	$ 606	$ 230	$ 696	$ 696		$ 696	$ 696	$ 696	
389 - OTHER PROF/TECH SERVICES	$ 40,721	$ 3,886	$ 33,901	$ 56,901		$ 56,901	$ 56,901	$ 56,901	
410 - SUPPLIES	$ 1,547	$ 3,027	$ 2,000	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
460 - NON-CONSUMABLE MATERIALS	$ 307	$ -	$ 537	$ 537		$ 537	$ 537	$ 537	
655 - JUDGEMENT & SETTLEMENT	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 1260-TREATMENT & HABILITIATION	**$ 440,597**	**$ (25,558)**	**$ 510,639**	**$ 475,116**	**2.50**	**$ 504,170**	**$ 504,170**	**$ 504,170**	**2.50**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1271-REMEDIATION									
111 - LICENSED SALARIES	$ 275,925	$ 155,065	$ 167,235	$ 137,235	2.10	$ 103,107	$ 103,107	$ 103,107	1.10
112 - CLASSIFIED SALARIES	$ 104,213	$ 136,789	$ 158,691	$ 153,691	4.69	$ 160,827	$ 160,827	$ 160,827	4.31
121 - SUBSTITUTE LICENSED	$ -		$ -	$ -		$ 21,563	$ 21,563	$ 21,563	
130 - OTHER PAY	$ -		$ -	$ -		$ 15,460	$ 15,460	$ 15,460	
211 - PERS T1/T2	$ 11,907	$ 13,520	$ 14,143	$ 14,143		$ 20,949	$ 20,949	$ 20,949	
212 - PERS PICK-UP	$ 21,827	$ 16,057	$ 19,078	$ 19,078		$ 32,880	$ 32,880	$ 32,880	
213 - PERS/BOND	$ 31,125	$ 20,660	$ 25,851	$ 25,851		$ 19,497	$ 19,497	$ 19,497	
216 - PERS OPSRP	$ 34,894	$ 23,972	$ 30,061	$ 30,061		$ 1,036	$ 1,036	$ 1,036	
220 - FICA WITHHOLDING	$ 28,409	$ 21,423	$ 24,461	$ 24,461		$ 83,492	$ 83,492	$ 83,492	
231 - WORKER'S COMP	$ 1,567	$ 1,041	$ 1,190	$ 1,190		$ 990	$ 990	$ 990	
240 - HEALTH INSURANCE	$ 106,604	$ 88,505	$ 101,956	$ 91,956					
245 - EMPLOYER PAID TSA	$ 3,240	$ 1,679	$ 1,803	$ 1,803					
246 - LIFE & LT DISABILITY INS	$ 357	$ 382	$ 433	$ 433		$ 447	$ 447	$ 447	
247 - PFMLI	$ -	$ 1,703	$ 1,918	$ 1,918		$ 1,918	$ 1,918	$ 1,918	
332 - NON REIMBURSED STDNT TRAN	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 1271-REMEDIATION	**$ 620,068**	**$ 480,796**	**$ 546,821**	**$ 501,821**	**6.79**	**$ 462,166**	**$ 462,166**	**$ 462,166**	**5.41**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1281-PUBLIC ALTERNATIVE PROGRAMS									
370 - TUITION TO OTHER AGENCIES	$ 13,029	$ 41,171	$ 14,812	$ 14,812		$ 14,812	$ 14,812	$ 14,812	
470 - COMPUTER SOFTWARE	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ -	$ -	$ 1,346	$ 1,346		$ 1,346	$ 1,346	$ 1,346	
TOTAL 1281-PUBLIC ALTERNATIVE PROGR	**$ 13,029**	**$ 41,171**	**$ 16,158**	**$ 16,158**	**0.00**	**$ 16,158**	**$ 16,158**	**$ 16,158**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1284-ALTERNATIVE PROGRAM									
111 - LICENSED SALARIES	$ -	$ 338,073	$ 321,440	$ 331,440	2.90	$ 617,984	$ 617,984	$ 617,984	5.50
112 - CLASSIFIED SALARIES	$ (418)	$ 136,362	$ 146,654	$ 86,654	3.87	$ 65,682	$ 65,682	$ 65,682	1.75
121 - SUBSTITUTE LICENSED	$ -	$ 7,047	$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 343	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 1,097	$ 17,478	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ -	$ 727	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ -	$ 14,359	$ 7,203	$ 7,203		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 26	$ 27,606	$ 27,743	$ 27,743		$ 24,453	$ 24,453	$ 24,453	
213 - PERS/BOND	$ 40	$ 39,616	$ 37,592	$ 37,592		$ 33,135	$ 33,135	$ 33,135	
216 - PERS OPSRP	$ 52	$ 52,157	$ 54,699	$ 54,699		$ 81,430	$ 81,430	$ 81,430	
220 - FICA WITHHOLDING	$ 83	$ 37,620	$ 35,372	$ 35,372		$ 30,685	$ 30,685	$ 30,685	
231 - WORKER'S COMP	$ 3	$ 1,774	$ 1,700	$ 1,700		$ 1,665	$ 1,665	$ 1,665	
240 - HEALTH INSURANCE	$ -	$ 151,681	$ 154,288	$ 124,288		$ 104,878	$ 104,878	$ 104,878	
245 - EMPLOYER PAID TSA	$ 3	$ 3,621	$ 3,600	$ 3,600		$ 3,109	$ 3,109	$ 3,109	
246 - LIFE & LT DISABILITY INS	$ 1	$ 418	$ 413	$ 413		$ 251	$ 251	$ 251	
247 - PFMLI	$ -	$ 3,036	$ 2,774	$ 2,774		$ 2,774	$ 2,774	$ 2,774	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ 101	$ -	$ -		$ -	$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ 280	$ -	$ -		$ -	$ -	$ -	
353 - POSTAGE	$ -	$ 24	$ -	$ -					
370 - TUITION TO OTHER AGENCIES	$ -	$ 861	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ -	$ 14,823	$ -	$ -					
420 - TEXTBOOKS	$ -	$ 600	$ -	$ -					
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ -	$ -					
470 - COMPUTER SOFTWARE	$ -	$ 21,722	$ -	$ 8,000		$ 8,000	$ 8,000	$ 8,000	
640 - DUES AND FEES	$ -	$ 181	$ -	$ -		$ -	$ -	$ -	
TOTAL 1284-ALTERNATIVE PROGRAM	**$ 886**	**$ 870,509**	**$ 793,478**	**$ 721,478**	**6.77**	**$ 974,047**	**$ 974,047**	**$ 974,047**	**7.25**

1290-PBIS/RTI	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
111 - LICENSED SALARIES	$ 84,619	$ (88,131)	$ 95,933	$ 100,933	1.00	$ -	$ -	$ -	
112 - CLASSIFIED SALARIES	$ 172,698	$ -	$ 174,161	$ 164,161	4.63	$ -	$ -	$ -	
121 - SUBSTITUTE LICENSED	$ 2,412	$ -	$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 7,168	$ -	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 5,602	$ -	$ 6,168	$ 6,168		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 11,660	$ (5,366)	$ 15,342	$ 15,342		$ -	$ -	$ -	
213 - PERS/BOND	$ 16,642	$ (7,791)	$ 20,789	$ 20,789		$ -	$ -	$ -	
216 - PERS OPSRP	$ 19,281	$ (11,724)	$ 28,453	$ 28,453		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 19,550	$ (6,719)	$ 20,144	$ 20,144		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 1,116	$ (16)	$ 1,014	$ 1,014		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 63,416	$ (18,434)	$ 76,363	$ 76,363		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 924	$ (900)	$ 900	$ 900		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 508	$ -	$ 444	$ 444		$ -	$ -	$ -	
247 - PFMLI	$ -	$ (537)	$ 1,580	$ 1,580		$ 1,580	$ 1,580	$ 1,580	
312 - WORK SHOPS/INSTR PRO IMPR	$ -	$ -	$ 856	$ 856		$ 856	$ 856	$ 856	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 3,607	$ 88	$ 9,024	$ 9,024		$ 9,024	$ 9,024	$ 9,024	
342 - TRAVEL, OUT OF-DISTRICT	$ 19,849	$ 821	$ 20,708	$ 20,708		$ 20,708	$ 20,708	$ 20,708	
353 - POSTAGE	$ -	$ -	$ 75	$ 75		$ 75	$ 75	$ 75	
355 - PRINTING AND BINDING	$ -	$ 252	$ -	$ -					
389 - OTHER PROF/TECH SERVICES	$ -	$ 40	$ 3,738	$ 3,738		$ 3,738	$ 3,738	$ 3,738	
410 - SUPPLIES	$ 23,403	$ 1,202	$ 25,969	$ 25,969		$ 25,969	$ 25,969	$ 25,969	
460 - NON-CONSUMABLE MATERIALS	$ 305	$ 999	$ 306	$ 306		$ 306	$ 306	$ 306	
470 - COMPUTER SOFTWARE	$ 17,453	$ -	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
TOTAL 1290-PBIS/RTI	**$ 470,214**	**$ (136,215)**	**$ 511,965**	**$ 506,965**	**5.63**	**$ 72,256**	**$ 72,256**	**$ 72,256**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1291-ENGLISH LANGUAGE LEARNER									
111 - LICENSED SALARIES	$ 735,594	$ 886,935	$ 943,999	$ 1,003,999	11.10	$ 1,027,258	$ 1,027,258	$ 1,027,258	11.93
112 - CLASSIFIED SALARIES	$ 269,624	$ 307,553	$ 313,966	$ 283,966	8.03	$ 476,301	$ 476,301	$ 476,301	13.20
121 - SUBSTITUTE LICENSED	$ 2,513		$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -		$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 201	$ 2,057	$ -	$ -					
132 - OVERTIME SALARIES	$ -	$ 91	$ -	$ -					
141 - EXTRA OR EXT DUTY CONTR	$ 1,063	$ -	$ -	$ -					
211 - PERS T1/T2	$ 12,800	$ 17,396	$ 15,522	$ 35,502		$ 50,688	$ 50,688	$ 50,688	
212 - PERS PICK-UP	$ 55,904	$ 66,995	$ 72,126	$ 72,126		$ 89,606	$ 89,606	$ 89,606	
213 - PERS/BOND	$ 80,220	$ 90,160	$ 97,730	$ 105,730		$ 126,547	$ 126,547	$ 126,547	
216 - PERS OPSRP	$ 104,694	$ 132,085	$ 144,836	$ 144,836		$ 258,674	$ 258,674	$ 258,674	
220 - FICA WITHHOLDING	$ 74,580	$ 88,354	$ 95,299	$ 98,928		$ 115,766	$ 115,766	$ 115,766	
231 - WORKER'S COMP	$ 4,171	$ 7,223	$ 4,621	$ 4,621		$ 6,321	$ 6,321	$ 6,321	
240 - HEALTH INSURANCE	$ 273,610	$ 287,454	$ 286,674	$ 298,993		$ 374,036	$ 374,036	$ 374,036	
245 - EMPLOYER PAID TSA	$ 8,389	$ 9,387	$ 9,387	$ 9,387		$ 8,960	$ 8,960	$ 8,960	
246 - LIFE & LT DISABILITY INS	$ 875	$ 794	$ 823	$ 823		$ 1,403	$ 1,403	$ 1,403	
247 - PFMLI	$ -	$ 7,081	$ 7,474	$ 7,474		$ 7,474	$ 7,474	$ 7,474	
410 - SUPPLIES	$ 1,571	$ 2,190	$ 2,901	$ 2,901		$ 2,901	$ 2,901	$ 2,901	
413 - ADDITIONAL WORKBOOKS	$ -	$ -	$ 54	$ 54		$ 54	$ 54	$ 54	
419 - INTERVENTIONS MATERIALS	$ -	$ -	$ -	$ -					
420 - TEXTBOOKS	$ -	$ -	$ -	$ 15,715		$ 15,715	$ 15,715	$ 15,715	
460 - NON-CONSUMABLE MATERIALS	$ 1,493	$ -	$ -	$ -					
470 - COMPUTER SOFTWARE	$ 338	$ -	$ 338	$ 338		$ 338	$ 338	$ 338	
TOTAL 1291-ENGLISH LANGUAGE LEARNERS	**$ 1,627,638**	**$ 1,905,754**	**$ 1,995,753**	**$ 2,085,396**	**19.13**	**$ 2,562,044**	**$ 2,562,044**	**$ 2,562,044**	**25.13**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1292-TEEN PARENTING									
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
410 - SUPPLIES	$ 554	$ 777	$ 594	$ 594		$ 594	$ 594	$ 594	
460 - NON-CONSUMABLE MATERIALS	$ 687	$ -	$ 687	$ 687		$ 687	$ 687	$ 687	
TOTAL 1292-TEEN PARENTING	**$ 1,241**	**$ 777**	**$ 1,281**	**$ 1,281**	**0.00**	**$ 1,281**	**$ 1,281**	**$ 1,281**	**0.00**

