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

Proposed Budget for 2026-27







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Hood River County School District
2026-2027 Budget
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Minutes of Budget Committee Meeting, Apr 28, 2026 & May 5, 2026 TBD
(Including Notice of Budget Committee Meeting & Affidavit)
Budget Committee Motions 1 & 2 DRAFT
Notice of Budget Hearing and Financial Summary and Affidavit of Publication DRAFT
Resolutions Adopting the Fiscal Year 2026-27 Budget, Making Appropriations,
Levying Taxes and Categorizing Taxes TBD
Notice of Property Tax and Certification of Intent to Impose a Tax on Property
for Education Districts Form ED-50 TBD

HOOD RIVER COUNTY
SCHOOL DISTRICT

BUDGET MESSAGE

April 22, 2026

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

In accordance with ORS 294.403, I am presenting the Proposed Budget for the Hood River County School District's 2026–27 school year. This budget represents the second year of our current biennium and reflects our commitment to the long-term fiscal health of our schools.

While we faced significant uncertainty this past fall regarding potential federal lapses and a 5% mid-year state reduction, the fiscal landscape has proven more stable than anticipated; however, we remain in a tightening cycle: while State School Fund revenue is projected to rise by 3.2% ($65,236,276), our federal funding is expected to drop by 2.8% ($48,976). Additionally, due to rising pension costs and the scheduled expiration of the PERS side account in 2027-28, we must make proactive adjustments this fiscal year to lessen the future impact on our classrooms.

Consequently, despite the $4 million in reductions we made last year, further adjustments are necessary for the upcoming 2026–27 cycle. We face a funding shortfall of approximately $1.3 million for the 2026–27 school year. This budget outlines how we will address that gap through strategic, proportional alignments that protect our workforce and the core student experience.

Understanding the Shortfall

Several factors have led to this gap:

- **Declining Enrollment**: Fewer students are enrolling in our schools, a trend tied to lower birth rates and a local shortage of affordable housing.
- **Operational inflation:** Rising costs in transportation, facilities, nutrition services, and special education services despite overall student enrollment decline.
- **Increased PERS (Public Employees Retirement System) liabilities:** Managing mandatory state pension rate changes and expiring one-time subsidies.

HOOD RIVER COUNTY
SCHOOL DISTRICT

Budgeting for Long-Term Sustainability

Our school district remains focused on aligning expenditures with actual revenues. While we addressed the primary gap in the 2025-26 budget, we continue to manage "trailing" fiscal pressures, including PERS liabilities and rising labor costs. Our sustainability strategy includes:

- **Right-Sizing Personnel:** Adjusting staffing levels to reflect long-term enrollment trends.
- **Managing Rising Support Costs:** Accounting for inflationary pressures on transportation, facilities, and nutrition services.
- **Strategic Reserves:** Maintaining a required 5% ending fund balance, a 0.5% contingency, and a $500,000 staffing reserve. We are also funding a PERS side-account reserve and the second year of our field turf replacement fund.
- **Capital Planning:** Addressing deferred maintenance for critical infrastructure like roofs and boilers.

Community Engagement and Transparency

Beginning in fall 2025, we launched a series of strategic listening sessions across every school and department. These efforts, alongside community "Budget 101" forums, ensured our financial planning was informed by the voices of staff, families, and residents. This feedback was instrumental in developing our goals for the next five years.

Our Approach to Reductions

Approximately 85% of our general fund supports staffing, which means any meaningful reduction strategy must center on personnel. To meet our fiscal targets while protecting our workforce, we have used natural attrition and strategic reassignment.

By identifying vacancies created by retirements or resignations and moving existing staff into those critical roles, we have been able to right-size our schools and programs without layoffs. Through this disciplined approach, we have successfully addressed the $1.3 million shortfall for the 2026-27 school year.

Specific Reductions for 2026-27

The following adjustments reflect reductions in specific positions to address shifting enrollment and program needs. To minimize the impact on our employees, staff members previously in these roles are being reassigned to other essential positions within our school district where they are most needed.

- **Elementary Math Intervention:**
  In light of these reductions, we are transitioning to a more integrated intervention model to better support student achievement. Rather than relying on pull-out services, this shift empowers classroom teachers to lead the 30-minute intervention block directly. This model ensures our students with the highest needs remain under the guidance of their primary licensed educator. Our goal is to create a classroom structure that balances high-impact, small-group intervention with meaningful independent practice and enrichment for students who are already meeting or exceeding benchmarks.
    - Reduction of 1.0 total licensed FTE (0.5 at Cascade Locks and 0.5 at Parkdale).
    - Reduction of two paraprofessional positions (1.0 at Westside and 1.0 at May Street).
- **Student Support and Specialized Programs:**
  To ensure our resources remain proportional to student enrollment across our school district, we have made the following adjustments:
    - Reduction of 0.5 licensed FTE Student Support Specialist at Cascade Locks Elementary.
    - Reduction of 0.5 licensed FTE at Hood River Options Academy.
    - Reduction of 1.0 childcare paraprofessional position at HRVHS.
- **Administration:**
  This proportional alignment ensures that our leadership structures match current student enrollment while maintaining the high standard of operational oversight our students and families expect.
    - Reduction of 0.45 FTE Administrative position at Cascade Locks Elementary.
- **Operations and District-Wide Savings**
  In addition to staffing changes, our school district is capturing savings through operational efficiencies and spending caps:
    - Program Relocation: Moving the Early Intervention and Early Childhood Special Education program from Pine Grove to Mid Valley Elementary.
    - Technology and Digital Infrastructure: Consolidation and reduction of software platform licensing and technology refresh cycle.

Preserving the Core: What Remains Protected

We have made a conscious choice to shield the heart of the student experience from these cuts. Our school district will continue to provide:

- **Competitive Class Sizes:** Average ratios remain among the lowest for comparable districts.

- **Instructional Integrity:** We have avoided furlough days to preserve instructional time for students.
- **Student Wellbeing:** We are retaining elementary student support specialists and secondary counselors, and we are focusing on safety, including non-mandated busing within 1.5 miles.
- **Well-Rounded Education:** No cuts were made to PE, library, music, STEM, or the wide array of CTE and extracurricular athletic programs.

Strategic Investments for 2026-27

Even in a reduction year, we are investing in critical areas to ensure long-term success:

- **Special Education:** Added 1.0 FTE for IEP coordination.
- **Universal Meals:** $100,000 to bridge the funding gap for free student breakfast and lunch.
- **Capital/deferred maintenance:** An additional $196,500 will be allocated to support our growing capital/deferred maintenance list.
- **Professional Development:** $25,000 for the implementation of the Synergy student information system.
- **Inflation Support:** Targeted increases for transportation, nutrition, and maintenance supplies.

The 2026-2031 Strategic Plan

This budget serves as the financial engine for our new five-year strategic plan. Developed through extensive community collaboration, our roadmap focuses on:

1. **Equitable student learning and growth:** Prepare every student for success in their chosen path through equitable access to quality learning.
2. **Supportive and safe learning environment:** Uphold high standards for safe and welcoming environments that prioritize the well-being and belonging of every student
3. **Strong family and community partnerships:** Strengthen family and community partnerships to work together in support of student learning.
4. **Resource stewardship:** Allocate district resources efficiently and transparently to ensure every student has the tools and facilities they need to succeed.
5. **Committed and supported staff:** Equip a diverse workforce to deliver excellent instruction and build meaningful connections with students.

Conclusion: Moving Forward Together

Two years ago, our reserves fell below the required 5% threshold. Today, through disciplined fiscal responsibility, we have restored that balance while protecting the programs our community values

most. This proposal reflects a balance between the hard realities of Oregon school funding and our highest goals for Hood River County students.

I want to thank the School Board and Budget Committee for their steadfast leadership and volunteer service in securing our school district's future.

With appreciation,



Superintendent
Hood River County School District

2026-27 BUDGET CALENDAR

July 9, 2025	**Board Meeting 6:00 p.m.** Appoint Budget Officer Announce Budget Committee Vacancies
August 13, 2025	**Board Meeting 5:00 p.m.** Approve Budget Calendar
November 12, 2025	**Board Meeting 6:30 p.m.** Appoint Budget Committee members to fill vacancies
February/March/April 2026	**Budget Development**. District Administration will develop a recommended budget based on the strategic plan, student outcome analysis, best-practice research, and stakeholder input.
April 1, 2026	**Publish First Notice of First Budget Committee Meeting** *(5-30 days before, at least 5 days apart) (publish Wednesday, April 2). Send to orlegals@gorgenews.com by Thursday, March 26 to meet this deadline)*
April 8, 2026	**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 28, 2026 (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 5, 2026 (Tues)	**Budget Committee Meeting 6:00 p.m.** Budget Committee Deliberations *(If needed)*
May 20, 2026	**Publish Financial Summaries and Notice of Budget Hearing** *(Publish once, 5-30 days before the hearing, publish Wednesday, May 22)*
June 10, 2026 (Wed)	**Public Hearing and Board Meeting 6:30 p.m.** Adopt Budget, Appropriate Funds, and Levy Property Taxes
July 15, 2026	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 OR Department of Education (ode.fiscaltransparency@ode.oregon.gov); and copy of the adopted budget document and Notice of Property Tax Levy by September 30 to the Hood River County Clerk