1296-TUTORING	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ 5,724	$ 12,914	$ 5,000	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
211 - PERS T1/T2	$ -	$ 194	$ -	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 65	$ 626	$ 300	$ 300		$ -	$ -	$ -	
213 - PERS/BOND	$ 103	$ 230	$ 415	$ 415		$ -	$ -	$ -	
216 - PERS OPSRP	$ 132	$ 181	$ 750	$ 750		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 433	$ 984	$ 383	$ 383		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 24	$ 47	$ 6	$ 6		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 8	$ -	$ -	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 3	$ 11	$ -	$ -		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 27	$ 30	$ 30		$ 30	$ 30	$ 30	
TOTAL 1296-TUTORING	**$ 6,491**	**$ 15,214**	**$ 6,884**	**$ 6,884**	**0.00**	**$ 5,030**	**$ 5,030**	**$ 5,030**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
1299-OTHER PROGRAMS									
319 - OTHER INSTRUCT/PROF/TECH	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 1299-OTHER PROGRAMS	**$ -**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2110-ATTENDANCE & SOCIAL WORK									
385 - MGMT SVS/CONSUL-NON INSTR	$ 62,451	$ 63,090	$ 70,000	$ -		$ -	$ -	$ -	
TOTAL 2110-ATTENDANCE & SOCIAL WORK	**$ 62,451**	**$ 63,090**	**$ 70,000**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2122-COUNSELING SERVICES									
111 - LICENSED SALARIES	$ 1,018,306	$ 991,758	$ 967,496	$ 887,496	10.90	$ 906,539	$ 906,539	$ 906,539	10.50
112 - CLASSIFIED SALARIES	$ 60,936	$ 58,813	$ 64,486	$ 64,486	1.72	$ 66,813	$ 66,813	$ 66,813	1.72
121 - SUBSTITUTE LICENSED	$ -	$ 1,238	$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 137	$ -	$ -					
130 - OTHER PAY	$ 9,912	$ 1,128	$ 50,000	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
132 - OVERTIME SALARIES	$ 1,610	$ 187	$ -	$ -					
141 - EXTRA OR EXT DUTY CONTR	$ 18,830	$ 22,379	$ 21,224	$ 25,224		$ 25,224	$ 25,224	$ 25,224	
211 - PERS T1/T2	$ 27,886	$ 15,075	$ 15,721	$ 15,721		$ 24,313	$ 24,313	$ 24,313	
212 - PERS PICK-UP	$ 65,698	$ 62,308	$ 63,042	$ 63,042		$ 58,998	$ 58,998	$ 58,998	
213 - PERS/BOND	$ 104,021	$ 84,691	$ 85,422	$ 85,422		$ 80,148	$ 80,148	$ 80,148	
216 - PERS OPSRP	$ 111,363	$ 123,595	$ 124,824	$ 119,824		$ 176,164	$ 176,164	$ 176,164	
220 - FICA WITHHOLDING	$ 81,463	$ 78,589	$ 80,378	$ 75,378		$ 73,398	$ 73,398	$ 73,398	
231 - WORKER'S COMP	$ 4,473	$ 3,449	$ 3,956	$ 3,956		$ 4,005	$ 4,005	$ 4,005	
240 - HEALTH INSURANCE	$ 254,372	$ 238,317	$ 223,484	$ 203,484		$ 205,701	$ 205,701	$ 205,701	
245 - EMPLOYER PAID TSA	$ 10,427	$ 9,396	$ 8,505	$ 8,505		$ 7,659	$ 7,659	$ 7,659	
246 - LIFE & LT DISABILITY INS	$ 208	$ 182	$ 183	$ 183		$ 200	$ 200	$ 200	
247 - PFMLI	$ -	$ 6,312	$ 6,304	$ 6,304		$ 6,304	$ 6,304	$ 6,304	
312 - WORK SHOPS/INSTR PRO IMPR	$ 1,500	$ 7,200	$ 2,813	$ 2,813		$ 2,813	$ 2,813	$ 2,813	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 86	$ -	$ 388	$ 388		$ 388	$ 388	$ 388	
342 - TRAVEL, OUT OF-DISTRICT	$ 10,149	$ 3,819	$ 13,089	$ 13,089		$ 13,089	$ 13,089	$ 13,089	
389 - OTHER PROF/TECH SERVICES	$ 38,850	$ -	$ 35,581	$ 35,581		$ 35,581	$ 35,581	$ 35,581	
410 - SUPPLIES	$ 2,556	$ 2,406	$ 5,264	$ 5,264		$ 5,264	$ 5,264	$ 5,264	
420 - TEXTBOOKS	$ -	$ -	$ 3,317	$ 3,317		$ 3,317	$ 3,317	$ 3,317	
460 - NON-CONSUMABLE MATERIALS	$ 531	$ 70	$ 310	$ 310		$ 310	$ 310	$ 310	
470 - COMPUTER SOFTWARE	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ 903	$ 2,512	$ 1,400	$ 1,400		$ 1,400	$ 1,400	$ 1,400	
TOTAL 2122-COUNSELING SERVICES	**$ 1,824,081**	**$ 1,713,560**	**$ 1,777,186**	**$ 1,623,186**	**12.62**	**$ 1,699,627**	**$ 1,699,627**	**$ 1,699,627**	**12.22**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2134-NURSE SERVICES									
313 - STUDENT SERVICES	$ 16,884	$ -	$ -	$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 2134-NURSE SERVICES	**$ 16,884**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2139-OTHER HEALTH SERVICES									
111 - LICENSED SALARIES	$ -	$ 89,488	$ -	$ -		$ -	$ -	$ -	
112 - CLASSIFIED SALARIES	$ 6,330	$ 7,143	$ 7,645	$ 7,645	0.19	$ 8,026	$ 8,026	$ 8,026	0.19
130 - OTHER PAY	$ 386	$ -	$ -	$ -					
212 - PERS PICK-UP	$ 387	$ 5,777	$ 441	$ 441		$ 463	$ 463	$ 463	
213 - PERS/BOND	$ 613	$ 8,335	$ 597	$ 597		$ 627	$ 627	$ 627	
216 - PERS OPSRP	$ 787	$ 12,623	$ 963	$ 963		$ 1,541	$ 1,541	$ 1,541	
220 - FICA WITHHOLDING	$ 397	$ 7,111	$ 562	$ 562		$ 490	$ 490	$ 490	
231 - WORKER'S COMP	$ 28	$ 41	$ 27	$ 27		$ 32	$ 32	$ 32	
240 - HEALTH INSURANCE	$ 4,343	$ 22,896	$ 4,463	$ 4,463		$ 5,157	$ 5,157	$ 5,157	
245 - EMPLOYER PAID TSA	$ -	$ 900	$ -	$ -					
246 - LIFE & LT DISABILITY INS	$ 23	$ 22	$ 22	$ 22		$ 23	$ 23	$ 23	
247 - PFMLI	$ -	$ 578	$ 44	$ 44		$ 44	$ 44	$ 44	
389 - OTHER PROF/TECH SERVICES	$ -	$ 34,494	$ 5,568	$ 5,568		$ 5,568	$ 5,568	$ 5,568	
TOTAL 2139-OTHER HEALTH SERVICES	**$ 13,293**	**$ 189,410**	**$ 20,332**	**$ 20,332**	**0.19**	**$ 21,972**	**$ 21,972**	**$ 21,972**	**0.19**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2140-PSYCHOLOGICAL SRVS									
111 - LICENSED SALARIES	$ 253,526	$ 252,591	$ 269,831	$ 269,831	3.00	$ 199,435	$ 199,435	$ 199,435	2.00
141 - EXTRA OR EXT DUTY CONTR	$ 10,594	$ 12,611	$ 12,611	$ 12,611		$ 12,611	$ 12,611	$ 12,611	
212 - PERS PICK-UP	$ 13,029	$ 13,960	$ 16,947	$ 16,947		$ 11,966	$ 11,966	$ 11,966	
213 - PERS/BOND	$ 20,630	$ 18,528	$ 22,963	$ 22,963		$ 16,214	$ 16,214	$ 16,214	
216 - PERS OPSRP	$ 26,493	$ 30,503	$ 37,028	$ 37,028		$ 39,847	$ 39,847	$ 39,847	
220 - FICA WITHHOLDING	$ 19,813	$ 19,857	$ 21,607	$ 21,607		$ 14,951	$ 14,951	$ 14,951	
231 - WORKER'S COMP	$ 1,053	$ 926	$ 1,146	$ 1,146		$ 765	$ 765	$ 765	
240 - HEALTH INSURANCE	$ 53,172	$ 55,301	$ 57,689	$ 57,689		$ 39,717	$ 39,717	$ 39,717	
245 - EMPLOYER PAID TSA	$ 1,800	$ 1,725	$ 1,800	$ 1,800		$ 909	$ 909	$ 909	
247 - PFMLI	$ -	$ 1,594	$ 1,695	$ 1,695		$ 1,695	$ 1,695	$ 1,695	
313 - STUDENT SERVICES	$ -	$ -	$ 1,170	$ 1,170		$ 1,170	$ 1,170	$ 1,170	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 1,747	$ 2,089	$ 3,317	$ 3,317		$ 3,317	$ 3,317	$ 3,317	
342 - TRAVEL, OUT OF-DISTRICT	$ 251	$ -	$ 1,000	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
410 - SUPPLIES	$ 4,470	$ 3,258	$ 4,000	$ 4,000		$ 4,000	$ 4,000	$ 4,000	
470 - COMPUTER SOFTWARE	$ 645	$ -	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ 179	$ -	$ 187	$ 187		$ 187	$ 187	$ 187	
TOTAL 2140-PSYCHOLOGICAL SERVICES	**$ 407,402**	**$ 412,943**	**$ 452,990**	**$ 452,990**	**3.00**	**$ 347,784**	**$ 347,784**	**$ 347,784**	**2.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2152-SPEECH PATHOLOGY SERVICES									
111 - LICENSED SALARIES	$ 299,181	$ 352,894	$ 350,535	$ 365,535	4.00	$ 481,338	$ 481,338	$ 481,338	5.50
112 - CLASSIFIED SALARIES	$ 12	$ 30,664	$ 34,674	$ 19,674	1.00	$ -	$ -	$ -	
121 - SUBSTITUTE LICENSED	$ 1,106	$ 342	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 5,992	$ 26,249	$ 750	$ 750		$ 750	$ 750	$ 750	
141 - EXTRA OR EXT DUTY CONTR	$ 3,250	$ 1,750	$ 1,750	$ 1,750		$ 1,750	$ 1,750	$ 1,750	
211 - PERS T1/T2	$ 12,768	$ 21,948	$ 15,645	$ 15,645		$ 35,542	$ 35,542	$ 35,542	
212 - PERS PICK-UP	$ 15,583	$ 19,366	$ 17,296	$ 17,296		$ 25,820	$ 25,820	$ 25,820	
213 - PERS/BOND	$ 27,399	$ 33,242	$ 31,411	$ 31,411		$ 39,133	$ 39,133	$ 39,133	
216 - PERS OPSRP	$ 25,012	$ 34,969	$ 37,793	$ 37,793		$ 65,510	$ 65,510	$ 65,510	
220 - FICA WITHHOLDING	$ 23,028	$ 30,840	$ 29,557	$ 29,557		$ 35,418	$ 35,418	$ 35,418	
231 - WORKER'S COMP	$ 1,242	$ 1,272	$ 1,529	$ 1,529		$ 1,857	$ 1,857	$ 1,857	
240 - HEALTH INSURANCE	$ 73,942	$ 69,818	$ 69,544	$ 69,544		$ 99,847	$ 99,847	$ 99,847	
245 - EMPLOYER PAID TSA	$ 2,384	$ 3,132	$ 2,698	$ 2,698		$ 3,600	$ 3,600	$ 3,600	
246 - LIFE & LT DISABILITY INS	$ 1	$ 95	$ 95	$ 95		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 2,455	$ 2,318	$ 2,318		$ 2,318	$ 2,318	$ 2,318	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,128	$ 968	$ 3,341	$ 3,341		$ 3,341	$ 3,341	$ 3,341	
342 - TRAVEL, OUT OF-DISTRICT	$ 2,296	$ -	$ 2,447	$ 2,447		$ 2,447	$ 2,447	$ 2,447	
353 - POSTAGE	$ 16	$ -	$ -	$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 335	$ 118,902	$ 3,974	$ 103,974		$ 103,974	$ 103,974	$ 103,974	
410 - SUPPLIES	$ 2,320	$ 2,977	$ 3,000	$ 3,000		$ 3,000	$ 3,000	$ 3,000	
430 - LIBRARY BOOKS	$ 1,087	$ -	$ 1,087	$ 1,087		$ 1,087	$ 1,087	$ 1,087	
460 - NON-CONSUMABLE MATERIALS	$ -	$ 670	$ -	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 99	$ 2,267	$ 99	$ 99		$ 99	$ 99	$ 99	
640 - DUES AND FEES	$ -	$ 99	$ 402	$ 402		$ 402	$ 402	$ 402	
TOTAL 2152-SPEECH PATH SERVICES	**$ 499,183**	**$ 754,919**	**$ 609,943**	**$ 709,943**	**5.00**	**$ 907,232**	**$ 907,232**	**$ 907,232**	**5.50**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2191-SPECIAL EDUCATION ADMIN									
111 - LICENSED SALARIES	$ 71,213	$ 1,657	$ 92,978	$ 92,978	1.00	$ -	$ -	$ -	
112 - CLASSIFIED SALARIES	$ 42,601	$ 44,105	$ 47,097	$ 47,097	1.00	$ 52,020	$ 52,020	$ 52,020	1.00
113 - ADMINISTRATORS	$ 190,628	$ 238,763	$ 245,120	$ 245,120	1.75	$ 140,832	$ 140,832	$ 140,832	1.00
121 - SUBSTITUTE LICENSED	$ -	$ 269	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 1,858	$ 14,284	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 887	$ 35	$ -	$ -					
141 - EXTRA OR EXT DUTY CONTR	$ 3,709	$ -	$ -	$ -					
211 - PERS T1/T2	$ 29,421	$ 34,874	$ 39,097	$ 39,097		$ 32,617	$ 32,617	$ 32,617	
212 - PERS PICK-UP	$ 18,501	$ 17,426	$ 22,940	$ 24,940		$ 11,450	$ 11,450	$ 11,450	
213 - PERS/BOND	$ 29,314	$ 24,035	$ 31,084	$ 31,084		$ 15,514	$ 15,514	$ 15,514	
216 - PERS OPSRP	$ 14,201	$ 9,980	$ 17,990	$ 17,990		$ 9,989	$ 9,989	$ 9,989	
220 - FICA WITHHOLDING	$ 23,338	$ 22,540	$ 29,249	$ 29,249		$ 14,259	$ 14,259	$ 14,259	
231 - WORKER'S COMP	$ 1,237	$ 1,040	$ 1,330	$ 1,330		$ 1,181	$ 1,181	$ 1,181	
240 - HEALTH INSURANCE	$ 54,022	$ 43,940	$ 62,792	$ 62,792		$ 31,304	$ 31,304	$ 31,304	
245 - EMPLOYER PAID TSA	$ 8,552	$ 10,081	$ 10,350	$ 10,350		$ 9,450	$ 9,450	$ 9,450	
246 - LIFE & LT DISABILITY INS	$ 945	$ 1,059	$ 1,037	$ 1,037		$ 1,101	$ 1,101	$ 1,101	
247 - PFMLI	$ -	$ 1,550	$ 2,294	$ 2,294		$ 2,294	$ 2,294	$ 2,294	
312 - WORK SHOPS/INSTR PRO IMPR	$ -	$ -	$ 1,384	$ 1,384		$ 1,384	$ 1,384	$ 1,384	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,418	$ 1,639	$ 3,400	$ 3,400		$ 3,400	$ 3,400	$ 3,400	
342 - TRAVEL, OUT OF-DISTRICT	$ 6,832	$ 5,399	$ 14,682	$ 14,682		$ 14,682	$ 14,682	$ 14,682	
353 - POSTAGE	$ 44	$ 8	$ 200	$ 200		$ 200	$ 200	$ 200	
389 - OTHER PROF/TECH SERVICES	$ -	$ 29,552	$ 10,485	$ 10,485		$ 10,485	$ 10,485	$ 10,485	
410 - SUPPLIES	$ 2,772	$ 5,670	$ 5,000	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
440 - PERIODICALS	$ 100	$ 195	$ 100	$ 100		$ 100	$ 100	$ 100	
460 - NON-CONSUMABLE MATERIALS	$ 270	$ 806	$ 645	$ 645		$ 645	$ 645	$ 645	
470 - COMPUTER SOFTWARE	$ 6,847	$ 26,623	$ 12,521	$ 12,521		$ 12,521	$ 12,521	$ 12,521	
640 - DUES AND FEES	$ 1,290	$ 1,290	$ 1,638	$ 1,638		$ 1,638	$ 1,638	$ 1,638	
TOTAL 2191-SPECIAL EDUCATION ADMIN	**$ 511,002**	**$ 536,822**	**$ 653,414**	**$ 655,414**	**3.75**	**$ 372,064**	**$ 372,064**	**$ 372,064**	**2.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2210-INSTRUCTION IMPROVEMENT									
111 - LICENSED SALARIES	$ 158,214	$ 411,021	$ 249,625	$ 324,625	2.80	$ 81,776	$ 81,776	$ 81,776	0.60
112 - CLASSIFIED SALARIES	$ 26,824	$ 23,177	$ 24,593	$ 24,593	0.50	$ 30,668	$ 30,668	$ 30,668	0.50
113 - ADMINISTRATORS	$ 67,202	$ 67,956	$ 73,297	$ 73,297	0.50	$ -	$ -	$ -	
121 - SUBSTITUTE LICENSED	$ 10,139	$ 10,627	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
123 - TEMPORARY LICENSED	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 5,034	$ 4,767	$ -	$ -					
141 - EXTRA OR EXT DUTY CONTR	$ 468	$ 504	$ 504	$ 504		$ 504	$ 504	$ 504	
211 - PERS T1/T2	$ 24,075	$ 29,652	$ 15,647	$ 16,647		$ 185	$ 185	$ 185	
212 - PERS PICK-UP	$ 14,729	$ 29,413	$ 20,824	$ 25,824		$ 10,380	$ 10,380	$ 10,380	
213 - PERS/BOND	$ 23,489	$ 41,122	$ 28,216	$ 35,216		$ 14,297	$ 14,297	$ 14,297	
216 - PERS OPSRP	$ 10,980	$ 40,142	$ 32,639	$ 45,639		$ 34,405	$ 34,405	$ 34,405	
220 - FICA WITHHOLDING	$ 20,111	$ 37,632	$ 26,550	$ 33,550		$ 13,226	$ 13,226	$ 13,226	
231 - WORKER'S COMP	$ 1,069	$ 1,193	$ 1,240	$ 1,240		$ 1,064	$ 1,064	$ 1,064	
240 - HEALTH INSURANCE	$ 43,065	$ 96,178	$ 61,066	$ 72,066		$ 31,411	$ 31,411	$ 31,411	
245 - EMPLOYER PAID TSA	$ 4,332	$ 7,020	$ 5,220	$ 5,220		$ 2,247	$ 2,247	$ 2,247	
246 - LIFE & LT DISABILITY INS	$ 407	$ 327	$ 317	$ 317		$ 72	$ 72	$ 72	
247 - PFMLI	$ -	$ 2,911	$ 2,082	$ 2,082		$ 2,082	$ 2,082	$ 2,082	
312 - WORK SHOPS/INSTR PRO IMPR		$ 5,130	$ 6,000	$ 6,000		$ 6,000	$ 6,000	$ 6,000	
318 - STAFF DVLPMNT-NONINSTRUC	$ 1,058	$ -	$ 1,058	$ 1,058		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,092	$ 2,598	$ 2,000	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
342 - TRAVEL, OUT OF-DISTRICT	$ 38,775	$ 3,725	$ 3,000	$ 35,008		$ 35,008	$ 35,008	$ 35,008	
343 - TRAVEL, STUDNTS, OUT DIST	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 26,071	$ 21,946	$ 24,386	$ 12,386					
392 - STAFF EVENTS & INSERVICE	$ -	$ -	$ -	$ -					
410 - SUPPLIES	$ 5,915	$ 4,057	$ 7,326	$ 7,326		$ 7,326	$ 7,326	$ 7,326	
419 - INTERVENTIONS MATERIALS	$ 25,702	$ 245	$ 6,000	$ 6,000		$ 6,000	$ 6,000	$ 6,000	
470 - COMPUTER SOFTWARE	$ 32,899	$ -	$ 2,000	$ 26,000		$ 26,000	$ 26,000	$ 26,000	
480 - COMPUTER HARDWARE	$ -	$ -	$ -	$ -		$ 7,000	$ 7,000	$ 7,000	
640 - DUES AND FEES	$ 167	$ 50	$ 167	$ 167		$ 167	$ 167	$ 167	
TOTAL 2210-IMPROVEMENT OF INSTRUCT	**$ 542,818**	**$ 841,393**	**$ 603,757**	**$ 766,764**	**3.80**	**$ 321,818**	**$ 321,818**	**$ 321,818**	**1.10**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2212-INST/CURR DEVELOPMENT									
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 226	$ -	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 1	$ -	$ -	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ 2	$ -	$ -	$ -		$ -	$ -	$ -	
216 - PERS OPSRP	$ 3	$ -	$ -	$ -		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 17	$ -	$ -	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 1	$ -	$ -	$ -		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 0	$ -	$ -	$ -		$ -	$ -	$ -	
324 - RENTALS	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 435	$ -	$ -	$ -		$ -	$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 697	$ -	$ -	$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ 868	$ 41	$ -	$ -		$ -	$ -	$ -	
420 - TEXTBOOKS	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 2,208	$ -	$ -	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 4,370	$ -		$ -		$ -	$ -	$ -	
TOTAL 2212-INSTRUCT CURRICULUM DEV	**$ 8,830**	**$ 41**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2218-ACCREDITATION									
640 - DUES AND FEES	$ -	$ 4,000	$ -	$ -		$ -	$ -	$ -	
TOTAL 2218-ACCREDITATION	**$ -**	**$ 4,000**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2219-OTH IMPROVEMENT OF INSTRUCTION									
112 - CLASSIFIED SALARIES	$ 14	$ 27	$ -	$ -	0.00	$ -	$ -	$ -	0.00
113 - ADMINISTRATORS	$ 94,083	$ 95,965	$ 74,030	$ 74,030	0.50	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 402	$ 103	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 2,368	$ 1,182	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 262	$ 382	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 14,539	$ 15,337	$ 11,808	$ 11,808		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 5,799	$ 5,843	$ 4,442	$ 4,442		$ -	$ -	$ -	
213 - PERS/BOND	$ 9,192	$ 7,917	$ 6,019	$ 6,019		$ -	$ -	$ -	
216 - PERS OPSRP	$ 219	$ 161	$ -	$ -		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 7,389	$ 7,443	$ 5,663	$ 5,663		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 383	$ 336	$ 254	$ 254		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 13,226	$ 13,432	$ 9,912	$ 9,912		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 3,789	$ 3,785	$ 2,700	$ 2,700		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 443	$ 391	$ 271	$ 271		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 490	$ 444	$ 444		$ 444	$ 444	$ 444	
324 - RENTALS	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 485	$ 680	$ 700	$ 700		$ 700	$ 700	$ 700	
342 - TRAVEL, OUT OF-DISTRICT	$ 5,241	$ 1,969	$ 2,000	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
353 - POSTAGE	$ 115	$ -	$ -	$ -					
355 - PRINTING AND BINDING	$ 2,486	$ -	$ 1,000	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
389 - OTHER PROF/TECH SERVICES	$ 100	$ 245	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ 5,582	$ 3,905	$ 8,022	$ 8,022		$ 8,022	$ 8,022	$ 8,022	
460 - NON-CONSUMABLE MATERIALS	$ -	$ 255	$ -	$ -					
640 - DUES AND FEES	$ 1,720	$ 1,252	$ 1,900	$ 1,900		$ 1,900	$ 1,900	$ 1,900	
TOTAL 2219-OTHER IMPROVE OF INSTRUCT	**$ 167,838**	**$ 161,102**	**$ 129,164**	**$ 129,164**	**0.50**	**$ 14,066**	**$ 14,066**	**$ 14,066**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2222-SCHOOL LIBRARY SERVICES									
111 - LICENSED SALARIES	$ 28,298	$ 38,325	$ 41,201	$ 41,201	0.50	$ 44,368	$ 44,368	$ 44,368	0.50
112 - CLASSIFIED SALARIES	$ 241,082	$ 252,511	$ 240,372	$ 275,533	5.75	$ 276,374	$ 276,374	$ 276,374	6.63
121 - SUBSTITUTE LICENSED	$ 70	$ 297	$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ 7,920	$ 4,182	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 459	$ 235	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES		$ 237	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 10,760	$ 12,346	$ 12,286	$ 12,286		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 15,566	$ 16,798	$ 16,333	$ 18,333		$ 18,204	$ 18,204	$ 18,204	
213 - PERS/BOND	$ 24,737	$ 22,976	$ 22,131	$ 25,131		$ 18,900	$ 18,900	$ 18,900	
216 - PERS OPSRP	$ 23,194	$ 26,972	$ 25,589	$ 29,589		$ 25,609	$ 25,609	$ 25,609	
220 - FICA WITHHOLDING	$ 18,480	$ 19,673	$ 20,825	$ 22,825		$ 47,231	$ 47,231	$ 47,231	
231 - WORKER'S COMP	$ 1,131	$ 1,061	$ 1,042	$ 1,042		$ 23,016	$ 23,016	$ 23,016	
240 - HEALTH INSURANCE	$ 91,715	$ 98,496	$ 78,896	$ 88,896		$ 1,274	$ 1,274	$ 1,274	
245 - EMPLOYER PAID TSA	$ 361	$ 450	$ 450	$ 450		$ 96,494	$ 96,494	$ 96,494	
246 - LIFE & LT DISABILITY INS	$ 843	$ 726	$ 656	$ 656		$ 463	$ 463	$ 463	
247 - PFMLI	$ -	$ 1,717	$ 1,633	$ 1,633		$ 767	$ 767	$ 767	
310 - INSTR PROF TECH SERVICES	$ -	$ -	$ 153	$ 153		$ 1,633	$ 1,633	$ 1,633	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 256.41	$ 377	$ 200	$ 200		$ 153	$ 153	$ 153	
342 - TRAVEL, OUT OF-DISTRICT	$ 42.05	$ 1,027	$ -	$ -		$ 200	$ 200	$ 200	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ 4,811	$ 6,758	$ 5,353	$ 5,353		$ 5,353	$ 5,353	$ 5,353	
420 - TEXTBOOKS	$ 368	$ 709	$ 2,099	$ 2,099		$ 2,099	$ 2,099	$ 2,099	
430 - LIBRARY BOOKS	$ 28,740	$ 15,182	$ 15,892	$ 15,892		$ 27,892	$ 27,892	$ 27,892	
440 - PERIODICALS	$ 4,848	$ 2,454	$ 5,343	$ 5,343		$ 5,343	$ 5,343	$ 5,343	
460 - NON-CONSUMABLE MATERIALS	$ 1,609	$ 3,071	$ 1,572	$ 1,572		$ 1,572	$ 1,572	$ 1,572	
470 - COMPUTER SOFTWARE	$ 8,432	$ 8,148	$ 10,726	$ 10,726		$ 10,726	$ 10,726	$ 10,726	
640 - DUES AND FEES	$ 46	$ 104	$ 50	$ 50		$ 50	$ 50	$ 50	
TOTAL 2222-SCHOOL LIBRARY SERVICES	**$ 513,767**	**$ 534,831**	**$ 502,802**	**$ 558,963**	**6.25**	**$ 607,721**	**$ 607,721**	**$ 607,721**	**7.13**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2223-MULTIMEDIA SERVICES									
410 - SUPPLIES	$ -	$ -	$ 1,259	$ 1,259		$ 1,259	$ 1,259	$ 1,259	
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ 5,412	$ 5,412		$ 5,412	$ 5,412	$ 5,412	
470 - COMPUTER SOFTWARE	$ 2,473	$ 2,653	$ 3,000	$ 3,000		$ 3,000	$ 3,000	$ 3,000	
TOTAL 2223-MULTIMEDIA SERVICES	**$ 2,473**	**$ 2,653**	**$ 9,671**	**$ 9,671**	**0.00**	**$ 9,671**	**$ 9,671**	**$ 9,671**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2230-ASSESSMENT & TESTING									
112 - CLASSIFIED SALARIES	$ 20	$ -	$ -	$ 38,000	0.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 1,111	$ 578	$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 371	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 48,503	$ 43,941	$ 20,000	$ 20,000		$ 20,000	$ 20,000	$ 20,000	
132 - OVERTIME SALARIES	$ 333	$ -	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 3,456	$ 5,298	$ 2,500	$ 2,500		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 896	$ 423	$ 1,200	$ 1,200		$ -	$ -	$ -	
213 - PERS/BOND	$ 3,457	$ 3,453	$ 1,662	$ 3,162		$ -	$ -	$ -	
216 - PERS OPSRP	$ 1,686	$ 901	$ 500	$ 5,000		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 3,816	$ 3,432	$ 1,530	$ 1,530		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 211	$ 163	$ 22	$ 22		$ 23	$ 23	$ 23	
240 - HEALTH INSURANCE	$ 2	$ -	$ -	$ 19,500		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 1	$ 1	$ -	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 2	$ -	$ -	$ -					
247 - PFMLI	$ -	$ 269	$ 120	$ 120		$ 120	$ 120	$ 120	
410 - SUPPLIES	$ 500	$ -	$ 500	500.0		$ 500	$ 500	$ 500	
420 - TEXTBOOKS	$ -	$ -	$ -	36514.9		$ 36,515	$ 36,515	$ 36,515	
470 - COMPUTER SOFTWARE	$ 26,397	$ 3,948	$ 27,000	$ 27,000		$ 27,000	$ 27,000	$ 27,000	
TOTAL 2230-ASSESSMENT & TESTING	**$ 90,392**	**$ 62,778**	**$ 55,034**	**$ 155,049**	**0.00**	**$ 84,158**	**$ 84,158**	**$ 84,158**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2240-PROFESSIONAL DVLMNT-STAFF									
111 - LICENSED SALARIES	$ 212,942	$ 9,212	$ 335,665	$ 15,665	3.60	$ -	$ -	$ -	0.00
112 - CLASSIFIED SALARIES	$ 39	$ 510	$ -	$ -	0.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 24,498	$ 19,764	$ 20,000	$ 20,000		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ 163	$ 218	$ -	$ -		$ 20,000	$ 20,000	$ 20,000	
130 - OTHER PAY	$ 85,784	$ 60,921	$ 13,000	$ 28,000		$ 13,000	$ 13,000	$ 13,000	
132 - OVERTIME SALARIES	$ 31	$ -	$ -	$ -		$ 15,000	$ 15,000	$ 15,000	
141 - EXTRA OR EXT DUTY CONTR	$ 24,288	$ 5,459	$ 11,691	$ 11,691		$ 11,691	$ 11,691	$ 11,691	
211 - PERS T1/T2	$ 25,538	$ 2,737	$ 31,892	$ 3,892		$ 695	$ 695	$ 695	
212 - PERS PICK-UP	$ 19,011	$ 4,051	$ 21,621	$ 3,621		$ 470	$ 470	$ 470	
213 - PERS/BOND	$ 30,646	$ 4,499	$ 29,297	$ 3,297		$ 726	$ 726	$ 726	
216 - PERS OPSRP	$ 19,006	$ 6,973	$ 21,029	$ 4,029		$ 1,185	$ 1,185	$ 1,185	
220 - FICA WITHHOLDING	$ 26,251	$ 7,172	$ 27,567	$ 2,567		$ 1,281	$ 1,281	$ 1,281	
231 - WORKER'S COMP	$ 1,404	$ 341	$ 2,310	$ 2,310		$ 71	$ 71	$ 71	
240 - HEALTH INSURANCE	$ 34,390	$ 1,950	$ 42,335	$ 3,335		$ 1,390	$ 1,390	$ 1,390	
245 - EMPLOYER PAID TSA	$ 2,428	$ 255	$ 3,210	$ 3,210		$ 62	$ 62	$ 62	
246 - LIFE & LT DISABILITY INS	$ 12	$ 2	$ -	$ -		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 543	$ 2,162	$ 2,162		$ 2,162	$ 2,162	$ 2,162	
249 - TUITION REIMBURSEMENT	$ -	$ 49,791	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
310 - INSTR PROF TECH SERVICES	$ -	$ 180	$ 334	$ 334		$ 334	$ 334	$ 334	
312 - WORK SHOPS/INSTR PRO IMPR	$ 13,620	$ 15,305	$ 15,301	$ 15,301		$ 15,301	$ 15,301	$ 15,301	
314 - PROF DEV TUITION REIMB	$ 53,370	$ -	$ -	$ -					
315 - MGMT SVS / CONSUL - INSTR	$ -	$ -	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ -	$ 9	$ 9		$ 9	$ 9	$ 9	
324 - RENTALS	$ -	$ -	$ -	$ -		$ 852	$ 852	$ 852	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 893	$ 4,138	$ 852	$ 852					
342 - TRAVEL, OUT OF-DISTRICT	$ 20,641	$ 20,552	$ 16,517	$ 16,517		$ 16,517	$ 16,517	$ 16,517	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ 168	$ 168		$ 168	$ 168	$ 168	
410 - SUPPLIES	$ 16,249	$ 13,622	$ 16,503	$ 16,503		$ 4,503	$ 4,503	$ 4,503	
415 - FUEL (VEHICLE)	$ 132	$ -	$ 100	$ 100		$ 100	$ 100	$ 100	
419 - INTERVENTIONS MATERIALS	$ -	$ 707	$ -	$ -					
420 - TEXTBOOKS	$ -	$ -	$ 157	$ 157		$ 157	$ 157	$ 157	
440 - PERIODICALS	$ 100	$ -	$ 200	$ 200		$ 200	$ 200	$ 200	
640 - DUES AND FEES	$ 2,748	$ 1,576	$ 2,015	$ 2,015		$ 2,015	$ 2,015	$ 2,015	
TOTAL 2240-PROFESSIONAL DEVELOPMENT	**$ 614,184**	**$ 230,478**	**$ 633,935**	**$ 175,935**	**3.60**	**$ 127,889**	**$ 127,889**	**$ 127,889**	**0.00**
2242-PROFESSIONAL DVLMNT-ADMIN									
314 - PROF DEV TUITION REIMB	$ 4,311	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 2242-PROF DEVELOPMENT ADMIN	**$ 4,311**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2310-BOARD OF EDUCATION SERV									
315 - MGMT SVS / CONSUL - INSTR	$ -	$ -	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 114	$ -	$ 114	$ 114		$ 114	$ 114	$ 114	
342 - TRAVEL, OUT OF-DISTRICT	$ 8,793	$ 7,761	$ 8,793	$ 8,793		$ 8,793	$ 8,793	$ 8,793	
353 - POSTAGE	$ -		$ -	$ -					
354 - ADVERTISING	$ 378	$ 1,045	$ 56	$ 56		$ 56	$ 56	$ 56	
355 - PRINTING AND BINDING	$ -		$ -	$ -					
370 - TUITION TO OTHER AGENCIES	$ -	$ -	$ -	$ -					
381 - AUDIT SERVICES	$ 40,120	$ 51,190	$ 43,162	$ 43,162		$ 46,900	$ 46,900	$ 46,900	
382 - LEGAL SERVICES	$ 7,868	$ 23,885	$ 70,769	$ 70,769		$ 70,769	$ 70,769	$ 70,769	
384 - NEGOTIATIONS & LABOR LAW	$ 16,978	$ 1,667	$ 28,136	$ 28,136		$ 28,136	$ 28,136	$ 28,136	
385 - MGMT SVS/CONSUL-NON INSTR	$ 44,181	$ 63,979	$ 49,704	$ 49,704		$ 49,704	$ 49,704	$ 49,704	
388 - ELECTION SERVICES	$ 60,269	$ -	$ 15,229	$ 15,229		$ 15,229	$ 15,229	$ 15,229	
389 - OTHER PROF/TECH SERVICES	$ -	$ 3,438	$ -	$ -					
410 - SUPPLIES	$ 13,399	$ 13,529	$ 18,387	$ 18,387		$ 18,387	$ 18,387	$ 18,387	
440 - PERIODICALS	$ 29	$ -	$ 29	$ 29		$ 29	$ 29	$ 29	
470 - COMPUTER SOFTWARE	$ -	$ 1,560	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ 10,181	$ 9,626	$ 12,133	$ 12,133		$ 12,133	$ 12,133	$ 12,133	
651-LIABILITY INSURANCE	$ 115,305	$ 134,714	$ 129,718	$ 152,121		$ 179,503	$ 179,503	$ 179,503	
652-FIDELITY BONDS	$ 2,682	$ 2,682	$ 3,017	$ 3,017		$ 3,017	$ 3,017	$ 3,017	
TOTAL 2310-BOARD OF EDUCATION	**$ 320,296**	**$ 315,076**	**$ 389,247**	**$ 411,650**	**0.00**	**$ 442,770**	**$ 442,770**	**$ 442,770**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2321-OFFICE OF SUPERINTENDENT									
112 - CLASSIFIED SALARIES	$ 61,270	$ 56,539	$ 72,161	$ 72,161	1.00	$ 82,486	$ 82,486	$ 82,486	1.00
113 - ADMINISTRATORS	$ 185,982	$ 172,829	$ 180,000	$ 187,200	1.00	$ 187,200	$ 187,200	$ 187,200	1.00
121 - SUBSTITUTE LICENSED	$ -	$ 1,713	$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 111	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 1,014	$ 2,317	$ -	$ -					
132 - OVERTIME SALARIES	$ 3,201	$ 2,273	$ -	$ -					
211 - PERS T1/T2	$ 30	$ 26,664	$ 25,379	$ 28,879		$ 43,356	$ 43,356	$ 43,356	
212 - PERS PICK-UP	$ 14,577	$ 13,558	$ 13,708	$ 15,208		$ 15,989	$ 15,989	$ 15,989	
213 - PERS/BOND	$ 23,081	$ 18,366	$ 18,574	$ 20,574		$ 21,664	$ 21,664	$ 21,664	
216 - PERS OPSRP	$ 30,348	$ 7,708	$ 9,092	$ 9,092		$ 15,839	$ 15,839	$ 15,839	
220 - FICA WITHHOLDING	$ 17,017	$ 17,829	$ 17,848	$ 18,848		$ 20,263	$ 20,263	$ 20,263	
231 - WORKER'S COMP	$ 965	$ 790	$ 905	$ 905		$ 1,022	$ 1,022	$ 1,022	
240 - HEALTH INSURANCE	$ 40,457	$ 34,729	$ 42,219	$ 27,219		$ 21,905	$ 21,905	$ 21,905	
245 - EMPLOYER PAID TSA	$ 8,853	$ 5,603	$ 9,000	$ 9,000		$ 6,060	$ 6,060	$ 6,060	
246 - LIFE & LT DISABILITY INS	$ 898	$ 700	$ 762	$ 762		$ 787	$ 787	$ 787	
247 - PFMLI	$ -	$ 1,248	$ 1,371	$ 1,371		$ 1,371	$ 1,371	$ 1,371	
315 - MGMT SVS / CONSUL - INSTR	$ 3,153	$ 1,295	$ 6,006	$ 6,006		$ 6,006	$ 6,006	$ 6,006	
318 - STAFF DVLPMNT-NONINSTRUC	$ -		$ -	$ -		$ -	$ -	$ -	
324 - RENTALS	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 445	$ 2,543	$ 383	$ 383		$ 383	$ 383	$ 383	
342 - TRAVEL, OUT OF-DISTRICT	$ 13,466	$ 2,411	$ 16,469	$ 16,469		$ 16,469	$ 16,469	$ 16,469	
343 - TRAVEL, STUDNTS, OUT DIST	$ -		$ -	$ -					
351 - TELEPHONE	$ -		$ -	$ -					
353 - POSTAGE	$ -		$ -	$ -					
355 - PRINTING AND BINDING	$ 893	$ 938	$ 1,520	$ 1,520		$ 1,520	$ 1,520	$ 1,520	
370 - TUITION TO OTHER AGENCIES	$ (75)		$ -	$ -		$ 26,000	$ 26,000	$ 26,000	
385 - MGMT SVS/CONSUL-NON INSTR	$ 24,000	$ 29,266	$ 32,000	$ 32,000					
389 - OTHER PROF/TECH SERVICES	$ 900	$ 3,030	$ -	$ -					
392 - STAFF EVENTS & INSERVICE	$ 20,972	$ 18,289	$ 15,274	$ 15,274		$ 15,274	$ 15,274	$ 15,274	
410 - SUPPLIES	$ 9,853	$ 13,784	$ 10,000	$ 10,000		$ -	$ -	$ -	
440 - PERIODICALS	$ 497	$ 378	$ 429	$ 429		$ 429	$ 429	$ 429	
460 - NON-CONSUMABLE MATERIALS	$ 937	$ 707	$ 1,585	$ 1,585		$ 7,585	$ 7,585	$ 7,585	
640 - DUES AND FEES	$ 1,290	$ 1,307	$ 2,854	$ 2,854		$ 2,854	$ 2,854	$ 2,854	
TOTAL OFFICE OF SUPERINTENDENT	**$ 464,026**	**$ 436,925**	**$ 477,538**	**$ 477,738**	**2.00**	**$ 494,462**	**$ 494,462**	**$ 494,462**	**2.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2410-OFFICE OF THE PRINCIPAL									
112 - CLASSIFIED SALARIES	$ 552,816	$ 531,367	$ 615,167	$ 655,167	16.81	$ 733,524	$ 733,524	$ 733,524	18.81
113 - ADMINISTRATORS	$ 1,672,452	$ 1,721,436	$ 1,859,612	$ 1,859,612	14.60	$ 1,918,432	$ 1,918,432	$ 1,918,432	14.50
121 - SUBSTITUTE LICENSED	$ 603	$ 27,438	$ -	$ -					
122 - SUBSTITUTE CLASSIFIED	$ 14,647	$ 48,030	$ 10,000	$ 20,000		$ 20,000	$ 20,000	$ 20,000	
130 - OTHER PAY	$ 15,186	$ 19,915	$ 10,000	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
132 - OVERTIME SALARIES	$ 2,935	$ 4,792	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 87,792	$ 79,928	$ 79,781	$ 101,781		$ 151,240	$ 151,240	$ 151,240	
212 - PERS PICK-UP	$ 127,209	$ 134,677	$ 147,050	$ 134,050		$ 141,818	$ 141,818	$ 141,818	
213 - PERS/BOND	$ 202,897	$ 184,206	$ 199,253	$ 199,253		$ 210,282	$ 210,282	$ 210,282	
216 - PERS OPSRP	$ 190,605	$ 231,798	$ 255,729	$ 235,729		$ 369,217	$ 369,217	$ 369,217	
220 - FICA WITHHOLDING	$ 168,292	$ 175,389	$ 187,489	$ 187,489		$ 193,995	$ 193,995	$ 193,995	
231 - WORKER'S COMP	$ 11,483	$ 8,284	$ 8,772	$ 8,772		$ 10,085	$ 10,085	$ 10,085	
240 - HEALTH INSURANCE	$ 548,509	$ 566,406	$ 583,447	$ 583,447		$ 585,769	$ 585,769	$ 585,769	
245 - EMPLOYER PAID TSA	$ 72,814	$ 78,572	$ 78,840	$ 78,840		$ 78,300	$ 78,300	$ 78,300	
246 - LIFE & LT DISABILITY INS	$ 9,807	$ 8,181	$ 8,678	$ 8,678		$ 9,299	$ 9,299	$ 9,299	
247 - PFMLI	$ -	$ 12,122	$ 14,705	$ 14,705		$ 14,705	$ 14,705	$ 14,705	
312 - WORK SHOPS/INSTR PRO IMPR	$ -		$ -	$ -		$ -	$ -	$ -	
315 - MGMT SVS / CONSUL - INSTR	$ -		$ -	$ -					
319 - OTHER INSTRUCT/PROF/TECH	$ -	$ -	$ -	$ -					
322 - CONTRACTED REPAIRS	$ 3,046	$ 2,022	$ 3,120	$ 3,120		$ 3,120	$ 3,120	$ 3,120	
324 - RENTALS	$ 5,318	$ 3,985	$ -	$ -		$ -	$ -	$ -	
328 - GARBAGE	$ 3,384	$ 7,504	$ 678	$ 678		$ 678	$ 678	$ 678	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 486	$ 1,020	$ 3,658	$ 3,658		$ 3,658	$ 3,658	$ 3,658	
342 - TRAVEL, OUT OF-DISTRICT	$ 5,562	$ 3,141	$ 6,377	$ 6,377		$ 6,377	$ 6,377	$ 6,377	
353 - POSTAGE	$ 5,971	$ 15,919	$ 8,581	$ 8,581		$ 8,581	$ 8,581	$ 8,581	
355 - PRINTING AND BINDING	$ 988	$ 387	$ 1,361	$ 1,361		$ 1,361	$ 1,361	$ 1,361	
370 - TUITION TO OTHER AGENCIES	$ -		$ -	$ -					
389 - OTHER PROF/TECH SERVICES	$ 11,735	$ 9,050	$ 25,766	$ 25,766		$ 25,766	$ 25,766	$ 25,766	
390 - OTHER PROF/TECH SRVS	$ -	$ 4,320	$ -	$ -					
392 - STAFF EVENTS & INSERVICE	$ 558	$ -	$ 700	$ 700		$ 700	$ 700	$ 700	
410 - SUPPLIES	$ 143,990	$ 158,060	$ 117,719	$ 97,719		$ 117,719	$ 117,719	$ 117,719	
420 - TEXTBOOKS	$ 3,561	$ 847	$ 1,637	$ 1,637		$ 1,637	$ 1,637	$ 1,637	
430 - LIBRARY BOOKS	$ -		$ -	$ -					
460 - NON-CONSUMABLE MATERIALS	$ 32,336	$ 33,704	$ 32,017	$ 32,017		$ 32,017	$ 32,017	$ 32,017	
470 - COMPUTER SOFTWARE	$ 17,522	$ 5,089	$ 18,105	$ 18,105		$ 18,105	$ 18,105	$ 18,105	
480 - COMPUTER HARDWARE	$ 190	$ -	$ -	$ -		$ -	$ -	$ -	
540 - DEPR EQUIPMENT (>$5,000)	$ 9,485	$ -	$ -	$ -		$ -	$ -	$ -	
610 - PRINCIPAL PAYMENTS	$ 4,305	$ -	$ -	$ -		$ -	$ -	$ -	
621 - REGULAR INTEREST	$ 64	$ -	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ 19,965	$ 16,822	$ 19,261	$ 19,261		$ 19,261	$ 19,261	$ 19,261	
TOTAL - 2410 OFFICE OF PRINCIPAL	**$ 3,946,509**	**$ 4,094,409**	**$ 4,297,501**	**$ 4,316,501**	**31.41**	**$ 4,685,645**	**$ 4,685,645**	**$ 4,685,645**	**33.31**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2431-ATHLETIC DIRECTOR									
113 - ADMINISTRATORS	$ 118,109	$ 118,680	$ 128,936	$ 128,936	1.00	$ 134,093	$ 134,093	$ 134,093	1.00
211 - PERS T1/T2	$ 17,919	$ 18,929	$ 20,565	$ 20,565		$ 31,056	$ 31,056	$ 31,056	
212 - PERS PICK-UP	$ 7,023	$ 5,014	$ 7,736	$ 7,736		$ 8,046	$ 8,046	$ 8,046	
213 - PERS/BOND	$ 11,119	$ 9,649	$ 10,483	$ 10,483		$ 10,902	$ 10,902	$ 10,902	
220 - FICA WITHHOLDING	$ 8,936	$ 9,056	$ 9,864	$ 9,864		$ 9,849	$ 9,849	$ 9,849	
231 - WORKER'S COMP	$ 467	$ 408	$ 443	$ 443		$ 510	$ 510	$ 510	
240 - HEALTH INSURANCE	$ 18,894	$ 13,092	$ 18,804	$ 18,804		$ 19,601	$ 19,601	$ 19,601	
245 - EMPLOYER PAID TSA	$ 5,400	$ 900	$ -	$ -					
246 - LIFE & LT DISABILITY INS	$ 562	$ 327	$ 371	$ 371		$ 516	$ 516	$ 516	
247 - PFMLI	$ -	$ 648	$ 774	$ 774		$ 774	$ 774	$ 774	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 18	$ -	$ 93	$ 93		$ 93	$ 93	$ 93	
342 - TRAVEL, OUT OF-DISTRICT	$ 3,251	$ 688	$ 3,016	$ 3,016		$ 3,016	$ 3,016	$ 3,016	
410 - SUPPLIES	$ 48	$ 255	$ 208	$ 208		$ 208	$ 208	$ 208	
440 - PERIODICALS	$ -	$ -	$ -	$ -					
640 - DUES AND FEES	$ 1,086	$ -	$ 1,086	$ 1,086		$ 1,086	$ 1,086	$ 1,086	
TOTAL 2431-ATHLETIC DIRECTOR	**$ 192,832**	**$ 177,647**	**$ 202,379**	**$ 202,379**	**1.00**	**$ 219,749**	**$ 219,749**	**$ 219,749**	**1.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2510-DIRECTOR OF BUSINESS SUPP									
113 - ADMINISTRATORS	$ 133,074	$ 37,496	$ 151,453	$ 151,453	1.00	$ 153,982	$ 153,982	$ 153,982	1.00
211 - PERS T1/T2	$ -	$ 15,540	$ -	$ 11,000		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 7,984	$ 2,253	$ 9,087	$ 9,087		$ 9,239	$ 9,239	$ 9,239	
213 - PERS/BOND	$ 12,642	$ 3,053	$ 12,313	$ 12,313		$ 12,519	$ 12,519	$ 12,519	
216 - PERS OPSRP	$ 16,235	$ 4,923	$ 19,856	$ 19,856		$ 30,766	$ 30,766	$ 30,766	
220 - FICA WITHHOLDING	$ 9,951	$ 18,280	$ 11,586	$ 11,586		$ 11,642	$ 11,642	$ 11,642	
231 - WORKER'S COMP	$ 525	$ 131	$ 519	$ 519		$ 584	$ 584	$ 584	
240 - HEALTH INSURANCE	$ 18,894	$ 6,357	$ 19,824	$ 19,824		$ 19,601	$ 19,601	$ 19,601	
245 - EMPLOYER PAID TSA	$ 5,400	$ 1,800	$ 5,400	$ 5,400		$ 5,400	$ 5,400	$ 5,400	
246 - LIFE & LT DISABILITY INS	$ 626	$ 194	$ 542	$ 542		$ 564	$ 564	$ 564	
247 - PFMLI	$ -	$ 406	$ 909	$ 909		$ 909	$ 909	$ 909	
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ 195	$ -	$ -					
324 - RENTALS	$ 312	$ -	$ -	$ -					
328 - GARBAGE	$ 493	$ 1,106	$ 1,200	$ 1,200		$ 1,200	$ 1,200	$ 1,200	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 139	$ 208	$ 100	$ 100		$ 100	$ 100	$ 100	
342 - TRAVEL, OUT OF-DISTRICT	$ 1,900	$ 4,200	$ 2,000	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
353 - POSTAGE	$ 11,290	$ 16,752	$ 14,000	$ 14,000		$ 14,000	$ 14,000	$ 14,000	
385 - MGMT SVS/CONSUL-NON INSTR	$ 54,060	$ 134,299	$ 10,000	$ 60,000		$ 10,000	$ 10,000	$ 10,000	
389 - OTHER PROF/TECH SERVICES	$ 21,896	$ 24,844	$ 130,000	$ 130,000		$ 130,000	$ 130,000	$ 130,000	
410 - SUPPLIES	$ 7,976	$ 11,422	$ 500	$ 500		$ 500	$ 500	$ 500	
460 - NON-CONSUMABLE MATERIALS	$ 95	$ 7,991	$ 500	$ 500		$ 500	$ 500	$ 500	
470 - COMPUTER SOFTWARE	$ 5,850	$ 5,400	$ 70,000	$ 82,914		$ 120,000	$ 120,000	$ 120,000	
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ 9,032	$ -	$ -					
610 - PRINCIPAL PAYMENTS	$ 1,991			$ -					
621 - REGULAR INTEREST	$ 195		$ -	$ -					
640 - DUES AND FEES	$ 28,081	$ 54,575	$ 20,000	$ 30,000		$ 30,000	$ 30,000	$ 30,000	
670-TAXES-LICENSES-ASSESSMENT	$ -	$ 72,380	$ -	$ -		$ -	$ -	$ -	
TOTAL 2150-DIRECTOR OF BUSN SUPPORT	**$ 339,609**	**$ 432,836**	**$ 479,789**	**$ 563,703**	**1.00**	**$ 553,506**	**$ 553,506**	**$ 553,506**	**1.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2520-BUSINESS SERVICES									
112 - CLASSIFIED SALARIES	$ 327,639	$ 336,010	$ 370,612	$ 370,612	5.00	$ 309,256	$ 309,256	$ 309,256	4.00
130 - OTHER PAY	$ -	$ 933	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 5,312	$ 13,659	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 9,251	$ 10,170	$ 10,495	$ 10,495		$ 16,083	$ 16,083	$ 16,083	
212 - PERS PICK-UP	$ 14,690	$ 19,151	$ 21,371	$ 21,371		$ 17,833	$ 17,833	$ 17,833	
213 - PERS/BOND	$ 23,259	$ 25,658	$ 28,958	$ 28,958		$ 24,164	$ 24,164	$ 24,164	
214 - PERS ADJUSTMENT	$ -		$ -	$ -					
216 - PERS OPSRP	$ 22,498	$ 33,485	$ 38,070	$ 38,070		$ 45,509	$ 45,509	$ 45,509	
220 - FICA WITHHOLDING	$ 24,092	$ 25,668	$ 27,248	$ 27,248		$ 22,737	$ 22,737	$ 22,737	
231 - WORKER'S COMP	$ 1,320	$ 1,212	$ 1,383	$ 1,383		$ 1,180	$ 1,180	$ 1,180	
240 - HEALTH INSURANCE	$ 62,084	$ 52,297	$ 53,801	$ 53,801		$ 30,041	$ 30,041	$ 30,041	
245 - EMPLOYER PAID TSA	$ 2,172	$ 1,813	$ 2,353	$ 2,353		$ 1,752	$ 1,752	$ 1,752	
246 - LIFE & LT DISABILITY INS	$ 1,037	$ 906	$ 981	$ 981		$ 842	$ 842	$ 842	
247 - PFMLI	$ -	$ 1,704	$ 2,137	$ 2,137		$ 2,137	$ 2,137	$ 2,137	
318 - STAFF DVLPMNT-NONINSTRUC	$ 500	$ 2,600	$ 900	$ 900		$ 1,400	$ 1,400	$ 1,400	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ -	$ 500	$ 500					
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ 519	$ 5,000	$ 5,000		$ 10,000	$ 10,000	$ 10,000	
410 - SUPPLIES	$ 8	$ -	$ 5,000	$ 5,000					
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ 3,000	$ 3,000		$ 3,000	$ 3,000	$ 3,000	
621 - REGULAR INTEREST	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL - 2520 BUSINESS SERVICES	**$ 493,861**	**$ 525,785**	**$ 571,809**	**$ 571,809**	**5.00**	**$ 485,934**	**$ 485,934**	**$ 485,934**	**4.00**

2542-CARE/UPKEEP OF BUILDINGS	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
112 - CLASSIFIED SALARIES	$ 1,542,325	$ 1,693,347	$ 1,853,320	$ 1,933,320	39.76	$ 2,012,685	$ 2,012,685	$ 2,012,685	39.51
114 - MANAGERIAL-CLASSIFIED	$ 98,861	$ 100,838	$ 118,905	$ 118,905	1.00	$ 123,661	$ 123,661	$ 123,661	1.00
122 - SUBSTITUTE CLASSIFIED	$ 42,653	$ 27,770	$ 40,000	$ 40,000		$ 40,000	$ 40,000	$ 40,000	
130 - OTHER PAY	$ 3,949	$ 5,089	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 13,041	$ 11,583	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 47,309	$ 35,643	$ 34,825	$ 34,825		$ 53,988	$ 53,988	$ 53,988	
212 - PERS PICK-UP	$ 80,078	$ 93,879	$ 108,682	$ 158,682		$ 115,336	$ 115,336	$ 115,336	
213 - PERS/BOND	$ 127,875	$ 124,688	$ 147,264	$ 157,264		$ 167,450	$ 167,450	$ 167,450	
216 - PERS OPSRP	$ 126,520	$ 175,150	$ 208,846	$ 228,846		$ 347,027	$ 347,027	$ 347,027	
220 - FICA WITHHOLDING	$ 125,153	$ 134,509	$ 145,471	$ 155,471		$ 156,999	$ 156,999	$ 156,999	
231 - WORKER'S COMP	$ 51,910	$ 43,721	$ 44,958	$ 54,958		$ 53,949	$ 53,949	$ 53,949	
240 - HEALTH INSURANCE	$ 494,377	$ 576,200	$ 585,315	$ 595,315		$ 618,574	$ 618,574	$ 618,574	
245 - EMPLOYER PAID TSA	$ 5,400	$ 5,400	$ 5,400	$ 5,400		$ 5,400	$ 5,400	$ 5,400	
246 - LIFE & LT DISABILITY INS	$ 5,897	$ 5,536	$ 5,454	$ 5,454		$ 6,148	$ 6,148	$ 6,148	
247 - PFMLI	$ -	$ 8,919	$ 11,409	$ 11,409		$ 11,409	$ 11,409	$ 11,409	
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ 320	$ -	$ -					
322 - CONTRACTED REPAIRS	$ 555,254	$ 567,237	$ 2,226	$ 502,226		$ 577,226	$ 577,226	$ 577,226	
324 - RENTALS	$ 74,667	$ 213,055	$ 137,500	$ 137,500		$ 40,000	$ 40,000	$ 40,000	
325 - ELECTRICITY	$ 466,494	$ 546,344	$ 472,106	$ 521,588		$ 521,588	$ 521,588	$ 521,588	
326 - FUEL (HEATING)	$ 359,182	$ 282,266	$ 297,620	$ 317,415		$ 317,415	$ 317,415	$ 317,415	
327 - WATER AND SEWAGE	$ 276,080	$ 314,559	$ 261,959	$ 293,340		$ 293,340	$ 293,340	$ 293,340	
328 - GARBAGE	$ 93,077	$ 100,555	$ 67,761	$ 107,519		$ 107,519	$ 107,519	$ 107,519	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 126	$ -	$ -	$ -		$ -	$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 540	$ (1,093)	$ -	$ -		$ -	$ -	$ -	
351 - TELEPHONE	$ (50)	$ (190)	$ -	$ -		$ -	$ -	$ -	
353 - POSTAGE	$ -	$ 50	$ -	$ -		$ -	$ -	$ -	
383 -ARCHITECT/ENGINEER SERVICES	$ -	$ 2,000	$ -	$ -					
389 - OTHER PROF/TECH SERVICES	$ -	$ 1,558	$ -	$ -					
410 - SUPPLIES	$ 162,384	$ 140,533	$ 153,685	$ 153,685		$ 153,685	$ 153,685	$ 153,685	
411 - SAFETY PROGRAM	$ -	$ -	$ -	$ -		$ 41,000	$ 41,000	$ 41,000	
412 - CUSTODIAL SUPPLIES	$ 160,549	$ 167,689	$ 134,468	$ 134,468		$ 134,468	$ 134,468	$ 134,468	
414 - PARTS	$ 43,813	$ 29,089	$ 37,262	$ 37,262		$ 37,262	$ 37,262	$ 37,262	
415 - FUEL (VEHICLE)	$ 355	$ 829	$ 236	$ 236		$ 236	$ 236	$ 236	
417 - TIRES	$ 646	$ 5,836	$ 3,000	$ 3,000		$ 3,000	$ 3,000	$ 3,000	
460 - NON-CONSUMABLE MATERIALS	$ 105,263	$ 110,726	$ 101,751	$ 101,751		$ 101,751	$ 101,751	$ 101,751	
470 - COMPUTER SOFTWARE	$ 16,259	$ 21,488	$ 16,259	$ 16,259		$ 16,259	$ 16,259	$ 16,259	
520 - BUILDINGS ACQUISITION	$ -	$ 17,909	$ -	$ -					
540 - DEPR EQUIPMENT (>$5,000)	$ 271,793	$ 18,653	$ 60,950	$ 60,950		$ 40,000	$ 40,000	$ 40,000	
610 - PRINCIPAL PAYMENTS	$ 77,734	$ -		$ -					
621 - REGULAR INTEREST	$ 1,106	$ -		$ -					
640 - DUES AND FEES	$ 4,682	$ 3,550	$ 2,021	$ 2,021		$ 2,021	$ 2,021	$ 2,021	
651-LIABILITY INSURANCE	$ 5,614	$ 5,248	$ 4,999	$ 6,162		$ 7,272	$ 7,272	$ 7,272	
653-PROPERTY INSURANCE	$ 265,492	$ 336,238	$ 288,227	$ 361,857		$ 426,988	$ 426,988	$ 426,988	
TOTAL 2542-CARE/UPKEEP BUILDINGS	**$ 5,706,407**	**$ 5,926,720**	**$ 5,351,879**	**$ 6,257,089**	**40.76**	**$ 6,533,657**	**$ 6,533,657**	**$ 6,533,657**	**40.51**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2546-CAMPUS SECURITY									
112 - CLASSIFIED SALARIES	$ 84,242	$ 92,857	$ 101,091	$ 101,091	3.00	$ 108,948	$ 108,948	$ 108,948	3.00
132 - OVERTIME SALARIES	$ 281	$ 86	$ -	$ -					
211 - PERS T1/T2	$ 5,307	$ 5,322	$ 5,684	$ 5,684		$ 8,665	$ 8,665	$ 8,665	
212 - PERS PICK-UP	$ 2,080	$ 5,319	$ 5,829	$ 5,829		$ 6,363	$ 6,363	$ 6,363	
213 - PERS/BOND	$ 3,293	$ 7,191	$ 7,899	$ 7,899		$ 8,622	$ 8,622	$ 8,622	
216 - PERS OPSRP	$ -	$ 7,248	$ 8,065	$ 8,065		$ 13,715	$ 13,715	$ 13,715	
220 - FICA WITHHOLDING	$ 6,210	$ 6,782	$ 7,432	$ 7,432		$ 8,113	$ 8,113	$ 8,113	
231 - WORKER'S COMP	$ 388	$ 342	$ 381	$ 381		$ 196	$ 196	$ 196	
240 - HEALTH INSURANCE	$ 34,965	$ 27,707	$ 27,707	$ 27,707		$ 17,737	$ 17,737	$ 17,737	
246 - LIFE & LT DISABILITY INS	$ 250	$ 202	$ 238	$ 238		$ 272	$ 272	$ 272	
247 - PFMLI	$ -	$ 532	$ 583	$ 583		$ 583	$ 583	$ 583	
310 - INSTR PROF TECH SERVICES	$ -	$ -	$ 2,458	$ 2,458		$ 2,458	$ 2,458	$ 2,458	
470 - COMPUTER SOFTWARE	$ -	$ 710	$ -	$ -		$ -	$ -	$ -	
TOTAL 2546-CAMPUS SECURITY	**$ 137,016**	**$ 154,296**	**$ 167,367**	**$ 167,367**	**3.00**	**$ 175,673**	**$ 175,673**	**$ 175,673**	**3.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2551-TRANSPORTATION DIRECTION									
112 - CLASSIFIED SALARIES	$ 76,085	$ 82,365	$ 87,211	$ 97,211	1.00	$ 98,289	$ 98,289	$ 98,289	1.37
114 - MANAGERIAL-CLASSIFIED	$ 113,059	$ 113,059	$ 113,059	$ 118,059	1.00	$ 123,661	$ 123,661	$ 123,661	1.00
130 - OTHER PAY	$ 887	$ 363	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 4,254	$ 3,163	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 27,737	$ 29,447	$ 29,630	$ 32,630		$ 46,733	$ 46,733	$ 46,733	
212 - PERS PICK-UP	$ 11,108	$ 11,736	$ 11,813	$ 11,813		$ 13,087	$ 13,087	$ 13,087	
213 - PERS/BOND	$ 17,587	$ 15,912	$ 16,006	$ 16,006		$ 17,733	$ 17,733	$ 17,733	
216 - PERS OPSRP	$ 483	$ 1,441	$ 1,456	$ 1,456		$ 3,265	$ 3,265	$ 3,265	
220 - FICA WITHHOLDING	$ 14,363	$ 14,686	$ 15,061	$ 15,061		$ 16,114	$ 16,114	$ 16,114	
231 - WORKER'S COMP	$ 770	$ 742	$ 716	$ 716		$ 580	$ 580	$ 580	
240 - HEALTH INSURANCE	$ 44,208	$ 47,486	$ 48,218	$ 50,218		$ 52,707	$ 52,707	$ 52,707	
245 - EMPLOYER PAID TSA	$ 4,950	$ 5,400	$ 5,400	$ 5,400		$ 5,400	$ 5,400	$ 5,400	
246 - LIFE & LT DISABILITY INS	$ 801	$ 729	$ 710	$ 710		$ 767	$ 767	$ 767	
247 - PFMLI	$ -	$ 993	$ 1,181	$ 1,181		$ 1,181	$ 1,181	$ 1,181	
410 - SUPPLIES	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 6,195	$ -	$ 5,160	$ 5,160		$ 5,160	$ 5,160	$ 5,160	
652-FIDELITY BONDS	$ 100	$ 100	$ 113	$ 113		$ 113	$ 113	$ 113	
TOTAL 2551-TRANSPORTATION DIRECTION	**$ 322,587**	**$ 327,621**	**$ 335,733**	**$ 355,733**	**2.00**	**$ 384,792**	**$ 384,792**	**$ 384,792**	**2.37**

2552-VEHICLE OPERATION	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
112 - CLASSIFIED SALARIES	$ 749,403	$ 776,544	$ 779,331	$ 919,331	18.87	$ 956,107	$ 956,107	$ 956,107	21.15
118-FIELD TRIPS	$ 23,573	$ 27,602	$ 5,000	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
119-ACTIVITY TRIPS	$ 37,410	$ 36,306	$ 30,000	$ 30,000		$ 30,000	$ 30,000	$ 30,000	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 422	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 4,382	$ 9,310	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 36,732	$ 47,521	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 33,397	$ 29,508	$ 24,653	$ 29,653		$ 43,382	$ 43,382	$ 43,382	
212 - PERS PICK-UP	$ 46,051	$ 44,032	$ 42,214	$ 50,214		$ 50,151	$ 50,151	$ 50,151	
213 - PERS/BOND	$ 72,913	$ 61,180	$ 59,231	$ 69,231		$ 74,860	$ 74,860	$ 74,860	
216 - PERS OPSRP	$ 67,024	$ 75,835	$ 75,250	$ 90,250		$ 129,576	$ 129,576	$ 129,576	
220 - FICA WITHHOLDING	$ 62,045	$ 64,940	$ 57,298	$ 72,298		$ 69,453	$ 69,453	$ 69,453	
231 - WORKER'S COMP	$ 34,151	$ 30,568	$ 26,510	$ 38,510		$ 33,457	$ 33,457	$ 33,457	
240 - HEALTH INSURANCE	$ 264,738	$ 243,085	$ 244,638	$ 309,638		$ 310,451	$ 310,451	$ 310,451	
246 - LIFE & LT DISABILITY INS	$ 2,642	$ 2,269	$ 2,262	$ 2,262		$ 2,655	$ 2,655	$ 2,655	
247 - PFMLI	$ -	$ 5,066	$ 4,494	$ 4,494		$ 4,494	$ 4,494	$ 4,494	
318 - STAFF DVLPMNT-NONINSTRUC	$ 1,057	$ 884	$ 1,057	$ 1,057		$ 1,057	$ 1,057	$ 1,057	
322 - CONTRACTED REPAIRS	$ 71,480	$ 94,482	$ 86,606	$ 113,606		$ 113,606	$ 113,606	$ 113,606	
324 - RENTALS	$ 8,202	$ 11,521	$ 9,614	$ 9,614		$ -	$ -	$ -	
325 - ELECTRICITY	$ 4,057	$ 3,897	$ 5,450	$ 5,450		$ 5,450	$ 5,450	$ 5,450	
326 - FUEL (HEATING)	$ 3,111	$ 6,760	$ 8,211	$ 8,211		$ 8,211	$ 8,211	$ 8,211	
327 - WATER AND SEWAGE	$ 6,890	$ 1,798	$ 7,147	$ 7,147		$ 7,147	$ 7,147	$ 7,147	
328 - GARBAGE	$ 1,380	$ -	$ 3,228	$ 3,228		$ 3,228	$ 3,228	$ 3,228	
331 - REIMB STUDENT TRANSPORT	$ 72,575	$ 41,593	$ 43,099	$ 43,099		$ 43,099	$ 43,099	$ 43,099	
332 - NON REIMBURSED STDNT TRAN	$ 161,435	$ 115,380	$ 85,000	$ 85,000		$ 85,000	$ 85,000	$ 85,000	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 1,002	$ 298	$ 544	$ 544		$ 544	$ 544	$ 544	
342 - TRAVEL, OUT OF-DISTRICT	$ 10,908	$ 11,949	$ 9,200	$ 9,200		$ 9,200	$ 9,200	$ 9,200	
354 - ADVERTISING	$ 15	$ 8	$ 100	$ 100		$ 100	$ 100	$ 100	
355 - PRINTING AND BINDING	$ 60	$ 3,420	$ 500	$ 500		$ 500	$ 500	$ 500	
359 - OTH COMMUNICATION SERVICE	$ 15	$ -	$ 100	$ 100		$ 100	$ 100	$ 100	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
390 - OTHER PROF/TECH SRVS	$ 1,790	$ 8,533	$ 1,880	$ 1,880		$ 1,880	$ 1,880	$ 1,880	
410 - SUPPLIES	$ 24,292	$ 22,940	$ 21,035	$ 21,035		$ 21,035	$ 21,035	$ 21,035	
414 - PARTS	$ 51,336	$ 51,431	$ 46,309	$ 46,309		$ 46,309	$ 46,309	$ 46,309	
415 - FUEL (VEHICLE)	$ 279,840	$ 249,634	$ 245,328	$ 245,328		$ 245,328	$ 245,328	$ 245,328	
416 - LUBE OIL & GREASE	$ 6,154	$ 18,885	$ 6,442	$ 6,442		$ 6,442	$ 6,442	$ 6,442	
417 - TIRES	$ 31,650	$ 43,059	$ 25,000	$ 25,000		$ 25,000	$ 25,000	$ 25,000	
418 - BATTERIES	$ 2,852	$ 5,528	$ 4,422	$ 4,422		$ 4,422	$ 4,422	$ 4,422	
460 - NON-CONSUMABLE MATERIALS	$ 6,894	$ 2,232	$ 7,132	$ 7,132		$ 7,132	$ 7,132	$ 7,132	
470 - COMPUTER SOFTWARE	$ 770	$ 7,213	$ 770	$ 770		$ 770	$ 770	$ 770	
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ 5,783	$ -	$ -					
640 - DUES AND FEES	3,811.89	$ 2,925	$ 4,601	$ 4,601		$ 4,601	$ 4,601	$ 4,601	
651-LIABILITY INSURANCE	26,554.10	$ 26,420	$ 29,873	$ 29,873		$ 35,250	$ 35,250	$ 35,250	
653-PROPERTY INSURANCE	24,787.89	$ 14,919	$ 27,886	$ 27,886		$ 32,905	$ 32,905	$ 32,905	
TOTAL 2552-VEHICLE OPERATION	**$ 2,237,380**	**$ 2,205,679**	**$ 2,031,414**	**$ 2,328,414**	**18.87**	**$ 2,417,905**	**$ 2,417,905**	**$ 2,417,905**	**21.15**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2633-PUBLIC INFORMATION									
114 - MANAGERIAL-CLASSIFIED	$ 94,741	$ 96,636	$ 104,367	$ 111,367	1.00	$ 115,773	$ 115,773	$ 115,773	1.00
212 - PERS PICK-UP	$ 5,685	$ 5,798	$ 6,262	$ 6,262		$ 6,946	$ 6,946	$ 6,946	
213 - PERS/BOND	$ 9,000	$ 7,857	$ 8,485	$ 8,485		$ 9,412	$ 9,412	$ 9,412	
216 - PERS OPSRP	$ 11,558	$ 12,669	$ 13,683	$ 13,683		$ 23,131	$ 23,131	$ 23,131	
220 - FICA WITHHOLDING	$ 6,754	$ 6,902	$ 7,984	$ 7,984		$ 8,211	$ 8,211	$ 8,211	
231 - WORKER'S COMP	$ 379	$ 339	$ 363	$ 363		$ 444	$ 444	$ 444	
240 - HEALTH INSURANCE	$ 18,894	$ 19,189	$ 19,824	$ 19,824		$ 19,601	$ 19,601	$ 19,601	
245 - EMPLOYER PAID TSA	$ 5,400	$ 5,400	$ 5,400	$ 5,400		$ 5,400	$ 5,400	$ 5,400	
246 - LIFE & LT DISABILITY INS	$ 477	$ 423	$ 413	$ 413		$ 460	$ 460	$ 460	
247 - PFMLI	$ -	$ 483	$ 626	$ 626		$ 626	$ 626	$ 626	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ -	$ 1,200	$ 1,200		$ 1,200	$ 1,200	$ 1,200	
342 - TRAVEL, OUT OF-DISTRICT	$ 242	$ -	$ 615	$ 615		$ 615	$ 615	$ 615	
353 - POSTAGE	$ 446	$ -	$ 446	$ 446		$ 446	$ 446	$ 446	
355 - PRINTING AND BINDING	$ 1,186	$ 533	$ 6,000	$ 6,000		$ 6,000	$ 6,000	$ 6,000	
389 - OTHER PROF/TECH SERVICES	$ 14,375	$ 10,875	$ 7,000	$ 7,000		$ 7,000	$ 7,000	$ 7,000	
410 - SUPPLIES	$ 22	$ 134	$ 100	$ 100		$ 100	$ 100	$ 100	
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ 200	$ 200		$ 200	$ 200	$ 200	
470 - COMPUTER SOFTWARE	$ 313	$ 2,318	$ 213	$ 213		$ 213	$ 213	$ 213	
640 - DUES AND FEES	$ 2,044	$ 1,637	$ 1,245	$ 1,245		$ 1,245	$ 1,245	$ 1,245	
TOTAL 2633-PPUBLIC INFORMATION	**$ 171,518**	**$ 171,193**	**$ 184,426**	**$ 191,426**	**1.00**	**$ 207,024**	**$ 207,024**	**$ 207,024**	**1.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2640-STAFF SERVICES									
112 - CLASSIFIED SALARIES	$ 123,430	$ 161,843	$ 181,094	$ 181,094	2.00	$ 194,840	$ 194,840	$ 194,840	2.00
113 - ADMINISTRATORS	$ 134,405	$ 112,647	$ 146,594	$ 146,594	1.00	$ 153,982	$ 153,982	$ 153,982	1.00
121 - SUBSTITUTE LICENSED	$ 1,194	$ 14,017	$ -	$ -		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 3,824	$ -	$ -					
130 - OTHER PAY	$ 64,490	$ 83,580	$ 40,000	$ 65,000		$ 65,000	$ 65,000	$ 65,000	
132 - OVERTIME SALARIES	$ 7,039	$ 670	$ -	$ -					
141 - EXTRA OR EXT DUTY CONTR	$ -	$ -	$ -	$ -					
211 - PERS T1/T2	$ 21,932	$ 22,868	$ 23,382	$ 23,382		$ 35,662	$ 35,662	$ 35,662	
212 - PERS PICK-UP	$ 17,303	$ 18,132	$ 19,238	$ 19,238		$ 20,474	$ 20,474	$ 20,474	
213 - PERS/BOND	$ 27,718	$ 25,998	$ 26,068	$ 26,068		$ 27,743	$ 27,743	$ 27,743	
216 - PERS OPSRP	$ 18,120	$ 23,527	$ 22,817	$ 22,817		$ 37,414	$ 37,414	$ 37,414	
220 - FICA WITHHOLDING	$ 24,526	$ 28,498	$ 24,529	$ 24,529		$ 25,697	$ 25,697	$ 25,697	
231 - WORKER'S COMP	$ 1,319	$ 1,488	$ 1,160	$ 1,160		$ 1,315	$ 1,315	$ 1,315	
240 - HEALTH INSURANCE	$ 61,394	$ 53,216	$ 67,277	$ 67,277		$ 62,807	$ 62,807	$ 62,807	
245 - EMPLOYER PAID TSA	$ 6,653	$ 5,389	$ 6,600	$ 6,600		$ 6,600	$ 6,600	$ 6,600	
246 - LIFE & LT DISABILITY INS	$ 1,080	$ 743	$ 902	$ 902		$ 1,141	$ 1,141	$ 1,141	
247 - PFMLI	$ -	$ 2,056	$ 1,924	$ 1,924		$ 1,924	$ 1,924	$ 1,924	
310 - INSTR PROF TECH SERVICES	$ -	$ 45	$ -	$ -					
318 - STAFF DVLPMNT-NONINSTRUC	$ 195	$ 546	$ 2,595	$ 2,595		$ 2,595	$ 2,595	$ 2,595	
319 - OTHER INSTRUCT/PROF/TECH	$ 195	$ -	$ 200	$ 200		$ 200	$ 200	$ 200	
324 - RENTALS	$ 500	$ 350	$ -	$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	$ 695	$ 930	$ 1,000	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
342 - TRAVEL, OUT OF-DISTRICT	$ 6,959	$ 7,133	$ 9,000	$ 9,000		$ 9,000	$ 9,000	$ 9,000	
353 - POSTAGE	$ 150	$ -	$ 5,088	$ 5,088		$ 200	$ 200	$ 200	
354 - ADVERTISING	$ 4,373	$ 1,140	$ 200	$ 200		$ 5,088	$ 5,088	$ 5,088	
355 - PRINTING AND BINDING	$ 3,028	$ 486	$ 662	$ 662		$ 662	$ 662	$ 662	
374 - OTHER TUITION	$ 560	$ -	$ 2,050	$ 2,050		$ 2,050	$ 2,050	$ 2,050	
385 - MGMT SVS/CONSUL-NON INSTR	$ 8,118	$ 7,306	$ 50,200	$ 25,200		$ 15,200	$ 15,200	$ 15,200	
389 - OTHER PROF/TECH SERVICES	$ 900	$ 4,100	$ 36,580	$ 36,580		$ 4,468	$ 4,468	$ 4,468	
390 - OTHER PROF/TECH SRVS	$ 7,776	$ 3,775	$ 12,000	$ 12,000		$ 12,000	$ 12,000	$ 12,000	
392 - STAFF EVENTS & INSERVICE	$ 8,629	$ 392	$ 15,000	$ 15,000		$ 15,000	$ 15,000	$ 15,000	
410 - SUPPLIES	$ 14,151	$ 43,730	$ 7,196	$ 7,196		$ 7,196	$ 7,196	$ 7,196	
440 - PERIODICALS	$ -	$ -	$ -	$ -					
460 - NON-CONSUMABLE MATERIALS	$ 1,225	$ -	$ 1,525	$ 1,525		$ 1,525	$ 1,525	$ 1,525	
470 - COMPUTER SOFTWARE	$ 53,930	$ 54,475	$ 58,209	$ 58,209		$ 58,209	$ 58,209	$ 58,209	
480 - COMPUTER HARDWARE	$ -	$ -	$ -	$ -					
640 - DUES AND FEES	$ 24,123	$ 50,497	$ 21,143	$ 21,143		$ 21,143	$ 21,143	$ 21,143	
TOTAL 2640-STAFF SERVICES	**$ 646,110**	**$ 733,400**	**$ 784,234**	**$ 784,234**	**3.00**	**$ 790,135**	**$ 790,135**	**$ 790,135**	**3.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2649 - OTHER STAFF SERVICES									
112 - CLASSIFIED SALARIES	$ -	$ 1	$ -	$ -	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ 70,571	$ 28	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 8,799	$ 2	$ -	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 12,625	$ 3	$ -	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ 44,039	$ 4	$ -	$ -		$ -	$ -	$ -	
216 - PERS OPSRP	$ 19,020	$ 2	$ -	$ -		$ (512,717)	$ (512,717)	$ (512,717)	
220 - FICA WITHHOLDING	$ 6,937	$ 0	$ -	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 854	$ 0	$ -	$ -		$ -	$ -	$ -	
TOTAL 2649-OTHER STAFF SERVICES	**$ 162,844**	**$ 39**	**$ -**	**$ -**	**0.00**	**$ (512,717)**	**$ (512,717)**	**$ (512,717)**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2660-TECHNOLOGY SERVICES									
111 - LICENSED SALARIES	$ -	$ 2,650	$ -	$ -		$ -	$ -	$ -	
112 - CLASSIFIED SALARIES	$ 755,676	$ 811,492	$ 852,250	$ 892,250	12.74	$ 926,788	$ 926,788	$ 926,788	11.80
114 - MANAGERIAL-CLASSIFIED	$ 114,067	$ 116,348	$ 125,656	$ 125,656	1.00	$ 130,682	$ 130,682	$ 130,682	1.00
130 - OTHER PAY	$ 229	$ 793	$ -	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 16,570	$ 11,540	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 15,449	$ 20,130	$ 21,214	$ 21,214		$ 33,036	$ 33,036	$ 33,036	
212 - PERS PICK-UP	$ 51,356	$ 54,646	$ 56,684	$ 56,684		$ 61,284	$ 61,284	$ 61,284	
213 - PERS/BOND	$ 81,314	$ 73,730	$ 76,807	$ 76,807		$ 83,040	$ 83,040	$ 83,040	
216 - PERS OPSRP	$ 92,113	$ 102,855	$ 106,418	$ 106,418		$ 175,575	$ 175,575	$ 175,575	
220 - FICA WITHHOLDING	$ 64,239	$ 68,911	$ 72,272	$ 72,272		$ 77,402	$ 77,402	$ 77,402	
231 - WORKER'S COMP	$ 3,514	$ 3,283	$ 3,563	$ 3,563		$ 4,035	$ 4,035	$ 4,035	
240 - HEALTH INSURANCE	$ 202,273	$ 207,529	$ 217,916	$ 217,916		$ 203,077	$ 203,077	$ 203,077	
245 - EMPLOYER PAID TSA	$ 5,400	$ 5,400	$ 5,400	$ 5,400		$ 5,400	$ 5,400	$ 5,400	
246 - LIFE & LT DISABILITY INS	$ 3,255	$ 2,948	$ 2,871	$ 2,871		$ 3,046	$ 3,046	$ 3,046	
247 - PFMLI	$ -	$ 4,526	$ 5,668	$ 5,668		$ 5,668	$ 5,668	$ 5,668	
316 - DATA PROCESSING SERVICES	$ 191,884	$ 197,780	$ 203,713	$ 203,713		$ 203,713	$ 203,713	$ 203,713	
319 - OTHER INSTRUCT/PROF/TECH	$ 26,390	$ 40,640	$ 10,380	$ 10,380		$ 10,380	$ 10,380	$ 10,380	
322 - CONTRACTED REPAIRS	$ 80,671	$ 232,931	$ 200,766	$ 250,766		$ 250,766	$ 250,766	$ 250,766	
324 - RENTALS	$ 119,840	$ 116,434	$ 124,995	$ 124,995		$ 125,000	$ 125,000	$ 125,000	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 6,435	$ 4,742	$ 4,685	$ 4,685		$ 4,685	$ 4,685	$ 4,685	
342 - TRAVEL, OUT OF-DISTRICT	$ 2,565	$ 1,560	$ 1,607	$ 1,607		$ 1,607	$ 1,607	$ 1,607	
351 - TELEPHONE	$ 34,455	$ 26,099	$ 27,810	$ 27,810		$ 27,810	$ 27,810	$ 27,810	
353 - POSTAGE	$ 118	$ 117	$ 150	$ 150		$ 150	$ 150	$ 150	
359 - OTH COMMUNICATION SERVICE	$ 91,732	$ 108,695	$ 88,899	$ 88,899		$ 88,899	$ 88,899	$ 88,899	
389 - OTHER PROF/TECH SERVICES	$ 40,857	$ 45,318	$ 63,459	$ 63,459		$ 63,459	$ 63,459	$ 63,459	
410 - SUPPLIES	$ 146,064	$ 118,300	$ 120,351	$ 120,351		$ 120,351	$ 120,351	$ 120,351	
460 - NON-CONSUMABLE MATERIALS	$ 6,375	$ 4,595	$ 5,000	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
470 - COMPUTER SOFTWARE	$ 136,948	$ 123,537	$ 146,144	$ 196,144		$ 196,144	$ 196,144	$ 196,144	
480 - COMPUTER HARDWARE	$ 572,401	$ 368,037	$ 470,604	$ 330,604		$ 280,604	$ 280,604	$ 280,604	
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ -	$ 26,779	$ 26,779		$ -	$ -	$ -	
610 - PRINCIPAL PAYMENTS	$ 111,055	$ -	$ -	$ -					
621 - REGULAR INTEREST	$ 1,362	$ -	$ -	$ -					
640 - DUES AND FEES	$ -	$ 139	$ 143	$ 143		$ 143	$ 143	$ 143	
TOTAL 2660-TECHNOLOGY SERVICES	**$ 2,974,607**	**$ 2,875,704**	**$ 3,042,203**	**$ 3,042,203**	**13.74**	**$ 3,087,745**	**$ 3,087,745**	**$ 3,087,745**	**12.80**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2680-TRANSLATION SERVICES									
389 - OTHER PROF/TECH SERVICES	$ -	$ 3,697	$ -	$ -		$ -	$ -	$ -	
TOTAL 2680-TRANSLATION SERVICES	**$ -**	**$ 3,697**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
2690-OTHER SUPPORT SERVICES									
112 - CLASSIFIED SALARIES	$ 3,637	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ 509	$ -	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 610	$ -	$ -	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 239	$ -	$ -	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ 379	$ -	$ -	$ -		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 273	$ -	$ -	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 17	$ -	$ -	$ -		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 1,457	$ -	$ -	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 9	$ -	$ -	$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 172,010	$ 221,463	$ 177,170	$ 232,040		$ 83,500	$ 83,500	$ 83,500	
TOTAL 2690-OTHER SUPPORT SERVICES	**$ 179,140**	**$ 221,463**	**$ 177,170**	**$ 232,040**	**0.00**	**$ 83,500**	**$ 83,500**	**$ 83,500**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
2700-SUPP RETIREMENT PROGRAM									
242 - RETIREE VEBA (W/W 116)	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
270 - POST RETIREMENT HEALTH BN	$ 9,126	$ 1,897	$ -	$ 15,000		$ 15,000	$ 15,000	$ 15,000	
TOTAL 270-SUPP RETIREMENT PROGRAM	**$ 9,126**	**$ 1,897**	**$ -**	**$ 15,000**	**0.00**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
4150 - FACILITIES ACQUISITION & CONSTR									
520 - BUILDINGS ACQUISITION	$ 722,731	$ -	$ -	$ -		$ -	$ -	$ -	
530 - IMPROVEMENTS OTHER THAN BLDG	$ 74,842	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 4150-FACILITIES ACQUISITION & CON	**$ 797,573**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
5110-LONG TERM DEBT									
610-PRINCIPAL PAYMENTS	$ 245,000	$ 250,000	$ 255,000	$ 255,000		$ 260,000	$ 260,000	$ 260,000	
621-REGULAR INTEREST	$ 19,695	$ 14,918	$ 10,043	$ 10,043		$ 5,070	$ 5,070	$ 5,070	
TOTAL 5110-LONG TERM DEBT	**$ 264,695**	**$ 264,918**	**$ 265,043**	**$ 265,043**	**0.00**	**$ 265,070**	**$ 265,070**	**$ 265,070**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
5200-TRANSFER OF FUNDS									
710 - FUND TRANSFERS	$ 90,989	$ -	$ 140,000	$ 140,000		$ 245,000	$ 245,000	$ 245,000	
TOTAL 5200-TRANSFER OF FUNDS	**$ 90,989**	**$ -**	**$ 140,000**	**$ 140,000**	**0.00**	**$ 245,000**	**$ 245,000**	**$ 245,000**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
6100-CONTINGENCIES									
810 - CONTINGENCY	$ -	$ -	$ 302,565	$ 302,565		$ 819,841	$ 819,841	$ 819,841	
TOTAL 6100-CONTINGENCIES	**$ -**	**$ -**	**$ 302,565**	**$ 302,565**	**0.00**	**$ 819,841**	**$ 819,841**	**$ 819,841**	**0.00**

	2022-23 ACTUAL	2023-24. ACTUAL	2024-25 ADOPTED	2024-25 SUPPLEM.	24-25 ADOPTED FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	25-26 FTE
7000-UNAPPROPRIATED END FUND BAL									
820-Unappropriated End Fund Balance	$ 5,239,951	$ -	$ 3,025,647	$ 3,025,647		$ 3,198,413	$ 3,198,413	$ 3,198,413	
TOTAL 7000-UNAPROPR END FUND BALANCE	**$ 5,239,951**	**$ -**	**$ 3,025,647**	**$ 3,025,647**	**0.00**	**$ 3,198,413**	**$ 3,198,413**	**$ 3,198,413**	**0.00**
Grand Total	**$ 62,988,022**	**$ 58,999,786**	**$ 63,678,845**	**$ 65,828,571**	**449.56**	**$ 66,993,901**	**$ 66,993,901**	**$ 66,993,901**	**442.23**

Special Revenue Funds

National accounting standards define special revenue funds as those with restricted revenues such as grants and reserve funds established for a specific purpose. Hood River County School District special funds are funds 200 – 299. Each of these funds is accounted for separately, and budgeted together for legal appropriation requirements.

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

GF REVENUE/EXPENSE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ADOPTED FTE	2024-2025 SUPPLEMENTAL	2025-26 PROPOSED
FUND 100-GENERAL FUND						
Local Sources	$ 19,156,858	$ 19,865,055	$ 19,756,553		$ 19,756,553	$ 20,857,063
Intermediate Sources	$ 1,856,747	$ 1,386,972	$ 2,085,000		$ 2,085,000	$ 1,908,507
State Sources	$ 34,947,574	$ 36,652,410	$ 38,571,387		$ 38,571,387	$ 41,102,684
Federal Sources	$ 119,033	$ -	$ 100,000		$ 100,000	$ 100,000
Interfund Transfers	$ -	$ 2,005,926	$ -		$ -	$ -
Other Sources	$ 211,520	$ -	$ -		$ -	$ -
Beginning Fund Balance	$ 6,733,442	$ 5,239,951	$ 3,165,905		$ 5,322,631	$ 3,025,647
FUND 100-GENERAL FUND TOTAL	**$ 63,025,174**	**$ 65,150,314**	**$ 63,678,845**	**0.00**	**$ 65,835,571**	**$ 66,993,901**

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ADOPTED FTE	2024-2025 SUPPLEMENTAL	2025-26 PROPOSED
FUND 100-GENERAL FUND						
Salaries	$ 30,590,502	$ 31,813,879	$ 33,465,614	446.56	$ 33,784,076	$ 34,058,281
Benefits	$ 17,532,858	$ 18,395,760	$ 18,913,035		$ 19,652,875	$ 20,495,505
Purchased Services	$ 3,953,880	$ 4,302,977	$ 4,000,890		$ 4,812,742	$ 4,130,075
Supplies & Materials	$ 3,482,613	$ 3,300,579	$ 2,874,230		$ 2,970,842	$ 2,843,645
Capital Outlay	$ 1,096,956	$ 74,932	$ 87,729		$ 159,492	$ 67,443
Other Objects	$ 1,037,424	$ 1,111,659	$ 869,135		$ 987,331	$ 1,135,697
Transfers	$ 90,989	$ -	$ 140,000		$ 140,000	$ 245,000
Contingency	$ -	$ -	$ 302,565		$ 302,565	$ 819,841
Unappropriated End Fund Balance	$ 5,239,951	$ -	$ 3,025,647		$ 3,025,647	$ 3,198,413
FUND 100-GENERAL FUND TOTAL	**$ 63,025,174**	**$ 58,999,786**	**$ 63,678,845**	**446.56**	**$ 65,835,571**	**$ 66,993,901**

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

FUND 2XX Special Funds		2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted	2024-2025 Adopt FTE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED	2025-26 Adopt FTE
REVENUES									
LOCAL REVENUE SOURCES									
R1320	Tuition	$ -	$ -	$ -		$ -	$ -	$ -	
R1510	Interest Earned	$ -	$ -	$ 25,000		$ 25,000	$ 25,000	$ 25,000	
R1600	Food Services	$ 314,635	$ 207,799	$ 96,000		$ 96,000	$ 96,000	$ 96,000	
R1700	Extracurricular Activities	$ 65,134	$ 108,897	$ 66,100		$ 66,100	$ 66,100	$ 66,100	
R1920	Private Donations/Contributions	$ 180,697	$ 454,596	$ 404,000		$ 404,000	$ 404,000	$ 404,000	
R1960	Expenditure Reimbursement	$ 149,059	$ 136,430	$ -		$ -	$ -	$ -	
R1990	Miscellaneous Revenues	$ 444,744	$ 39,351	$ 1,449,655		$ 1,449,655	$ 1,449,655	$ 1,449,655	
Total Local Revenue Sources		**$ 1,154,268**	**$ 947,072**	**$ 2,040,755**		**$ 2,040,755**	**$ 2,040,755**	**$ 2,040,755**	
INTERMEDIATE REVENUE SOURCES									
R2102	Education Service District Rev	$ 140,147	$ 161,680	$ -		$ -	$ -	$ -	
R2199	Other Intermediate Sources	$ 15,000	$ 50,000	$ 50,000		$ -	$ -	$ -	
R2200	Restricted Revenues	$ 1,450,276	$ 87,653	$ 884,388		$ 2,406,741	$ 2,406,741	$ 2,406,741	
Total Intermediate Revenue Sources		**$ 1,605,423**	**$ 299,333**	**$ 934,388**		**$ 2,406,741**	**$ 2,406,741**	**$ 2,406,741**	
STATE REVENUE SOURCES									
R3102	BASIC SCHOOL SUPPORT/LNCH	$ 18,562	$ 17,504	$ 20,000		$ 20,000	$ 20,000	$ 20,000	
R3199	Unrestricted State Aid	$ 12,445	$ 59,455	$ 40,000		$ 150,000	$ 150,000	$ 150,000	
R3204	DRIVERS ED STATE REIMB	$ -	$ -	$ -		$ -	$ -	$ -	
R3205	Other Restricted Grants In Aid	$ 399,319	$ 413,622	$ 425,000		$ 425,000	$ 425,000	$ 425,000	
R3222	SSF TRANSPORTATION EQ REV	$ 170,816	$ 160,448	$ 180,000		$ 180,000	$ 180,000	$ 180,000	
R3299	Other Restricted Grants In Aid	$ 6,490,031	$ 7,675,464	$ 9,249,431		$ 9,185,081	$ 9,185,081	$ 9,185,081	
Total State Revenue Sources		**$ 7,091,174**	**$ 8,326,493**	**$ 9,914,431**		**$ 9,960,081**	**$ 9,960,081**	**$ 9,960,081**	
FEDERAL SOURCES									
R4202	AGE 5-21 SCH AGE MEDICAID	$ 47,300	$ 75,455	$ 60,000		$ 60,000	$ 60,000	$ 60,000	
R4300	RESTRCTD REV FRM FEDS	$ 622,034	$ 281,432	$ 525,000		$ 525,000	$ 525,000	$ 525,000	
R4500	Restricted Fed Rev Thru State	$ 7,486,342	$ 3,734,746	$ 9,905,753		$ 6,912,410	$ 6,912,410	$ 6,912,410	
R4501	AGE 0-3 EI MEDICAID	$ 218	$ 1,564	$ -		$ -	$ -	$ -	
R4502	AGE 3-5 ECSE MEDICAID	$ 38,432	$ -	$ 40,000		$ 40,000	$ 40,000	$ 40,000	
R4504	NSLP SCH NUTRITION		$ 1,343,598			$ 1,440,000	$ 1,440,000	$ 1,440,000	
R4505	CACFP SCH NUTRITION		$ 68,666			$ 164,000	$ 164,000	$ 164,000	
R4700	Grants in Aid - Intermediate Agencies	$ -	$ 1,119,111	$ -		$ -	$ -	$ -	
R4900	Revenue for/on Behalf the district	$ 205,840	$ 140,589	$ 160,000		$ 160,000	$ 160,000	$ 160,000	
Total Federal Sources		**$ 8,400,167**	**$ 6,765,161**	**$ 10,690,753**		**$ 9,301,410**	**$ 9,301,410**	**$ 9,301,410**	

INTERFUND TRANSFERS							
R5200	**Interfund Transfers**	**$ -**	**$ -**	**$ 140,000**	**$ 80,000**	**$ 80,000**	**$ 80,000**
SALE OF FIXED ASSETS							
R5305	Sale of Equipment	$ 11,600	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Total Sale of Fixed Assets		**$ 11,600**	**$ -**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**
SUBTOTAL RESOURCES		**$ 18,262,632**	**$ 16,338,058**	**$ 23,730,327**	**$ 23,798,988**	**$ 23,798,988**	**$ 23,798,988**
R5400	**Beginning Fund Balance**	**$ 7,331,053**	**$ 7,182,674**	**$ 5,153,943**	**$ 4,967,721**	**$ 4,967,721**	**$ 4,967,721**
TOTAL RESOURCES		**$ 25,593,685**	**$ 23,520,733**	**$ 28,884,270**	**$ 28,766,709**	**$ 28,766,709**	**$ 28,766,709**