BUDGET COMMITTEE
2026-27 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 2029
Position 3 May Street Elementary School Area	Corinda Hankins Elliott	June 2027
Position 4 Odell	Jese Robles	June 2029
Position 5 Parkdale	David Stuben	June 2027
Position 6 East Hood River and Pine Grove	Brandi Sheppard	June 2029
Position 7 Hood River County Member at Large	Monica Romero	June 2029

Position	Appointed Community Members	Term expires
Position 1 (Zone 1) West Hood River and Cascade Locks	Janice Crane	June 2028
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	Megan Orr	June 2028
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 2026
Ex-Officio Member	Ted Cramer, HREA representative	June 2026
Ex-Officio Member	Francisco Solberg, Equity Advisory Committee	June 2026

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



Jese Robles
Board of Directors Position 4



David Stuben
Board of Directors Position 5



Brandi Sheppard
Board of Directors Position 6



Monica Romero
Board of Directors Member At Large



Bill Newton
Superintendent



Mark DeMoss
Chief Financial Officer



Tod Hilstad
Director of Technology



Stephanie Hoppe
Director of Communications



Gus Hedberg
Executive Director of Human Resources



Amy McConnell
Executive Director of Curriculum & Instruction



Columba Jones
Executive Director of Equity & 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



Dan Barnard
May Street Elementary Principal



Ocean Kuykendall
Westside Elementary Principal



Adrienne Acosta
Cascade Locks Elementary Principal



Jim Donnelly
Hood River Valley High School Principal



Anne Carloss
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



Kathy Lloyd
May Street Elementary Asst. Principal



Joe Kelly
Westside Elementary Asst. Principal



Sean Mailey
Hood River Valley High Athletics Director



Brent Emmons
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

CHANGES TO FY26-27 BUDGET DOCUMENT & PROCESS

After receiving feedback on prior budget documents, we have made several changes to this year's format.

General Funds

- In order to reduce the overall number of pages, the listing of Functions with a separate title page for each area has been removed.
- The functions and programs are listed with descriptions in "08a GF Proposed Programs Fy26-27" which appears at the beginning of General Fund section.
- To assist with review of fund and object related changes, the Heat Maps have also been included in the Financial Background section providing color coded changes (Green for increase, Red for decrease) along with a brief explanation where appropriate.

Special Revenue Funds

- The presentation of special revenue funds as a compilation by function was found to be confusing. This has been replaced with a sorted list by each SR Fund and subtotal detail by Function.
- The funds and grants are listed with descriptions in "09a Special Revenue Funds Descriptions" which appears at the beginning of the Special Revenue Funds section. Links are also provided in the electronic version to websites covering these programs.
- Grants have been updated to projected amounts where provided. However, many grants and programs do not update the actual award amounts until summer or fall corresponding to federal budget cycles and will adjust accordingly.

Financial Background Information

- Inclusion of School Location cost information by type (Administrative, Operations, Instruction and Student Support). Note that this year's analysis includes not only the General Fund, but also the allocated costs related to the Student Investment Account and High School Success to provide a more complete picture of the overall resources allocation.

After receiving feedback on prior budget processes, we have made several changes to this year's format, including:

- Inclusion of both Budget Committee meetings to allow time for review, comment and consideration.
- Links to updates on various specific items from Board or Finance Advisory Committee meetings have been provided on the District's budget website.

HOOD RIVER COUNTY SCHOOL DISTRICT
2026-2027 BUDGET

ALL FUNDS REVENUE/EXPENSE SUMMARY

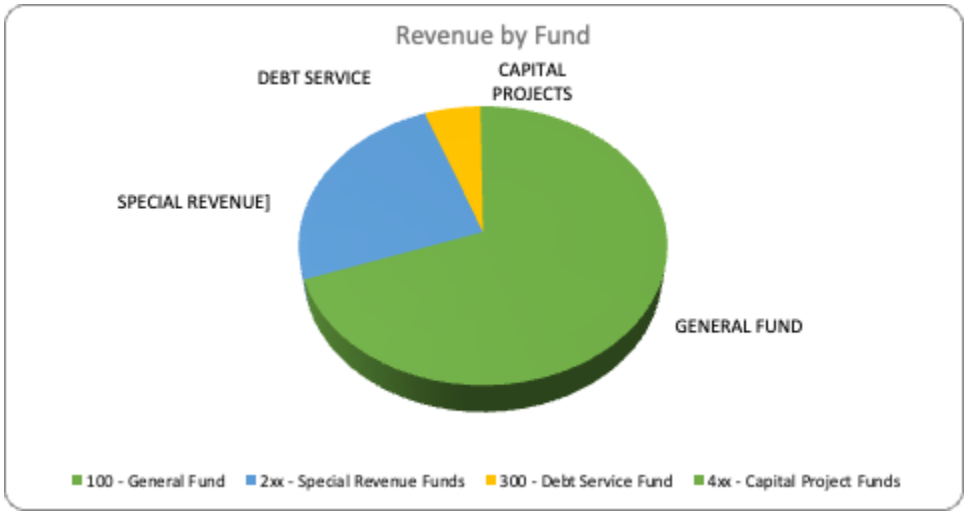
RESOURCES REPORT:	GENERAL FUND (100)	SPECIAL REVENUE (200)	DEBT SERVICE (300)	CAPITAL PROJECTS (400)	TOTAL
ALL FUNDS					
Local Sources	$ 22,406,320	$ 3,332,714	$ 5,037,060	$ 228,000	$ 31,004,094
Intermediate Sources	$ 1,664,855	$ 400,000	$ -	$ -	$ 2,064,855
State Sources	$ 41,252,101	$ 10,165,238	$ -	$ -	$ 51,417,339
Federal Sources	$ 100,000	$ 8,289,439	$ -	$ -	$ 8,389,439
Interfund Transfers	$ (187,000)	$ 1,047,000	$ -	$ -	$ 860,000
Other Sources	$ -	$ 10,000	$ -	$ -	$ 10,000
Beginning Fund Balance	$ 3,198,413	$ 3,680,570	$ 642,340	$ 324,711	$ 7,846,034
FUND 100-GENERAL FUND TOTAL	**$ 68,434,689**	**$ 26,924,961**	**$ 5,679,400**	**$ 552,711**	**$ 101,591,761**

REQUIREMENTS REPORT:	GENERAL FUND (100)	SPECIAL REVENUE (200)	DEBT SERVICE (300)	CAPITAL PROJECTS (400)	TOTAL
FUND 100-GENERAL FUND					
Salaries	$ 35,258,451	$ 7,645,459	$ -	$ -	$ 42,903,910
Benefits	$ 20,056,146	$ 4,205,133	$ -	$ -	$ 24,261,279
Purchased Services	$ 4,049,942	$ 1,203,390	$ -	$ 100,000	$ 5,353,332
Supplies & Materials	$ 2,995,322	$ 8,359,579	$ -	$ -	$ 11,354,901
Capital Outlay	$ 196,500	$ 1,571,803	$ -	$ 367,711	$ 2,136,014
Other Objects	$ 930,333	$ 882,486	$ 5,379,400	$ -	$ 7,192,219
Transfers	$ 860,000	$ -	$ -	$ -	$ 860,000
Contingency	$ 826,181	$ -	$ -	$ -	$ 826,181
Reserved for Future Expenditure	$ -	$ 3,057,111	$ -	$ -	$ 3,057,111
Unappropriated End Fund Balance	$ 3,261,814	$ -	$ 300,000	$ 85,000	$ 3,646,814
FUND 100-GENERAL FUND TOTAL	**$ 68,434,689**	**$ 26,924,961**	**$ 5,679,400**	**$ 552,711**	**$ 101,591,761**

HOOD RIVER COUNTY
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FY26-27 BUDGET ASSUMPTIONS

The budget presents a financial operating plan for the **2026-27** 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 **2026-27** budget proposal.