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
1111 - ELEMENTARY K-5	**$ 166,192**	**$ 424,183**	**$ 1,720,380**	**2.26**	**$ 2,199,880**	**$ 2,199,880**	**$ 2,199,880**	**3.45**
111 - LICENSED SALARIES	$ -	$ 146,570	$ 160,446	2.00	$ 380,222	$ 380,222	$ 380,222	3.25
112 - CLASSIFIED SALARIES	$ 44	$ 17,381	$ 26,127	0.26	$ 21,235	$ 21,235	$ 21,235	0.20
121 - SUBSTITUTE LICENSED	$ -	$ 413	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
122 - SUBSTITUTE CLASSIFIED	$ 417		$ 500					
130 - OTHER PAY	$ 10,434	$ 9,830	$ 11,000		$ 10,000	$ 10,000	$ 10,000	
132 - OVERTIME SALARIES	$ -		$ 250		$ -	$ -	$ -	
211 - PERS T1/T2	$ 27		$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 623	$ 10,399	$ 13,376		$ 12,915	$ 12,915	$ 12,915	
213 - PERS/BOND	$ 986	$ 14,772	$ 18,113		$ 17,499	$ 17,499	$ 17,499	
216 - PERS OPSRP	$ 1,244	$ 22,721	$ 29,355		$ 43,006	$ 43,006	$ 43,006	
220 - FICA	$ 820	$ 13,073	$ 17,029		$ 15,903	$ 15,903	$ 15,903	
231 - WORKER'S COMP	$ 48	$ 605	$ 792		$ 827	$ 827	$ 827	
240 - HEALTH INSURANCE	$ 166	$ 34,794	$ 34,566		$ 44,412	$ 44,412	$ 44,412	
245 - EMPLOYER PAID TSA	$ -	$ 1,500	$ 1,800		$ 1,800	$ 1,800	$ 1,800	
246 - LIFE & LT DISABILITY INS	$ 2	$ 49	$ 79		$ 65	$ 65	$ 65	
247 - PMFLI	$ -	$ 1,041	$ 1,256		$ 1,167	$ 1,167	$ 1,167	
310 - INSTR PROF TECH SERVICES	$ 25,476	$ 16,783	$ 21,500		$ 43,276	$ 43,276	$ 43,276	
343 - TRAVEL, STUDNTS, OUT DIST	$ -	$ 11,967	$ 500		$ 2,500	$ 2,500	$ 2,500	
350 - COMMUNICATION	$ 656		$ -					
389 - OTHER PROF/TECH SERVICES	$ (150)		$ -		$ 88,477	$ 88,477	$ 88,477	
410 - SUPPLIES	$ 90,805	$ 12,977	$ 1,366,691		$ 1,091,075	$ 1,091,075	$ 1,091,075	
413 - ADDITIONAL WORKBOOKS	$ -		$ -					
420 - TEXTBOOKS	$ 11,077	$ 8,287	$ -		$ 40	$ 40	$ 40	
430 - LIBRARY BOOKS	$ 1,001	$ 70	$ -		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 22,035	$ 12,391	$ 5,000		$ 60,120	$ 60,120	$ 60,120	
470 - COMPUTER SOFTWARE	$ 480	$ 480	$ -					
541 - NEW ADDT'L EQUIPTMENT		$ 88,079			$ 11,346	$ 11,346	$ 11,346	
640 - DUES AND FEES	$ -	$ -	$ -		$ 341,995	$ 341,995	$ 341,995	
690 - GRANT INDIRECT CHARGES	$ -	$ -	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
1113 - ELEM EXTRACURRICULAR	**$ 51,463**	**$ 51,192**	**$ 88,500**	**0.00**	**$ 98,254**	**$ 98,254**	**$ 98,254**	**0.00**
310 - INSTR PROF TECH SERVICES	$ -	$ 5,422	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
312 - INSTRUCT PROGR IMPROVE	$ 1,400	$ 1,222	$ 1,500		$ 1,500	$ 1,500	$ 1,500	
322 - REPAIRS & MAINTENANCE	$ 215	**$ 8,110**	$ 500		$ 500	$ 500	$ 500	
410 - SUPPLIES	$ 49,838	$ 34,735	$ 70,500		$ 80,210	$ 80,210	$ 80,210	
430 - LIBRARY BOOKS	$ 10	$ 1,219	$ 1,000		$ 1,044	$ 1,044	$ 1,044	
460 - NON-CONSUMABLE MATERIALS	$ 5,613	$ 484	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
1121 - MIDDLE/PROGRAM	**$ 98,225**	**$ 63,815**	**$ 1,717,299**	**0.00**	**$ 818,033**	**$ 818,033**	**$ 818,033**	**1.00**
121 - SUBSTITUTE LICENSED	$ 4,547	$ 2,310	$ 4,500		$ 4,500	$ 4,500	$ 4,500	
111 - LICENSED SALARIES	$ -		$ -		$ 167,571	$ 167,571	$ 167,571	1.00
212 - PERS PICK-UP	$ 25	$ 40	$ 270					
213 - PERS/BOND	$ 57	$ 54	$ 375					
216 - PERS OPSRP	$ 73	$ 86	$ -					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
220 - FICA	$ 344	$ 177	$ 344					
231 - WORKER'S COMP	$ 19	$ 9	$ 10					
232 - UNEMPLOYMENT INSURANCE	$ -		$ 10		$ 10	$ 10	$ 10	
246 - LIFE & LT DISABILITY INS	$ 1	$ 14	$ -					
310 - INSTR PROF TECH SERVICES	$ -	$ 3,040	$ -		$ 10,382	$ 10,382	$ 10,382	
332 - NON REIMBURSED STD TRANSP	$ 1,501		$ 2,000		$ 2,000	$ 2,000	$ 2,000	
343 - TRAVEL, STUDNTS, OUT DIST	$ -	$ 8,541	$ 1,500					
389 - OTHER PROF/TECH SERVICES	$ -		$ -					
410 - SUPPLIES	$ 63,982	$ 21,218	$ 1,680,050		$ 620,445	$ 620,445	$ 620,445	
420 - TEXTBOOKS	$ 347	$ 1,555	$ -		$ 69	$ 69	$ 69	
430 - LIBRARY BOOKS	$ 2,874		$ 500		$ 12	$ 12	$ 12	
440 - PERIODICALS	$ 126		$ -					
460 - NON-CONSUMABLE MATERIALS	$ 20,830	$ 21,321	$ 19,500		$ 7,625	$ 7,625	$ 7,625	
470 - COMPUTER SOFTWARE	$ 36		$ -					
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ 5,400	$ 5,500		$ 5,419	$ 5,419	$ 5,419	
640 - DUES AND FEES	$ 3,462	$ 52	$ 2,740					
1122 - MIDDLE/EXTRACURRICULAR	**$ 63,034**	**$ 88,595**	**$ 145,750**	**0.00**	**$ 164,870**	**$ 164,870**	**$ 164,870**	**0.00**
322 - REPAIRS & MAINTENANCE	$ 1,468	$ 1,463	$ 1,500		$ 1,500	$ 1,500	$ 1,500	
389 - OTHER PROF/TECH SERVICES	$ 150	$ 2,492	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ 60,224	$ 78,811	$ 131,250		$ 150,370	$ 150,370	$ 150,370	
430 - LIBRARY BOOKS	$ -	$ 280	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
460 - NON-CONSUMABLE MATERIALS	$ 1,191	$ 5,549	$ 12,000		$ 12,000	$ 12,000	$ 12,000	
1123 - OUTDOOR SCHOOL-MIDDLE SCH	**$ 126,898**	**$ 131,149**	**$ 133,313**	**0.00**	**$ 128,650**	**$ 128,650**	**$ 128,650**	**0.00**
112 - CLASSIFIED SALARIES	$ 9	$ 11	$ -	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ 9,319	$ 16,613	$ 12,200		$ 12,200	$ 12,200	$ 12,200	
132 - OVERTIME SALARIES	$ 57		$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 189	$ 299	$ 265		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 547	$ 965	$ 720		$ -	$ -	$ -	
213 - PERS/BOND	$ 867	$ 1,398	$ 1,057		$ -	$ -	$ -	
216 - PERS OPSRP	$ 962	$ 1,863	$ 1,610		$ -	$ -	$ -	
220 - FICA	$ 694	$ 1,235	$ 950		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 38	$ 57	$ 41		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ -		$ -		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 26	$ 38	$ 20		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 1	$ 1	$ -		$ -	$ -	$ -	
247 - PMFLI	$ -	$ 98	$ 50		$ 50	$ 50	$ 50	
231 - WORKER'S COMP	$ -		$ -		$ -	$ -	$ -	
310 - INSTR PROF TECH SERVICES	$ 86,210	$ 94,742	$ 85,000		$ 85,000	$ 85,000	$ 85,000	
332 - NON REIMBURSED STD TRANSP	$ -		$ -		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -		$ -		$ -	$ -	$ -	
343 - TRAVEL, STUDNTS, OUT DIST	$ 27,613	$ 13,384	$ 31,000		$ 31,000	$ 31,000	$ 31,000	
410 - SUPPLIES	$ 365	$ 445	$ 400		$ 400	$ 400	$ 400	
1131 - HIGH SCHOOL PROGRAMS	**$ 1,196,737**	**$ 1,225,968**	**$ 3,431,754**	**7.33**	**$ 4,308,443**	**$ 4,308,443**	**$ 4,308,443**	**9.73**
111 - LICENSED SALARIES	$ 393,323	$ 441,919	$ 474,016	4.33	$ 595,732	$ 595,732	$ 595,732	6.73
112 - CLASSIFIED SALARIES	$ 107,387	$ 271,750	$ 157,224	3.00	$ 165,221	$ 165,221	$ 165,221	3.00

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
121 - SUBSTITUTE LICENSED	$ 8,351	$ 4,871	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
130 - OTHER PAY	$ 9,717	$ 3,962	$ 2,000					
132 - OVERTIME SALARIES	$ -		$ -					
211 - PERS T1/T2	$ 40,270	$ 42,110	$ 42,759		$ 82,809	$ 82,809	$ 82,809	
212 - PERS PICK-UP	$ 30,232	$ 40,436	$ 38,317		$ 41,730	$ 41,730	$ 41,730	
213 - PERS/BOND	$ 47,887	$ 56,118	$ 52,138		$ 56,544	$ 56,544	$ 56,544	
216 - PERS OPSRP	$ 29,407	$ 57,081	$ 50,432		$ 67,521	$ 67,521	$ 67,521	
220 - FICA	$ 38,230	$ 53,726	$ 48,739		$ 52,172	$ 52,172	$ 52,172	
231 - WORKER'S COMP	$ 2,076	$ 3,663	$ 2,252		$ 2,690	$ 2,690	$ 2,690	
240 - HEALTH INSURANCE	$ 129,449	$ 141,881	$ 145,285		$ 145,309	$ 145,309	$ 145,309	
245 - EMPLOYER PAID TSA	$ 4,242	$ 4,202	$ 4,140		$ 3,366	$ 3,366	$ 3,366	
246 - LIFE & LT DISABILITY INS	$ 379	$ 412	$ 406		$ 460	$ 460	$ 460	
247 - PFMLI	$ -	$ 4,278	$ 3,810		$ 3,160	$ 3,160	$ 3,160	
312 - WORK SHOPS/INSTR PRO IMPR	$ 27,000		$ 10,000		$ 10,000	$ 10,000	$ 10,000	
313 - STUDENT SERVICES	$ -		$ -					
319 - OTHER INSTRUCT/PROF/TECH	$ 460	$ 30	$ -		$ 1,960	$ 1,960	$ 1,960	
322 - CONTRACTED REPAIRS	$ 75,789	$ 1,582	$ 8,500		$ 5,000	$ 5,000	$ 5,000	
342 - TRAVEL, OUT OF-DISTRICT	$ 8,708	$ 1,133	$ 14,000		$ 6,608	$ 6,608	$ 6,608	
343 - TRAVEL, STUDNTS, OUT DIST	$ 407	$ 76	$ 1,000					
353 - POSTAGE	$ -		$ -					
355 - PRINTING AND BINDING	$ 436		$ -					
370 - TUITION TO OTHER AGENCIES	$ -	$ 398	$ -					
389 - OTHER PROF/TECH SERVICES	$ 5,000	$ 740	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
410 - SUPPLIES	$ 163,697	$ 69,550	$ 2,291,578		$ 2,992,342	$ 2,992,342	$ 2,992,342	
415 - FUEL (VEHICLE)	$ 882	$ 410	$ 500		$ 771	$ 771	$ 771	
420 - TEXTBOOKS	$ 430	$ 996	$ -		$ 4	$ 4	$ 4	
430 - LIBRARY BOOKS	$ 1,157		$ -					
460 - NON-CONSUMABLE MATERIALS	$ 57,246	$ 15,036	$ 63,708		$ 14,294	$ 14,294	$ 14,294	
470 - COMPUTER SOFTWARE	$ 10,674	$ 1,744	$ 700					
480 - COMPUTER HARDWARE	$ 2,090		$ 3,500		$ 1,000	$ 1,000	$ 1,000	
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ 2,596	$ -		$ 43,000	$ 43,000	$ 43,000	
640 - DUES AND FEES	$ 1,810	$ 5,270	$ 1,750		$ 1,750	$ 1,750	$ 1,750	
1132 - HIGH SCHOOL EXTRACURR	**$ 336,844**	**$ 55,921**	**$ 321,472**	**0.00**	**$ 338,711**	**$ 338,711**	**$ 338,711**	**0.00**
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	$ 11,747	$ 10,772	$ 13,033		$ 15,186	$ 15,186	$ 15,186	
211 - PERS T1/T2	$ 1,000		$ 2,061					
212 - PERS PICK-UP	$ 526		$ 781					
213 - PERS/BOND	$ 1,116		$ 1,170					
216 - PERS OPSRP	$ 636		$ -					
220 - FICA	$ 899		$ 982					
231 - WORKER'S COMP	$ 45		$ 76					
246 - LIFE & LT DISABILITY INS	$ -		$ 4					
247 - PFMLI	$ -		$ 65		$ 69	$ 69	$ 69	
315 - MGMT SVS / CONSUL - INSTR	$ 5,557		$ 6,000		$ 210	$ 210	$ 210	
324 - RENTALS	$ 8,167	$ 2,275	$ 9,500		$ 1,798	$ 1,798	$ 1,798	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ 145	$ 500		$ 500	$ 500	$ 500	
342 - TRAVEL, OUT OF-DISTRICT	$ 2,224	$ 5,295	$ 3,000		$ 3,495	$ 3,495	$ 3,495	
343 - STUDENT TRAVEL	$ 8,786	$ 16,868	$ 12,000		$ 27,991	$ 27,991	$ 27,991	
389 - OTHER PROF/TECH SERVICES	$ 3,434		$ 3,500		$ 1,000	$ 1,000	$ 1,000	
390 - OTHER PROF/TECH SRVS	$ -		$ 500		$ 425	$ 425	$ 425	
410 - SUPPLIES	$ 292,279	$ 17,179	$ 236,500		$ 254,763	$ 254,763	$ 254,763	
460 - NON-CONSUMABLE MATERIALS	$ 258	$ 685	$ 31,000		$ 32,001	$ 32,001	$ 32,001	
470 - COMPUTER SOFTWARE	$ 137	$ 2,503	$ 500		$ 306	$ 306	$ 306	
640 - DUES AND FEES	$ 33	$ 200	$ 300		$ 966	$ 966	$ 966	
1222 - HIGH NEEDS	**$ 193,710**	**$ 186,508**	**$ 239,617**	**1.71**	**$ 382,750**	**$ 382,750**	**$ 382,750**	**2.71**
111 - LICENSED SALARIES	$ 116,293	$ 124,981	$ 146,609	1.71	$ 228,478	$ 228,478	$ 228,478	2.71
130 - OTHER PAY	$ -	$ 337	$ 400		$ 346	$ 346	$ 346	
211 - PERS T1/T2	$ 11,523	$ 54	$ 1,124					
212 - PERS PICK-UP	$ 6,909	$ 5,444	$ 8,797		$ 13,709	$ 13,709	$ 13,709	
213 - PERS/BOND	$ 10,939	$ 6,940	$ 11,959		$ 18,575	$ 18,575	$ 18,575	
216 - PERS OPSRP	$ 4,867	$ 11,851	$ 18,247		$ 45,650	$ 45,650	$ 45,650	
220 - FICA	$ 8,703	$ 9,298	$ 11,216		$ 17,182	$ 17,182	$ 17,182	
231 - WORKER'S COMP	$ 429	$ 2,841	$ 534		$ 883	$ 883	$ 883	
240 - HEALTH INSURANCE	$ 21,708	$ 22,530	$ 25,236		$ 43,479	$ 43,479	$ 43,479	
245 - EMPLOYER PAID TSA	$ 1,536	$ 1,494	$ 1,689		$ 2,439	$ 2,439	$ 2,439	
247 - PFMLI	$ -	$ 738	$ 808		$ 766	$ 766	$ 766	
410 - SUPPLIES	$ -	$ -	$ 1,000		$ 865	$ 865	$ 865	
470 - COMPUTER SOFTWARE	$ 10,803	$ -	$ 12,000		$ 10,377	$ 10,377	$ 10,377	
1250 - RESOURCE ROOMS	**$ 607,847**	**$ 469,912**	**$ 504,993**	**3.00**	**$ 588,471**	**$ 588,471**	**$ 588,471**	**3.00**
111 - LICENSED SALARIES	$ 162,261	$ 234,164	$ 175,457	2.00	$ 275,275	$ 275,275	$ 275,275	2.00
112 - CLASSIFIED SALARIES	$ 126,265	$ 30,456	$ 70,708	1.00				1.00
121 - SUBSTITUTE LICENSED	$ 3,935	$ 4,614	$ 3,000		$ 2,865	$ 2,865	$ 2,865	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 333	$ 500		$ 500	$ 500	$ 500	
130 - OTHER PAY	$ 35,679	$ 10,030	$ 13,500		$ 13,027	$ 13,027	$ 13,027	
132 - OVERTIME SALARIES	$ 1,978	$ 92	$ 2,075		$ 50,288	$ 50,288	$ 50,288	
141 - EXTRA OR EXT DUTY CONTR	$ -		$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 12,679	$ 395	$ 700					
212 - PERS PICK-UP	$ 18,163	$ 14,553	$ 15,689		$ 16,516	$ 16,516	$ 16,516	
213 - PERS/BOND	$ 28,830	$ 20,505	$ 21,399		$ 22,380	$ 22,380	$ 22,380	
216 - PERS OPSRP	$ 26,920	$ 33,246	$ 34,879		$ 55,000	$ 55,000	$ 55,000	
220 - FICA	$ 24,394	$ 21,061	$ 20,004		$ 20,762	$ 20,762	$ 20,762	
231 - WORKER'S COMP	$ 1,373	$ 1,662	$ 891		$ 1,059	$ 1,059	$ 1,059	
240 - HEALTH INSURANCE	$ 89,978	$ 56,219	$ 60,314		$ 48,947	$ 48,947	$ 48,947	
245 - EMPLOYER PAID TSA	$ 920	$ 1,819	$ 1,925		$ 2,700	$ 2,700	$ 2,700	
246 - LIFE & LT DISABILITY INS	$ 441	$ 95	$ 111					
247 - PFMLI	$ -	$ 1,669	$ 1,301		$ 1,138	$ 1,138	$ 1,138	
312 - WORK SHOPS/INSTR PRO IMPR	$ 2,395	$ 1,445	$ 3,000		$ 3,000	$ 3,000	$ 3,000	
319 - OTHER INSTRUCT/PROF/TECH	$ 554		$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,028	$ 2,286	$ 3,300		$ 3,232	$ 3,232	$ 3,232	
342 - TRAVEL, OUT OF-DISTRICT	$ 21,229	$ 5,979	$ 31,500		$ 31,500	$ 31,500	$ 31,500	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
389 - OTHER PROF/TECH SERVICES	$ 1,785	$ 4,314	$ 3,500		$ 3,500	$ 3,500	$ 3,500	
410 - SUPPLIES	$ 3,806	$ 18,458	$ 35,070		$ 30,669	$ 30,669	$ 30,669	
420 - TEXTBOOKS	$ 44		$ -					
430 - LIBRARY BOOKS	$ -		$ -					
440 - PERIODICALS	$ 362		$ 750		$ 750	$ 750	$ 750	
460 - NON-CONSUMABLE MATERIALS	$ 8,769	$ 1,865	$ 1,322		$ 1,262	$ 1,262	$ 1,262	
470 - COMPUTER SOFTWARE	$ 32,333	$ 4,651	$ 3,000		$ 3,000	$ 3,000	$ 3,000	
640 - DUES AND FEES	$ 727	$ -	$ 1,100		$ 1,100	$ 1,100	$ 1,100	
1260 - EARLY INTERVENTION	**$ 1,737,583**	**$ 1,587,579**	**$ 1,750,976**	**12.11**	**$ 1,481,317**	**$ 1,481,317**	**$ 1,481,317**	**10.61**
111 - LICENSED SALARIES	$ 671,469	$ 753,023	$ 761,090	8.30	$ 695,841	$ 695,841	$ 695,841	7.30
112 - CLASSIFIED SALARIES	$ 131,330	$ 141,105	$ 157,258	3.81	$ 140,643	$ 140,643	$ 140,643	3.31
113 - ADMINISTRATORS	$ 67,702	$ 45,698	$ 37,015	0.00				0.00
122 - SUBSTITUTE CLASSIFIED	$ 1,564	$ 269	$ 1,500		$ 2,154	$ 2,154	$ 2,154	
130 - OTHER PAY	$ 21,437	$ 18,494	$ 11,601		$ 8,963	$ 8,963	$ 8,963	
132 - OVERTIME SALARIES	$ 661	$ 100	$ -					
141 - EXTRA OR EXT DUTY CONTR	$ 2,750	$ 1,750	$ 1,750		$ 1,288	$ 1,288	$ 1,288	
211 - PERS T1/T2	$ 52,686	$ 53,364	$ 52,264		$ 70,665	$ 70,665	$ 70,665	
212 - PERS PICK-UP	$ 51,359	$ 57,229	$ 57,159		$ 43,692	$ 43,692	$ 43,692	
213 - PERS/BOND	$ 81,484	$ 78,285	$ 77,475		$ 70,081	$ 70,081	$ 70,081	
216 - PERS OPSRP	$ 51,879	$ 69,637	$ 69,197		$ 108,000	$ 108,000	$ 108,000	
220 - FICA	$ 65,730	$ 71,211	$ 72,876		$ 61,037	$ 61,037	$ 61,037	
231 - WORKER'S COMP	$ 3,600	$ 3,821	$ 3,854		$ 2,818	$ 2,818	$ 2,818	
232 - UNEMPLOYMENT INSURANCE	$ -		$ 15					
240 - HEALTH INSURANCE	$ 201,718	$ 207,192	$ 211,172		$ 155,261	$ 155,261	$ 155,261	
245 - EMPLOYER PAID TSA	$ 9,810	$ 8,370	$ 7,920		$ 6,553	$ 6,553	$ 6,553	
246 - LIFE & LT DISABILITY INS	$ 806	$ 625	$ 573		$ 324	$ 324	$ 324	
247 - PFMLI	$ -	$ 5,587	$ 5,676		$ 4,816	$ 4,816	$ 4,816	
312 - WORK SHOPS/INSTR PRO IMPR	$ -		$ -					
313 - STUDENT SERVICES	$ 825		$ -					
318 - STAFF DVLPMNT-NONINSTRUC	$ -		$ -					
319 - OTHER INSTRUCT/PROF/TECH	$ -		$ 6,367		$ 6,367	$ 6,367	$ 6,367	
322 - CONTRACTED REPAIRS	$ 18,300		$ 500		$ 718	$ 718	$ 718	
324 - RENTALS	$ -		$ 1,355		$ 1,355	$ 1,355	$ 1,355	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 10,715	$ 15,549	$ 15,000		$ 14,543	$ 14,543	$ 14,543	
342 - TRAVEL, OUT OF-DISTRICT	$ 10,052	$ 8,435	$ 10,000		$ 10,862	$ 10,862	$ 10,862	
351 - TELEPHONE	$ 754		$ 750		$ 552	$ 552	$ 552	
353 - POSTAGE	$ 33	$ 60	$ -					
374 - OTHER TUITION	$ 23,445	$ 25,595	$ 46,425					
389 - OTHER PROF/TECH SERVICES	$ 24,706	$ 11,426	$ 26,951		$ 36,877	$ 36,877	$ 36,877	
410 - SUPPLIES	$ 37,871	$ 10,557	$ 81,235		$ 24,979	$ 24,979	$ 24,979	
460 - NON-CONSUMABLE MATERIALS	$ 83,455		$ 5,000		$ 7,181	$ 7,181	$ 7,181	
470 - COMPUTER SOFTWARE	$ 48,000	$ 199	$ 4,000		$ 5,745	$ 5,745	$ 5,745	
480 - COMPUTER HARDWARE	$ 30,896	$ -	$ 25,000		$ -	$ -	$ -	
520 - BUILDINGS ACQUISITION	$ 23,973	$ -	$ -		$ -	$ -	$ -	
530 - IMPROVE OTHER THAN BLDGS	$ 8,500	$ -	$ -		$ -	$ -	$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
640 - DUES AND FEES	$ 75	$ -	$ -		$ -	$ -	$ -	
655 - JUDGEMENTS & SETTELEMENTS	$ -	$ -	$ -		$ -	$ -	$ -	
1270 - EDUCATION DISADVANTAGED	**$ 590,283**	**$ 271,552**	**$ 508,482**	**1.01**	**$ 358,671**	**$ 358,671**	**$ 358,671**	**1.00**
111 - LICENSED SALARIES	$ -	$ 9,949	$ 28,800	0.00	$ -	$ -	$ -	0.00
112 - CLASSIFIED SALARIES	$ 131,886	$ 74,487	$ 129,525	1.01	$ 115,982	$ 115,982	$ 115,982	1.00
113 - ADMINISTRATORS	$ 47,948		$ 23,000	0.00				0.00
122 - SUBSTITUTE CLASSIFIED	$ 400	$ 2,904	$ 1,500					
130 - OTHER PAY	$ 198,053	$ 93,687	$ 105,488		$ 157,327	$ 157,327	$ 157,327	
132 - OVERTIME SALARIES	$ 40,159	$ 6,871	$ 10,500					
211 - PERS T1/T2	$ 9,471	$ 4,700	$ 7,713		$ 7,712	$ 7,712	$ 7,712	
212 - PERS PICK-UP	$ 12,821	$ 7,449	$ 10,694		$ 5,965	$ 5,965	$ 5,965	
213 - PERS/BOND	$ 23,846	$ 11,376	$ 17,253		$ 9,363	$ 9,363	$ 9,363	
216 - PERS OPSRP	$ 23,076	$ 14,227	$ 21,332		$ 16,357	$ 16,357	$ 16,357	
220 - FICA	$ 31,199	$ 13,962	$ 18,873		$ 8,807	$ 8,807	$ 8,807	
231 - WORKER'S COMP	$ 2,955	$ 1,916	$ 2,537		$ 2,096	$ 2,096	$ 2,096	
240 - HEALTH INSURANCE	$ 16,766	$ 8,752	$ 13,611		$ 11,193	$ 11,193	$ 11,193	
245 - EMPLOYER PAID TSA	$ 2,247	$ 51	$ 2,734					
246 - LIFE & LT DISABILITY INS	$ 779	$ 227	$ 450		$ 193	$ 193	$ 193	
247 - PFMLI	$ -	$ 1,106	$ 1,470		$ 1,017	$ 1,017	$ 1,017	
310 - INSTR PROF TECH SERVICES	$ -	$ 233	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
342 - TRAVEL, OUT OF-DISTRICT	$ -		$ -					
389 - OTHER PROF/TECH SERVICES	$ 17,458	$ 8,250	$ 24,000		$ 14,910	$ 14,910	$ 14,910	
410 - SUPPLIES	$ 20,210	$ 11,405	$ 85,000		$ 6,750	$ 6,750	$ 6,750	
420 - PERIODICALS	$ -	$ -	$ -		$ -	$ -	$ -	
480 - COMPUTER HARDWARE	$ 11,010		$ 3,000		$ -	$ -	$ -	
1271 - REMEDIATION	**$ 1,392,472**	**$ 1,097,839**	**$ 1,041,835**	**2.19**	**$ 675,704**	**$ 675,704**	**$ 675,704**	**3.85**
111 - LICENSED SALARIES	$ 246,689	$ 91,484	$ 141,810	0.65	$ 140,122	$ 140,122	$ 140,122	1.50
112 - CLASSIFIED SALARIES	$ 111,527	$ 86,206	$ 313,143	1.54	$ 94,360	$ 94,360	$ 94,360	2.35
113 - ADMINISTRATORS	$ -		$ -	0.00				0.00
114 - MANAGERIAL	$ 10,819		$ 11,000					
121 - SUBSTITUTE LICENSED	$ 402	$ 15,872	$ -		$ 1,254	$ 1,254	$ 1,254	
130 - OTHER PAY	$ 327,126	$ 413,085	$ 22,000		$ 147,561	$ 147,561	$ 147,561	
132 - OVERTIME SALARIES	$ 633	$ 20,927	$ 1,000		$ 30,591	$ 30,591	$ 30,591	
141 - EXTRA OR EXT DUTY CONTR	$ 5,037	$ 2,610	$ 2,610		$ 2,610	$ 2,610	$ 2,610	
211 - PERS T1/T2	$ 39,194	$ 16,904	$ 10,000					
212 - PERS PICK-UP	$ 30,232	$ 51,453	$ 27,671		$ 13,849	$ 13,849	$ 13,849	
213 - PERS/BOND	$ 182,866	$ 51,170	$ 39,670		$ 18,765	$ 18,765	$ 18,765	
216 - PERS OPSRP	$ 21,025	$ 106,344	$ 55,427		$ 46,116	$ 46,116	$ 46,116	
220 - FICA	$ 29,039	$ 72,262	$ 36,718		$ 17,415	$ 17,415	$ 17,415	
231 - WORKER'S COMP	$ 2,467	$ 5,517	$ 2,212		$ 911	$ 911	$ 911	
240 - HEALTH INSURANCE	$ 62,008	$ 60,276	$ 66,544		$ 63,435	$ 63,435	$ 63,435	
245 - EMPLOYER PAID TSA	$ 1,807	$ 1,147	$ 1,485		$ 1,306	$ 1,306	$ 1,306	
246 - LIFE & LT DISABILITY INS	$ 211	$ 347	$ 278		$ 260	$ 260	$ 260	
247 - PFMLI	$ -	$ 1,995	$ 2,017		$ 2,921	$ 2,921	$ 2,921	
312 - WORK SHOPS/INSTR PRO IMPR	$ 23,103	$ 1,928	$ -					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
314 - PROF DEVELOP TUITION REIMB	$ -		$ -					
322 - REPAIRS & MAINTENANCE	$ 200		$ -					
331 - REIMB STUDENT TRANSPORT	$ 185,460		$ -					
332 - NON REIMBURSED STD TRANSP	$ 1,423		$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	$ 1,714	$ 138	$ -					
342 - TRAVEL, OUT OF-DISTRICT	$ 18,744	$ 3,623	$ 123,000		$ 9,000	$ 9,000	$ 9,000	
343 - TRAVEL, STUDNTS, OUT DIST	$ 6,342	$ 6,900	$ -					
389 - OTHER PROF/TECH SERVICES	$ 6,151		$ -					
410 - SUPPLIES	$ 64,903	$ 70,617	$ 185,251		$ 85,228	$ 85,228	$ 85,228	
420 - TEXTBOOKS	$ 328	$ 4,533	$ -		$ -	$ -	$ -	
430 - LIBRARY BOOKS	$ -		$ -		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 120	$ 12,500	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 12,905	$ -	$ -		$ -	$ -	$ -	
1272 - TITLE I INSTRUCTION	**$ 497,661**	**$ 517,894**	**$ 505,963**	**5.17**	**$ 644,031**	**$ 644,031**	**$ 644,031**	**6.48**
111 - LICENSED SALARIES	$ 198,195	$ 216,694	$ 226,280	2.50	$ 259,129	$ 259,129	$ 259,129	3.15
112 - CLASSIFIED SALARIES	$ 84,926	$ 95,763	$ 88,714	2.67	$ 122,800	$ 122,800	$ 122,800	3.33
130 - OTHER PAY	$ -	$ 1,842	$ -					
132 - OVERTIME SALARIES	$ -		$ -					
211 - PERS T1/T2	$ 25,463	$ 29,222	$ 28,548		$ 43,926	$ 43,926	$ 43,926	
212 - PERS PICK-UP	$ 15,689	$ 17,745	$ 18,388		$ 22,212	$ 22,212	$ 22,212	
213 - PERS/BOND	$ 24,842	$ 24,123	$ 24,916		$ 30,669	$ 30,669	$ 30,669	
216 - PERS OPSRP	$ 11,612	$ 14,754	$ 16,713		$ 36,070	$ 36,070	$ 36,070	
220 - FICA	$ 20,858	$ 23,277	$ 23,833		$ 28,309	$ 28,309	$ 28,309	
231 - WORKER'S COMP	$ 1,149	$ 1,121	$ 1,115		$ 1,491	$ 1,491	$ 1,491	
240 - HEALTH INSURANCE	$ 80,284	$ 88,894	$ 73,098		$ 94,835	$ 94,835	$ 94,835	
245 - EMPLOYER PAID TSA	$ 2,385	$ 2,323	$ 2,250		$ 2,332	$ 2,332	$ 2,332	
246 - LIFE & LT DISABILITY INS	$ 278	$ 275	$ 240		$ 390	$ 390	$ 390	
247 - PFMLI	$ -	$ 1,859	$ 1,869		$ 1,869	$ 1,869	$ 1,869	
342 - TRAVEL, OUT OF-DISTRICT	$ 31,979		$ -		$ -	$ -	$ -	
1281 - TUITION REIMB, STUDENTS	**$ 194,433**	**$ 148,987**	**$ 23,600**	**0.00**	**$ 153,556**	**$ 153,556**	**$ 153,556**	**0.00**
370 - TUITION TO OTHER AGENCIES	$ 194,433	$ 148,987	$ 23,600		$ 153,556	$ 153,556	$ 153,556	
1284 - ALTERNATIVE PROGRAM	**$ 1,192,481**	**$ 145,439**	**$ 703,235**	**5.63**	**$ 245,027**	**$ 245,027**	**$ 245,027**	**2.13**
111 - LICENSED SALARIES	$ 489,585	$ 43,852	$ 294,663	4.00	$ 47,416	$ 47,416	$ 47,416	0.50
112 - CLASSIFIED SALARIES	$ 173,493	$ 41,527	$ 92,946	1.13	$ 68,269	$ 68,269	$ 68,269	1.63
113 - ADMINISTRATORS	$ -	$ 64	$ 66,869	0.50				0.00
121 - SUBSTITUTE LICENSED	$ 12,797		$ -					
122 - SUBSTITUTE CLASSIFIED	$ -		$ -					
130 - OTHER PAY	$ 1,929		$ -					
132 - OVERTIME SALARIES	$ -		$ -					
141 - EXTRA OR EXT DUTY CONTR	$ -		$ -					
211 - PERS T1/T2	$ 25,274	$ 10	$ -					
212 - PERS PICK-UP	$ 39,368	$ 5,030	$ 27,165		$ 10,075	$ 10,075	$ 10,075	
213 - PERS/BOND	$ 62,333	$ 6,805	$ 37,465		$ 13,651	$ 13,651	$ 13,651	
216 - PERS OPSRP	$ 59,909	$ 10,981	$ 70,799		$ 33,549	$ 33,549	$ 33,549	
220 - FICA	$ 49,635	$ 6,227	$ 34,635		$ 12,365	$ 12,365	$ 12,365	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
231 - WORKER'S COMP	$ 2,737	$ 306	$ 727		$ 588	$ 588	$ 588	
240 - HEALTH INSURANCE	$ 197,662	$ 27,656	$ 64,081		$ 56,768	$ 56,768	$ 56,768	
245 - EMPLOYER PAID TSA	$ 5,393	$ 456	$ 5,850		$ 859	$ 859	$ 859	
246 - LIFE & LT DISABILITY INS	$ 616	$ 127	$ 277		$ 207	$ 207	$ 207	
247 - PFMLI	$ -	$ 494	$ 2,717		$ 251	$ 251	$ 251	
310 - INSTR PROF TECH SERVICES	$ 744	$ 292	$ 500		$ 900	$ 900	$ 900	
324 - RENTALS	$ -		$ -		$ 51	$ 51	$ 51	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 249		$ -		$ 80	$ 80	$ 80	
342 - TRAVEL, OUT OF-DISTRICT	$ 924	$ 1,612	$ -		$ -	$ -	$ -	
370 - TUITION TO OTHER AGENCIES	$ 2,208	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ 19,285	$ -	$ 2,042		$ -	$ -	$ -	
420 - TEXTBOOKS	$ 1,137	$ -	$ -		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 5,595	$ -	$ 2,500		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 39,989	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ 1,619	$ -	$ -		$ -	$ -	$ -	
1290 - PBIS/RTI	**$ 53,488**	**$ 859**	**$ 14,000**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
410 - SUPPLIES	$ 18,057	$ 859	$ 13,500		$ -	$ -	$ -	
420 - TEXTBOOKS	$ 19,919	$ -	$ 500		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 15,358	$ -	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 155	$ -	$ -		$ -	$ -	$ -	
1291 - ENGLISH AS A 2ND LANGUAGE	**$ 127,678**	**$ 17,185**	**$ 6,773**	**0.00**	**$ 127,143**	**$ 127,143**	**$ 127,143**	**1.00**
111 - LICENSED SALARIES	$ 79,815	$ -	$ -	0.00	$ 75,274	$ 75,274	$ 75,274	1.00
130 - OTHER PAY	$ -	$ 450	$ 500					
211 - PERS T1/T2	$ -		$ -					
212 - PERS PICK-UP	$ 4,789	$ 27	$ 27		$ 4,486	$ 4,486	$ 4,486	
213 - PERS/BOND	$ 7,582	$ 43	$ 45		$ 6,079	$ 6,079	$ 6,079	
216 - PERS OPSRP	$ 9,737	$ 59	$ 60		$ 14,940	$ 14,940	$ 14,940	
220 - FICA	$ 5,907	$ 34	$ 35		$ 5,572	$ 5,572	$ 5,572	
231 - WORKER'S COMP	$ 319	$ 2	$ 2		$ 291	$ 291	$ 291	
240 - HEALTH INSURANCE	$ 5,628		$ -		$ 19,601	$ 19,601	$ 19,601	
245 - EMPLOYER PAID TSA	$ 900		$ -		$ 900	$ 900	$ 900	
247 - PFMLI	$ -	$ 3	$ 3		$ -	$ -	$ -	
410 - SUPPLIES	$ -	$ 9,368	$ 6,101		$ -	$ -	$ -	
419 - INTERVENTIONS MATERIALS	$ -		$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 13,000	$ 7,200	$ -		$ -	$ -	$ -	
1292 - TEEN PARENT PROGRAMS	**$ -**	**$ -**	**$ 51,000**	**0.00**	**$ 50,489**	**$ 50,489**	**$ 50,489**	**0.00**
410 - SUPPLIES	$ -	$ -	$ 51,000		$ 50,489	$ 50,489	$ 50,489	
1293 - MIGRANT EDUCATION	**$ 393,416**	**$ 519,216**	**$ 716,454**	**3.94**	**$ 646,119**	**$ 646,119**	**$ 646,119**	**1.50**
111 - LICENSED SALARIES	$ 11,850	$ 524	$ 71,000	1.00	-	-	-	0.00
112 - CLASSIFIED SALARIES	$ 114,883	$ 173,155	$ 221,234	2.94	$ 84,210	$ 84,210	$ 84,210	1.50
121 - SUBSTITUTE LICENSED	$ 440		$ 500					
122 - CLASSIFIED SALARIES	$ 93		$ 100					
130 - OTHER PAY	$ 20,345	$ 95,365	$ 56,268		$ 71,919	$ 71,919	$ 71,919	
132 - OVERTIME SALARIES	$ 720	$ 4,628	$ 1,500		$ 500	$ 500	$ 500	
211 - PERS T1/T2	$ 5,647	$ 8,789	$ 5,450					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
212 - PERS PICK-UP	$ 6,286	$ 12,851	$ 21,136		$ 4,856	$ 4,856	$ 4,856	
213 - PERS/BOND	$ 10,126	$ 17,870	$ 29,201		$ 6,580	$ 6,580	$ 6,580	
216 - PERS OPSRP	$ 9,286	$ 20,855	$ 45,307		$ 16,170	$ 16,170	$ 16,170	
220 - FICA	$ 10,677	$ 20,226	$ 26,981		$ 6,191	$ 6,191	$ 6,191	
231 - WORKER'S COMP	$ 713	$ 1,008	$ 1,748		$ 330	$ 330	$ 330	
240 - HEALTH INSURANCE	$ 41,093	$ 50,152	$ 43,131		$ 29,922	$ 29,922	$ 29,922	
245 - EMPLOYER PAID TSA	$ 4	$ 27	$ -					
246 - LIFE & LT DISABILITY INS	$ 360	$ 479	$ 418		$ 249	$ 249	$ 249	
247 - PFMLI	$ -	$ 1,060	$ 1,034		$ 884	$ 884	$ 884	
310 - INSTR PROF TECH SERVICES	$ 13,349	$ 6,744	$ 6,000		$ 70,000	$ 70,000	$ 70,000	
331 - REIMB STUDENT TRANSPORT	$ 12,659	$ 250	$ -					
332 - NON REIMBURSED STD TRANSP	$ -	$ (808)	$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,109	$ 2,130	$ 4,195		$ 4,595	$ 4,595	$ 4,595	
342 - TRAVEL, OUT OF-DISTRICT	$ 534	$ 487	$ 3,600		$ 3,600	$ 3,600	$ 3,600	
343 - TRAVEL, STUDNTS, OUT DIST	$ 5,356	$ 284	$ 4,500		$ 1,500	$ 1,500	$ 1,500	
349 - OTHER TRAVEL	$ -	$ 4,875	$ 10,875		$ 29,200	$ 29,200	$ 29,200	
353 - POSTAGE	$ 246		$ 250		$ 150	$ 150	$ 150	
354 - ADVERTISING	$ 209	$ 15	$ 250					
355 - PRINTING AND BINDING	$ 2,199	$ 1,112	$ 2,000		$ 1,000	$ 1,000	$ 1,000	
389 - OTHER PROF/TECH SERVICES	$ 10,329	$ 17,765	$ 25,700		$ 2,000	$ 2,000	$ 2,000	
410 - SUPPLIES	$ 55,991	$ 75,398	$ 100,401		$ 302,163	$ 302,163	$ 302,163	
460 - NON-CONSUMABLE MATERIALS	$ 29,016	$ 3,915	$ 11,000		$ 10,000	$ 10,000	$ 10,000	
470 - COMPUTER SOFTWARE	$ 5,467	$ 50	$ 125		$ 50	$ 50	$ 50	
480 - COMPUTER HARDWARE	$ 16,960		$ 17,000					
540 - DEPR EQUIPMENT (>$5,000)	$ 5,275		$ 5,500					
640 - DUES AND FEES	$ 1,193	$ 9	$ 50		$ 50	$ 50	$ 50	
1299 - OTHER PROGRAMS-NDI/KLAHRE	**$ 431,363**	**$ 488,903**	**$ 448,133**	**0.00**	**$ 434,978**	**$ 434,978**	**$ 434,978**	**0.00**
389 - OTHER PROF/TECH SERVICES	$ 431,363	$ 488,903	$ 448,133		$ 434,978	$ 434,978	$ 434,978	
1400 - SUMMER SCHOOL	**$ 39,389**	**$ 128,855**	**$ 135,041**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
111-LICENSED SALARIES	$ 15,555	$ 26,122	$ -	0.00	$ -	$ -	$ -	0.00
112 - CLASSIFIED SALARIES	$ 11,115	$ 950	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 1,061	$ 39,769	$ 67,120		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 25	$ 741	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 277	$ 579	$ 67		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 1,325	$ 3,906	$ 4,027		$ -	$ -	$ -	
213 - PERS/BOND	$ 2,097	$ 6,130	$ 5,578		$ -	$ -	$ -	
216 - PERS OPSRP	$ 2,473	$ 8,653	$ 7,383		$ -	$ -	$ -	
220 - FICA	$ 2,102	$ 5,078	$ 5,135		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 150	$ 528	$ 287		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 18	$ 81	$ -		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 15	$ 29	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 11	$ 18	$ -		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 278	$ 403		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ 40	$ 56		$ -	$ -	$ -	
410 - SUPPLIES	$ 3,166	$ 35,952	$ 40,026		$ -	$ -	$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
690 - GRANT INDIRECT CHARGES	$ -	$ -	$ 4,959		$ -	$ -	$ -	
1410 - INTERMEDIATE SUMMER SCH	**$ 288,811**	**$ -**	**$ 293,386**	**3.00**	**$ 27,136**	**$ 27,136**	**$ 27,136**	**0.00**
111 - LICENSED SALARIES	$ 135,844	$ -	$ 136,300	2.00	$ -	$ -	$ -	0.00
112 - CLASSIFIED SALARIES	$ 61,313	$ -	$ 62,200	1.00	$ -	$ -	$ -	0.00
113 - ADMINISTRATORS	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
114 - MANAGERIAL	$ 13,658	$ -	$ 14,000		$ -	$ -	$ -	
130 - OTHER PAY	$ 8,383	$ -	$ 8,500		$ 8,900	$ 8,900	$ 8,900	
132 - OVERTIME SALARIES	$ 370	$ -	$ 400					
211 - PERS T1/T2	$ 1,733	$ -	$ 2,000					
212 - PERS PICK-UP	$ 3,198	$ -	$ 3,500					
213 - PERS/BOND	$ 11,695	$ -	$ 11,900					
216 - PERS OPSRP	$ 14,453	$ -	$ 15,300					
220 - FICA	$ 18,575	$ -	$ 19,600					
231 - WORKER'S COMP	$ 1,401	$ -	$ 1,450					
240 - HEALTH INSURANCE	$ -	$ -	$ -					
245 - EMPLOYER PAID TSA	$ -	$ -	$ -					
246 - LIFE & LT DISABILITY INS	$ -	$ -	$ -					
331 - REIMB STUDENT TRANSPORT	$ -	$ -	$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ -	$ -					
353 - POSTAGE	$ 174	$ -	$ 200		$ 200	$ 200	$ 200	
389 - OTHER PROF/TECH SERVICES	$ 35	$ -	$ 35		$ 35	$ 35	$ 35	
410 - SUPPLIES	$ 17,980	$ -	$ 18,001		$ 18,001	$ 18,001	$ 18,001	
1420 - PROJECT PM SUMMER PGM	**$ 143,724**	**$ -**	**$ 146,571**	**1.50**	**$ 12,549**	**$ 12,549**	**$ 12,549**	**0.00**
111 - LICENSED SALARIES	$ 58,290	$ -	$ 58,500	0.50	$ -	$ -	$ -	0.00
112 - CLASSIFIED SALARIES	$ 29,417	$ -	$ 30,000	1.00	$ -	$ -	$ -	0.00
113 - ADMINISTRATORS	$ 519	$ -	$ 550	0.00	$ -	$ -	$ -	0.00
114 - MANAGERIAL	$ 9,803		$ 10,000	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ 10,533	$ -	$ 11,000		$ 11,000	$ 11,000	$ 11,000	
211 - PERS T1/T2	$ 5,108	$ -	$ 5,500		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 4,868	$ -	$ 5,000		$ -	$ -	$ -	
213 - PERS/BOND	$ 8,775	$ -	$ 9,000		$ -	$ -	$ -	
216 - PERS OPSRP	$ 7,199	$ -	$ 7,200		$ -	$ -	$ -	
220 - FICA	$ 8,227	$ -	$ 8,300		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 494	$ -	$ 500		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 21		$ 21		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ -	$ -	$ -		$ -	$ -	$ -	
331 - REIMB STUDENT TRANSPORT	$ -	$ -	$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ 470	$ -	$ -		$ 1,549	$ 1,549	$ 1,549	
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ 1,000		$ -	$ -	$ -	
1460 - SPECIAL PROG SUMMER SCH	**$ -**	**$ 20,112**	**$ 18,825**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
111 - LICENSED SALARIES	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
112 - CLASSIFIED SALARIES	$ -	$ 8	$ -	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ -	$ 701	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ -		$ -		$ -	$ -	$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
211 - PERS T1/T2	$ -	$ 38	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ -	$ 42	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ -	$ 66	$ -		$ -	$ -	$ -	
216 - PERS OPSRP	$ -	$ 61	$ -		$ -	$ -	$ -	
220 - FICA	$ -	$ 54	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ -	$ 3	$ -		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ -		$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ -		$ -		$ -	$ -	$ -	
310 - INSTR PROF TECH SERVICES	$ -		$ -		$ -	$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ -		$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ 18,325	$ 18,325		$ -	$ -	$ -	
410 - SUPPLIES	$ -	$ 814	$ 500		$ -	$ -	$ -	
2114 - STUDENT ACCOUNTING SERVICES	**$ -**	**$ -**	**$ -**	**0.00**	**$ 95,233**	**$ 95,233**	**$ 95,233**	**0.94**
111 - LICENSED SALARIES	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	0.00	$ 67,720	$ 67,720	$ 67,720	0.94
130 - OTHER PAY	$ -	$ -	$ -					
132 - OVERTIME SALARIES	$ -	$ -	$ -					
211 - PERS T1/T2	$ -	$ -	$ -					
212 - PERS PICK-UP	$ -	$ -	$ -		$ 3,504	$ 3,504	$ 3,504	
213 - PERS/BOND	$ -	$ -	$ -		$ 4,749	$ 4,749	$ 4,749	
216 - PERS OPSRP	$ -	$ -	$ -		$ 11,670	$ 11,670	$ 11,670	
220 - FICA	$ -	$ -	$ -		$ 4,469	$ 4,469	$ 4,469	
231 - WORKER'S COMP	$ -	$ -	$ -		$ 235	$ 235	$ 235	
240 - HEALTH INSURANCE	$ -	$ -	$ -		$ 2,716	$ 2,716	$ 2,716	
246 - LIFE & LT DISABILITY INS	$ -	$ -	$ -		$ 170	$ 170	$ 170	
310 - INSTR PROF TECH SERVICES	$ -	$ -	$ -		$ -	$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ -	$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ -	$ -	$ -		$ -	$ -	$ -	
2113 - HOMELESS SERVICES	**$ 104,000**	**$ 63,557**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
313 - STUDENT SERVICES	$ 104,000	$ 63,557	$ -		$ -	$ -	$ -	
2115 - STUDENT SAFETY	**$ 26,467**	**$ 45,433**	**$ 40,000**	**0.00**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**0.00**
389 - OTHER PROF/TECH SERVICES	$ 25,011	$ 45,433	$ 38,036		$ 141,000	$ 141,000	$ 141,000	
690 - GRANT INDIRECT CHARGES	$ 1,456	$ -	$ 1,964		$ 9,000	$ 9,000	$ 9,000	
2117 - MIGRANT CHILD ID/RECRUIT	**$ 98,305**	**$ 51,817**	**$ 100,784**	**1.00**	**$ 126,953**	**$ 126,953**	**$ 126,953**	**1.50**
112 - CLASSIFIED SALARIES	$ 63,747	$ 20,264	$ 49,617	1.00	$ 79,545	$ 79,545	$ 79,545	1.50
122 - SUBSTITUTE CLASSIFIED	$ -		$ -					
130 - OTHER PAY	$ -	$ 39	$ -					
132 - OVERTIME SALARIES	$ 578	$ 328	$ -					
212 - PERS PICK-UP	$ 3,249	$ 1,190	$ 2,861		$ 4,587	$ 4,587	$ 4,587	
213 - PERS/BOND	$ 5,145	$ 1,588	$ 3,877		$ 6,215	$ 6,215	$ 6,215	
216 - PERS OPSRP	$ 6,607	$ 2,600	$ 6,252		$ 15,274	$ 15,274	$ 15,274	
220 - FICA	$ 4,725	$ 1,517	$ 3,648		$ 5,848	$ 5,848	$ 5,848	
231 - WORKER'S COMP	$ 259	$ 326	$ 237		$ 315	$ 315	$ 315	
240 - HEALTH INSURANCE	$ 8,580	$ 14,486	$ 19,315		$ 14,623	$ 14,623	$ 14,623	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
246 - LIFE & LT DISABILITY INS	$ 216	$ 98	$ 136		$ 204	$ 204	$ 204	
247 - PFMLI	$ -	$ 117	$ 286		$ 286	$ 286	$ 286	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 83	$ 2,979	$ 55		$ 55	$ 55	$ 55	
410 - SUPPLIES	$ 5,117	$ 5,070	$ 12,500		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ -	$ 1,217	$ 2,000		$ -	$ -	$ -	
2120 - GUIDANCE SERVICES	**$ 79,550**	**$ 107,769**	**$ 176,708**	**2.00**	**$ 85,827**	**$ 85,827**	**$ 85,827**	**1.00**
112 - CLASSIFIED SALARIES	$ 47,709	$ 67,925	$ 92,456	2.00	$ 52,231	$ 52,231	$ 52,231	1.00
122 - SUBSTITUTE CLASSIFIED	$ 32		$ -					
130 - OTHER PAY	$ 206	$ 394	$ 500					
132 - OVERTIME SALARIES	$ 984	$ 2,538	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
212 - PERS PICK-UP	$ 1,849	$ 3,630	$ 5,435		$ 3,012	$ 3,012	$ 3,012	
213 - PERS/BOND	$ 3,003	$ 4,847	$ 7,364		$ 4,081	$ 4,081	$ 4,081	
216 - PERS OPSRP	$ 3,075	$ 7,932	$ 11,874		$ 10,029	$ 10,029	$ 10,029	
220 - FICA	$ 3,873	$ 5,193	$ 6,929		$ 3,840	$ 3,840	$ 3,840	
231 - WORKER'S COMP	$ 215	$ 253	$ 419		$ 206	$ 206	$ 206	
240 - HEALTH INSURANCE	$ 11,477	$ 20,586	$ 10,054		$ 10,734	$ 10,734	$ 10,734	
246 - LIFE & LT DISABILITY INS	$ 187	$ 213	$ 133		$ 150	$ 150	$ 150	
247 - PFMLI	$ -	$ 312	$ 543		$ 543	$ 543	$ 543	
410 - SUPPLIES	$ 1,401	$ (6,054)	$ 40,000		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 5,538	$ -	$ -		$ -	$ -	$ -	
2122 - COUNSELING SERVICES	**$ 547,023**	**$ 1,210,169**	**$ 1,230,585**	**9.00**	**$ 1,283,482**	**$ 1,283,482**	**$ 1,283,482**	**8.50**
111 - LICENSED SALARIES	$ 310,373	$ 746,230	$ 759,953	9.00	$ 779,505	$ 779,505	$ 779,505	8.50
112 - CLASSIFIED SALARIES	$ -	$ 8	$ -	0.00				0.00
121 - SUBSTITUTE LICENSED	$ 1,307		$ -					
130 - OTHER PAY	$ 308	$ 201	$ -					
141 - EXTRA OR EXT DUTY CONTR	$ 11,874	$ 15,322	$ 15,322		$ 29,570	$ 29,570	$ 29,570	
211 - PERS T1/T2	$ 37	$ 27,451	$ 29,038		$ 45,804	$ 45,804	$ 45,804	
212 - PERS PICK-UP	$ 19,353	$ 45,491	$ 46,517		$ 47,121	$ 47,121	$ 47,121	
213 - PERS/BOND	$ 30,662	$ 62,119	$ 63,030		$ 63,849	$ 63,849	$ 63,849	
216 - PERS OPSRP	$ 39,347	$ 77,517	$ 77,771		$ 117,397	$ 117,397	$ 117,397	
220 - FICA	$ 24,143	$ 56,747	$ 59,309		$ 58,170	$ 58,170	$ 58,170	
231 - WORKER'S COMP	$ 1,304	$ 2,906	$ 2,866		$ 2,986	$ 2,986	$ 2,986	
240 - HEALTH INSURANCE	$ 67,662	$ 138,398	$ 143,992		$ 126,086	$ 126,086	$ 126,086	
245 - EMPLOYER PAID TSA	$ 4,026	$ 8,006	$ 8,058		$ 6,258	$ 6,258	$ 6,258	
246 - LIFE & LT DISABILITY INS	$ -	$ 1	$ -					
247 - PFMLI	$ -	$ 4,555	$ 4,652		$ 4,579	$ 4,579	$ 4,579	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 1,198	$ 22,217	$ -					
389 - OTHER PROF/TECH SERVICES	$ 24,150	$ 3,000	$ -					
410 - SUPPLIES	$ 2,070	$ -	$ 20,078		$ 2,158	$ 2,158	$ 2,158	
420 - TEXTBOOKS	$ 9,209	$ -	$ -		$ -	$ -	$ -	
2130 - HEALTH SERVICES	**$ 39,863**	**$ 78,637**	**$ 148,208**	**0.00**	**$ 142,614**	**$ 142,614**	**$ 142,614**	**0.00**
112 - CLASSIFIED SALARIES	$ -	$ 6,463	$ -	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ 11,636		$ 15,000		$ 15,000	$ 15,000	$ 15,000	
211 - PERS T1/T2	$ 1,032	$ 874	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 598	$ 261	$ 900		$ -	$ -	$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
213 - PERS/BOND	$ 947	$ 581	$ 1,247		$ -	$ -	$ -	
216 - PERS OPSRP	$ 393	$ 129	$ 2,250		$ -	$ -	$ -	
220 - FICA	$ 870	$ 485	$ 1,147		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 47	$ 23	$ 50		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 94	$ 33	$ -		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 20	$ 8	$ -		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 39	$ 30		$ 30	$ 30	$ 30	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ 421	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
370 - TUITION TO OTHER AGENCIES	$ -		$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ 8,960	$ 1,000		$ 1,000	$ 1,000	$ 1,000	
391 - CONTRACTED SERVICES	$ 23,159	$ 58,223	$ 39,662		$ 39,662	$ 39,662	$ 39,662	
410 - SUPPLIES	$ 846	$ 1,329	$ 75,923		$ 75,923	$ 75,923	$ 75,923	
460 - NON-CONSUMABLE MATERIALS	$ 219	$ 808	$ 10,000		$ 10,000	$ 10,000	$ 10,000	
2134 - NURSE SERVICES	**$ 214,519**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
313 - STUDENT SERVICES	$ 214,519	$ -	$ -		$ -	$ -	$ -	
2140 - PSYCHOLOGICAL SRVS	**$ 6,333**	**$ -**	**$ 180,933**	**1.00**	**$ 25,565**	**$ 25,565**	**$ 25,565**	**0.00**
111 - LICENSED SALARIES	$ -	$ -	$ 93,664	1.00	$ -	$ -	$ -	0.00
212 - PERS PICK-UP	$ -	$ -	$ 5,620		$ -	$ -	$ -	
213 - PERS/BOND	$ -	$ -	$ 7,784		$ -	$ -	$ -	
216 - PERS OPSRP	$ -	$ -	$ 14,050		$ -	$ -	$ -	
220 - FICA	$ -	$ -	$ 7,165		$ -	$ -	$ -	
231 - WORKER'S COMP	$ -	$ -	$ 1,030		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ -	$ -	$ 18,000		$ -	$ -	$ -	
247 - PFMLI	$ -	$ -	$ 5,620		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ 20,000		$ 18,647	$ 18,647	$ 18,647	
470 - COMPUTER SOFTWARE	$ 6,333	$ -	$ 8,000		$ 6,918	$ 6,918	$ 6,918	
2152 - SPEECH PATHOLOGY SERVICES	**$ 181,988**	**$ 149,541**	**$ 168,276**	**1.00**	**$ 942**	**$ 942**	**$ 942**	**0.00**
111 - LICENSED SALARIES	$ 113,206	$ 93,617	$ 105,744	1.00	$ -	$ -	$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	$ 500	$ 500	$ 500		$ 432	$ 432	$ 432	
211 - PERS T1/T2	$ 13,378	$ 15,012	$ 16,670		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 6,907	$ 5,647	$ 6,375		$ -	$ -	$ -	
213 - PERS/BOND	$ 10,936	$ 7,654	$ 8,652		$ -	$ -	$ -	
216 - PERS OPSRP	$ 3,384		$ -		$ -	$ -	$ -	
220 - FICA	$ 8,482	$ 6,885	$ 8,136		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 459	$ 327	$ 405		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 23,540	$ 18,434	$ 20,230		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 1,195	$ 900	$ 975		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 565	$ 589		$ 510	$ 510	$ 510	
2190 - STUDENT SERVICES	**$ 351**	**$ 177,405**	**$ 9,500**	**0.00**	**$ 68,064**	**$ 68,064**	**$ 68,064**	**0.25**
410 - SUPPLIES	$ 351	$ 177,405	$ 9,500		$ 68,064	$ 68,064	$ 68,064	0.25
2210 - INSTRUCTION IMPROVEMENT	**$ 787,923**	**$ 514,707**	**$ 1,037,670**	**3.30**	**$ 1,565,738**	**$ 1,565,738**	**$ 1,565,738**	**6.00**
111 - LICENSED SALARIES	$ 269,000	$ 223,935	$ 235,622	2.30	$ 402,803	$ 402,803	$ 402,803	4.50
112 - CLASSIFIED SALARIES	$ 177	$ 23,171	$ 24,593	0.50	$ 30,668	$ 30,668	$ 30,668	0.50
113 - ADMINISTRATORS	$ -	$ 72,420	$ 73,297	0.50	$ 153,982	$ 153,982	$ 153,982	1.00
121 - SUBSTITUTE LICENSED	$ 201		$ -					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
122 - SUBSTITUTE CLASSIFIED	$ -		$ -					
130 - OTHER PAY	$ 5,945		$ -					
141 - EXTRA OR EXT DUTY CONTR	$ -	$ 949	$ 949		$ 949	$ 949	$ 949	
211 - PERS T1/T2	$ 25,945	$ 28,570	$ 30,102		$ 46,122	$ 46,122	$ 46,122	
212 - PERS PICK-UP	$ 16,503	$ 19,176	$ 20,010		$ 33,077	$ 33,077	$ 33,077	
213 - PERS/BOND	$ 26,129	$ 26,772	$ 27,114		$ 42,463	$ 42,463	$ 42,463	
216 - PERS OPSRP	$ 12,881	$ 18,416	$ 18,981		$ 64,570	$ 64,570	$ 64,570	
220 - FICA	$ 20,637	$ 24,084	$ 25,513		$ 39,443	$ 39,443	$ 39,443	
231 - WORKER'S COMP	$ 1,099	$ 1,117	$ 1,235		$ 2,003	$ 2,003	$ 2,003	
240 - HEALTH INSURANCE	$ 59,089	$ 54,074	$ 57,986		$ 74,660	$ 74,660	$ 74,660	
245 - EMPLOYER PAID TSA	$ 3,007	$ 5,173	$ 4,950		$ 8,548	$ 8,548	$ 8,548	
246 - LIFE & LT DISABILITY INS	$ 11	$ 335	$ 317		$ 636	$ 636	$ 636	
247 - PFMLI	$ -	$ 1,799	$ 2,001		$ 1,863	$ 1,863	$ 1,863	
312 - INSTRUCT PROGR IMPROVE	$ 8,000		$ 5,000		$ 5,000	$ 5,000	$ 5,000	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 166		$ 2,500		$ 1,450	$ 1,450	$ 1,450	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ 13,604	$ 500,000		$ 650,000	$ 650,000	$ 650,000	
410 - SUPPLIES	$ 1,337	$ 1,112	$ 7,500		$ 7,500	$ 7,500	$ 7,500	
420 - TEXTBOOKS	$ 251,421	$ -	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 86,376	$ -	$ -		$ -	$ -	$ -	
2212 - INST/CURR DEVELOPMENT	**$ -**	**$ -**	**$ 5,000**	**0.00**	**$ 4,459**	**$ 4,459**	**$ 4,459**	**0.00**
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ 5,000		$ 4,459	$ 4,459	$ 4,459	
2219 - OTH IMPRV OF INSTRUCTION	**$ 524,206**	**$ 306,813**	**$ 331,981**	**4.00**	**$ 16,859**	**$ 16,859**	**$ 16,859**	**0.00**
112 - CLASSIFIED SALARIES	$ 164,587	$ 146,133	$ 159,240	4.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 101		$ 200		$ -	$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ 188	$ 6,313	$ 250		$ -	$ -	$ -	
130 - OTHER PAY	$ 14,016	$ 11,870	$ 15,300		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 1,199	$ 2,043	$ 1,000		$ -	$ -	$ -	
211 - PERS T1/T2	$ 5,638	$ 4,703	$ 7,076		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 9,011	$ 8,766	$ 10,181		$ -	$ -	$ -	
213 - PERS/BOND	$ 14,277	$ 12,020	$ 13,824		$ -	$ -	$ -	
216 - PERS OPSRP	$ 13,842	$ 15,325	$ 17,154		$ -	$ -	$ -	
220 - FICA	$ 12,869	$ 11,225	$ 12,981		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 749	$ 594	$ 759		$ -	$ -	$ -	
232 - UNEMPLOYMENT INSURANCE	$ -		$ 100		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 70,455	$ 56,469	$ 56,469		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 22	$ 21	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 599	$ 424	$ 430		$ 5	$ 5	$ 5	
247 - PFMLI	$ -	$ 881	$ 1,017		$ 915	$ 915	$ 915	
312 - INSTRUCT PROGR IMPROVE	$ 31,429	$ 9,000	$ 15,000		$ -	$ -	$ -	
319 - OTHER INSTRUCT/PROF/TECH	$ 10,700	$ 495	$ 1,000		$ -	$ -	$ -	
324 - RENTALS	$ -	$ 336	$ 1,000					
341 - TRAVEL, LOCAL IN-DISTRICT	$ 1,106	$ 40	$ 500					
342 - TRAVEL, OUT OF-DISTRICT	$ 3,698	$ 1,889	$ 2,000					
353 - POSTAGE	$ 144		$ 500					
354 - ADVERTISING	$ -		$ 1,000					

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
355 - PRINTING AND BINDING	$ 523	$ 1,296	$ 100					
385 - MGMT SVS/CONSUL-NON INSTR	$ 67,119	$ 350	$ 500					
389 - OTHER PROF/TECH SERVICES	$ 40,295	$ 3,500	$ 4,150		$ 15,000	$ 15,000	$ 15,000	
410 - SUPPLIES	$ 27,788	$ 10,675	$ 5,200		$ 939	$ 939	$ 939	
420 - TEXTBOOKS	$ 30		$ -		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 757		$ 1,000		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 25,200	$ 30	$ 50		$ -	$ -	$ -	
480 - COMPUTER HARDWARE	$ 3,147		$ 2,000		$ -	$ -	$ -	
640 - DUES AND FEES	$ 4,717	$ 2,415	$ 2,000		$ -	$ -	$ -	
2222 - SCHOOL LIBRARY SERVICES	**$ 45**	**$ -**	**$ 17,000**	**0.00**	**$ 12,280**	**$ 12,280**	**$ 12,280**	**0.00**
410 - SUPPLIES	$ 45	$ -	$ 12,000		$ 7,280	$ 7,280	$ 7,280	
430 - LIBRARY BOOKS	$ -	$ -	$ 5,000		$ 5,000	$ 5,000	$ 5,000	
2230 - ASSESSMENT & TESTING	**$ 7,623**	**$ 11,396**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
470 - COMPUTER SOFTWARE	$ 7,623	$ 11,396	$ -		$ -	$ -	$ -	
2240 - PROFESSIONAL DVLMNT-STAFF	**$ 1,274,416**	**$ 1,540,521**	**$ 1,332,565**	**7.00**	**$ 1,415,918**	**$ 1,415,918**	**$ 1,415,918**	**6.05**
111 - LICENSED SALARIES	$ 570,128	$ 834,155	$ 597,107	6.60	$ 537,112	$ 537,112	$ 537,112	5.30
112 - CLASSIFIED SALARIES	$ 9		$ -	0.00	$ 20	$ 20	$ 20	0.00
113 - ADMINISTRATORS	$ 121,709	$ 24,453	$ 52,819	0.40	$ 115,487	$ 115,487	$ 115,487	0.75
121 - SUBSTITUTE LICENSED	$ 11,355	$ 25,509	$ 4,000		$ 1,000	$ 1,000	$ 1,000	
130 - OTHER PAY	$ 46,773	$ 40,627	$ 3,000		$ 18,008	$ 18,008	$ 18,008	
132 - OVERTIME SALARIES	$ -		$ -					
141 - EXTRA OR EXT DUTY CONTR	$ 36,359	$ 41,211	$ 34,530		$ 35,564	$ 35,564	$ 35,564	
211 - PERS T1/T2	$ 29,683	$ 58,420	$ 28,353		$ 100,492	$ 100,492	$ 100,492	
212 - PERS PICK-UP	$ 46,275	$ 57,037	$ 41,238		$ 48,756	$ 48,756	$ 48,756	
213 - PERS/BOND	$ 73,560	$ 74,595	$ 56,042		$ 67,916	$ 67,916	$ 67,916	
216 - PERS OPSRP	$ 70,846	$ 77,052	$ 69,027		$ 75,013	$ 75,013	$ 75,013	
220 - FICA	$ 60,451	$ 73,599	$ 52,580		$ 62,937	$ 62,937	$ 62,937	
231 - WORKER'S COMP	$ 3,193	$ 3,281	$ 2,540		$ 2,628	$ 2,628	$ 2,628	
240 - HEALTH INSURANCE	$ 119,357	$ 159,032	$ 124,666		$ 104,362	$ 104,362	$ 104,362	
245 - EMPLOYER PAID TSA	$ 11,814	$ 8,470	$ 6,526		$ 4,117	$ 4,117	$ 4,117	
246 - LIFE & LT DISABILITY INS	$ 585	$ 111	$ 198		$ 16	$ 16	$ 16	
247 - PFMLI	$ -	$ 5,864	$ 4,118		$ 6,978	$ 6,978	$ 6,978	
249 - OTHER EMPLOYER BENEFITS	$ -		$ 140,000		$ 80,000	$ 80,000	$ 80,000	
310 - INSTR PROF TECH SERVICES	$ -	$ 5,500	$ 5,000		$ 10,000	$ 10,000	$ 10,000	
312 - WORK SHOPS/INSTR PRO IMPR	$ 49,180	$ 11,777	$ 13,500		$ 100,000	$ 100,000	$ 100,000	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -		$ 1,308					
342 - TRAVEL, OUT OF-DISTRICT	$ 31,306	$ 37,909	$ 59,395		$ 12,000	$ 12,000	$ 12,000	
389 - OTHER PROF/TECH SERVICES	$ 40		$ 100		$ 100	$ 100	$ 100	
410 - SUPPLIES	$ 5,387	$ 1,289	$ 23,868		$ 20,000	$ 20,000	$ 20,000	
460 - NON-CONSUMABLE MATERIALS	$ -		$ 2,000		$ 1,528	$ 1,528	$ 1,528	
470 - COMPUTER SOFTWARE	$ (10,778)		$ 10,000		$ 11,234	$ 11,234	$ 11,234	
640 - DUES AND FEES	$ (2,815)	$ 630	$ 650		$ 650	$ 650	$ 650	
2410 - OFFICE OF THE PRINCIPAL	**$ 199,769**	**$ 162,325**	**$ 228,432**	**1.00**	**$ 111,183**	**$ 111,183**	**$ 111,183**	**0.50**
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
113 - ADMINISTRATORS	$ 122,424	$ 90,802	$ 131,584	1.00	$ 68,665	$ 68,665	$ 68,665	0.50

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
130 - OTHER PAY	$ -	$ 5,000	$ -					
132 - OVERTIME SALARIES	$ -		$ -					
211 - PERS T1/T2	$ 18,743	$ 14,483	$ 20,988					
212 - PERS PICK-UP	$ 7,345	$ 5,688	$ 7,895		$ 4,120	$ 4,120	$ 4,120	
213 - PERS/BOND	$ 11,630	$ 7,707	$ 10,698		$ 5,582	$ 5,582	$ 5,582	
216 - PERS OPSRP	$ -	$ 524	$ -		$ 13,719	$ 13,719	$ 13,719	
220 - FICA	$ 9,347	$ 7,277	$ 10,066		$ 5,181	$ 5,181	$ 5,181	
231 - WORKER'S COMP	$ 483	$ 332	$ 452		$ 301	$ 301	$ 301	
240 - HEALTH INSURANCE	$ 18,894	$ 6,416	$ 19,824		$ 9,801	$ 9,801	$ 9,801	
245 - EMPLOYER PAID TSA	$ 5,426	$ 4,500	$ 5,400		$ 2,700	$ 2,700	$ 2,700	
246 - LIFE & LT DISABILITY INS	$ 576	$ 333	$ 452		$ 524	$ 524	$ 524	
247 - PFMLI	$ -	$ 573	$ 790		$ 591	$ 591	$ 591	
343 - STUDENT TRAVEL	$ -	$ 300	$ 300		$ -	$ -	$ -	
410 - SUPPLIES	$ 4,900	$ 18,391	$ 19,984		$ -	$ -	$ -	
2490 - OTHER ADMIN SUPPORT	**$ 130,768**	**$ 64,566**	**$ 189,542**	**0.50**	**$ 444**	**$ 444**	**$ 444**	**0.00**
113 - ADMINISTRATORS	$ 40,321	$ 41,128	$ 74,030	0.50	$ -	$ -	$ -	0.00
211 - PERS T1/T2	$ 6,173	$ 6,560	$ 11,808		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 2,419	$ 2,468	$ 4,442		$ -	$ -	$ -	
213 - PERS/BOND	$ 3,831	$ 3,344	$ 6,019		$ -	$ -	$ -	
220 - FICA	$ 3,069	$ 3,137	$ 5,663		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 159	$ 142	$ 254		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 5,668	$ 5,757	$ 9,912		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 1,620	$ 1,620	$ 2,700		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 189	$ 167	$ 271		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 206	$ 444		$ 444	$ 444	$ 444	
342 - TRAVEL, OUT OF-DISTRICT	$ -		$ 2,000		$ -	$ -	$ -	
410 - SUPPLIES	$ -	$ 39	$ 2,000		$ -	$ -	$ -	
564 - BUS & CAPITAL BUS IMPROV	$ 67,318	$ -	$ 70,000		$ -	$ -	$ -	
2510 - DIRECTOR OF BUSINESS SUPP	**$ 576**	**$ 200**	**$ 243,000**	**0.00**	**$ 208,396**	**$ 208,396**	**$ 208,396**	**0.00**
111 - LICENSED SALARIES	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ -	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ 576	$ 200	$ 243,000		$ 208,396	$ 208,396	$ 208,396	
2520 - FISCAL SERVICES	**$ 611,447**	**$ 559,636**	**$ 685,382**	**0.00**	**$ 798,595**	**$ 798,595**	**$ 798,595**	**0.00**
690 - GRANT INDIRECT CHARGES	$ 611,447	$ 559,636	$ 685,382		$ 798,595	$ 798,595	$ 798,595	
2542 - CARE/UPKEEP OF BUILDINGS	**$ -**	**$ 32,200**	**$ 25,000**	**0.00**	**$ 65,001**	**$ 65,001**	**$ 65,001**	**0.00**
410 - SUPPLIES	$ -	$ 32,200	$ 25,000		$ 24,001	$ 24,001	$ 24,001	
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ -		$ 41,000	$ 41,000	$ 41,000	
2550 - STUDENT TRANSPORTATION	**$ 2,556**	**$ 10,565**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
331 - REIMB STUDENT TRANSPORT	$ 2,556	$ 10,565	$ -		$ -	$ -	$ -	
2552 - VEHICLE OPERATION	**$ -**	**$ 136,931**	**$ 300,000**	**0.00**	**$ 691,629**	**$ 691,629**	**$ 691,629**	**0.00**
564 - BUS & CAPITAL BUS IMPROV	$ -	$ 136,931	$ 300,000		$ 691,629	$ 691,629	$ 691,629	
2620 - GRANT SERVICES	**$ 142,902**	**$ 10,976**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
112 - CLASSIFIED SALARIES	$ 26,716	$ -	$ -	0.00	$ -	$ -	$ -	0.00
113 - ADMINISTRATORS	$ 67,202	$ 5,985	$ -	0.00	$ -	$ -	$ -	0.00
211 - PERS T1/T2	$ 10,289	$ 911	$ -		$ -	$ -	$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
212 - PERS PICK-UP	$ 4,915	$ 343	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ 7,782	$ (184)	$ -		$ -	$ -	$ -	
216 - PERS OPSRP	$ 1,795	$ -	$ -		$ -	$ -	$ -	
220 - FICA	$ 7,095	$ 457	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 374	$ 20	$ -		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 13,631	$ 3,178	$ -		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 2,700	$ 225	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 404	$ 41	$ -		$ -	$ -	$ -	
2640 - STAFF SERVICES	**$ 20,540**	**$ 11,256**	**$ 29,000**	**0.00**	**$ 29,000**	**$ 29,000**	**$ 29,000**	**0.00**
340 - TRAVEL	$ -	$ -	$ 500		$ 500	$ 500	$ 500	
374 - OTHER TUITION	$ -	$ -	$ 1,100		$ 1,100	$ 1,100	$ 1,100	
392 - OTHER PROF/TECH SERVICES	$ 7,758	$ 3,990	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
410 - SUPPLIES	$ 12,782	$ 720	$ 24,800		$ 24,800	$ 24,800	$ 24,800	
690 - GRANT INDIRECT CHARGES	$ -	$ 6,546	$ 600		$ 600	$ 600	$ 600	
2649 - OTHER STAFF SERVICES	**$ 679,036**	**$ 104,709**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
112 - CLASSIFIED SALARIES	$ 27	$ 11,334	$ -		$ -	$ -	$ -	
113 - ADMINISTRATORS	$ 99,557	$ 58,765	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 420,074	$ 105	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 25,448	$ 3,468	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 20,816	$ 3,113	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ 9,425	$ 4,472	$ -		$ -	$ -	$ -	
216 - PERS OPSRP	$ 22,472	$ 3,549	$ -		$ -	$ -	$ -	
220 - FICA	$ 37,921	$ 4,459	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 1,401	$ 77	$ -		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 17,319	$ 13,636	$ -		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 4,950	$ 1,213	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 513	$ 519	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 19,112		$ -		$ -	$ -	$ -	
2660 - TECHNOLOGY SERVICES	**$ 57,020**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
359 - OTH COMMUNICATION SERVICE	$ -	$ -	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 20,020	$ -	$ -		$ -	$ -	$ -	
480 - COMPUTER HARDWARE	$ 37,000		$ -		$ -	$ -	$ -	
2690 - OTHER SUPPORT SERVICES	**$ 19,574**	**$ 18,677**	**$ 22,151**	**0.00**	**$ 22,151**	**$ 22,151**	**$ 22,151**	**0.00**
232 - UNEMPLOYMENT INSURANCE	$ 19,574	$ 18,677	$ 22,151		$ 22,151	$ 22,151	$ 22,151	
820 - RESERVED FOR NEXT YEAR	$ -	$ -	$ -		$ -	$ -	$ -	
3100 - FOOD SERVICES	**$ 2,255,721**	**$ 2,555,284**	**$ 2,878,301**	**24.03**	**$ 2,788,812**	**$ 2,788,812**	**$ 2,788,812**	**26.97**
112 - CLASSIFIED SALARIES	$ 581,578	$ 641,789	$ 770,499	23.03	$ 856,555	$ 856,555	$ 856,555	25.97
114 - MANAGERIAL-CLASSIFIED	$ 81,521	$ 84,031	$ 99,476	1.00	$ 102,856	$ 102,856	$ 102,856	1.00
122 - SUBSTITUTE CLASSIFIED	$ 38,182	$ 61,541	$ 50,000		$ 50,000	$ 50,000	$ 50,000	
130 - OTHER PAY	$ 16,636	$ 16,373	$ 15,000		$ 15,000	$ 15,000	$ 15,000	
132 - OVERTIME SALARIES	$ 3,798	$ 4,474	$ 3,065		$ 3,065	$ 3,065	$ 3,065	
211 - PERS T1/T2	$ -		$ -					
212 - PERS PICK-UP	$ 33,114	$ 41,513	$ 47,290		$ 50,947	$ 50,947	$ 50,947	
213 - PERS/BOND	$ 52,436	$ 55,956	$ 64,078		$ 75,589	$ 75,589	$ 75,589	
216 - PERS OPSRP	$ 67,339	$ 90,706	$ 103,328		$ 169,654	$ 169,654	$ 169,654	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
220 - FICA	$ 53,108	$ 59,469	$ 63,902		$ 70,979	$ 70,979	$ 70,979	
231 - WORKER'S COMP	$ 19,696	$ 15,710	$ 16,116		$ 20,861	$ 20,861	$ 20,861	
240 - HEALTH INSURANCE	$ 252,905	$ 340,122	$ 341,338		$ 392,152	$ 392,152	$ 392,152	
245 - EMPLOYER PAID TSA	$ 4,950	$ 5,400	$ 5,400		$ 5,400	$ 5,400	$ 5,400	
246 - LIFE & LT DISABILITY INS	$ 2,523	$ 2,397	$ 2,463		$ 2,866	$ 2,866	$ 2,866	
247 - PFMLI	$ -	$ 4,548	$ 5,012		$ 5,012	$ 5,012	$ 5,012	
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ 546	$ 2,000		$ 2,000	$ 2,000	$ 2,000	
322 - CONTRACTED REPAIRS	$ -	$ 14,055	$ 5,000		$ 6,795	$ 6,795	$ 6,795	
324 - RENTALS	$ -		$ -					
341 - TRAVEL, LOCAL IN-DISTRICT	$ 477	$ 560	$ 500		$ 500	$ 500	$ 500	
342 - TRAVEL, OUT OF-DISTRICT	$ 75	$ 1,186	$ 1,550		$ 1,550	$ 1,550	$ 1,550	
350 - COMMUNICATION	$ 6,202	$ 1,582	$ 6,000		$ 6,000	$ 6,000	$ 6,000	
389 - OTHER PROF/TECH SERVICES	$ 400		$ 45,000		$ 45,000	$ 45,000	$ 45,000	
392 - STAFF EVENTS & INSERVICE	$ 575	$ 442	$ 500		$ 500	$ 500	$ 500	
410 - SUPPLIES	$ 5,765	$ 6,230	$ 16,012		$ 16,196	$ 16,196	$ 16,196	
411 - CAFETERIA SUPPLIES	$ 8,067		$ 10,300		$ 13,842	$ 13,842	$ 13,842	
415 - OTHER SUPPLIES	$ -	$ 831	$ 10,000					
450 - FOOD	$ 996,812	$ 1,035,759	$ 1,094,892		$ 800,912	$ 800,912	$ 800,912	
460 - NON-CONSUMABLE MATERIALS	$ 7,432	$ 702	$ 25,000		$ 25,000	$ 25,000	$ 25,000	
470 - COMPUTER SOFTWARE	$ 10,063	$ 10,890	$ 11,200		$ 11,200	$ 11,200	$ 11,200	
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ 45,884	$ 50,000		$ 25,000	$ 25,000	$ 25,000	
640 - DUES AND FEES	$ 10,579	$ 11,301	$ 12,000		$ 12,000	$ 12,000	$ 12,000	
651 - LIABILITY INSURANCE	$ 1,185	$ 1,108	$ 1,380		$ 1,380	$ 1,380	$ 1,380	
653 - PROPERTY INSURANCE	$ 306	$ 182	$ -		$ -	$ -	$ -	
3300 - COMMUNITY SERVICES	**$ 13,629**	**$ 186,476**	**$ 232,930**	**0.00**	**$ 258,262**	**$ 258,262**	**$ 258,262**	**0.00**
130 - OTHER PAY	$ 1,278	$ 1,511	$ 3,000	0.00	$ 3,621	$ 3,621	$ 3,621	0.00
211 - PERS T1/T2	$ 60	$ 13	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 53	$ 41	$ 180		$ -	$ -	$ -	
213 - PERS/BOND	$ 83	$ 55	$ 250		$ -	$ -	$ -	
216 - PERS OPSRP	$ 59	$ 78	$ 450		$ -	$ -	$ -	
220 - FICA	$ 95	$ 108	$ 250		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 5	$ 16	$ 300		$ 17	$ 17	$ 17	
389 - OTHER PROF/TECH SERVICES	$ -	$ 41,724	$ 5,000		$ 38,642	$ 38,642	$ 38,642	
410 - SUPPLIES	$ 11,996	$ 110,376	$ 215,500		$ 215,982	$ 215,982	$ 215,982	
460 - NON-CONSUMABLE MATERIALS	$ -	$ 24,861	$ 8,000		$ -	$ -	$ -	
480 - COMPUTER HARDWARE	$ -	$ 7,692	$ -		$ -	$ -	$ -	
3320 - COMMUNITY RECREATION	**$ 1,296**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ -	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ -	$ -	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ -	$ -	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ -	$ -	$ -		$ -	$ -	$ -	
220 - FICA	$ -	$ -	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ -	$ -	$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 73	$ -	$ -		$ -	$ -	$ -	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
410 - SUPPLIES	$ -	$ -	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ -	$ -	$ -		$ -	$ -	$ -	
651 - LIABILITY INSURANCE	$ 889	$ -	$ -		$ -	$ -	$ -	
653 - PROPERTY INSURANCE	$ 334	$ -	$ -		$ -	$ -	$ -	
3360 - WELFARE ACTIVITIES	**$ -**	**$ -**	**$ 4,000**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
410 - SUPPLIES	$ -	$ -	$ 4,000		$ -	$ -	$ -	
3370 - NON PUBLIC SCH STUDENTS	**$ 10,561**	**$ 4,428**	**$ 14,083**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
312 - WORK SHOPS/INSTR PRO IMPR	$ 6,193	$ 3,098	$ 8,883		$ -	$ -	$ -	
410 - SUPPLIES	$ 78	$ 200	$ 200		$ -	$ -	$ -	
480 - COMPUTER HARDWARE	$ 4,289	$ 1,130	$ 5,000		$ -	$ -	$ -	
3390 - OTHER COMMUNITY SERVICES	**$ 151,390**	**$ 106,510**	**$ 85,671**	**0.00**	**$ 27,592**	**$ 27,592**	**$ 27,592**	**0.00**
112 - CLASSIFIED SALARIES	$ 33,091	$ 7,073	$ -	0.00	$ -	$ -	$ -	0.00
122 - SUBSTITUTE CLASSIFIED	$ -		$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 2,261	$ 1,956	$ -		$ -	$ -	$ -	
132 - OVERTIME SALARIES	$ 452	$ 427	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 133	$ 52	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 2,079	$ 535	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ 3,277	$ 743	$ -		$ -	$ -	$ -	
216 - PERS OPSRP	$ 4,110	$ 1,126	$ -		$ -	$ -	$ -	
220 - FICA	$ 2,639	$ 694	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 152	$ 34	$ -		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 15,488	$ 3,096	$ -		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 2		$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 80	$ 18	$ -		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ 12	$ 323		$ 700	$ 700	$ 700	
342 - TRAVEL, OUT OF-DISTRICT	$ 247	$ 200	$ 163		$ -	$ -	$ -	
343 - TRAVEL, STUDNTS, OUT DIST	$ 51,434	$ 61,176	$ 49,060		$ 8,358	$ 8,358	$ 8,358	
349 - OTHER TRAVEL	$ 8,198		$ 5,998		$ 7,102	$ 7,102	$ 7,102	
353 - POSTAGE	$ -		$ -		$ -	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 3,000	$ 9,000	$ 3,769		$ -	$ -	$ -	
410 - SUPPLIES	$ 24,749	$ 19,980	$ 25,767		$ 10,841	$ 10,841	$ 10,841	
415 - OTHER SUPPLIES	$ -	$ 389	$ 591		$ 591	$ 591	$ 591	
3500 - CUSTODY-CARE OF CHILDREN	**$ -**	**$ -**	**$ 4,815**	**0.00**	**$ 1,999**	**$ 1,999**	**$ 1,999**	**0.00**
112 - CLASSIFIED SALARIES	$ -	$ -	$ 500	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ -	$ -	$ 2,000		$ 1,662	$ 1,662	$ 1,662	
132 - OVERTIME SALARIES	$ -	$ -	$ 1,000		$ 337	$ 337	$ 337	
212 - PERS PICK-UP	$ -	$ -	$ 210		$ -	$ -	$ -	
213 - PERS/BOND	$ -	$ -	$ 300		$ -	$ -	$ -	
216 - PERS OPSRP	$ -	$ -	$ 525		$ -	$ -	$ -	
220 - FICA	$ -	$ -	$ 270		$ -	$ -	$ -	
231 - WORKER'S COMP	$ -	$ -	$ 10		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ -	$ -	$ -		$ -	$ -	$ -	
4150 - BLDG CONST/IMPROVEMENT	**$ 292,269**	**$ 917,643**	**$ 100,000**	**0.00**	**$ 1,100,000**	**$ 1,100,000**	**$ 1,100,000**	**0.00**
520 - BUILDINGS ACQUISITION	$ -	$ -	$ 100,000		$ -	$ -	$ -	
530 - SITE IMPROVEMENTS	$ 292,269	$ 917,643	$ -		$ 1,100,000	$ 1,100,000	$ 1,100,000	