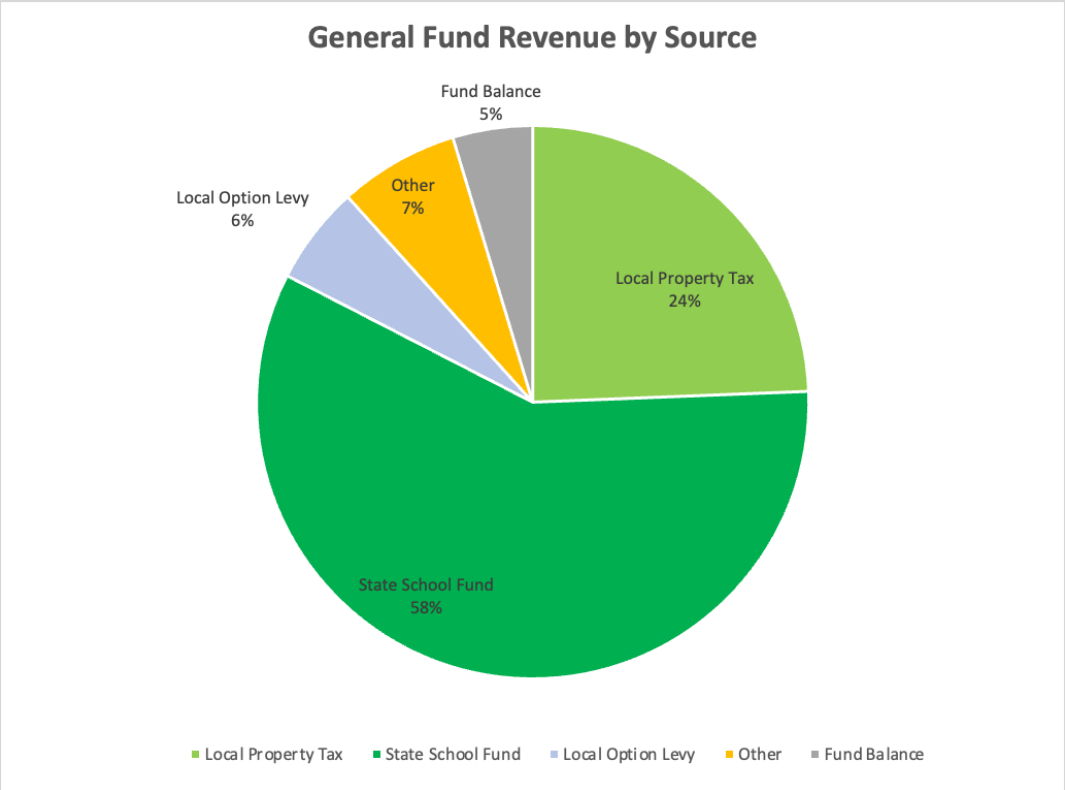


REVENUE & RESOURCE ASSUMPTIONS

- 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 3,703.00
  - Projected Average Daily Membership Weighted (ADMw) of 4,666.28 with Extended ADMw of from FY25-26 likely to be used in the final calculation due to declining enrollment.
  - 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 4% and a collection rate of 97% per the 5-year averages.
- General Obligation Bond Levy Amount of $5,037,060 (principle & interest requirements minus a $300,000 reduction to reduce the beginning fund balance)
- General Fund beginning fund balance of $3,198,413 million per FY25-26 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 for 2025-27 Biennium
  - Early Intervention and Early Childhood Special Education (EI/ECSE) Funding per 4/14/25 estimate

- Title I, II and III grants are included at their current funding level.
- Title IC grant funding is assumed to be reduced by 5%
- SB 849 School Districts Unfunded Liability fund for PERS cost reduction assumed which would lower PERS rates by 1.68%. This is built into the District's PERS rates for the FY26-27 budget but scheduled for elimination in the FY27-29 biennium.

General Fund Revenue by Type



EXPENDITURE ASSUMPTIONS

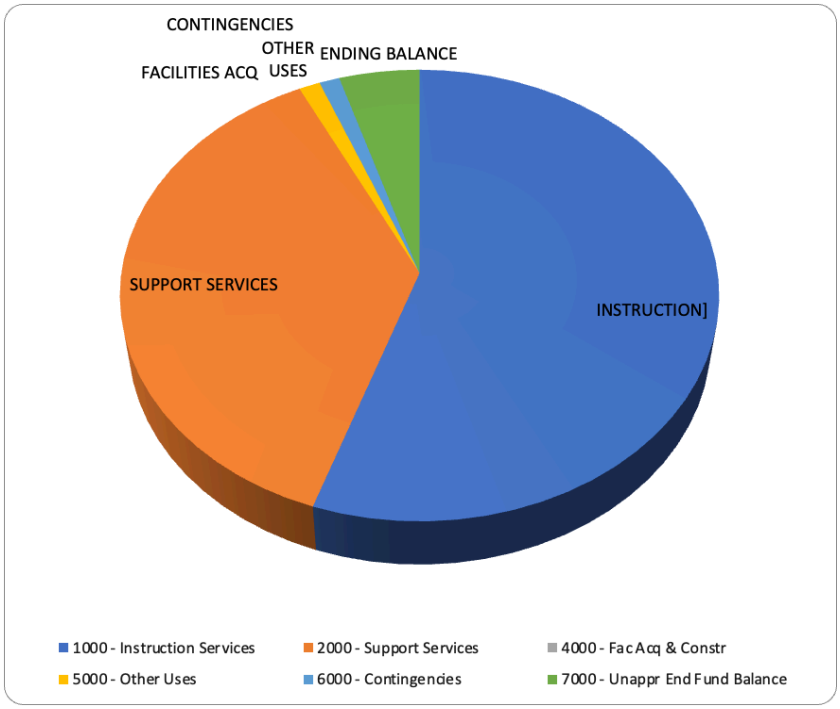
- Salary and associated personnel costs based on collective bargaining agreements and estimates.
- Health insurance premiums (OEBB and HRA) were increased 4.0%.
- Exact Public Employees' Retirement System (PERS) membership contribution rates were used for filled positions. Oregon Public Service Retirement Plan (OPSRP) contribution rates were used for vacancies.
- Property and Casualty insurance costs projected for 2026-27 which includes a 12% rate increase for the PACE Oregon educational insurance pool.
- Workers' Compensation insurance rates as projected for 2026-27 which include a 13% increase due to rising experience mod rating and 4% premium cost increases

- Materials and services increased by 0% for inflation, with targeted budgets for parts, fuel, electricity, and natural gas as the exceptions increased at targeted amounts.
- Specific areas of cost change include
    - Inclusion of $100,000 GF transfer to our Nutrition department to cover increased costs over federal and state approved reimbursement rates
    - An increase of $195,000 for capital maintenance repair items

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 second one third value of the anticipated $500,000 cost.
- In anticipation of the increased combination of PERS pension costs and debt service payments in FY27-28, a PERS Pension Bond (Side Account) Expiration Reserve of $500,000 has been included in the FY26-27 budget for use in the following year.
- Operational Reserves of $2,087,000
- 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. The budget includes an estimated increase in licensed staff costs for the expiring HREA agreement which is currently under negotiation. 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 2026-27 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: 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.

- Due to labor cost increases which are larger than the forecasted PERS rate, the PERS Pension Bond rate credit is anticipated to expire earlier than June 30, 2026 and rate credits will therefore be reduced. As the timing and actual amounts are subject to future calculation, a reserve of $500,000 has been included in the budget to be used in FY27-28 to pay this additional cost.
- 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.

	FY26-27		FY27-29	
PERS Member Tier	**Tier 1/Tier 2**	**OPSRP**	**Tier 1/Tier 2**	**OPSRP**
PERS Contribution rate	21.48% (23.16%)	18.3% (19.98%)	29.34%	26.63%
PERS Pickup rate	6.00%	6.00%	6.00%	6.00%
PERS Pension Bond repayment rate	9.24%	9.24%	4.24%*	4.24%*
Total rate as a percent of subject salary	36.72%	33.54%	35.34%	32.63%

*Note: PERS Bond Repayment concludes with lower debt service payment for FY27-28. This value is an approximation.

PERS FY26-27 contribution rates include a 1.68% rate credit expiring

- Workers' Compensation premium rates are estimated based on preliminary 2026-27 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. 2026-27 estimated rates:
  - Experience Mod 1.30 (estimated)
  - 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 2026 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 Annual Wage Base of $52,800.

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

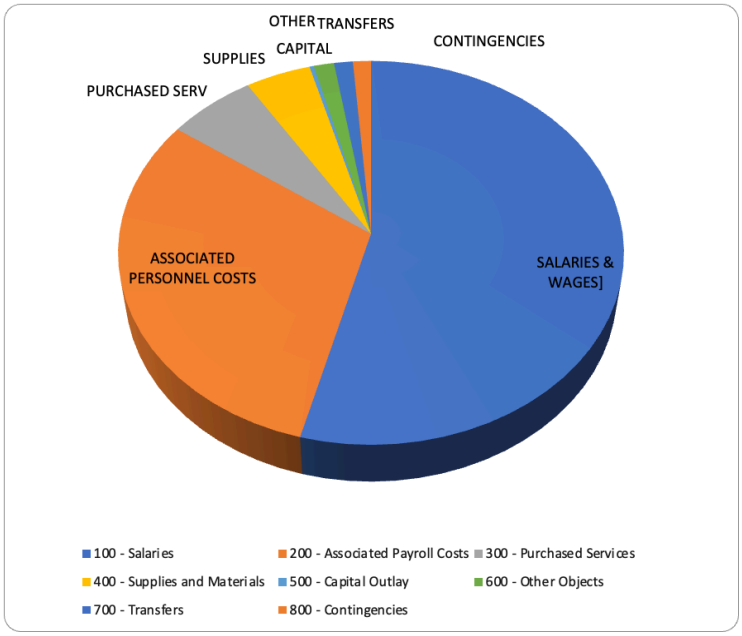
Contingency

Contingency for the General Fund is budgeted at $326,181 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 $3,261,814 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: 3/2/2026

To: District Business Managers

Re: 2026-27 State School Fund Estimates

2025-26	2026-27		2025-27 Biennium
$5,566,106,000	**$5,793,294,000**		**$11,359,400,000**
	2026-27 Budget Appropriation for school districts & ESDs:		**$5,793,294,000**
Oregon Revised Statute		Less Reserve Account:	($20,000,000)
327.008(14),(15)		Less TAG, Speech Pathology, and Oregon Digital Learning:	($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:	($2,000,000)
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), 327.029		Oregon Youth Challenge program and Recovery Schools:	($3,037,810)
327.008(17)		Menstrual Hygiene HB 3294	($1,297,500)
	Transfers/Deductions		($62,894,889)
	State Revenue for Formula		**$5,730,399,111**
	District Local Revenue:		$2,657,888,631
	ESD Local Revenue:		$181,555,072
	Local Rev. for Formula (District + ESD)		**$2,839,443,702**
	Total Revenue For Formula		**$8,569,842,813**
	District Share at 95.50%		$8,184,199,886
	ESD Share at 4.50%		$385,642,927
	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		**$8,119,715,602**
	ESDs		**$375,674,643**