2XX Special Revenues Fund Expenditures

	22-23 Actuals	23-24 Actual	24-25 Adopted	24-25 Adopt FTE	25-26 Proposed	25-26 Approved	25-26 Adopted	25-26 Adopt FTE
5200 - TRANSFER OF FUNDS	**$ -**	**$ 2,005,926**	**$ 500,000**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
710 - FUND TRANSFERS	$ -	$ 2,005,926	$ 500,000		$ -	$ -	$ -	
7000 - UNAPP ENDING FUND BALANCE	**$ 7,188,288**	**$ 4,732,999**	**$ 3,895,400**	**0.00**	**$ 3,784,926**	**$ 3,784,926**	**$ 3,784,926**	**0.00**
810 - RESERVED FOR FUTURE EXPENDITURE	$ -	$ -	$ -		$ 2,087,801	$ 2,087,801	$ 2,087,801	
820 - RESERVED FOR NEXT YEAR	$ 7,188,288	$ 4,732,999	$ 3,895,400		$ 1,697,125	$ 1,697,125	$ 1,697,125	
Grand Total	**$ 25,593,685**	**$ 23,520,733**	**$ 28,884,270**	**102.68**	**$ 28,766,709**	**$ 28,766,709**	**$ 28,766,709**	**98.17**

Debt Service Fund

This fund accounts for voter approved General Obligation bonds debt service. The funding sources are local property taxes that are levied outside the Oregon property tax limits. The 2025-26 proposed budget includes the debt principal and interest payments of the general obligation bonds series 2016 authorized by the District's bond measure 14-58 approved on May 17, 2016.

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

FUND 300 DEBT SERVICE REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 300 DEBT SERVICE						
Local Sources	$ 5,066,181	$ 5,107,443	$ 4,839,600	$ 4,938,600	$ 4,938,600	$ 4,938,601
Beginning Fund Balance	$ 254,681	$ 498,971	$ 356,000	$ 394,000	$ 394,000	$ 394,000
FUND 300 DEBT SERVICE TOTAL	**$ 5,320,861**	**$ 5,606,414**	**$ 5,195,600**	**$ 5,332,600**	**$ 5,332,600**	**$ 5,332,601**

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 300						
Other Objects	$ 5,066,181	$ 4,956,800	$ 5,095,600	$ 5,232,600	$ 5,232,600	$ 5,232,600
Unappropriated End Fund Balance	$ 254,681	$ 649,614	$ 100,000	$ 100,000	$ 100,000	$ 100,000
FUND 300 DEBT SERVICE TOTAL	**$ 5,320,862**	**$ 5,606,414**	**$ 5,195,600**	**$ 5,332,600**	**$ 5,332,600**	**$ 5,332,600**

FUND 300 DEBT SERVICE

REVENUE	22-23 Actuals	2023-2024 ACTUAL	24-25 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
R1111 CURRENT YEAR TAXES	$ 4,698,273	$ 5,107,443	$ 4,604,600	$ 4,748,600	$ 4,748,600	$ 4,748,601
R1112 PRIOR YEAR TAXES	$ 128,153	$ -	$ 115,000	$ 90,000	$ 90,000	$ 90,000
R1510 INTEREST EARNED	$ 239,755	$ -	$ 120,000	$ 100,000	$ 100,000	$ 100,000
R5400 BEGINNING FUND BALANCE	$ 254,681	$ 498,971	$ 356,000	$ 394,000	$ 394,000	$ 394,000
Total Revenue	**$ 5,320,861**	**$ 5,606,414**	**$ 5,195,600**	**$ 5,332,600**	**$ 5,332,600**	**$ 5,332,601**

EXPENDITURES	22-23 Actuals	2023-2024 ACTUAL	24-25 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUNCTION 5110						
610 PRINICPAL PAYMENTS	$ 2,663,491	$ 2,905,000	$ 3,160,000	$ 3,455,000	$ 3,455,000	$ 3,455,000
621 REGULAR INTEREST	$ 2,158,400	$ 2,051,800	$ 1,935,600	$ 1,777,600	$ 1,777,600	$ 1,777,600
Function 7000						
810 Unappropriated End Fund Bal	$ 498,970	$ 649,614	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Total Expenditures	**$ 5,320,861**	**$ 5,606,414**	**$ 5,195,600**	**$ 5,332,600**	**$ 5,332,600**	**$ 5,332,600**

Capital Construction Fund

This fund accounts for capital construction and improvements projects of the Capital Construction Bond Fund 400, the Construction Excise Tax fund 401, the Energy Projects Fund 402, the Property Fund 403, the Seismic Projects Fund 404, and the State Match Grant Fund 405. Each of these programs is accounted for separately, and budgeted together for legal appropriation requirements.

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

FUND 4XX CAPITAL PROJECTS REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 4XX CAPITAL PROJECTS						
Local Sources	$ 187,504	$ 351,314	$ 228,179	$ 238,179	$ 238,179	$ 238,179
State Sources	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ 90,989	$ -	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 3,851,858	$ 1,176,137	$ 400,000	$ 530,500	$ 530,500	$ 530,500
FUND 4XX CAPITAL PROJECTS TOTAL	**$ 4,130,352**	**$ 1,527,451**	**$ 628,179**	**$ 768,679**	**$ 768,679**	**$ 768,679**

REQUIREMENTS REPORT	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 4XX CAPITAL PROJECTS						
Purchased Services	$ 146,086	$ 105,888	$ 40,000	$ 201,000	$ 201,000	$ 201,000
Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 2,808,128	$ 944,529	$ 500,000	$ 479,500	$ 479,500	$ 479,500
Other Objects	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -
Unappropriated End Fund Balance	$ 1,176,138	$ 477,034	$ 88,179	$ 88,179	$ 88,179	$ 88,179
FUND 4XX CAPITAL PROJECTS TOTAL	**$ 4,130,352**	**$ 1,527,451**	**$ 628,179**	**$ 768,679**	**$ 768,679**	**$ 768,679**

HOOD RIVER COUNTY SCHOOL DISTRICT
2025-2026 BUDGET

4XX Capital Projects Fund

REVENUE	22-23 Actuals	2023-2024 ACTUAL	24-25 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
R1130 Construction Excise Tax	$ 84,452	$ 161,138	$ 140,000	$ 140,000	$ 140,000	$ 140,000
R1510 Interest Earned	$ 27,230	$ 47,874	$ -	$ 10,000	$ 10,000	$ 10,000
R1990 Miscellaneous Revenue	$ 75,822	$ 142,302	$ 88,179	$ 88,179	$ 88,179	$ 88,179
R3299 Restricted State Revenue	$ -	$ -				
R5200 Interfund Transfers	$ 90,989	$ -	$ -	$ -	$ -	$ -
R5400 Beginning Fund Balance	$ 3,851,858	$ 1,176,137	$ 400,000	$ 530,500	$ 530,500	$ 530,500
Total Revenue	**$ 4,130,352**	**$ 1,527,451**	**$ 628,179**	**$ 768,679**	**$ 768,679**	**$ 768,679**

EXPENDITURES

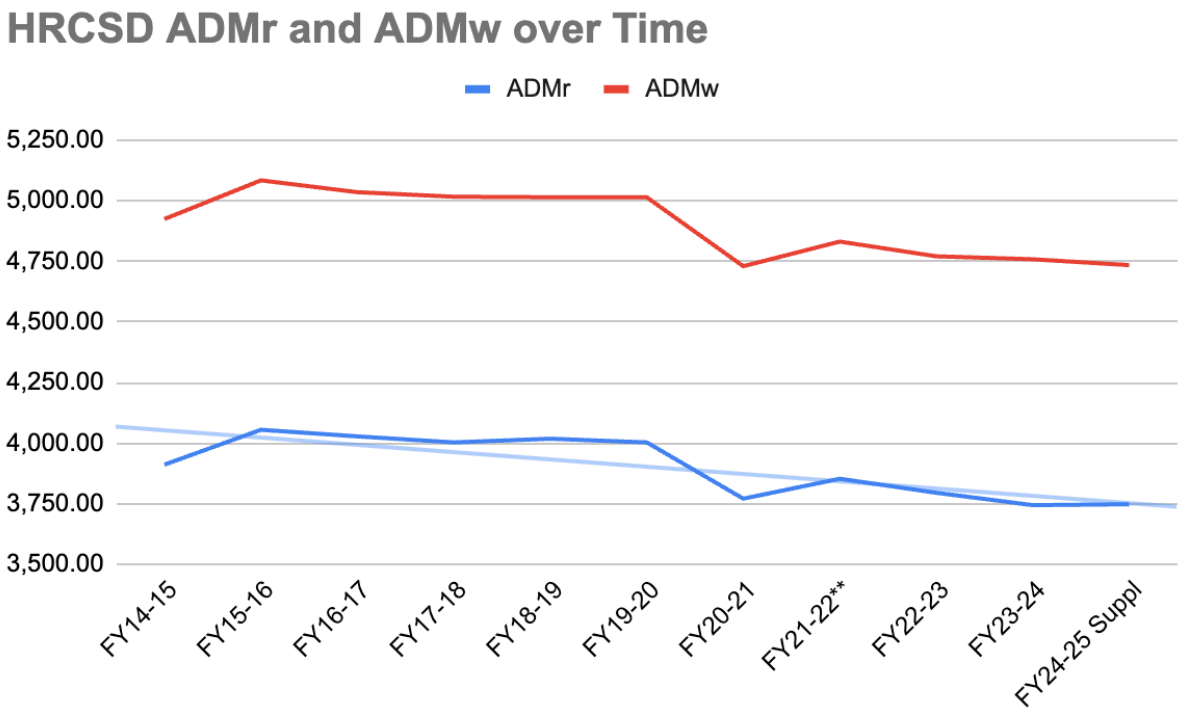
Function 4110	22-23 Actuals	2023-2024 ACTUAL	24-25 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	24-25 Adopted
389 Other Prof/Tech Services	$ 64,195	$ 96,904	$ -	$ -	$ -	$ -
Function 4120						
510 Land Acquisition	$ -	$ -	$ -	$ -	$ -	$ -
Function 4150						
389 Other Prof/Tech Services	$ 81,892	$ 8,986	$ 40,000	$ 201,000	$ 201,000	$ 201,000
460 Non-Consumable Materials	$ -	$ -	$ -	$ -	$ -	$ -
520 Bldg Constr/Imprvmnt	$ 2,808,128	$ 944,529	$ 500,000	$ 479,500	$ 479,500	$ 479,500
653 Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -
Function 5200						
710 Fund Transfer	$ -	$ -	$ -	$ -	$ -	$ -
Function 7000						
810 Unappropriated End Fund Bal	$ 1,176,138	$ 477,032	$ 88,179	$ 88,179	$ 88,179	$ 88,179
Total Expenditures	**$ 4,130,352**	**$ 1,527,451**	**$ 628,179**	**$ 768,679**	**$ 768,679**	**$ 768,679**

Supplemental Information

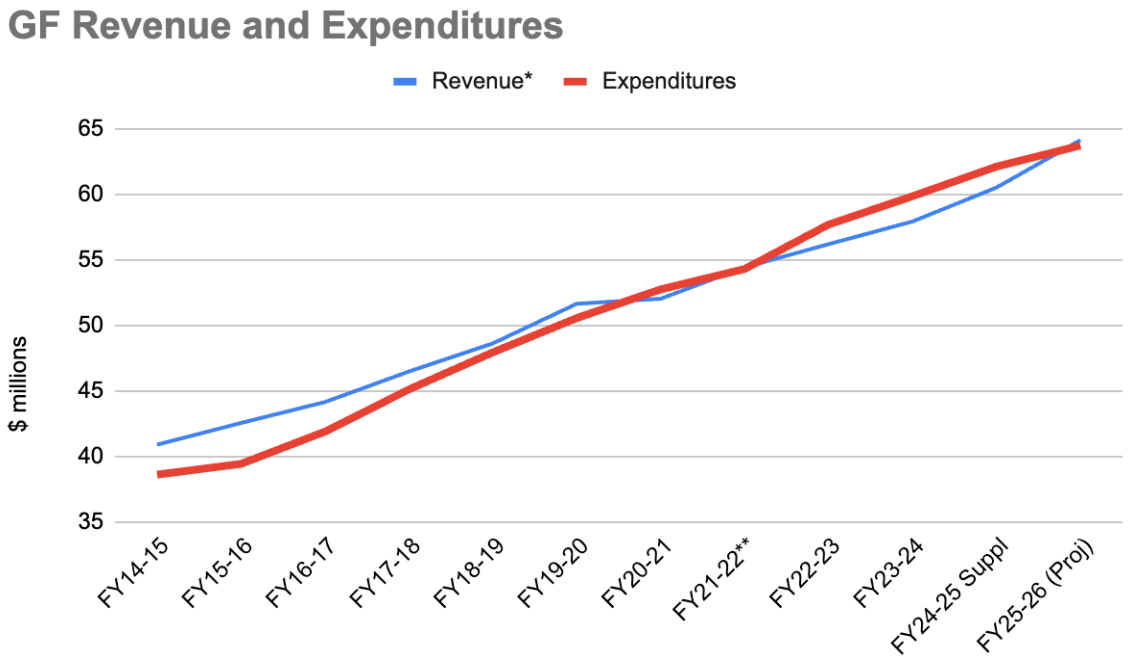
Financial Background
Budget Philosophy and Sustainability
Updated April 24, 2025

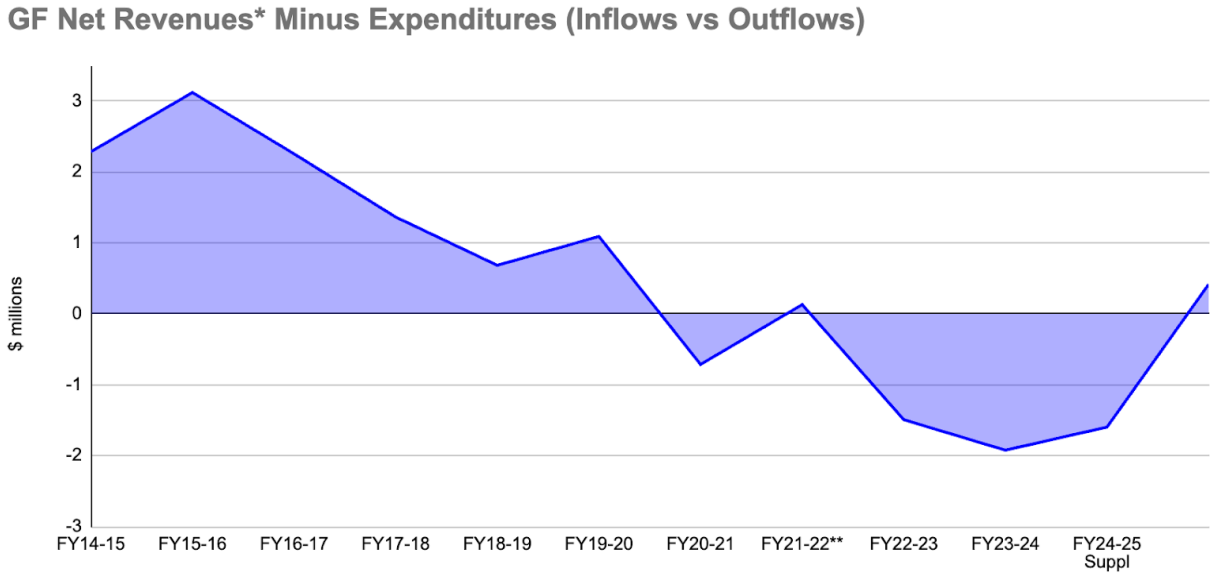
The District has focused on a budgeting strategy for Long-Term Sustainability. These concepts are embodied in the FY25-26 Proposed Budget as follows:

- Adjust for current gap in revenues and expenditures
    - Review current services levels and expectations
    - Understand our budget buffer (e.g., contingencies)
- Anticipate long-term enrollment changes
    - Design school district based on the expected future change
- Anticipate long-term cost changes
    - Impact of inflation on labor costs
    - Increased support costs (i.e., transportation, facilities)
    - Impact of PERS pension - rate change next biennium and side account one-time cash flow impact
    - Capital Project Program Advisory Project (i.e., long-term capital needs and deferred maintenance)
    - Begin building reserves for large projects



Revenues and expenditures have increased over time. However, in recent years the GF has run a deficit which has eroded the fund balances and reserves.





FINANCIAL BACKGROUND
BUDGETARY CHANGES AND HEAT MAP
Updated 04/23/25

COST REDUCTION ANALYSIS

The following summary is designed to summarize the General Fund changes required to balance the objectives of the FY25-26 budget. The need for a $4.0m budget reduction was determined due to the following elements:

COST REDUCTION ANALYSIS		
Original Deficit Suppl.	$	(2,296,984)
Additional Cost Current Service Level	$	(4,928,283)
Revenue Change FY25-26	$	3,455,324
Non-Labor Cost Changes	$	(372,895)
Total Cut Necessary	$	(4,142,838)

The Current Service Level (CSL) analysis was performed using the existing January employee payroll base and incrementing labor costs for changes in contractual wage scale, steps and PERS rate changes, health insurance and other costs. Non-labor cost changes are shown as a combination of all other costs which included significant increases to insurance, staffing contingency, textbook adoption changes, etc.

Revenue change for FY25-26 is relative to the Supplemental Budget forecast and includes a $2.84m increase in SSF revenue and the remainder to various sources.

Cost Change Heat Maps

Due to the complexity associated with the myriad of PBAM coding (Fund, Function, Object, Location, Area and Subarea), it can be difficult to readily identify the substantive changes within the budget. The following attachments are provided as heat maps of changes to the General Fund 100 by Function and by Object code. Green represents a FY25-26 increase in cost relative to the FY24-25 Supplmental Budget.

HRCSD FY25-26 PROPOSED BUDGET
GENERAL FUND 100 BY FUNCTION CODE

Description	FY24-25 Adopted	FY24-25 AdoptFTE	FY24-25 Suppl	FY24-25 FTE	FY25-26 Proposed	FY25-26 PropFTE	Note: CSLLabor	Difference	% Change	Notes
Function: ELEMENTARY K-5 - 1111	$ 11,607,120	85.6	$ 12,678,142	97.1	$ 12,872,489	89.6	$ 14,223,532	$ 194,347	1.5%	
Function: MIDDLE/PROGRAM - 1121	$ 6,664,205	50.8	$ 6,535,044	46.0	$ 5,980,408	41.0	$ 6,899,406	$ (554,636)	-8.5%	Reductions $189k textbooks, $44k eqpt, & 2FTE to grant
Function: MIDDLE/EXTRACURRICULAR - 1122	$ 193,390	0.0	$ 166,890	0.0	$ 201,784	0.0	$ 201,280	$ 34,894	20.9%	
Function: HIGH SCHOOL PROGRAMS - 1131	$ 7,927,453	59.8	$ 7,687,453	57.7	$ 8,003,058	53.7	$ 8,279,743	$ 315,605	4.1%	
Function: HIGH SCHOOL EXTRACURR - 1132	$ 1,014,959	1.0	$ 1,024,959	1.0	$ 1,086,132	1.0	$ 1,102,221	$ 61,173	6.0%	
Function: TALENTED & GIFTED PROGRAM - 1210	$ 32,096	0.0	$ 32,096	0.0	$ 24,515	0.0	$ 24,510	$ (7,581)	-23.6%	
Function: THERAPEUTIC LEARNING CTR - 1221	$ 369,100	3.7	$ 402,100	4.1	$ 440,514	4.1	$ 438,258	$ 38,413	9.6%	
Function: STRUCTURED LEARNING CTR - 1229	$ 1,177,709	18.1	$ 1,490,274	25.6	$ 1,696,212	26.0	$ 1,614,152	$ 205,938	13.8%	
Function: RESOURCE ROOMS - 1250	$ 2,565,662	28.3	$ 2,575,662	31.2	$ 2,984,535	31.2	$ 2,885,531	$ 408,873	15.9%	
Function: EARLY INTERVENTION - 1260	$ 510,639	2.5	$ 475,116	3.5	$ 504,170	2.5	$ 632,562	$ 29,054	6.1%	
Function: REMEDIATION - 1271	$ 546,821	6.8	$ 501,821	5.9	$ 462,166	5.4	$ 521,320	$ (39,655)	-7.9%	
Function: TUITION REIMB, STUDENTS - 1281	$ 16,158	0.0	$ 16,158	0.0	$ 16,158	0.0	$ 16,158	$ -	0.0%	
Function: ALTERNATIVE PROGRAM - 1284	$ 793,478	6.8	$ 721,478	5.8	$ 974,047	7.3	$ 738,517	$ 252,569	35.0%	
Function: ENGLISH AS A 2ND LANGUAGE - 1291	$ 1,995,753	19.1	$ 2,085,395	26.6	$ 2,561,848	25.1	$ 2,822,877	$ 476,454	22.8%	partial offset to 1299 Other Programs below
Function: TEEN PARENTING - 1292	$ 1,281	0.0	$ 1,281	0.0	$ 1,281	0.0	$ 1,281	$ -	0.0%	
Function: TUTORING - 1296	$ 6,884	0.0	$ 6,884	0.0	$ 5,030	0.0	$ 5,030	$ (1,854)	-26.9%	
Function: OTHER PROGRAMS - 1299	$ 511,965	5.6	$ 506,965	0.0	$ 72,256	0.0	$ 72,256	$ (434,709)	-85.7%	partial 1291 offset and grant funded elements
Function: ATTENDANCE & SOCIAL WORK - 2110	$ 70,000	0.0	$ -	0.0	$ -	0.0	$ -	$ -	0.0%	
Function: COUNSELING SERVICES - 2122	$ 1,777,186	12.6	$ 1,623,186	12.7	$ 1,699,627	12.2	$ 1,765,523	$ 76,441	4.7%	
Function: OTHER HEALTH SERVICES - 2139	$ 20,332	0.2	$ 20,332	0.2	$ 21,972	0.2	$ 21,800	$ 1,640	8.1%	
Function: PSYCHOLOGICAL SRVS - 2140	$ 452,990	3.0	$ 452,990	3.0	$ 347,784	2.0	$ 502,267	$ (105,206)	-23.2%	
Function: SPEECH PATHOLOGY SERVICES - 2152	$ 609,943	5.0	$ 709,943	5.5	$ 907,232	5.5	$ 903,745	$ 197,289	27.8%	
Function: SERV DIR, STUDENT SUPPORT - 2190	$ 653,414	3.8	$ 655,414	3.8	$ 372,064	2.0	$ 714,861	$ (283,350)	-43.2%	Reductions to SS
Function: INSTRUCTION IMPROVEMENT - 2210	$ 603,757	3.8	$ 785,765	4.3	$ 321,828	1.1	$ 793,265	$ (463,937)	-59.0%	Reducton of Coaches at District level
Function: OTH IMPRV OF INSTRUCTION - 2219	$ 129,164	0.5	$ 129,164	0.5	$ 14,066	0.0	$ 138,284	$ (115,098)	-89.1%	
Function: SCHOOL LIBRARY SERVICES - 2222	$ 514,802	6.3	$ 569,423	7.1	$ 607,721	7.1	$ 604,423	$ 38,298	6.7%	
Function: MULTIMEDIA SERVICES - 2223	$ 9,671	0.0	$ 9,671	0.0	$ 9,671	0.0	$ 9,671	$ -	0.0%	
Function: ASSESSMENT & TESTING - 2230	$ 55,034	0.0	$ 155,049	1.0	$ 84,158	0.0	$ 157,677	$ (70,891)	-45.7%	
Function: PROFESSIONAL DVLMNT-STAFF - 2240	$ 621,935	3.6	$ 163,929	0.1	$ 128,084	0.0	$ 143,295	$ (35,845)	-21.9%	
Function: BOARD OF EDUCATION SERV - 2310	$ 389,247	0.0	$ 411,650	0.0	$ 442,770	0.0	$ 411,650	$ 31,120	7.6%	
Function: OFFICE OF SUPERINTENDENT - 2321	$ 477,539	2.0	$ 467,739	2.0	$ 494,462	2.0	$ 493,612	$ 26,723	5.7%	
Function: OFFICE OF THE PRINCIPAL - 2410	$ 4,297,501	31.4	$ 4,336,501	35.6	$ 4,685,645	33.3	$ 4,810,599	$ 349,144	8.1%	Labor cost increases
Function: ATHLETIC DIRECTOR - 2431	$ 202,379	1.0	$ 202,379	1.0	$ 219,749	1.0	$ 219,045	$ 17,370	8.6%	
Function: DIRECTOR OF BUSINESS SUPP - 2510	$ 479,789	1.0	$ 623,703	1.0	$ 553,506	1.0	$ 565,705	$ (70,197)	-11.3%	
Function: FISCAL SERVICES - 2520	$ 571,809	5.0	$ 511,809	4.0	$ 485,934	4.0	$ 484,799	$ (25,875)	-5.1%	
Function: CARE/UPKEEP OF BUILDINGS - 2542	$ 5,351,879	40.8	$ 6,257,088	41.5	$ 6,533,657	40.5	$ 6,442,410	$ 276,568	4.4%	Add contracted repairs. Labor cost increases
Function: CAMPUS SECURITY - 2546	$ 167,367	3.0	$ 167,367	3.0	$ 175,673	3.0	$ 175,072	$ 8,306	5.0%	
Function: SERVICE AREA DIRECTION - 2551	$ 335,733	2.0	$ 355,733	2.4	$ 384,792	2.4	$ 383,006	$ 29,058	8.2%	
Function: VEHICLE OPERATION - 2552	$ 2,031,414	18.9	$ 2,328,414	21.1	$ 2,417,905	21.1	$ 2,402,463	$ 89,491	3.8%	
Function: PUBLIC INFORMATION - 2633	$ 184,426	1.0	$ 191,426	1.0	$ 207,024	1.0	$ 206,328	$ 15,598	8.1%	
Function: STAFF SERVICES - 2640	$ 784,234	3.0	$ 774,234	3.0	$ 790,135	3.0	$ 820,033	$ 15,901	2.1%	
Function: OTHER STAFF SERVICES - 2649	$ -	0.0	$ -	0.0	$ (512,717)	0.0	$ -	$ (512,717)	-100.0%	This is the PERS Legislative offset
Function: TECHNOLOGY SERVICES - 2660	$ 3,042,203	13.7	$ 3,042,203	12.8	$ 3,087,745	12.8	$ 3,157,391	$ 45,542	1.5%	
Function: OTHER SUPPORT SERVICES - 2690	$ 177,170	0.0	$ 234,488	0.0	$ 83,500	0.0	$ 210,042	$ (150,988)	-64.4%	SRO. Reduction moving Capital Proj Adv to Capital Fund
Function: SUPP RETIREMENT PROGRAM - 2700	$ -	0.0	$ 15,000	0.0	$ 15,000	0.0	$ 15,000	$ -	0.0%	
Function: LONG TERM DEBT - 5110	$ 265,043	0.0	$ 265,043	0.0	$ 265,070	0.0	$ 265,043	$ 27	0.0%	
Function: TRANSFER OF FUNDS - 5200	$ 140,000	0.0	$ 140,000	0.0	$ 245,000	0.0	$ 140,000	$ 105,000	75.0%	Increase for Turf Field
Function: CONTINGENCIES - 6110	$ 302,565	0.0	$ 302,565	0.0	$ 819,841	0.0	$ 302,565	$ 517,276	171.0%	Increase for Staffing Contingency
NOTE: UNAPP ENDING FUND BALANCE - 7000	*$ 3,025,647*	*0.0*	*$ 3,025,647*	*0.0*	*$ 3,198,413*	*0.0*	$ -	*$ 172,766*	*5.7%*	
Total Expenditures (w/o Ending Fund Balance)	**$ 60,653,198**		**$ 62,809,924**		**$ 63,795,498**		**$ 67,738,207**	**$ 1,158,340**	**1.8%**	

Revenue	**$ 60,512,940**	**449.6**	**$ 60,512,940**	**471.2**	**$ 63,968,264**	**442.2**	
Revenue Minus Expenditures	**$ (140,258)**		**$ (2,296,984)**		**$ 172,766**		