Sources for 2026-27 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2024-25
11% Cap Waiver Basis:	2023-24
Poverty Basis:	December 2025
School District Funding Ratio:	2.592253994
Transportation Grant:	$376,298,425.10
Estimated ADMr:	530,225
Estimated ADMw:	663,702
District Accrual per ADMw:	$695
ESD Accrual per ADMw:	$25
YCEP/JDEP amount per ADMw:	$11,665

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

STATE SCHOOL FUND GRANT

2026-2027

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

Hood River County, Hood River County SD - 2024

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$16,681,880.00
Common School Fund	=	$542,233.15
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	=	**$17,224,113.15**

2026-2027 Experience Adjustment

District Average Teacher Experience	=	14.6
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	**2.03**

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$2,649,496.00
Transportation per ADMr Rank		21%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $1,854,647.20

2026-2027 Extended ADMw

2026-2027 ADMw 4,666.28 **2025-2026 ADMw** 4,642.47 **Extended ADMw** 4,666.28

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of 2.03 by $25 then add $4500 to the result = $4,550.75
Then multiply $4,550.75 by the Extended ADMw 4666.2825 and then by the funding ratio 2.5922539943 = $55,046,734.14

2026-2027 Total Formula Revenue

Add the General Purpose Grant $55,046,734.14 to the Transportation Grant $1,854,647.20 = $56,901,381.34

2026-2027 State School Fund Grant

Subtract the Local Revenue $17,224,113.15 from the Total Formula Revenue $56,901,381.34 = $39,677,268.18

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,797

Total Formula Revenue per Extended ADMw = $12,194

Charter Schools Rate(ORS 338.155) = $11,797

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

	2026-2027			2025-2026		
ADMr:	3,703.00	X 1.00	3,703.00	3,671.80	X 1.00	3,671.80
Students in EL programs:	770.00	X 0.50	385.00	796.11	X 0.50	398.06
Students in Pregnant and Parenting Programs:	5.00	X 1.00	5.00	3.70	X 1.00	3.70
525 IEP Students capped at 11% of District ADMr:	407.33	X 1.00	407.33	403.90	X 1.00	403.90
Students on IEP Above 11% of ADMr:	8.20	X 1.00	8.20	8.20	X 1.00	8.20
Students in Poverty:	445.41	X 0.25	111.35	441.66	X 0.25	110.42
Students in Foster Care and Neglected/Delinquent:	5.00	X 0.25	1.25	5.00	X 0.25	1.25
Remote Elementary School Correction:	45.15	X 1.00	45.15	45.15	X 1.00	45.15
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
	2026-2027 ADMw		**4,666.28**	**2025-2026 ADMw**		**4,642.47**

Hood River County SD Extended ADMw **4,666.28**

Hood River County SD Extended ADMw **4,666.28**

FY26-27 Proposed Budget Changes

The following document outlines the proposed budget additions and reductions for the FY26-27 period. Note that budgeting is a year-long process that involves routine monitoring and updating. Adjustments to the proposed budget will usually be made via a Supplemental Budget passed in the following school year to account for actual cost or operational differences occurring after the date of adoption.

Table 1

Overview of revenue, expenditures, and change in fund balance

	Budget FY25-26	Projected FY26-27
Revenue	$ 63,200,919	$65,236,276
Expenditures	$ 63,871,302	$ 63,871,302
Cost Increases		$ 2,181,766
Enrollment Changes		$ (951,227)
Proposed Additions		$ 539,542
Proposed Reductions		$ (968,508)
PERS Reserve		$ 500,000
Total Expenditures	$ 63,871,302	$ 65,172,875
Net Rev. & Expend.	$ (670,383)	$ 63,401
Beginning Fund Balance	$3,868,796	$3,198,413
Ending Fund Balance	$3,198,413	$3,261,814
Change in Fund Balance	-$670,383	$63,401

Cost increases 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 include significant increases in insurance, staffing contingency, textbook adoption, etc.

Proposed Budget Additions

Total additions are forecasted as follows:

Category	Description / Notes	Amount ($)
Capital/Deferred Maintenance	General maintenance updates	$196,500
SPED Increases (Licensed)	IEP writing coordinator (1.0 FTE)	$143,041

Category	Description / Notes	Amount ($)
Nutrition Funding Shortage	Anticipated shortage coverage	$100,000
SPED Para Model	From IA to Para	$30,000
Synergy SIS Transition	Transition costs	$25,000
Supplies and Equipment	Transportation and Maintenance	$30,000
Kitchen Equipment	Preventative maintenance	$15,000
	Total Increases	**$539,541**

Proposed Budget Reductions
Total reductions are forecasted as follows:

Category	**FTE / Notes**	**Amount ($)**
Enrollment Changes		
ES Enrollment Changes	-3.15 FTE (CL, MV, MS, WS)	$450,581
MS Enrollment Changes	-1.5 FTE (HRMS: 1, WYMS: 0.5)	$214,562
HS Enrollment Changes	-2.0 FTE	$286,083
Math Intervention	-3.0 FTE (see Budget Message)	$327,482
	Total Enrollment Changes	**$951,227**
Proposed Reductions		
Program Reduction	-1.0 FTE (-0.5 HROA Licensed/ -0.5 CL SSS)	$143,041
Software Platform Savings		$58,000
Move Early Intervention Operations to MVES	Average operational value, see summary below	$138,220
Technology	Reduce equipment refresh	$100,000
Childcare Parapro	-1.0 FTE HRVHS	$95,910

Category	FTE / Notes	Amount ($)
Admin	-0.45 FTE (CLES)	$105,854
	Total Proposed Reductions	**$968,508**

Proposed Relocation of Early Intervention / Early Childhood Special Education Operations

A proposed move of the Early Intervention/Early Childhood Special Education (EI/ECSE) grant operations from the Pine Grove building to Mid Valley Elementary School is intended to maximize operational efficiency and minimize long-term facility costs associated with the Pine Grove building.

Since EI/ECSE operates year-round, the program move can be completed during FY26-27 operations. Any budget reductions that do not occur as a result of the actual move date will be offset against the staffing contingency; however, several factors accelerate the timing of the move:

- Reductions in move costs related to the basement flood claim: the basement contents were boxed up and moved off-site. Moving this content from storage directly to the new location would avoid double-handling.
- Facility work required to avoid future flood issues: several items related to building drainage (see Capital repair summary below) have high costs to prevent a basement flood from recurring; however, due to the extent of the issues, it is recommended to begin with an engineering study to determine the best method for managing site drainage. The estimated cost of urgent and key findings ranges from $225,000 to $300,000, with a 5-year total of approximately $960,000. Moving and renovating Mid Valley Elementary spaces is lower in both the short and long terms. The recent flood damage claim is approaching $300,000.

The following are estimated annual savings from moving Pine Grove to Mid Valley. Projected savings are calculated based on the closure of the Pine Grove building. Final determinations regarding property disposition would be made as part of the ongoing Long Range Facilities Plan.

Table 2
Projected operational savings from closing the Pine Grove building

OPERATING COSTS	CURRENT	PROJECTED CLOSE
Staffing (1FTE) FY26-27 (100.1260)	$188,072	$188,072
Secretary 100.2139 (0.2 FTE)	$16,639	$16,639
Shared Secretarial Services MVES (0.5 FTE)		-$41,598
Custodian (0.5 FTE 100.2542)	$28,274	closed
Maintenance (Yard, upkeep, 12hrs per week, 0.3FTE	$41,584	$10,396
Utilities	$29,600	$14,800
Insurance	$9,938	$9,938
Operating Cost Total	$314,107	$198,248
Operating Cost Difference		-$115,860
Operating Cost Difference w/o Facility Close Maintenance		-$150,994

Table 3

Costs related to moving the Early Intervention/Early Childhood Special Education program from Pine Grove to Mid Valley Elementary

Moving and Renovation Costs	Amount	
Program Move Costs		
Furniture	existing	
Move 1st Floor Contents	$13,455	2,990 sq ft @ $4.50
Office Renovation (Commercial Std)	$179,400	2,990 sq ft @ $60 basic commercial
Total Moving Costs	**$192,855**	

In addition, kitchen and playground equipment at the Pine Grove facility will be repurposed where possible. The recently renovated Mid Valley Elementary playground is suitable for ages 2+ and is available for use by the Early Intervention program. In accordance with 2 CFR 200.313(e)(1), the playground equipment may be repurposed for other childcare programs in the area, and any funds received may be applied back to the original grant for use. Note that the original installation cost by a third-party vendor was $33,000.

Revenue and Funding Summary

Currently, there are three occupants of the Pine Grove facility. The two for-profit daycares will be moved to existing District spaces, thereby maintaining rental income streams. The main occupant is the EI/ECSE state grant, which does not currently pay rental or facility upkeep.

Table 4

Pine Grove occupancy, square footage utilization, and rental projections

REVENUE STREAMS/FUNDING	SQ FT.	CURRENT	CLOSE
Blossoms Bilingual	1,300	$24,305	$24,305
Budding Branches	923	$17,247	$17,247
EI/ECSE - 1st Floor	3,880	no rent	
basement	2,580	no rent	
gym	4,000	no rent	
Facilitron Rentals		$1,500	
Revenue	12,683	$43,052	$41,552

Using the data above, the five-year projection difference between moving the Early Intervention/Early Childhood Special Education from Pine Grove to an elementary school is substantial, even without considering potential property disposition.

Table 5

Summary of five-year projected savings from moving the Early Intervention/Early Childhood Special

Education program

SUMMARY OF FIVE YEAR PROJECTION	CURRENT	CLOSE
Total Operating Costs (5 years)	$1,570,535	$991,238
Five year facility maintenance costs	$960,060	
Moving and Renovation costs		$192,855
Proceeds from Sale		
Total of Five Year Projected Costs	$2,530,595	$1,184,093
Five Year Savings to Current		$1,346,503

Oregon Department of Education Assessments Findings

The following items were noted in the 2026 Oregon Department of Education Facility assessment reports, which include anticipated five-year costs. Urgent and key findings are noted with their priority score. Per the assessment's standardized scoring system, items are assigned a priority score based on the severity of the defect and the timeframe required for correction. Site drainage and plumbing were also listed in the 2016 FCA report, but were not completed.

The images and descriptions below represent key findings from their report.

Recommended Follow-up Study: in Poor condition.

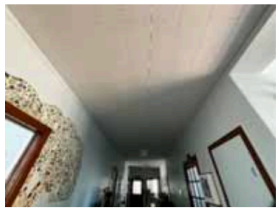
Plan Type:
Performance/Integrity

Cost Estimate: $9,600

Building Envelope, Façade
Pine Grove School Main Building
Basement

Uniformat Code: P2030
Recommendation: **Evaluate/Report in 2025**

seepage reported through basement wall. - AssetCALC ID: 9547573



Fire Suppression System

Plan Type:
Retrofit/Adaptation

Cost Estimate: $102,200

Full System Install/Retrofit, Medium Density/Complexity
Pine Grove School Main Building
Throughout Building

Uniformat Code: D4010
Recommendation: **Renovate in 2030**

No fire suppression system present throughout most of the building. - AssetCALC ID: 9495022

Key Findings



Plumbing System in Failed condition.

Supply and Sanitary, Low Density (excludes fixtures)
Pine Grove School Main Building
Throughout Building

Uniformat Code: D2010
Recommendation: **Replace in 2025**

Plan Type: Safety

Cost Estimate: $112,300

There are several faucets in the facility that have tested positive for lead. - AssetCALC ID: 9495058



Piping and Valves in Poor condition.

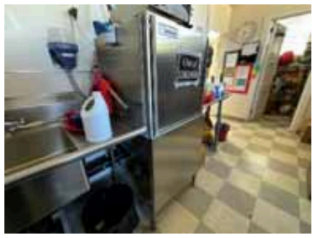
Piping PVC, Site Sanitary, 8 IN
Pine Grove School Main Building
Site General

Uniformat Code: G3020
Recommendation: **Replace/Install in 2026**

Plan Type: Performance/Integrity

Cost Estimate: $36,400

Staff reports problems with Sewer line. - AssetCALC ID: 9495039



Commercial Kitchen Line in Failed condition.

Dishwashing Equipment
Pine Grove School Main Building
Commercial Kitchen

Uniformat Code: E1030
Recommendation: **Replace in 2025**

Plan Type: Performance/Integrity

Cost Estimate: $8,300

Dishwasher is broken. - AssetCALC ID: 9495043

Key Findings



Roofing in Poor condition.

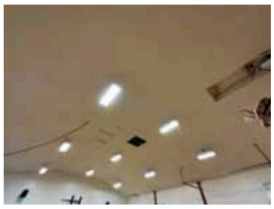
Asphalt Shingle, 20-Year Standard
Pine Grove Gymnasium
Roof

Uniformat Code: B3010
Recommendation: **Replace in 2026**

Plan Type:
Performance/Integrity

Cost Estimate: $38,000

Staff reports leaks beginning to occur, roof is past its lifecycle. - AssetCALC ID: 9494261



Fire Suppression System

Full System Install/Retrofit, Medium Density/Complexity
Pine Grove Gymnasium
Throughout Building

Uniformat Code: D4010
Recommendation: **Renovate in 2030**

Plan Type:
Retrofit/Adaptation

Cost Estimate: $55,400

No fire suppression system present. - AssetCALC ID: 9494277

Fire Alarm System

Full System Upgrade, Standard Addressable
Pine Grove Gymnasium
Throughout Building

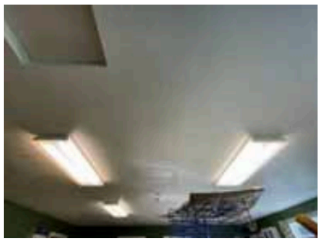
Uniformat Code: D7050
Recommendation: **Install in 2030**

Plan Type:
Retrofit/Adaptation

Cost Estimate: $28,600

No fire alarm system present. - AssetCALC ID: 9494254

Key Findings



Fire Suppression System

Full System Install/Retrofit, Medium Density/Complexity
Pine Grove Day Care Building
Throughout Building

Uniformat Code: D4010
Recommendation: **Install in 2030**

Plan Type:
Retrofit/Adaptation

Cost Estimate: $8,200

No fire suppression system present. - AssetCALC ID: 9492964

Table 6

Oregon Department of Education facility assessments: Five-year urgent and key findings of capital repairs and maintenance at the Pine Grove building

BuildingName	ComponentDescription	CapacityDescription	RemainingUsefulLife	TotalCost	PriorityScore	ObservedComments
Pine Grove School Main Bi	Architectural Study	Building Envelope, Façade	0	$9,905.00	90.9	seepage reported through basement wall.
Pine Grove School Main Bi	Piping & Valves	Piping PVC, Site Sanitary, 8 IN	0	$37,510.00	86.9	Staff reports problems with Sewer line.
Pine Grove School Main Bi	Plumbing System	Supply & Sanitary, Low Density (exclude:	0	$115,540.00	94.9	There are several faucets in the facility that have tested positive for lead.
Pine Grove Gymnasium	Roofing	Asphalt Shingle, 20-Year Standard	0	$39,125.00	90.9	Staff reports leaks beginning to occur, roof is past its lifecycle.
Pine Grove School Main Bi	Drainage	Drain Repairs are not Estimated		TBD		Study required to determine drain repair scope
			Immediate Repairs	**$202,080.00**		
Pine Grove School Main Bi	Commercial Kitchen Li	Dishwashing Equipment	0	$8,490.00	81.9	Dishwasher is broken.
Pine Grove School Main Bi	Roofing	Asphalt Shingle, 20-Year Standard	2	$43,596.00	54.7	
Pine Grove School Main Bi	Playground Surfaces	Engineered Wood Fiber, Chips 3" Depth	2	$28,716.00	49.7	
Pine Grove Gymnasium	Water Heater	Electric, Residential	2	$1,252.00	51.7	
Pine Grove School Main Bi	Parking Lots	Pavement, Asphalt	2	$14,061.00	49.7	
Pine Grove School Main Bi	Furnace	450 MBH	3	$11,022.00	56.7	
Pine Grove School Main Bi	Air Conditioner	Window/Thru-Wall	3	$8,574.00	48.7	
Pine Grove Gymnasium	Plumbing System	Supply & Sanitary, Low Density (exclude:	4	$11,037.00	54.6	
Pine Grove Gymnasium	Fire Suppression Syste	Full System Install/Retrofit, Medium Der	4	$56,989.00	62.6	No fire suppression system present.
Pine Grove Gymnasium	Roof Appurtenances	Gutters & Downspouts, Aluminum w/ Fit	4	$5,849.00	51.6	
Pine Grove Day Care Build	Fire Suppression Syste	Full System Install/Retrofit, Medium Der	4	$8,395.00	62.6	No fire suppression system present.
Pine Grove Gymnasium	Drinking Fountain	Wall-Mounted, Single-Level	4	$1,924.00	47.6	
Pine Grove Gymnasium	Fire Alarm System	Full System Upgrade, Standard Address	4	$29,477.00	59.6	No fire alarm system present.
Pine Grove School Main Bi	Roof Appurtenances	Gutters & Downspouts, Aluminum w/ Fit	4	$6,449.00	51.6	
Pine Grove School Main Bi	Fire Suppression Syste	Full System Install/Retrofit, Medium Der	4	$105,123.00	62.6	No fire suppression system present throughout most of the building.
Pine Grove Gymnasium	Suspended Ceilings	Acoustical Tile (ACT)	4	$32,986.00	46.6	
Pine Grove School Main Bi	Flooring	Vinyl Sheeting	5	$40,276.00	47.5	
Pine Grove School Main Bi	Security/Surveillance S	Full System Upgrade, Average Density	5	$38,513.00	49.5	
Pine Grove Day Care Build	Ceiling Finishes	any flat surface	5	$2,564.00	46.5	
Pine Grove School Main Bi	Ceiling Finishes	any flat surface	5	$21,030.00	46.5	
Pine Grove School Main Bi	Wall Finishes	any surface	5	$55,193.00	45.5	
Pine Grove School Main Bi	Fire Alarm System	Full System Upgrade, Standard Address	5	$57,770.00	55.5	
Pine Grove Gymnasium	Flooring	Wood, Sports	5	$36,011.00	47.5	
Pine Grove Day Care Build	Wall Finishes	any surface	5	$3,693.00	45.5	
Pine Grove Gymnasium	Wall Finishes	any surface	5	$21,338.00	45.5	
Pine Grove Gymnasium	Axial Flow Fan	In-Line, 2 HP Motor	5	$14,121.00	54.5	
Pine Grove School Main Bi	Fire Alarm Panel	Fully Addressable	5	$22,923.00	55.5	
Pine Grove Gymnasium	Boiler	Gas, HVAC	8	$70,608.00	56.2	
			Year 2-5 Repairs	**$757,980.00**		
			Total 5 Year Program	**$960,060.00**		

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.