HRCSD FY25-26 PROPOSED BUDGET
GENERAL FUND 100 BY OBJECT CODE

Description	FY24-25 Adopted	FY24-25 AdoptFTE	FY24-25 Suppl	FY24-25 FTE	FY25-26 Proposed	FY25-26 PropFTE	Note: CSL Labor	DIFFERENCE	% Change	COMMENTS
LICENSED SALARIES	$ 19,933,238	231.2	$ 19,736,238	240.1	$ 19,548,394	217.6	$ 21,594,306	$ (187,844)	-1.0%	
CLASSIFIED SALARIES	$ 8,254,027	193.1	$ 8,582,665	205.3	$ 9,283,919	201.1	$ 9,010,089	$ 701,254	8.2%	
ADMINISTRATORS	$ 2,859,043	21.4	$ 2,872,734	21.8	$ 2,688,522	19.5	$ 3,026,656	$ (184,213)	-6.4%	
MANAGERIAL-CLASSIFIED	$ 461,987	4.0	$ 473,987	4.0	$ 493,777	4.0	$ 493,777	$ 19,791	4.2%	
FIELD TRIPS	$ 5,000	0.0	$ 5,000	0.0	$ 5,000	0.0	$ 5,000	$ -	0.0%	
ACTIVITY TRIPS	$ 30,000	0.0	$ 30,000	0.0	$ 30,000	0.0	$ 30,000	$ -	0.0%	
SUBSTITUTE LICENSED	$ 630,000	0.0	$ 619,462	0.0	$ 622,000	0.0	$ 622,000	$ 2,538	0.4%	
SUBSTITUTE CLASSIFIED	$ 395,452	0.0	$ 370,452	0.0	$ 370,452	0.0	$ 370,452	$ -	0.0%	
TEMPORARY - LICENSED	$ -	0.0	$ 310,059	0.0	$ -	0.0	$ 310,059	$ (310,059)	-100.0%	Full staff allocations above
TEMPORARY - CLASSIFIED	$ -	0.0	$ 54,565	0.0	$ -	0.0	$ 54,565	$ (54,565)	-100.0%	Full staff allocations above
OTHER PAY	$ 433,047	0.0	$ 186,990	0.0	$ 190,047	0.0	$ 190,047	$ 3,058	1.6%	
OVERTIME SALARIES	$ 61,086	0.0	$ 76,086	0.0	$ 76,086	0.0	$ 76,086	$ -	0.0%	
EXTRA OR EXT DUTY CONTR	$ 203,687	0.0	$ 217,687	0.0	$ 217,687	0.0	$ 217,687	$ -	0.0%	
EXTRA DUTY ATHLETICS	$ 495,383	0.0	$ 495,383	0.0	$ 495,383	0.0	$ 495,383	$ -	0.0%	
PERS T1/T2	$ 1,325,870	0.0	$ 1,418,266	0.0	$ 1,803,031	0.0	$ 1,894,593	$ 384,765	27.1%	see PERS rate Increase
PERS PICK-UP	$ 1,846,123	0.0	$ 1,899,473	0.0	$ 1,818,683	0.0	$ 1,958,475	$ (80,790)	-4.3%	
PERS/BOND	$ 2,534,210	0.0	$ 2,615,496	0.0	$ 2,598,776	0.0	$ 2,787,756	$ (16,719)	-0.6%	
PERS OPSRP	$ 2,998,486	0.0	$ 3,089,785	0.0	$ 4,071,879	0.0	$ 4,970,438	$ 982,094	31.8%	see PERS rate Increase
FICA	$ 2,440,434	0.0	$ 2,518,834	0.0	$ 2,392,849	0.0	$ 2,566,042	$ (125,985)	-5.0%	
WORKER'S COMP	$ 199,684	0.0	$ 233,671	0.0	$ 210,098	0.0	$ 186,489	$ (23,573)	-10.1%	
HEALTH INSURANCE	$ 7,072,980	0.0	$ 7,362,199	0.0	$ 7,068,980	0.0	$ 7,302,297	$ (293,219)	-4.0%	reduction in headcount
EMPLOYER PAID TSA	$ 346,276	0.0	$ 346,276	0.0	$ 313,738	0.0	$ 338,863	$ (32,539)	-9.4%	
LIFE & LT DISABILITY INS	$ 34,388	0.0	$ 36,388	0.0	$ 37,839	0.0	$ 38,923	$ 1,451	4.0%	
PFMLI	$ 191,289	0.0	$ 193,289	0.0	$ 193,289	0.0	$ 193,289	$ -	0.0%	
TUITION REIMBURSMENT	$ 10,000	0.0	$ 10,000	0.0	$ 10,000	0.0	$ 10,000	$ -	0.0%	
POST RETIREMENT HEALTH BN	$ -	0.0	$ 15,000	0.0	$ 15,000	0.0	$ 15,000	$ -	0.0%	
INSTR PROF TECH SERVICES	$ 2,945	0.0	$ 2,945	0.0	$ 2,945	0.0	$ 2,945	$ -	0.0%	
WORK SHOPS/INSTR PRO IMPR	$ 26,354	0.0	$ 26,354	0.0	$ 26,354	0.0	$ 26,354	$ -	0.0%	
STUDENT SERVICES	$ 1,170	0.0	$ 1,170	0.0	$ 1,170	0.0	$ 1,170	$ -	0.0%	
MGMT SVS / CONSUL - INSTR	$ 69,141	0.0	$ 69,141	0.0	$ 69,141	0.0	$ 69,141	$ -	0.0%	
DATA PROCESSING SERVICES	$ 203,713	0.0	$ 203,713	0.0	$ 203,713	0.0	$ 203,713	$ -	0.0%	
STAFF DVLPMNT-NONINSTRUC	$ 6,587	0.0	$ 6,587	0.0	$ 5,529	0.0	$ 6,587	$ (1,058)	-16.1%	
OTHER INSTRUCT/PROF/TECH	$ 10,580	0.0	$ 10,580	0.0	$ 10,580	0.0	$ 10,580	$ -	0.0%	
CONTRACTED REPAIRS	$ 300,001	0.0	$ 876,214	0.0	$ 947,001	0.0	$ 872,001	$ 70,787	8.1%	Increased Facilities Repairs
RENTALS	$ 289,284	0.0	$ 289,284	0.0	$ 165,000	0.0	$ 289,284	$ (124,284)	-43.0%	Reduced rentals
ELECTRICITY	$ 477,556	0.0	$ 527,038	0.0	$ 527,038	0.0	$ 527,038	$ -	0.0%	
FUEL (HEATING)	$ 305,831	0.0	$ 325,626	0.0	$ 325,626	0.0	$ 325,626	$ -	0.0%	
WATER AND SEWAGE	$ 269,106	0.0	$ 300,487	0.0	$ 300,487	0.0	$ 300,487	$ -	0.0%	
GARBAGE	$ 72,867	0.0	$ 112,625	0.0	$ 112,625	0.0	$ 112,625	$ -	0.0%	
REIMB STUDENT TRANSPORT	$ 43,099	0.0	$ 43,099	0.0	$ 43,099	0.0	$ 43,099	$ -	0.0%	
NON REIMB STDNT TRANSP	$ 85,226	0.0	$ 85,226	0.0	$ 85,226	0.0	$ 85,226	$ -	0.0%	
TRAVEL, LOCAL IN-DISTRICT	$ 36,680	0.0	$ 36,680	0.0	$ 36,680	0.0	$ 36,680	$ -	0.0%	
TRAVEL, OUT OF-DISTRICT	$ 153,850	0.0	$ 185,858	0.0	$ 185,858	0.0	$ 185,858	$ -	0.0%	
TRAVEL, STUDNTS, OUT DIST	$ 18,907	0.0	$ 18,907	0.0	$ 18,907	0.0	$ 18,907	$ -	0.0%	
TELEPHONE	$ 27,810	0.0	$ 27,810	0.0	$ 27,810	0.0	$ 27,810	$ -	0.0%	
POSTAGE	$ 29,559	0.0	$ 29,559	0.0	$ 29,559	0.0	$ 29,559	$ -	0.0%	
ADVERTISING	$ 5,244	0.0	$ 5,244	0.0	$ 5,244	0.0	$ 5,244	$ -	0.0%	
PRINTING AND BINDING	$ 12,465	0.0	$ 12,465	0.0	$ 12,465	0.0	$ 12,465	$ -	0.0%	
OTH COMMUNICATION SERVICE	$ 88,999	0.0	$ 88,999	0.0	$ 88,999	0.0	$ 88,999	$ -	0.0%	
OTHER TUITION	$ 16,862	0.0	$ 16,862	0.0	$ 16,862	0.0	$ 16,862	$ -	0.0%	
AUDIT SERVICES	$ 43,162	0.0	$ 43,162	0.0	$ 46,900	0.0	$ 43,162	$ 3,738	8.7%	
LEGAL SERVICES	$ 70,769	0.0	$ 70,769	0.0	$ 70,769	0.0	$ 70,769	$ -	0.0%	
NEGOTIATIONS & LABOR LAW	$ 28,136	0.0	$ 28,136	0.0	$ 28,136	0.0	$ 28,136	$ -	0.0%	
MGMT SVS/CONSUL-NON INSTR	$ 211,904	0.0	$ 160,904	0.0	$ 100,904	0.0	$ 100,904	$ (60,000)	-37.3%	reduction to account system
ELECTION SERVICES	$ 15,229	0.0	$ 15,229	0.0	$ 15,229	0.0	$ 15,229	$ -	0.0%	
OTHER PROF/TECH SERVICES	$ 600,292	0.0	$ 829,998	0.0	$ 573,124	0.0	$ 806,164	$ (256,874)	-30.9%	reduction for bus svcs, Cap Adv
OTHER PROF/TECH SRVS	$ 14,488	0.0	$ 14,488	0.0	$ 14,488	0.0	$ 14,488	$ -	0.0%	
STAFF EVENTS & INSERVICE	$ 30,974	0.0	$ 30,974	0.0	$ 30,974	0.0	$ 30,974	$ -	0.0%	
CONSUMABLE SUPPLIES	$ 891,968	0.0	$ 855,468	0.0	$ 897,974	0.0	$ 881,968	$ 42,506	5.0%	Misc increases, inflation
SAFETY PROGRAM	$ -	0.0	$ -	0.0	$ 41,000	0.0	$ -	$ 41,000	100.0%	Safety budget plus Saferwatch
CUSTODIAL SUPPLIES	$ 134,468	0.0	$ 134,468	0.0	$ 134,468	0.0	$ 134,468	$ -	0.0%	
ADDITIONAL WORKBOOKS	$ 3,139	0.0	$ 3,139	0.0	$ 3,139	0.0	$ 3,139	$ -	0.0%	
PARTS	$ 83,571	0.0	$ 83,571	0.0	$ 83,571	0.0	$ 83,571	$ -	0.0%	
FUEL (VEHICLE)	$ 245,664	0.0	$ 245,664	0.0	$ 245,664	0.0	$ 245,664	$ -	0.0%	
LUBE OIL & GREASE	$ 6,442	0.0	$ 6,442	0.0	$ 6,442	0.0	$ 6,442	$ -	0.0%	
TIRES	$ 28,000	0.0	$ 28,000	0.0	$ 28,000	0.0	$ 28,000	$ -	0.0%	
BATTERIES	$ 4,422	0.0	$ 4,422	0.0	$ 4,422	0.0	$ 4,422	$ -	0.0%	
INTERVENTIONS MATERIALS	$ 8,000	0.0	$ 8,000	0.0	$ 8,000	0.0	$ 8,000	$ -	0.0%	
TEXTBOOKS	$ 301,734	0.0	$ 449,432	0.0	$ 266,527	0.0	$ 449,432	$ (182,905)	-40.7%	Health adoption lower cost
LIBRARY BOOKS	$ 29,569	0.0	$ 28,029	0.0	$ 29,569	0.0	$ 29,569	$ 1,540	5.5%	
PERIODICALS	$ 8,724	0.0	$ 8,724	0.0	$ 8,724	0.0	$ 8,724	$ -	0.0%	
NON-CONSUMABLE MATERIALS	$ 229,137	0.0	$ 235,137	0.0	$ 235,137	0.0	$ 235,137	$ -	0.0%	
COMPUTER SOFTWARE	$ 439,405	0.0	$ 526,319	0.0	$ 563,405	0.0	$ 526,319	$ 37,086	7.0%	Legacy accounting system
COMPUTER HARDWARE	$ 470,604	0.0	$ 337,604	0.0	$ 287,604	0.0	$ 337,604	$ (50,000)	-14.8%	Tech refresh reduction
DEPR EQUIPMENT (>$5,000)	$ 87,729	0.0	$ 87,729	0.0	$ 40,000	0.0	$ 87,729	$ (47,729)	-54.4%	
NEW/ADDTL EQUIPMENT	$ 27,443	0.0	$ 27,443	0.0	$ 27,443	0.0	$ 27,443	$ -	0.0%	
PRINCIPAL PAYMENTS	$ 255,000	0.0	$ 255,000	0.0	$ 260,000	0.0	$ 255,000	$ 5,000	2.0%	
REGULAR INTEREST	$ 10,043	0.0	$ 10,043	0.0	$ 5,070	0.0	$ 10,043	$ (4,973)	-49.5%	
DUES AND FEES	$ 131,259	0.0	$ 185,579	0.0	$ 185,579	0.0	$ 185,579	$ -	0.0%	
LIABILITY INSURANCE	$ 164,590	0.0	$ 188,156	0.0	$ 222,025	0.0	$ 188,156	$ 33,869	18.0%	
FIDELITY BONDS	$ 3,130	0.0	$ 3,130	0.0	$ 3,130	0.0	$ 3,130	$ -	0.0%	
PROPERTY INSURANCE	$ 316,113	0.0	$ 389,743	0.0	$ 459,893	0.0	$ 389,743	$ 70,150	18.0%	
FUND TRANSFERS	$ -	0.0	$ -	0.0	$ 165,000	0.0	$ -	$ 165,000	100.0%	Turf field ($500k/3 years)
TRANSFER TO PD-CLASSIFIED	$ 100,000	0.0	$ 100,000	0.0	$ 40,000	0.0	$ 100,000	$ (60,000)	-60.0%	
TRANSFER TO PD-LICENSED	$ 40,000	0.0	$ 40,000	0.0	$ 40,000	0.0	$ 40,000	$ -	0.0%	
CONTINGENCY	$ 302,565	0.0	$ 302,565	0.0	$ 819,841	0.0	$ 302,565	$ 517,276	171.0%	Staffing contingcy $500k
Note: RESERVED FOR NEXT YEAR	$ 3,025,647	0.0	$ 3,025,647	0.0	$ 3,198,413	0.0	$ -	$ 172,766	5.7%	Increased to 5% of Revenue
Total Expenditures (w/o Ending Fund Balar	**$ 60,653,198**	**449.6**	**$ 62,809,924**	**471.2**	**$ 63,795,498**	**442.2**	**$ 67,738,207**	**$ 985,574**	**1.6%**	

FINANCIAL BACKGROUND
PERS RATE CHANGES AND FORECAST
UPDATED: 04/23/25

The most substantial cost impact during the FY25-26 period is the PERS rate changes enacted for the FY25-27 biennium. PERS rate increases are resulting from unfunded liability resulting from both increasing payrolls in recent years as well as lower than forecast returns. PERS rates are set at the start of each biennium period.

IMPACT ON CURRENT YEAR
Current biennium rate increases are a combination of both PERS collared rate changes as well as the reduced impact of the side account as the expiration of the side account approaches in FY27-28.

The rate changes for FY25-26 and associated current service level (CSL) impact are:

BIENNIUM	FY23-25	FY25-27	Est. CSL Increase (All Funds)
PERS T1/T2	15.95%	23.16%	$584,527
PERS OPSRP	13.11%	19.98%	$2,090,705

SIDE ACCOUNT IMPACT
The PERS Side account (Pension Bond) was established two decades ago to allow school districts to fund investment accounts against future State School Fund (SSF) payments. For HRCSD, the program was tremendously successful. Three pension bond sales (2002, 2004 and 2011) resulted in $25,118,416 in investment contributions. These have resulted in $15,351,000 in pension rate savings through a rate credit of approximately 11.9%.

However, as the side account expiration has approached, the increase in wages has reduced the effective balance considerably which resulted in a revaluation for the 2025-27 biennium to an approximately 6.5% rate credit.

FORECASTED FUTURE IMPACTS
There are three main PERS impacts anticipated in the 2027-29 Biennium related to PERS:

- **Expiration of side account rate change:** the expiration of the side account in FY27-28 would result in the reduction of the remaining 6.5% rate credit (approximately $1.75m in current wages) going forward.
- **Cashflow impact to side account expiration**: the PERS side account rate credit expires during early FY27-28, however, pension bond obligations continue until the end of that fiscal year. As a result, current projections include an additional one-time cashflow impact between the $1,598,944 pension bond debt service and the remaining rate credit (estimated $496,630) for a one time cashflow impact of negative $1,102,314.

- Potential Future PERS rate changes: additional rate changes to PERS are likely to occur and

Strategies for offsetting future PERS increase are limited:

- **Increase PERS Reserves**: increase reserves in prior years before the start of FY27-29. However, generating savings to create reserves during constrained budget periods remains challenging.
- **Employer Incentive Fund Contributions**: the program offers matching funds to employers to create a side account under the program. However, contribution must be made in cash and cannot be borrowed.
- **New Side Accounts**: the establishment of new sides accounts is essentially a bet between the bond interest rate and the potential investment increase over time. As interest rates have risen to current levels, this makes creation of new side accounts a risky investment. However, since creation of new side accounts takes time, OASBO has organized support for the required statistical analysis from many school districts, but due to current economic conditions, that report development is on hold.

FINANCIAL BACKGROUND
CAPITAL IMPROVEMENT AND MAJOR EQUIPMENT
UPDATED: 04/23/25

Due to current budgetary constraints, the ability to establish funds for capital projects, major equipment acquisition and major repair reserves is extremely limited. However, the District's ability to leverage grant funding of projects remains a bright spot in this area. The current Capital Projects Advisory team is charged with developing not only long range facility planning, but also an understanding of required expenditures related to deferred maintenance on the District's aging buildings.

The District maintains several funds to

- **Capital Projects Fund (400)**: this fund has historically been funded through bond efforts, but also can receive reimbursement from the SB1149 Energy Efficiency fund for qualifying projects. The Capital Project Advisory team contract is currently projected to draw on these funds in FY25-26.
- **Construction Excise Tax Fund (401)**: funds are increased through receipt of construction excise taxes and may be used for capital improvement including land acquisition, construction/improvement of school facilities, acquisitions of assets with a useful life greater than 1 year, costs for architectural/engineering costs related to capital improvements and payment of debt obligations related to the finance of capital improvements.
- **Public Purpose Charge (SB1149) Energy Efficiency Fund (402):** Senate Bill 1149 directed Oregon's two largest utilities, Portland General Electric and Pacific Power , to collect a "public purpose charge" from their customers. The charge collected is equal to 1.5 percent of the total revenues from electricity services. Twenty percent of those funds collected go to school districts to complete energy audits or fleet audits. They can then implement energy efficiency measures in public schools within the PGE and Pacific Power service areas or purchase zero emissions vehicles or electric vehicle chargers within the school districts. HRCSD currently has four schools (WSES, MSES, HRMS and HRVHS) that qualify for the use of these funds.

The projected resources available in these funds in FY25-26 is projected to be:

Fund	Capital Projects (400)	Const Excise Tax (401)	Energy Efficiency (402)
Projected Beginning Balance	$185,000	$50,000	$295,500
Estimated Revenue	$10,000	$140,000	$88,179
Total Resources	$195,000	$190,000	$383,679

BUS/VEHICLE REPLACEMENT PROJECTION

Bus/Passenger Van Replacement: funding for bus replacement has historically been through Bus Replacement Fund (212) which is paid by the state of Oregon to the District on the basis of depreciation. Due to Oregon regulations related to the transition of buses to cleaner technology as well as the presence of grant funding and credits related to the purchase of electric buses, the District's strategy has been to utilize these funds for the purchase of electric vehicles. These include approximately $1.15m in funding:

- EPA Round 3 Clean Fuel Bus Grants $400,000
- Oregon DEQ Funding (tentative) $204,411
- MOVER/CREP Grant Funding $477,500
- Pacific Power passenger Van $70,000

Facilities Truck Fleet: Over the years, the budget for vehicle replacement has been negligible and resulted in an aging facilities maintenance truck fleet. The current year's budget includes $40,000 to begin a replacement cycle on vehicles. Although this amount is not enough to bring the fleet up to date, it represents a step in the right direction.

CONSTRUCTION GRANTS and PROJECTS

The District has been diligently working to secure funding for various projects through alternative outside funding sources. A special word of thanks to our friends at New Buildings Institute and Mid Columbia Economic Development District for assistance in locating, writing and managing many of these grants.

Current projects include:

- Pacific Power Westside Charger ($112,223) for a vehicle and charging station. Additional funds may be pulled from Energy Efficiency fund to complete additional scope and ensure communications and access to charging area.
- MOVER/CREP Wy-East Resiliency Project: this $2.6m project includes multiple funding streams of federal, state, and local grant funding and credits to provide a solar microgrid and HVAC upgrades to the WYES gym and should be completed in 2026.

Bus Replacement Cashflow Forecast

Updated 03/05/025

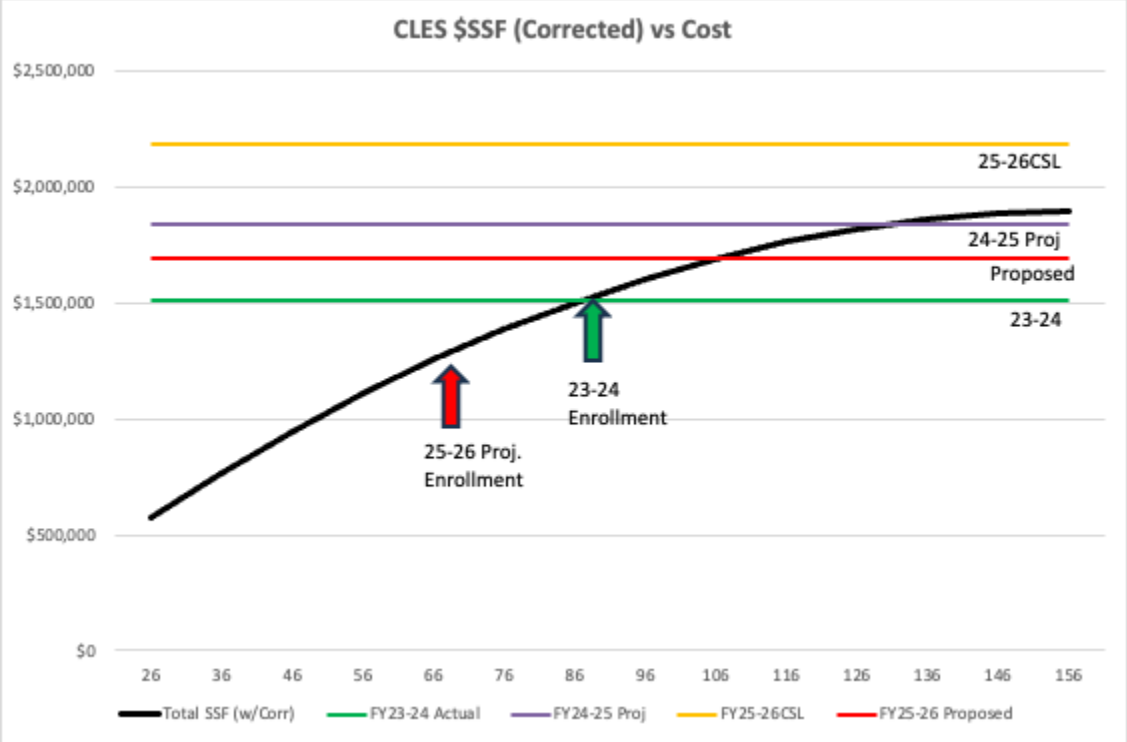
Fleet No.	License Number	Type of Asset	Bus Body	Bus Chassis	rst Year Reporte	Depreciation P	ady Allowed up	Depreciation FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	Remaining
2	E261202	Bus	2014 Thomas	Thomas	2014	$120,695	$120,695	$0	$0					$0
26	E261213	Bus	2014 Thomas	Thomas	2014	$120,695	$120,695	$0	$0					$0
68	E270108	Bus	2016 Ford	Ford	2016	$30,466	$21,326	$3,047	$3,047	$3,047				$0
1	E272657	Bus	2017 Thomas	Thomas	2016	$120,945	$84,662	$12,095	$12,095	$12,095				$0
64	E267995	Bus	2017 Thomas	Ford	2017	$64,871	$45,410	$6,487	$6,487	$6,487				$0
63	E267999	Bus	2017 Thomas	Ford	2017	$60,755	$42,529	$6,076	$6,076	$6,076				$0
27	E272663	Bus	2018 Thomas	Thomas	2018	$123,588	$74,153	$12,359	$12,359	$12,359	$12,359			$0
5	E272664	Bus	2018 Thomas	Thomas	2018	$122,804	$73,682	$12,280	$12,280	$12,280	$12,280			$0
52	E272658	Bus	2017 Van	Toyota	2019	$30,683	$15,342	$3,068	$3,068	$3,068	$3,068	$3,068		$0
30	E272678	Bus	2019 Thomas	Thomas	2019	$125,268	$62,634	$12,527	$12,527	$12,527	$12,527	$12,527		$0
39	E272699	Bus	2019 Girardin	Chevrolet	2020	$74,148	$29,659	$7,415	$7,415	$7,415	$7,415	$7,415	$7,415	$0
31	E272700	Bus	2019 Girardin	Chevrolet	2020	$71,689	$28,676	$7,169	$7,169	$7,169	$7,169	$7,169	$7,169	$0
70	E282506	Bus	2020 Thomas	Thomas	2020	$110,488	$44,195	$11,049	$11,049	$11,049	$11,049	$11,049	$11,049	$0
69	E282507	Bus	2020 Thomas	Thomas	2020	$110,488	$44,195	$11,049	$11,049	$11,049	$11,049	$11,049	$11,049	$0
73	E284687	Bus	2021 Thomas	Freightliner	2021	$109,516	$32,855	$10,952	$10,952	$10,952	$10,952	$10,952	$10,952	$10,952
74	E284688	Bus	2021 Thomas	Freightliner	2021	$109,516	$32,855	$10,952	$10,952	$10,952	$10,952	$10,952	$10,952	$10,952
10	E286101	Bus	2022 Thomas	Thomas	2022	$134,228	$26,846	$13,423	$13,423	$13,423	$13,423	$13,423	$13,423	$26,846
36	E286130	Bus	2021 Microbird	Ford	2023	$67,318	$6,732	$6,732	$6,732	$6,732	$6,732	$6,732	$6,732	$20,195
4	E286145	Bus	2024 IC	IC	2024	$137,711	$0	$13,771	$13,771	$13,771	$13,771	$13,771	$13,771	$55,084
	NEW	Bus	2024 Diesel	Shetky		$192,636	$0			$19,264	$19,264	$19,264	$19,264	$115,581
	NEW	Bus	2024 EV	Model 1		$341,995	$0			$34,200	$34,200	$34,200	$34,200	$205,197
	NEW	Bus	2025 EV	Greenpower #1		$453,580	$0				$45,358	$45,358	$45,358	$317,506
	NEW		2025 EV	Greenpower #2		$453,580	$0				$45,358	$45,358	$45,358	$317,506
	NEW		2026 EV	Greenpower (State)		$453,580	$0				$45,358	$45,358	$45,358	$45,358
	Total Depreciation (Revenue)				**MONEY IN**		**$436,476**	**$160,448**	**$160,448**	**$213,911**	**$322,282**	**$297,642**	**$282,047**	**$1,125,177**
	Bus Fund Revenues							$596,924	$757,372	$971,284	$1,293,565	$1,591,207	$1,873,255	$2,998,432
	Purchases					**Amount**	**Grant Funds**							
			2024 Diesel	Shetky		$192,636	$0		$192,636					
			2024 EV	Model 1		$341,995	$341,995		$0					
			2025 EV	Greenpower #1		$453,580	$265,000 [1]			$188,580				
			2025 EV	Greenpower #2		$453,580	$200,000			$253,580				
			2026 EV	Greenpower (State)		$453,580	$204,111			$249,469				
	Total Purchases				**MONEY OUT**				**$192,636**	**$691,629**	**$0**	**$0**	**$0**	**$0**
								FY23-24	**FY24-25**	**FY25-26**	**FY26-27**	**FY27-28**	**FY28-29**	**Remaining**
							Net Cash	$596,924	-$32,188	-$477,718	$322,282	$297,642	$282,047	$1,125,177
							Cumulative Balance	$596,924	$564,736	$87,019	$409,300	$706,943	$988,990	$2,114,167

[1] EPA $200k plus $65k from CREP

FINANCIAL BACKGROUND
CASCADE LOCKS ELEMENTARY SCHOOL
Updated: 04/24/25

Summary: Enrollment declines at Cascade Locks Elementary have resulted in significantly lower class size ratios, which increase the costs per student compared to average elementary schools in the District. As detailed below, the financial impact of the various scenarios is as follows:

- Maintaining Current Service Levels over implementing multiage classrooms results in increased cost of approximately $342,000 per year or $4,963 per enrollment (FY25-26 Projected Enrollment of 69).
- Even with the Remote School Correction, the average direct cost per student for CLES of $18,221 is 26% higher than other elementary schools in the District. This is largely driven by the lower enrollment, which has dropped from 89 to 69 students in recent years. This cost difference is also consistent with the last state-reported information of FY22-23 when there was an enrollment of 89.



Background: Cascade Locks Elementary School ("CLES") is the smallest of HRCSD's elementary schools. It is also beyond the 8-mile boundary to qualify it for Remote School Elementary School Correction in the State School Fund ("SSF") Formula, which assigns additional weighted ADMw, resulting in additional funding for the District. Due to the uniqueness of these financial variables, it has made … In addition:

- **Enrollment Volatility**: Recent enrollment volatility complicates cost comparison metrics. For example, recent enrollment counts have steadily dropped after peaking in FY22-23. FY25-26 is projected to be 69, a reduction of 22%. This projection would increase the rate by approximately 28% when calculating the per-student costs. Therefore, cost-per-student rates will vary considerably from year to year.
- **Remote Elementary School Correction**: The revenue rate per ADMw changes each year. Therefore, the value of the Remote Elementary School Correction also changes over time as an offset to additional costs. In the current FY24-25 SSF calculation, the Remote Elementary School Correction has ADMw of 47.20 times the General Purpose Grant Revenue per Extended ADMw of $10,627, which provides an adjustment of $501,594 for FY24-25. In the current FY25-26 SSF projected estimate, the Remote ES Correction has ADMw of 47.20 times the General Purpose Grant Revenue per Extended ADMw of $11,623, which provides an adjustment of $546,281 for FY25-26. Note that the Remote Elementary School Correction results in a bell-shaped curve for maximum reimbursement, which assumes an enrollment of 84 for a 6-grade school (see a chart that follows). As a result, enrollments declining below this amount result in lower ADMw being provided.
- **Current Service Level (CSL) vs. Multiage Classroom Cost Difference: The multiage classroom model results in 2.5 FTE savings at an approximate cost of $137,000 or $342,500.** For an enrollment of 69 students, this savings is an average cost of $4,963 per student.
- **Evaluation of Cost Differential:** Rather than focusing on absolute costs, the question of budgetary impact is best demonstrated through comparisons of the various scenarios (i.e., multiage, closure) and the impact to District costs.

Cost Comparison Data

- **Direct Cost Comparison**: This comparison includes costs for instruction, student support services, local administration, custodial, and utilities. It excludes district-wide expenses such as busing, district office costs, and business services; however, it results in the most direct comparison of actual costs to operate the local site.
- **District-Wide Cost Comparison**: The Oregon Department of Education provides School-Level Expenditure Reports, which include all expenditures related to locations, and allocates all district costs accordingly. The differential between CLES and other district elementary schools is consistent.

Cost and Revenue per Enrollment Analysis:

Cost per enrollment varies significantly with changes in enrollment.

CLES Historical Direct Costs		Enrollment @ 89		Enrollment @ 69	
FY23-24	$1,510,795	89	$16,975.22	69	$21,895.58
FY24-25 Budget	$1,628,494	89	$18,297.69	69	$23,601.36
FY24-25 Actual	$1,817,300	89	$20,419.10	69	$26,337.68
FY25-26 (Proj)	$1,691,882	89	$19,009.91	69	$24,520.03
FY25-26 (Proj w/Remote)	$1,161,118	89	$13,046.27	69	$16,827.80
FY25-26 (CSL)	$2,184,262	89	$24,542.27	69	$31,655.97
FY25-26 (CSL w/Remote)	$1,653,498	89	$18,578.63	69	$23,963.74
				% Change	29.0%
FY24-25 Budget is for Location specific charges. Excludes budget for 121,122 & 130					
Remote Elementary School Correction utilized is 47.2 x $11,245 = $530,764					

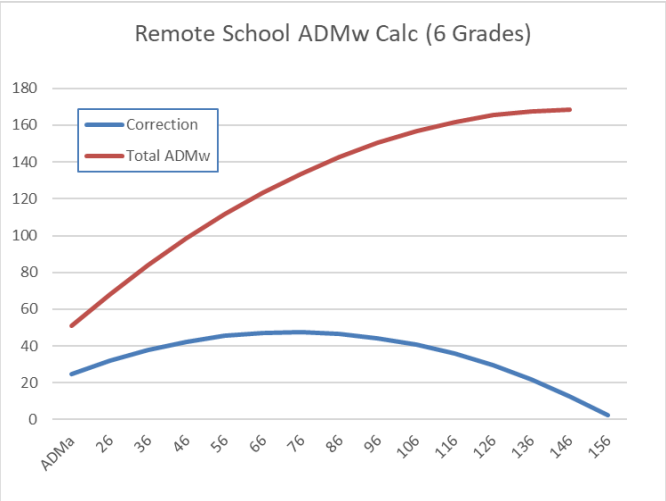
Remote Elementary School Correction Formula:

The Correction formula provides additional ADMw for qualifying remote schools whose ADMa is below a threshold set in ORS 327.077. The formula is as follows:

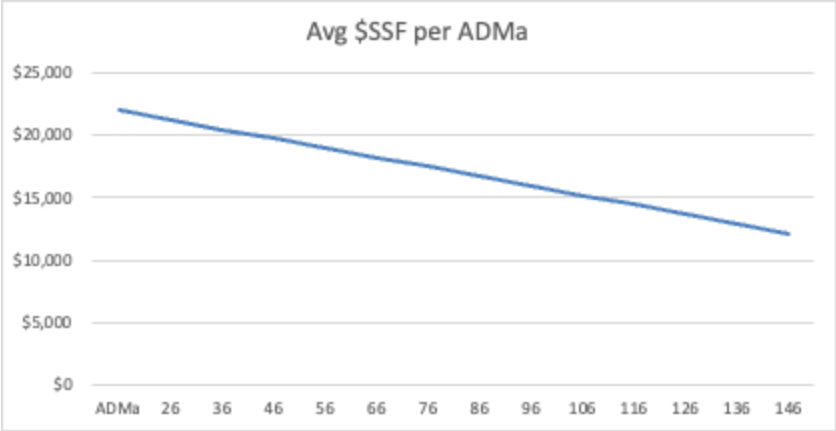
> (5)(a) If an elementary school in a school district qualifies as a remote small elementary school, the district shall have an additional amount added to the district's ADMw.
>
> (b) The additional amount = {252 − (ADMa / (number of grades in the school / nine))} x 0.0045 x ADMa x distance adjustment.

As a result, the formula works like a bell curve in that the maximum correction weight occurs in the mid-point of the formula. For a 6-grade school, this mid-point occurs at an enrollment of 84 (see below). The premise is that as you get closer to the minimum, you have fewer students to serve; and as you get closer to the maximum, you are approaching the point where it has been determined that correction weights are not needed (e.g., the ability to leverage economies of scale).

For CLES, the historical enrollment has hovered around the maximum amount, but current projected enrollment decline will reduce the corrected ADMw provided.

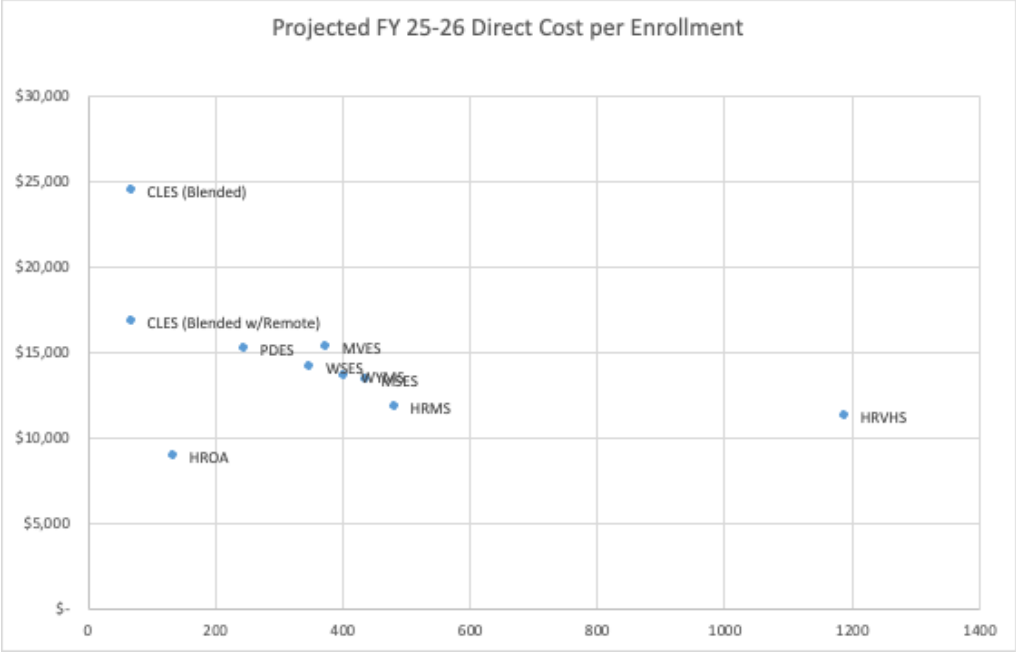


In addition to the cost per enrollment changing, the Avg $SSF with Correction also changes dramatically with enrollment.