General Fund Program (Function) Descriptions

Function 1111: Elementary, K-5

- **Description:** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by students for awareness of life within our culture and the world of work during elementary school years.
- **Budgetary Notes:** Supplemental services are provided through Title I-A.

Function 1121: Middle School Programs

- **Description:** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics needed for students to understand themselves, their relationships with society, and career clusters during middle or junior high school.

Function 1122: Middle School Extracurricular

- **Description:** School-sponsored activities (athletics, band, chorus, choir, speech, and debate) designed to provide motivation, enjoyment, and skill improvement.

Function 1131: High School Programs

- **Description:** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics needed by all students as they achieve graduation requirements.

Function 1132: High School Extracurricular

- **Description:** School-sponsored activities that supplement the regular instructional program, including athletics, band, chorus, choir, speech, and debate.

Function 1210: Programs for the Talented and Gifted

- **Description:** Special learning experiences for students identified as talented and gifted.

Function 1221: Therapeutic Learning Center (Restrictive Programs)

- **Description:** Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting, such as life skills or intensive learning centers.
  Budgetary Notes: This program counts towards Maintenance of Effort; supplemental services are provided through IDEA funds.

Function 1229: Structured Learning Center (Restrictive Programs)

- **Description:** Special learning experiences for students with disabilities who spend half or more of their time in a restricted setting, including diagnostic and nursing services.
  Budgetary Notes: This program counts towards Maintenance of Effort; supplemental services are provided through IDEA funds.

Function 1250: Less Restrictive Programs for Students with Disabilities

- **Description:** Special learning experiences outside the regular classroom, including Resource Rooms for

remedial instruction in specific subject areas.
Budgetary Notes: This program counts towards Maintenance of Effort; supplemental services provided through IDEA.

Function 1260: Treatment and Habilitation

- **Description:** Services designed to address developmental deficits in sensory, motor, communication, self-help, and socialization; may be used for birth to 5 (pre-K) special education.

Function 1271: Remediation

- **Description:** Instructional activities outside regular class time designed to improve achievement for students not meeting state performance standards.

Function 1281: Public Alternative Programs

- **Description:** Alternative learning experiences provided by other public agencies, such as community colleges or other school districts.

Function 1284: Alternative Education

- **Description:** Learning experiences for students at risk of dropping out or who are more successful in a non-traditional setting; includes enrichment for TAG students provided in alternative settings.
  Budgetary Notes: Services also provided through SIA grant.

Function 1290: PBIS/RTI

- **Description:** Special learning experiences for students with special needs, such as English Language Learners, teen parents, and migrant education.
- **Budgetary Notes:** This program coding was moved to 1299 per PBAM and elements are grant funded.

Function 1291: English Language Learner (ELL) Programs

- **Description:** Instructional activities for ELL students used in the acquisition of the English language.
- **Budgetary Notes:** Supplemental services are provided through Title III.

Function 1292: Teen Parent Programs

- **Description:** Instructional programs designed to accommodate the needs of teen parents.

Function 1296: Tutoring

- **Description:** Other instructional programs.
- **Budgetary Notes:** Historical information only.

Function 1299: Other Programs

- **Description:** Other instructional programs.
- **Budgetary Notes:** Some program elements transferred from 1291; programs are grant funded.

Function 2110: Attendance & Social Work

- **Description:** Activities designed to improve school attendance and solve student problems involving the home, school, or community.
- **Budgetary Notes:** SRO included under 2690 Other Support Services.

Function 2122: Counseling Services

- **Description:** Activities assisting students in understanding their educational, personal, and occupational strengths and limitations to formulate realistic plans.
- **Budgetary Notes:** Additional Counseling Services provided by grant funds.

Function 2134: Nurse Services

- **Description:** Nursing activities that are not instruction, such as health inspection, treatment of minor injuries, and referrals.
- **Budgetary Notes:** Nursing Services provided by CGESD Local Service Plan.

Function 2139: Other Health Services

- **Description:** Other Health Services not classified elsewhere.

Function 2140: Psychological Services

- **Description:** Administering and interpreting psychological tests, evaluating student behavior, and managing programs of psychological services.
- **Budgetary Notes:** Services provided to students on IEPs count towards Maintenance of Effort.

Function 2152: Speech Pathology Services

- **Description:** Identification, diagnosis, and appraisal of students with speech and language disorders, and provision of habilitation services.
  Budgetary Notes: Services provided to students on IEPs count towards Maintenance of Effort.

Function 2191: Service Direction, Student Support Services

- **Description:** Direction and management of student support services, such as special education, ESL, and at-risk programs.
- **Budgetary Notes:** Moved from 2191 per PBAM.

Function 2210: Improvement of Instruction Services

- **Description:** Activities to assist instructional staff in planning, developing, and evaluating the process of providing learning experiences.
- **Budgetary Notes:** Admin FTE is grant funded.

Function 2212: Curriculum Development

- **Description:** Activities designed to aid teachers in developing, preparing, and utilizing curriculum materials.
- **Budgetary Notes:** Historical information only.

Function 2218: Accreditation

- **Description:** Activities for improving instruction not classified elsewhere.
  Budgetary Notes: Historical information only.

Function 2219: Other Improvement of Instruction Services

- **Description:** Activities for improving instruction not classified elsewhere.

Function 2222: Library/Media Center

- **Description:** Selecting, acquiring, cataloging, and circulating print and non-print materials.

Function 2223: Multimedia Services

- **Description:** Activities such as selecting, maintaining, and circulating multimedia equipment and materials to staff.

Function 2230: Assessment and Testing

- **Description:** Activities to measure individual student achievement to monitor progress in reaching district and state learning goals.

Function 2240: Instructional Staff Development

- **Description:** Activities designed for instructional staff to assist in utilizing new curriculum materials and best teaching practices.
- **Budgetary Notes:** Supplemental activities are provided by Title II-A.

Function 2310: Board of Education Services

- **Description:** Activities of the elected body responsible for educational planning and policy making, including audit and legal services.

Function 2321: Office of the Superintendent Services

- **Description:** General direction and management of all affairs of the district by the chief executive officer.

Function 2410: Office of the Principal Services

- **Description:** Activities concerned with directing and managing the operation of a particular school.

Function 2431: Athletic Director

- **Description:** Activities concerned with directing and managing the athletic activities of the district.

Function 2510: Director of Business Support Services

- **Description:** Activities concerned with directing and managing the business support services as a group.

Function 2520: Fiscal Services

- **Description:** Fiscal operations including budgeting, accounting, payroll, and internal auditing.

Function 2542: Care and Upkeep of Building Services

- **Description:** Activities concerned with keeping the physical plant clean and ready for use, including heating and lighting systems.

Function 2546: Campus Security

- **Description:** Activities concerned with maintaining security and safety of school property.
- **Budgetary Notes:** Includes utilities district-wide as well as property insurance premiums.

Function 2551: Student Transportation Service Area Direction

- **Description:** Activities pertaining to directing and managing student transportation services.

Function 2552: Student Transportation Vehicle Operation Services

- **Description:** Operating vehicles for student transportation, including bus driving and liability insurance.
- **Budgetary Notes:** Transportation for students on IEPs counts towards maintenance of effort.

Function 2633: Public Information Services

- **Description:** Disseminating educational and administrative information to the public through news media or personal contact.

Function 2640: Staff Services

- **Description:** Maintaining an efficient staff, including recruiting, placement, transfers, and staff accounting.

Function 2649: Other Staff Services

- **Description:** Staff Services which cannot be classified elsewhere.
- **Budgetary Notes:** This is an offset budget cost against the SB849 PERS Unfunded Liability Fund offset to a rate of 1.69%.

Function 2660: Technology Services

- **Description:** Activities concerned with all aspects of technology, including computing, networking, and telecommunications.

Function 2690: Other Support Services (Central Services)

- **Description:** Central Services not classified elsewhere.
- **Budgetary Notes:** Currently SRO contract here; previously included Parks and Rec department contract payment.

Function 2700: Supplemental Retirement Programs

- **Description:** Costs associated with supplemental retirement programs for current and prior employees.

Function 4150: Facilities Acquisition & Construction

- **Description:** Activities concerned with building acquisition, construction, and improvements.
- **Budgetary Notes:** Historical Information Only.

Function 5110: Debt Service

- **Description:** The servicing of the debt of a district.
- **Budgetary Notes:** QSCB loan payments are recorded here.

Function 5200: Transfers of Funds

- **Description:** Transactions withdrawing money from one fund and placing it in another without recourse.
- **Budgetary Notes:** Transfers to Fund 292 and 293 for tuition reimbursement; transfers for various reserve activities to Fund 206

Function 6110: Operating Contingency

- **Description:** Foreseen expenditures that cannot be planned because of unusual or extraordinary events.
- **Budgetary Notes:** Includes $500,000 Staffing Contingency; Board Policy DBDB directs a minimum proposal of 0.5% of General Fund operating revenue.

Function 7000: Unappropriated Ending Fund Balance

- **Description:** Estimate of funds needed to maintain operations from July 1 until new revenues become available.
- **Budgetary Notes:** Board Policy DBDB directs a minimum proposal of 5.0% of General Fund operating revenue.

HOOD RIVER COUNTY SCHOOL DISTRICT
2026-2027 BUDGET

GF REVENUE/EXPENSE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ACTUAL	2025-26 ADOPTED	2025-26 SUPPLEMENTAL	2025-2026 PROPOSED FTE	2026-27 PROPOSED	2026-2027 PROPOSED FTE
FUND 100-GENERAL FUND									
Local Sources	$ 19,156,858	$ 19,865,055	$ 19,756,553	$ 20,499,134	$ 20,857,063	$ 21,644,941		$ 22,406,320	
Intermediate Sources	$ 1,856,747	$ 1,386,972	$ 2,085,000	$ 1,643,871	$ 1,908,507	$ 1,824,899		$ 1,664,855	
State Sources	$ 34,947,574	$ 36,652,410	$ 38,571,387	$ 38,249,418	$ 41,102,684	$ 39,668,078		$ 41,252,101	
Federal Sources	$ 119,033	$ -	$ 100,000	$ 173,966	$ 100,000	$ 250,000		$ 100,000	
Interfund Transfers	$ -	$ 2,005,926	$ -	$ -	$ -	$ (187,000)		$ (187,000)	
Other Sources	$ 211,520	$ -	$ -	$ 397,291	$ -	$ -		$ -	
Beginning Fund Balance	$ 6,733,442	$ 5,239,951	$ 3,165,905	$ 5,322,631	$ 3,025,647	$ 3,868,796		$ 3,198,413	
FUND 100-GENERAL FUND TOTAL	**$ 63,025,174**	**$ 65,150,314**	**$ 63,678,845**	**$ 66,286,311**	**$ 66,993,901**	**$ 67,069,715**	**0.00**	**$ 68,434,689**	**0.00**

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 ACTUAL	2025-26 ADOPTED	2025-26 SUPPLEMENTAL	2025-2026 PROPOSED FTE	2026-27 PROPOSED	2026-2027 PROPOSED FTE
FUND 100-GENERAL FUND									
Salaries	$ 30,590,502	$ 31,813,879	$ 33,465,614	$ 34,550,503	$ 34,058,281	$ 34,719,002	442.23	$ 35,258,451	438.54
Benefits	$ 17,532,858	$ 18,395,760	$ 18,913,035	$ 19,403,632	$ 20,497,138	$ 20,554,205		$ 20,056,146	
Purchased Services	$ 3,953,880	$ 4,302,977	$ 4,000,890	$ 3,759,985	$ 4,128,442	$ 4,200,824		$ 4,049,942	
Supplies & Materials	$ 3,482,613	$ 3,300,579	$ 2,874,230	$ 2,735,733	$ 2,843,645	$ 2,657,781		$ 2,995,322	
Capital Outlay	$ 1,096,956	$ 74,932	$ 87,729	$ 498,903	$ 67,443	$ 90,000		$ 196,500	
Other Objects	$ 1,037,424	$ 1,111,659	$ 869,135	$ 1,421,509	$ 1,135,697	$ 1,084,649		$ 930,333	
Transfers	$ 90,989	$ -	$ 140,000	$ 80,000	$ 245,000	$ 245,000		$ 860,000	
Contingency	$ -	$ -	$ 302,565	$ -	$ 819,841	$ 319,841		$ 826,181	
Unappropriated End Fund Balance	$ 5,239,951	$ -	$ 3,025,647	$ 3,836,046	$ 3,198,413	$ 3,198,413		$ 3,261,814	
FUND 100-GENERAL FUND TOTAL	**$ 63,025,174**	**$ 58,999,786**	**$ 63,678,845**	**$ 66,286,311**	**$ 66,993,901**	**$ 67,069,715**	**442.23**	**$ 68,434,689**	**438.54**

HOOD RIVER COUNTY SCHOOL DISTRICT
2026-2027 BUDGET

		2023-2024 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 2025-26 SUPPLEMEN	2025-2026 Proposed FTE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED	2026-2027 Proposed FTE
FUND 100 GENERAL FUND										
REVENUES										
LOCAL REVENUE SOURCES										
R1111	Current Year Taxes	$ 14,548,225	$ 15,030,798	$ 15,206,000	$ 15,971,160		$ 16,456,880	$ -	$ -	
R1112	Prior Year Taxes	$ 145,480	$ 183,500	$ 150,000	$ 150,000		$ 150,000	$ -	$ -	
R1114	Pmts In Lieu Of Property Taxes	$ 134,825	$ -	$ 75,000	$ 75,000		$ 75,000	$ -	$ -	
R1121	Local Option Current Year	$ 3,349,273	$ 3,460,944	$ 3,748,318	$ 3,754,270		$ 3,904,440	$ -	$ -	
R1122	Local Option Prior Year	$ 28,245	$ 40,324	$ 31,495	$ 31,495		$ 35,000	$ -	$ -	
R1311	Tuition From Individuals	$ 71,794	$ 102,517	$ 83,250	$ 83,250		$ 100,000	$ -	$ -	
R1411	Transportation Fees	$ -	$ 1,518	$ 50,000	$ 66,767		$ 75,000	$ -	$ -	
R1510	Interest Earned	$ 661,178	$ 756,847	$ 740,000	$ 740,000		$ 629,000	$ -	$ -	
R1700	Extracurricular Activities	$ 600	$ 75	$ 1,000	$ 1,000		$ 1,000	$ -	$ -	
R1710	Admissions	$ -	$ 400	$ -	$ -		$ -	$ -	$ -	
R1911	Rentals-Buildings	$ 113,992	$ 155,759	$ 122,000	$ 122,000		$ 150,000	$ -	$ -	
R1912	Rentals-Equipment	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
R1913	Rentals-Services	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
R1920	Private Donations/Contributions	$ 81,700	$ 16,336	$ 50,000	$ 50,000		$ 30,000	$ -	$ -	
R1960	Expenditure Reimbursement	$ (379)	$ -	$ -	$ -		$ -	$ -	$ -	
R1980	Grant Indirect Charges	$ 552,527	$ 621,830	$ 400,000	$ 400,000		$ 600,000	$ -	$ -	
R1990	Miscellaneous Revenues	$ 177,595	$ 128,286	$ 200,000	$ 200,000		$ 200,000	$ -	$ -	
R1992	Miscellaneous Donations	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
Total Local Revenue Sources		**$ 19,865,055**	**$ 20,499,134**	**$ 20,857,063**	**$ 21,644,941**		**$ 22,406,320**	**$ -**	**$ -**	
INTERMEDIATE REVENUE SOURCES										
R2102	Education Service District Rev	$ 401,971	$ 584,051	$ 923,507	$ 839,899		$ 679,855	$ -	$ -	
R2102A	Education Service District Rev-Invc	$ 985,000	$ 1,059,820	$ 985,000	$ 985,000		$ 985,000	$ -	$ -	
Total Intermediate Revenue Sources		**$ 1,386,972**	**$ 1,643,871**	**$ 1,908,507**	**$ 1,824,899**		**$ 1,664,855**	**$ -**	**$ -**	
STATE REVENUE SOURCES										
R3101	Basic School Support	$ 31,796,004	$ 33,497,627	$ 36,276,337	$ 35,485,515		$ 36,163,247	$ -	$ -	
R3101B	PERS Bond Trustee/SSF	$ 3,000,251	$ 3,112,411	$ 3,000,000	$ 3,000,000		$ 3,514,021	$ -	$ -	
R3101R	SSF Prior Year Reconciliation	$ 416,007	$ 34,190	$ -	$ (468,784)		$ -	$ -	$ -	
R3103	Common School Fund	$ 462,869	$ 493,819	$ 541,000	$ 541,000		$ 542,233	$ -	$ -	
R3120	Local Option Equalization	$ 767,701	$ 752,182	$ 750,000	$ 750,000		$ 682,600	$ -	$ -	
R3205	LTCT NDI Long Term Care	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
R3299	Other Restricted Grants In Aid	$ 209,577	$ 359,189	$ 535,347	$ 360,347		$ 350,000	$ -	$ -	
Total State Revenue Sources		**$ 36,652,410**	**$ 38,249,418**	**$ 41,102,684**	**$ 39,668,078**		**$ 41,252,101**	**$ -**	**$ -**	
FEDERAL SOURCES										
R4700	E-Rate Recovery	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
R4801	Federal Forest Fees	$ -	$ 173,966	$ 100,000	$ 250,000		$ 100,000	$ -	$ -	
Total Federal Sources		**$ -**	**$ 173,966**	**$ 100,000**	**$ 250,000**		**$ 100,000**	**$ -**	**$ -**	
LONG TERM DEBT FINANCING SOURCES										
R5160	Lease Purchase Receipts	$ -	$ 397,291	$ -	$ -		$ -	$ -	$ -	
INTERFUND TRANSFERS										
R5200	Interfund Transfers	$ 2,005,926	$ -	$ -	$ (187,000)		$ (187,000)	$ -	$ -	
SALE OF FIXED ASSETS										
R5305	Sale of Equipment	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
Total Sale of Fixed Assets		**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	