A comparison to the other Elementary Schools in the District are as follows:

FY25-26 Projected Cost Comparison (ES)			
School	**Direct Cost**	**Enrollment**	**$ per Student**
May Street ES	$5,847,383	436	$13,411
Mid Valley ES	$5,731,153	375	$15,283
Parkdale ES	$3,752,338	246	$15,253
Westside ES	$4,953,533	349	$14,194
Avg of ES	$20,284,407	1406	$14,427
CLES (Proj Blended)	$1,691,882	69	$24,520
CLES (Proj w/ Remote)	$1,161,118	69	$16,828



FY22-23 ODE School Level Expenditure Report

	Enrollment	School Expend.	School$/Stud.	All Expend	All $/Stud.
May Street Elementary School	466	$5,534,981	$11,890	$8,818,276	$18,944
Mid Valley Elementary School	389	$5,539,739	$14,249	$8,281,931	$21,302
Parkdale Elementary School	268	$4,538,193	$16,937	$6,428,064	$23,990
Westside Elementary School	387	$5,130,603	$13,274	$7,856,765	$20,327
Avg Elementary Schools	1509	$20,743,516	$13,749	$31,385,035	$20,802
Cascade Locks School	89	$1,683,932	$18,880	$2,313,034	$25,933
% Difference			37%		25%
CLES with Remote Correction	89	$1,221,580	$13,696	$1,850,682	$20,749
% Difference			0%		0%

CLES FINANCIAL DATA

ACCOUNT	DESCRIPTION	FY23-24 BUDGET	FY23-24 ACTUAL	FY24-25 ADOPTED	FY24-25 SUPPL	FY24-25 TOTAL ENCUMB	FY24-25 PROJECTED	FY25-26 CSL	FY25-26 PROPOSED
111	LICENSED SALARIES	599,963	587,127	644,950	805,883	794,147	794,147	918,809	621,460
112	CLASSIFIED SALARIES	197,314	210,226	235,525	292,686	238,359	238,359	258,344	258,344
113	ADMINISTRATORS	73,360	73,360	79,229	79,229	44,897	44,897	68,665	68,665
121	SUBSTITUTES - LICENSED	16,603	17,791	*	*	18,161	18,161		
122	SUBSTITUTES - CLASSIFIED	2,874	7,945	*	*	2,415	2,415		
130	OTHER PAY	3,673	5,237	11,798	11,798	2,077	2,077	11,798	11,798
141	EXTRA OR EXT DUTY CONTR	0	885	885	4,885	315	315	4,885	4,885
211	PERS T1/T2	15,058	8,815	8,994	8,994	23,762	23,762	37,767	37,767
212	PERS PICK-UP	45,552	50,871	56,021	76,001	65,034	65,034	78,291	59,440
213	PERS/BOND	71,053	68,551	75,920	83,920	89,240	89,240	106,084	80,748
216	PERS OPSRP	92,740	103,575	115,013	110,013	123,951	123,951	228,126	166,031
220	FICA	65,790	67,581	72,998	71,626	82,565	82,565	97,981	74,445
231	WORKER'S COMP	5,435	5,047	5,605	5,605	5,869	5,869	6,525	7,273
240	HEALTH INSURANCE	207,767	214,501	219,481	241,800	233,770	233,770	253,871	190,241
245	EMPLOYER PAID TSA	8,149	9,068	8,505	8,505	9,554	9,554	13,362	8,421
246	LIFE & LT DISABILITY INS	1,056	1,284	922	922	857	857	1,191	820
247	PFML	0	5,198	5,720	5,720	5,072	5,072		
324		3,928	0	0	0	0	0		
325	ELECTRICITY	21,074	13,199	21,074	23,283	25,836	25,836	23,283	23,283
327	WATER AND SEWAGE	27,460	16,588	27,460	30,750	17,508	30,750	30,750	30,750
328	GARBAGE	5,280	5,246	5,280	8,378	5,892	8,378	8,378	8,378
341	TRAVEL, LOCAL IN-DISTRICT	406	0	406	406	0	0	406	406
342	TRAVEL, OUT OF-DISTRICT	263	0	263	263	0	0	263	263
353	POSTAGE	512	352	512	512	297	297	512	512
389	OTHER PROF/TECH SERVICES	400	0	400	400	0	0	400	400
410	CONSUMABLE SUPPLIES	9,173	9,635	9,475	9,475	7,909	9,475	9,475	9,475
420		0	26	0	0	0	0		
430	LIBRARY BOOKS	1,215	867	1,464	1,464	700	1,464	1,464	1,464
440	PERIODICALS	169	691	169	169	0	0	169	169
460	NON-CONSUMABLE MATERIALS	4,694	113	4,694	4,694	708	4,694	4,694	4,694
470	COMPUTER SOFTWARE	1,068	844	864	864	887	887	864	864
540	DEPRECIABLE EQUIPMENT	**	9,103	0	0	0	0		
640	DUES AND FEES	1,342	1,324	1,342	1,342	954	1,342	1,342	1,342
653	PROPERTY INSURANCE	13,525	15,504	13,525	16,564	16,564	16,564	16,564	19,545
		392	240	0					
Grand Total		**$1,497,354**	**$1,510,795**	**$1,628,494**	**$1,906,151**	**$1,817,300**	**$1,839,732**	**$2,184,262**	**$1,691,882**
EXCLUDES							DIFFERENCE CSL to Proposed		$492,380

1) Transportation, Facilities Contracted Repairs, Nutrition Services and District Office Costs

2) Note *: Substitutes and Temporary Labor Objects (121, 122) Budgets removed from analysis due to prior calculation error.

3) Note **: Depreciable equipment budget removed as related to boiler replacement and not recurring expense.

Appendix A-3

Licensed Salary Schedules

2025-26 Licensed Salary Schedule

Licensed staff with no contracted experience begin at step A, then advance accordingly with each completed year of teaching. The licensed salary schedule for the 2025-26 school year is based on a 192 day work year. The per diem rate for each cell is the dollar amount divided by 192 work days. Licensed staff contracted for 135 days or more per year of 0.5 FTE or greater earn one (1) step advancement on the salary schedule in the subsequent year. Credits are based on quarter credits; semester credits are converted by 1:1.5.

2025-26 Salary Schedule									
Alpha Step	**BA**	**BA+15**	**BA+30**	**BA+45**	**BA+75**	**MA**	**MA+15**	**MA+30**	**MA+45**
A/B	$ 59,112	$ 60,812	$ 62,514	$ 64,215	$ 65,916	$ 65,916	$ 67,617	$ 69,319	$ 71,019
C	$ 61,326	$ 63,028	$ 64,728	$ 66,430	$ 68,131	$ 68,131	$ 69,832	$ 71,533	$ 73,235
D	$ 63,540	$ 65,242	$ 66,942	$ 68,644	$ 70,345	$ 70,345	$ 72,046	$ 73,747	$ 75,449
E	$ 65,755	$ 67,456	$ 69,158	$ 70,858	$ 72,560	$ 72,560	$ 74,261	$ 75,962	$ 77,663
F	$ 67,969	$ 69,670	$ 71,372	$ 73,072	$ 74,774	$ 74,774	$ 76,475	$ 78,176	$ 79,877
G	$ 70,184	$ 71,885	$ 73,586	$ 75,288	$ 76,988	$ 76,988	$ 78,690	$ 80,391	$ 82,092
H	$ 72,398	$ 74,099	$ 75,800	$ 77,502	$ 79,203	$ 79,203	$ 80,904	$ 82,605	$ 84,307
I	$ 74,612	$ 76,313	$ 78,014	$ 79,716	$ 81,418	$ 81,418	$ 83,118	$ 84,820	$ 86,521
J	$ 76,827	$ 78,527	$ 80,229	$ 81,930	$ 83,632	$ 83,632	$ 85,333	$ 87,034	$ 88,735
K	$ 79,041	$ 80,741	$ 82,443	$ 84,144	$ 85,846	$ 85,846	$ 87,548	$ 89,248	$ 90,950
L	$ 81,255	$ 82,956	$ 84,657	$ 86,359	$ 88,060	$ 88,060	$ 89,762	$ 91,463	$ 93,164
M	$ 83,469	$ 85,170	$ 86,871	$ 88,573	$ 90,274	$ 90,274	$ 91,976	$ 93,678	$ 95,379
N	$ 85,684	$ 87,384	$ 89,084	$ 90,785	$ 92,485	$ 92,485	$ 94,186	$ 95,886	$ 97,587
O	$ 87,931	$ 89,631	$ 91,331	$ 93,032	$ 94,732	$ 94,732	$ 96,433	$ 98,133	$ 99,834

Appendix

Level	Classification
A	Teacher Assistant
B	Bus Driver - Standby
	Kitchen Helper
C	Assistant Cook
	Secretary I
D	
E	Custodian I
	First Cook
F	Instructional Assistant
	Campus Supervisor
	CNA
	Computer/Information Support Assistant
G	Instructional Assistant w/3% differential for 72 college credits
	Custodian II
	Secretary II
H	Maintenance I/Courier
	Secretary/Bookkeeper
I	Bookkeeper High School
	Instructional Assistant II
	Cook Manager I
J	

Level	Classification
L	Paraprofessional
	Media Assistant
	Special Education & Student Services Secretary
	Operations Secretary
	Facilities Access Manager
M	Paraprofessional w/3% differential for 72 college credits
	Media Assistant w/3% differential for 72 college credits
	Head Custodian II
	Maintenance II
	Cook Manager III
N	Bus Driver - Regular
	Office Manager - HRVHS/Migrant
O	Federal Programs & Curriculum Administrative Assistant
	District Accounts Payable Specialist
P	Transportation Service Person 1
	Head Custodian III
	Maintenance III
Q	Computer/Information Support Technician
R	Maintenance III with LME license
	Custodial Coordinator
S	Transportation Maintenance Technician
	HVAC Technician
	Transportation Coordinator
T	Computer/Information Support Coordinator

	Head Custodian I			
	Instructional Assistant II w/72 college credits			HVAC Technician II - Hazardous Materials Supervisor
K	District Athletics & Activities Secretary		**Exempt**	Network Coordinator
	Cook Manager II			District Assessment Coordinator
				Career Connected Learning Coordinator

Classified Salary Schedule 2025-26

(4% increase from 2024-25)

Job Classification	Step 1	Step 2	Step 3	Step 4	Step 5
A	$16.52	$17.06	$17.61	$18.18	$18.78
B	$16.81	$17.36	$17.93	$18.51	$19.11
C	$17.11	$17.67	$18.24	$18.84	$19.44
D	$17.41	$17.97	$18.56	$19.16	$19.78
E	$17.99	$18.58	$19.18	$19.81	$20.45
F	$18.48	$19.07	$19.69	$20.33	$20.99
G	$19.04	$19.66	$20.30	$20.95	$21.63
H	$19.15	$19.78	$20.42	$21.08	$21.77
I	$19.42	$20.05	$20.70	$21.37	$22.06
J	$19.97	$20.62	$21.30	$21.99	$22.70
K	$20.21	$20.86	$21.53	$22.24	$22.96
L	$20.49	$21.15	$21.85	$22.55	$23.28
M	$21.10	$21.78	$22.50	$23.23	$23.98
N	$21.55	$22.25	$22.97	$23.72	$24.49
O	$22.34	$23.06	$23.81	$24.59	$25.38
P	$23.46	$24.23	$25.01	$25.83	$26.68
Q	$24.24	$25.02	$25.84	$26.69	$27.55
R	$25.50	$26.33	$27.18	$28.06	$28.98
S	$26.34	$27.19	$28.08	$28.99	$29.93
T	$33.63	$34.73	$35.85	$37.02	$38.22

Longevity Awards	Longevity differentials are calculated as current step plus the percentage based on total continuous years of Classified Experience in the District		Differential Awards	
5%	after completing 5 years of service		**$0.50**	Night Differential

10%	after completing 10 years of service	**$0.50**	Hazardous Materials Differential - for employees working under the supervision of the Hazardous Materials Supervisor engaged in the removal of asbestos
15%	after completing 15 years of service	**5%**	Bilingual Differential - for employees who are bilingual in English and Spanish as determined by the District
20%	after completing 20 years of service	**5%**	Critical Care Differential - for employees who provide critical care to a student, without whom may suffer medical complications or death
25%	after completing 25 years of service	**10%**	Bus Driver Trainer Differential
		2.5%	SLC/TLC Instructional Assistant & Bus Driver Differential - for employees exclusively assigned to support students identified in these programs
		$3.00	Lead Interpreter Role Differential - for employees who are bilingual in English and Spanish and qualify for as a Lead Interpreter as determined by the District - hourly increase applied to limited hours as defined by contract

Hood River County School District
Appendix - Confidential Pay Schedule for 2025-26 (an increase of 4% from 2024-25)

Classification	Step 1	Step 2	Step 3	Step 4	5+	10+	15+
Payroll & Benefits Specialist Assistant	$23.09	$24.01	$24.99	$26.00	$27.28	$28.58	$29.88
Human Resources Assistant	$23.09	$24.01	$24.99	$26.00	$27.28	$28.58	$29.88
Accounting Specialist	$27.39	$28.46	$29.60	$30.80	$32.34	$33.89	$35.43
Human Resources Specialist	$27.39	$28.46	$29.60	$30.80	$32.34	$33.89	$35.43
Payroll & Benefits Specialist	$27.39	$28.46	$29.60	$30.80	$32.34	$33.89	$35.43
Superintendent's Administrative Assistant	$28.22	$29.38	$30.55	$31.77	$33.36	$34.94	$36.54
Staff Accountant *	$37.86	$39.38	$40.94	$42.56	$44.68	$46.82	$48.94
Human Resources Manager *	$43.12	$44.84	$46.63	$48.49	$50.91	$53.34	$55.76

Note 1 Longevity differentials are calculated as current step plus 5%, 10%, or 15% based on total continuous years of Hood River County School District service
Note 2 Plus 4.05% into VEBA Accounts
* FLSA Exempt

2025-26 Administrative Salary Schedule

Principals	Days	Step 1	Step 2	Step 3
High School Principal	230	$150,949	$152,459	$153,982
Middle School Principal	220	$138,057	$139,437	$140,832
Elementary School and Alt. School Principal	220	$134,625	$135,972	$137,330
High School Assistant Principal	220	$131,452	$132,765	$134,093
Middle School Assistant Principal	215	$122,769	$123,997	$125,237
Elementary School Assistant Principal	215	$113,513	$114,649	$115,794
Directors				
Facilities and Operations Director	240	$121,429	$122,539	$123,661
Technology Director	240	$128,107	$129,388	$130,682
Transportation and Safety Director	240	$121,429	$122,539	$123,661
Communications Director	230	$113,491	$114,626	$115,772
Nutrition Services Director	230	$100,829	$101,838	$102,856
Special Ed. Director	230	$138,057	$139,437	$140,832
Executive Directors				
Human Resources	230	$150,949	$152,459	$153,982
Curriculum and Instruction	230	$150,949	$152,459	$153,982
Student Services	230	$150,949	$152,459	$153,982
Finance	230	$150,949	$152,459	$153,982
Equity and Family Partnerships	230	$150,949	$152,459	$153,982

GLOSSARY

The following explanations of terms are drawn primarily from Governmental Accounting, Auditing and Financial Reporting (GAAFR), published by the Government Finance Officers Association, 1944, Chicago, Illinois.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which cash is received or paid by the government.

Activity: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

ADM: Average daily membership is the year-to-date average of daily student enrollment.

Ad Valorem Tax: A tax based on value (e.g., a property tax)

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

Assessed Valuation: A valuation set upon real estate or other property by a government or taxing authority as a basis for levying taxes.

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. Resources owned or held by a government.

Associated Payroll Costs: Amounts paid by the district on behalf of employees, in addition to gross salary (e.g., Group Health Insurance, Contributions to public employee's retirement system (PERS), Social Security and Medicare (FICA), Workers' compensation, unemployment insurance).

Bond: Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget: A budget is plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating governing body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. It is also composed of drafts of the appropriation, revenue, tax levies and borrowing measures necessary to put the budget into effect.

Budgetary Control: The control or management of a district in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available resources.

Capital Budget: A plan of proposed capital outlays and the means of financing them.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the district's general fixed assets.

Cash: Cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

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

Classified Employees: Support staff, including instructional assistants, clerical staff, kitchen employees, custodial and maintenance employees.

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

Cost: The amount of money or other consideration exchanged for goods or services.

Current: As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to the past or future periods.

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 unissued.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods or services. Debts of governments include bonds and notes.

Deficit: (1) The excess of the liabilities of a fund over its assets. (Oregon school districts may not carry deficits in any fund.) (2) The excess of expenditures over revenues during an accounting period.

Encumbrances: Commitments related to unperformed contracts for goods or services. (e.g. payroll or purchase order commitments)

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Financial Audit: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day.

Function: Expenditures classification according to the principal purpose for which expenditures are made.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and liabilities of governmental funds.

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

General Fund: The fund used to account for all financial resources, except those required to be accounted for in another fund.

Levy: (1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

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.

Modified Accrual Basis: All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

Object: As used in expenditures classification this term, applies to the article purchased or the service obtained, rather than to the purpose fi which the article or service was purchased or obtained (e.g., personal services, employee benefits, contractual services, materials and supplies).

Permanent Tax Rate Limit: The maximum rate of ad valorem property taxes that a school district can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the school district can increase a permanent rate limit.

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, on the one hand, and performance, on the other.

Purchase Order: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of charge for them.

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

Revenues: Moneys received or anticipated by a local government from either tax or nontax sources.

Staffing Ratio: The licensed staffing ratio is the ratio of students to licensed staff. The district sets targets and allocates staff based on these targets.

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid. The State School Fund is distributed to school districts according to a Legislature adopted statute.

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

Transfers: Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the origination fund and as a resource in the receiving fund.

Unappropriated Ending Fund Balance: 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 provide financial stability. This amount cannot be transferred by resolution or used through a supplement budget during the year.

Legal Notices and Documents

NOTICE OF BUDGET COMMITTEE MEETINGS

A public meeting of the Budget Committee of the Hood River County School District, Hood River County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at Hood River Valley High School Media Center, 1220 Indian Creek Rd, Hood River, OR 97031.

The meeting will take place on April 29, 2025 at 6:00 pm. An additional meeting, if needed, is scheduled on May 6, 2025 at 6:00 pm at the Hood River Valley High School Media Center. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 24, 2025 at the District Office, 1101 Eugene Street between the hours of 7:30 am and 4 pm or online at http://www.hoodriver.k12.or.us. This meeting notice will also be posted online at the District website listed above.

Apr. 9, 16, 2025
#2636

Affidavit of Publication

STATE OF OREGON, } SS
County of Hood River

I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Columbia Gorge News, a newspaper of general circulation, printed in Salem, Oregon and published in the aforesaid state and county of Hood River, that I know from my personal knowledge that the **Notice of Budget Committee Meeting,** a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for each of two consecutive weeks in the following issues:
April 9, 16, 2025

Chelsea Marr

Subscribed and sworn to before me this 16th day of April 2025

Shirley Ann Ringlbauer

OFFICIAL STAMP
SHIRLEY ANN RINGLBAUER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1040309
MY COMMISSION EXPIRES AUG. 28, 2027

Notary Public for Oregon
My commission expires 8.28.27

HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

Hood River County School District Budget Committee Meeting

April 29, 2025 6:00 P.M.
Hood River Valley High School Media Center, 1220 Indian Creek Road, Hood River

I. Welcome and Call to Order at 6:00 P.M.

Board Chair Corinda Hankins Elliott opened the Budget Committee Meeting at 6:00 P.M. at Hood River Valley High School.

Committee Members Present

School Board Members: Chrissy Reitz, Corinda Hankins-Elliott, Rich Truax, David Stuben, Brandi Sheppard and Jen Kelly.

Community Members: Janice Crane, Terra Metta, Peter Harman, Jamie Smith, Sarah Economou, Brenda Bounds (virtual), Matthew Althoff

Non-voting Members: Ted Cramer (HREA), Francisco Solberg (EAC)

Committee Members Absent: Julia Garcia-Ramirez, Nancy Rowley (OSEA)

District Staff/Community Members Present: Bill Newton, Mark DeMoss, Gus Hedberg, Patricia Ortega-Cooper, Tod Hilstad, Amy McConnell, Abe Rieke, Anne Carloss (virtual), Meghan West, Michaela Keller, Albert Nance, Jessie Herrada Nance, Jess Jones, Claudia Munk, George Torres, Samuel Murillo, Eric Albertson, Alexe Colson, Parker Nelson, Ambereen Alvi, Mitchen Blackburn, Claire Horton, Stephanie Hoppe, Jim Donnelly

II. Elect Budget Committee Chair

It was moved by Sarah Economou and seconded by Chrissy Reitz to elect Jamie Smith as Budget Committee Chair. Motion approved unanimously 12-0 and was accepted by Jamie Smith. See chart below for individual voting record.

III. Elect Budget Committee Vice-Chair

It was moved by Chrissy Reitz and seconded by Rich Truax to elect Terra Metta as Budget Committee Vice Chair. Motion approved unanimously 12-0 and was accepted by Terra Metta. See chart below for individual voting record.

IV. Designate the Administrative Assistant to The Board to Keep Official Minutes

Budget Committee Chair Jamie Smith designated Meghan West, administrative assistant to the superintendent and school board, to take the official meeting minutes.

V. Budget Message and Presentation of the Proposed Budget:

Bill Newton, Superintendent, and Mark DeMoss, Chief Financial Officer shared a presentation that covered the following topics:

- Budget Message
- Role of the Budget Committee
- Organization of the Budget
- Strategic Plan 2026
- Strategic Investments
- Key Indicators of Success
- Budget Strategy for Long-Term Sustainability
- Long Range Facilities Planning
- Looking Ahead - Statewide and District Budget Implications
- State School Fund & Formula
- HRCSD Enrollment History by Year
- All Revenues by Fund
- General Fund Revenue: Sources
- General Fund Operating Expenses: Sources
- General Fund Operating Expenses: Function
- Local Option Levy Review
- Budget Assumptions: Staffing and Enrollment; PERS Rates; Wages and Benefits, Health Insurance Contributions, Worker's Compensation, Social Security, Medicare, Unemployment and Workers Benefit Funds, Property and Liability Insurance Increases, Materials and Good Helds, Safety Expenses.
- Budget Assumptions: Contingency, Reserves, Ending Fund Balance
- Budget Assumptions: Other Funds - Special Funds, Debt Service Funds
- Budget Assumptions: Property Tax Levies

Newton shared the required approvals of the budget committee. He shared they are seeking two motions from the budget committee.

VI. Public Comment

Michaela Keller read a letter from the Cascade Locks City Council urging the district to fully fund Cascade Locks School.

Albert Nance expressed concerns about the impact of budget cuts on Cascade Locks and requested full funding for the school.

Jessie Herrada Nance read a letter from the Port of Cascade Locks advocating for full funding of Cascade Locks School.

Jess Jones urged the district to prioritize students, protect student-facing positions, seek creative funding solutions, and improve transparency.

Claudia Munk spoke in favor of maintaining student-facing roles over central office positions to help rebuild community trust.

Ambereen Alvi shared her family's experience of relocating to Cascade Locks to remain in the district, expressed feeling let down by the proposed budget, and called for equitable investment in all students and more sustainable, timely budgeting solutions.

Eric Albertson thanked the district for their work but expressed concern over a lack of transparency in the budget process. He emphasized the importance of student-facing roles and urged the district to align budget decisions more closely with stated values around equity and family partnerships.

Samuel Murillo highlighted equity concerns, noting that 25% of the staff at Cascade Locks are being impacted and emphasizing the significant role of family engagement specialist. He referenced the impact on staff like Kelsey Contreras and called the decision unacceptable, urging the district to clarify the rationale and uphold its commitment to equity.

VII. Budget Committee Deliberations

Discussion was made surrounding the following topics:

- **Staffing Contingency and Class Sizes**

Superintendent Newton clarified that the staffing contingency would not be used if fall enrollment remained stable; instead, it would be reserved to offset future budget cuts. Gus Hedberg shared class size ratios and noted a net increase of one staff member for the current year. Jen Kelly suggested revisiting class size ratios through a community-informed process to address post-COVID classroom challenges. Corinda Hankins Elliott inquired about the frequency of fall staffing increases; Newton and Hedberg explained that some positions, particularly in special education, were added last year due to demonstrated need. Brandi Sheppard expressed support for contingency planning. Mark DeMoss estimated $1.2 million from the supplemental budget was tied to staffing additions, with staffing needs continuing to vary at specific schools.

- **Family Engagement Specialists and Budget Reductions**

Concerns were raised by Francisco Solberg about reductions to Family Engagement Specialist positions, particularly their impact on Spanish-speaking families and those with high needs. Superintendent Newton acknowledged these reductions would be felt and that responsibilities would be redistributed among office staff and counselors. Patricia Ortega-Cooper noted hiring challenges for these roles and emphasized the importance of creative staffing solutions to preserve community partnerships.

- **Special Education Cap and Budget Targets**

Rich Truax referenced the special education funding cap. Newton stated the district budget assumes half funded by the state to 13%, midway between the former 11% and current 15% targets.

- **Revenue Generation and Grants**

Sarah Economou asked about non-traditional revenue sources. Superintendent Newton and DeMoss discussed federal meal funding, sliding-scale athletic fees, and the district's ongoing efforts to raise funds through grants and community donations. DeMoss noted past shortfalls in expected supply contributions and emphasized the potential of targeted giving. Corinda Hankins Elliott highlighted successful grant acquisitions in nutrition and transportation, while acknowledging the administrative workload they generate. Truax emphasized the growing importance of grants in state funding. Newton noted that state and federal funds often come with mandates and limitations.

- **Equity and Strategic Alignment in Budgeting**

Superintendent Newton and Amy McConnell confirmed that the district's MTSS system and equity lens were used to inform staffing decisions in alignment with student needs. Each school's continuous improvement plan also guided budget decisions. Janice Crane requested that the district's equity lens be more visibly incorporated into the budgeting process, which Newton confirmed was already part of decision-making, which was why decisions were not taken lightly with the impact of $4 million in cuts.

- **Long-Term Budget Planning and PERS Concerns**

Discussion addressed sustainability beyond the current budget cycle. Jamie Smith and others raised concerns about planning for 2026–2027. DeMoss outlined long-term strategies including potential PERS side accounts, cost-saving measures, and multi-year forecasting. He noted that high interest rates made immediate investment in side accounts less advisable. Matthew Althoff and Janice Crane raised questions about reserve use and the effect of recent PERS rate changes. DeMoss acknowledged the challenges posed by wage assumptions and historical inaction on PERS reform. It was noted that HRCSD is not the only district affected, but every district in Oregon was caught off-guard by PERS.

- **Administrative Staffing and Support Services**

Ted Cramer raised concerns about the perceived growth of administrative positions versus classroom roles. Jen Kelly questioned whether support roles could be reduced to preserve instructional positions. Newton and others emphasized that many support staff are essential and cost less than licensed positions. Hankins Elliott added that support staff, particularly under the unfunded push-in model, are critical for student success. Newton confirmed that administrative functions are under review for potential consolidation. Examples were shared of how past administrative additions had resulted in substantial grant funding.

- **Enrollment and Program Comparisons**

DeMoss addressed questions about enrollment patterns at the elementary versus secondary level. Althoff asked about travel and non-instructional expenses, which DeMoss explained were district-wide and would be monitored over time.

- **Cascade Locks School Funding**

The committee discussed the resource intensity of maintaining Cascade Locks Elementary. Newton and DeMoss explained that the school receives higher funding due to its small size and rural status and remains a priority for differentiated instruction. DeMoss outlined three options for its future: increased resources, a multi-age model, or closure—with closure seen as a last resort due to its irreversible nature. Janice Crane encouraged communication efforts to boost community trust and enrollment.

- **Future Budgeting Direction**

DeMoss expressed hope that next year's process could shift from defensive budgeting to proactive planning. DeMoss gave a nod to the previous interim CFO Nancy Hall who started efforts to update multi-year forecasting and move the district in a positive direction.

- **Budget Approval Process**

A motion to approve the budget was made by Chrissy Reitz and seconded. Some committee members indicated they were not yet ready to vote, prompting further discussion about the decision-making process.

VIII. Budget Committee Motions

Motion #1 - MOTION TO APPROVE PROPOSED FY 2025-26 BUDGET:

It was moved by Chrissy Reitz and seconded by David Stuben to approve the proposed budget for the 2025-2026 fiscal year in the amount of $101,861,888.

Motion passed 9-3. See chart below for individual voting record.

Motion #2 - MOTION TO IMPOSE & CATEGORIZE AD VALOREM TAXES:

It was moved by Rich Truax and seconded by Brandi Sheppard to approve the Hood River County School District:

- The permanent tax rate of $4.8119 per $1,000 assessed value, and;
- The Local Option Levy operating tax rate of $1.25 ($1.25 limit) per $1,000 of assessed value for General Fund operations, and;
- In the amount of $5,232, 600 for the general obligation bond levy.

Motion passed 11-1. See chart below for individual voting record.

IX. Adjourn Meeting

The committee approved the proposed budget, and the additional budget meeting scheduled for May 6, 2025, was canceled. Chair Jamie Smith adjourned the meeting at 8:59 P.M.

Chief Financial Officer – Mark DeMoss

Board Chair – Corinda Hankins Elliott

Superintendent - Bill Newton

Date

VOTING CHART - April 29, 2025

		MOTION	1.Elect Budget Chair: Jamie Smith			2.Elect Budget Vice-Chair: Terra Metta			3.Approve Budget			4. Impose & Categorize Ad Valorem Taxes		
Position	**Name**	**Attendance**	Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain
Position 1	Chrissy Reitz	In Person	✓			✓			✓			✓		
Position 2	Rich Truax	In Person	✓			✓			✓			✓		
Position 3	Corinda Hankins Elliott	In Person	✓			✓			✓			✓		
Position 4	Julia Garcia-Ramirez	Absent												
Position 5	David Stuben	In Person	✓			✓			✓			✓		
Position 6	Brandi Sheppard	In Person	✓			✓			✓			✓		
Position 7 Member at Large	Jen Kelly	In Person	✓			✓				✓		✓		
Position	**Name**		Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain
Position 1 (Zone 1)	Janice Crane	In Person	✓			✓				✓		✓		
Position 2 (Zone 2)	Terra Metta	In Person	✓			✓			✓			✓		
Position 3 (Zone 3)	Peter Harman	In Person	✓			✓			✓			✓		
Position 4 (Zone 4)	Jamie Smith	In Person	✓			✓			✓			✓		
Position 5 (Zone 5)	Brenda Bounds	Virtual	*			*				✓			✓	
Position 6 (Zone 6)	Sarah Economou	In Person	✓			✓			*			*		
Position 7 Member at Large	Matthew Althoff	In Person	✓			✓			✓			✓		
Ex-Officio Member	Nancy Rowley Absent	**Motion by:**	Sarah Economou			Chrissy Reitz			Chrissy Reitz			Rich Truax		
Ex-Officio Member	Ted Cramer	**Seconded by:**	Chrissy Reitz			Rich Truax			David Stuben			Brandi Sheppard		
Ex-Officio Member	Francisco Solberg	***was not present for the vote**												

HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

Proposed Budget Committee Motions

Fiscal Year 2025-2026

Proposed Motion #1

MOTION TO APPROVE PROPOSED FY 2025-26 BUDGET:

I move that the budget committee of Hood River County School District approve the proposed budget for the 2025-2026 fiscal year in the amount of $101,861,888.

Motion made by: Rich Truax Motion seconded by: Brandi Sheppard

Passed/failed: 11 - 1

4-29-2025

Budget Committee Chair Date

4-29-2025

Budget Officer Date

HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

Proposed Budget Committee Motions

Fiscal Year 2025-2026

Proposed Motion #2

MOTION TO IMPOSE & CATEGORIZE AD VALOREM TAXES:

I move that the budget committee of Hood River County School District approve:

- The permanent tax rate of $4.8119 per $1,000 assessed value, and;
- The Local Option Levy operating tax rate of $1.25 ($1.25 limit) per $1,000 of assessed value for General Fund operations, and;
- In the amount of $5,232,600 for the general obligation bond levy

Motion made by: Chrissy Reitz Motion seconded by: David Stuben

Passed/failed: 9-3

4-29-2025

Budget Committee Chair Date

7-29-25

Budget Officer Date

Affidavit of Publication

STATE OF OREGON, { SS
County of Hood River

I, Chelsea Marr, being first duly sworn, depose and say that I am the publisher of the Columbia Gorge News, a newspaper of general circulation, printed in Salem, Oregon and published in the aforesaid state and county of Hood River, that I know from my personal knowledge that the **Notice of Budget Hearing,** a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for each of one consecutive weeks in the following issues:
May 21, 2025

Subscribed and sworn to before me this 21st day of May 2025

OFFICIAL STAMP
SHIRLEY ANN RINGLBAUER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1040309
MY COMMISSION EXPIRES AUG. 28, 2027

Notary Public for Oregon
My commission expires 8-28-27

FORM OR-ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Hood River County School District will be held on June 11, 2025 at 6:30 pm at Cascade Locks Elementary School, 300 Wa Na Pa St, Cascade Locks, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Hood River County School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1011 Eugene St, Hood River between the hours of 8:00 a.m. and 4:00 p.m., or online at www.hoodriver.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Bill Newton | Telephone: 541-386-2511 | Email: bill.newton@hoodriver.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	$14,097,733	$9,075,848	$8,917,868
Current Year Property Taxes, other than Local Option Taxes	19,655,668	19,368,153	20,144,600
Current Year Local Option Property Taxes	3,349,273	3,300,000	3,748,318
Other Revenue from Local Sources	3,265,943	4,196,934	4,181,679
Revenue from Intermediate Sources	1,686,305	3,019,388	4,315,248
Revenue from State Sources	44,978,903	48,485,818	51,062,765
Revenue from Federal Sources	6,765,161	10,790,753	9,236,410
Interfund Transfers	2,005,926	140,000	245,000
All Other Budget Resources	0	10,000	10,000
Total Resources	**$95,804,912**	**$98,386,894**	**$101,861,888**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$39,249,072	$41,813,661	$41,761,894
Other Associated Payroll Costs	22,676,555	23,637,254	24,988,685
Purchased Services	5,848,155	5,582,552	6,641,647
Supplies & Materials	5,128,911	11,493,297	10,263,584
Capital Outlay	1,269,851	1,118,729	2,765,331
Other Objects (except debt service & interfund transfers)	2,659,467	1,328,967	1,706,718
Debt Service*	4,956,800	5,360,643	5,497,670
Interfund Transfers*	2,005,926	640,000	245,000
Operating Contingency	0	302,565	819,841
Unappropriated Ending Fund Balance & Reserves	12,010,175	7,109,226	7,171,518
Total Requirements	**$95,804,912**	**$98,386,894**	**$101,861,888**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	$42,264,124	$50,602,026	$51,771,580
FTE	378.00	338.93	333.44
2000 Support Services	29,482,211	30,512,634	31,499,115
FTE	199.00	189.28	180
3000 Enterprise & Community Service	2,852,698	3,219,800	3,076,665
FTE	21.00	24.03	26.67
4000 Facility Acquisition & Construction	1,968,062	640,000	680,500
FTE	0	0	0
5000 Other Uses	2,005,926		0
5100 Debt Service*	5,221,718	5,360,643	5,497,670
5200 Interfund Transfers*	0	640,000	245,000
6000 Contingency	0	302,565	819,841
7000 Unappropriated Ending Fund Balance	12,010,173	7,109,226	7,171,518
Total Requirements	**$95,804,912**	**$98,386,894**	**$100,761,889**
Total FTE	**$98.00**	**$52.24**	**540.11**

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

ESSER federal funds have expired.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.8119 per $1,000)	4.8119	4.8119	4.8119
Local Option Levy	1.25	1.25	1.25
Levy For General Obligation Bonds	$4,998,295	$5,095,600	$5,232,600

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$47,295,000	$0
Other Bonds	$7,695,000	$0
Other Borrowings	$260,000	$0
Total	$61,295,000	

HOOD RIVER COUNTY SCHOOL DISTRICT
RESOLUTION 24-25/14

Resolutions Adopting the Fiscal Year 2025-26 Budget, Making Appropriations, Levying Taxes, and Categorizing the Taxes

Resolution Adopting the Budget

Be it resolved that the Board of Directors of the Hood River County School District hereby adopts the budget for fiscal year 2025-26, as approved by the Budget Committee on April 29, 2025, in the total amount of $101,861,888. The Budget is now on file in the District Office, 1011 Eugene St, Hood River, Oregon

Resolution Making Appropriations

Be it resolved that the amounts show below, and for the purposes shown below, are hereby appropriated for the fiscal year beginning July 1, 2025 as follows:

2025-26 Budget	Amount
General Fund 100	
Instruction	$37,886,797
Support Services	24,578,780
Debt Service	265,070
Interfund Transfers	245,000
Contingency	819,841
Total General Fund Appropriations	$63,795,488
Unappropriated Ending Fund Balance	3,198,4137
Total Budget Requirements	$66,993,901
Grant Fund 2XX	
Instruction	$13,884,783
Support Services	6,920,335
Enterprise and Community Services	3,176,665
Facility Acquisition and Construction	1,000,000
Interfund Transfers	0
Total Appropriations	$24,981,783
Unappropriated Ending Fund Balance	3,784,926
Total Budget Requirements	$28,766,709
Debt Service Fund 300	

Debt Service	$5,232,600
Contingency	100,000
Total Appropriation	$5,332,600
Capital Construction & Improvements Fund 4XX	
Facilities Acquisition and Construction	$680,500
Total Appropriation	$680,500
Unappropriated Ending Fund Balance	88,179
Total Budget Requirements	$768,679
Total Appropriations, All Funds	$94,690,371
Unappropriated Fund Balance, All Funds	$7,171,518
Total Adopted Budget Requirements	$101,861,888

Resolution Imposing the Tax

Be it resolved that the Board of Directors of Hood River County School District hereby imposes the taxes provided for in the adopted budget as follows and that these taxes are hereby imposed for tax year 2025-26 upon the assessed value of all taxable property within the district:

(1) At the rate of $1.25 per $1,000 of assessed value for local option levy tax for General Fund operations; and

(2) At the rate of $4.8119 per $1,000 of assessed value for permanent rate tax for General Fund operations;

(3) In the amount of $5,232,600 for debt service for general obligation bonds;

Resolution Categorizing the Tax

Be it resolved that the Board of Directors of Hood River County School District hereby categorizes the taxes for purposes of Article XI section 11b as follows:

Education Limitation

Permanent Rate Tax $4.8119/$1,000

Local Option Levy Tax $1.25/$1,000

Excluded from Limitation

General Obligation Debt Service $5,232,600

The above resolution statements were approved and declared adopted on this 11th day of June, 2025.

ATTEST: _____

Chief Administrative Officer-Clerk

_____

Chair of the Board

Motion made by: Rich Truax

Seconded by: Chrissy Reitz

Passed/failed: 6 - 1

Dated: 6/11/25

Clear Page

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50
2025–2026

To assessor of Hood River County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Hood River Cty Sch Dst (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Hood River (County Name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

1011 Eugene Street	Hood River	OR	97031	06/18/25
Mailing Address of District	City	State	ZIP Code	Date Submitted

Mark DeMoss	CFO	541-387-5010	mdemoss@hoodriver.k12.or.us
Contact person	Title	Daytime telephone number	Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits — Rate —**or**— Dollar Amount	Excluded from Measure 5 Limits — Dollar Amount of Bond Levy
1. Rate per $1,000 levied (within permanent rate limit) 1	4.8119	
2. Local option operating tax 2	$1.25 per $1,000	
3. Local option capital project tax 3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ....4a		0
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 .... 4b		5,232,600
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c		5,232,600

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000 5	4.8119
6. Election date when your new district received voter approval for your permanent rate limit 6	n/a
7. **Estimated** permanent rate limit for newly **merged/consolidated** district 7	n/a

PART III: SCHEDULE OF LOCAL OPTION TAXES—

Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —**or**— rate authorized per year by voters
Operating	May 16, 2023	2023-24	2027-28	$1.25 per $1,000

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.