	2023-2024 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 2025-26 SUPPLEMEN	2025-2026 Proposed FTE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED	2026-2027 Proposed FTE
SUBTOTAL RESOURCES	**$ 59,910,363**	**$ 60,963,680**	**$ 63,968,254**	**$ 63,200,919**		**$ 65,236,276**	**$ -**	**$ -**	
R5400 Beginning Fund Balance	$ 5,239,951	$ 5,322,631	$ 3,025,647	$ 3,868,796		$ 3,198,413	$ -	$ -	
TOTAL RESOURCES	**$ 65,150,314**	**$ 66,286,311**	**$ 66,993,901**	**$ 67,069,715**		**$ 68,434,689**	**$ -**	**$ -**	
EXPENDITURES BY FUNCTION									
INSTRUCTION - REGULAR PROGRAMS									
1111 Elementary K-5	$ 12,187,870	$ 12,603,024	$ 12,872,489	$ 12,777,432	89.59	$ 12,702,996	$ -	$ -	85.46
1121 Middle School Programs	$ 6,553,533	$ 6,448,147	$ 5,980,408	$ 6,136,273	41.02	$ 6,496,749	$ -	$ -	43.58
1122 Middle/Extracurricular	$ 215,983	$ 213,177	$ 201,784	$ 198,986		$ 194,921	$ -	$ -	0.00
1131 High School Programs	$ 7,537,818	$ 7,548,114	$ 8,003,058	$ 7,820,273	53.69	$ 7,737,736	$ -	$ -	51.44
1132 High School Extracurricular	$ 1,098,850	$ 1,211,273	$ 1,086,132	$ 1,168,342	1.00	$ 1,161,320	$ -	$ -	1.00
1210 Talented & Gifted Program	$ 37,795	$ 31,302	$ 24,515	$ 26,589		$ 27,508	$ -	$ -	0.00
1221 Therapeutic Learning Ctr	$ 204,850	$ 398,123	$ 440,514	$ 436,528	4.13	$ 421,753	$ -	$ -	4.13
1229 Structured Learning Center	$ 1,310,870	$ 1,516,860	$ 1,696,212	$ 1,693,375	26.00	$ 2,052,076	$ -	$ -	30.14
1250 Resource Rooms	$ 2,322,444	$ 2,589,274	$ 2,984,535	$ 2,956,236	31.24	$ 2,937,257	$ -	$ -	29.69
1260 Treatment & Habilitation	$ (25,558)	$ 406,875	$ 504,170	$ 500,342	2.50	$ 493,895	$ -	$ -	2.50
1271 Remediation	$ 480,796	$ 466,745	$ 462,166	$ 473,318	5.41	$ 426,434	$ -	$ -	5.25
1281 Tuition Reimb, Students	$ 41,171	$ 5,771	$ 16,158	$ 8,035		$ 8,035	$ -	$ -	0.00
1284 Alternative Program	$ 870,509	$ 736,614	$ 974,047	$ 974,116	7.25	$ 935,826	$ -	$ -	6.65
1290 Designated Programs	$ (136,215)	$ 185,930	$ 72,256	$ 76,590	0.00	$ 319,338	$ -	$ -	4.00
1291 English Second Language Program	$ 1,905,754	$ 2,338,850	$ 2,562,044	$ 2,518,225	25.13	$ 1,882,569	$ -	$ -	17.85
1292 Teen Parent Program	$ 777	$ 527	$ 1,281	$ 1,000		$ 1,000	$ -	$ -	0.00
1296 Tutoring	$ 15,214	$ 20,227	$ 5,030	$ 15,030		$ 15,600	$ -	$ -	0.00
1299 Other - Long Term Care & Treatment	$ -	$ -	$ -	$ -		$ -	$ -	$ -	0.00
Total Instruction - Regular Programs	**$ 34,622,462**	**$ 36,720,834**	**$ 37,886,797**	**$ 37,780,690**	**286.96**	**$ 37,815,013**	**$ -**	**$ -**	**281.69**
SUPPORT SERVICES									
2110 Attendance & Social Work Services	$ 63,090	$ -	$ -	$ -		$ -	$ -	$ -	0.00
2122 Counseling Services	$ 1,713,560	$ 1,537,386	$ 1,699,627	$ 1,680,302	12.22	$ 1,051,899	$ -	$ -	7.47
2134 Nurse Services	$ -	$ -	$ -	$ -		$ 106,002	$ -	$ -	1.00
2139 Other Health Services	$ 189,410	$ 17,327	$ 21,972	$ 21,570	0.19	$ 21,928	$ -	$ -	0.19
2140 Psychological Services	$ 412,943	$ 428,368	$ 347,784	$ 344,105	2.00	$ 416,535	$ -	$ -	2.50
2152 Speech Pathology Service	$ 754,919	$ 870,187	$ 907,232	$ 918,660	5.50	$ 970,411	$ -	$ -	6.20
2191 Student Services	$ 536,822	$ 630,733	$ 372,064	$ 422,640	2.00	$ 754,284	$ -	$ -	4.25
2210 Instruction Improvement	$ 841,393	$ 792,639	$ 321,818	$ 320,850	1.10	$ 206,149	$ -	$ -	0.75
2212 Inst/Curr Development	$ 41	$ -	$ -	$ -		$ -	$ -	$ -	0.00
2218 Accreditation	$ 4,000	$ -	$ -	$ -		$ -	$ -	$ -	0.00
2219 Oth Improvement of Instruction	$ 161,102	$ 115,892	$ 14,066	$ 13,080	0.00	$ 12,696	$ -	$ -	0.00
2222 Library Services	$ 534,831	$ 588,185	$ 607,721	$ 608,667	7.13	$ 626,843	$ -	$ -	7.13
2223 Multimedia Services	$ 2,653	$ 3,087	$ 9,671	$ 7,100		$ 7,100	$ -	$ -	0.00
2230 Assessment & Testing	$ 62,778	$ 159,351	$ 84,158	$ 61,268		$ 111,335	$ -	$ -	1.00
2240 Instructional Staff Development	$ 230,478	$ 125,741	$ 127,889	$ 210,207	0.00	$ 259,354	$ -	$ -	0.00
2242 Professional Development-Admin	$ -	$ 7,102	$ -	$ -		$ -	$ -	$ -	0.00
2310 Board of Education Services	$ 315,076	$ 310,360	$ 442,770	$ 420,631		$ 444,840	$ -	$ -	0.00
2321 Office of the Superintendent	$ 436,925	$ 463,790	$ 494,462	$ 494,463	2.00	$ 516,573	$ -	$ -	2.00
2410 Office of the Principal	$ 4,094,409	$ 4,357,310	$ 4,685,645	$ 4,687,896	33.31	$ 4,863,320	$ -	$ -	32.22
2431 Athletic Director	$ 177,647	$ 196,647	$ 219,749	$ 216,606	1.00	$ 226,408	$ -	$ -	1.00
2510 Director of Business Support	$ 432,836	$ 703,294	$ 553,506	$ 585,623	1.00	$ 678,052	$ -	$ -	1.00
2520 Fiscal Services	$ 525,785	$ 488,436	$ 485,934	$ 480,274	4.00	$ 522,621	$ -	$ -	5.00
2542 Care & Upkeep of Buildings	$ 5,926,720	$ 6,125,360	$ 6,533,657	$ 6,446,150	40.51	$ 6,728,955	$ -	$ -	40.26
2546 Campus Security	$ 154,296	$ 152,965	$ 175,673	$ 173,420	3.00	$ 186,490	$ -	$ -	3.00
2551 Transportation Direction	$ 327,621	$ 358,337	$ 384,792	$ 384,782	2.37	$ 395,300	$ -	$ -	2.37
2552 Student Transportation	$ 2,205,679	$ 2,433,296	$ 2,417,905	$ 2,464,033	21.15	$ 2,434,964	$ -	$ -	23.03
2633 Public Information	$ 171,193	$ 184,736	$ 207,024	$ 204,318	1.00	$ 212,548	$ -	$ -	1.00

		2023-2024 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 SUPPLEMEN	2025-2026 Proposed FTE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED	2026-2027 Proposed FTE
2640	Human Resources	$ 733,400	$ 881,624	$ 790,135	$ 801,497	3.00	$ 866,915	$ -	$ -	3.00
2649	Other Staff Services	$ 39	$ -	$ (512,717)	$ -		$ -	$ -	$ -	0.00
2660	Technology Services	$ 2,875,704	$ 3,266,638	$ 3,087,745	$ 3,188,863	12.80	$ 2,946,465	$ -	$ -	12.50
3680	Translation Services	$ 3,697	$ -	$ -	$ -		$ -	$ -	$ -	0.00
2690	Facilities Scheduling Coordination	$ 221,463	$ 169,901	$ 83,500	$ 88,695		$ 88,693	$ -	$ -	0.00
2700	Supp Retirement Program	$ 1,897	$ 15,768	$ 15,000	$ 15,000		$ 15,000	$ -	$ -	0.00
	Total Support Services	**$ 24,112,406**	**$ 25,384,460**	**$ 24,578,780**	**$ 25,260,701**	**155.26**	**$ 25,671,681**	**$ -**	**$ -**	**156.86**
FACILITIES ACQUISITION & CONSTRUCTION										
4150	Building Acquisition & Construction	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
	Total Facilities Acquisition & Construction	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
DEBT SERVICE										
5110	Long Term Debt Service	$ 264,918	$ 265,043	$ 265,070	$ 265,070		$ -	$ -	$ -	
	Total Debt Service	**$ 264,918**	**$ 265,043**	**$ 265,070**	**$ 265,070**		**$ -**	**$ -**	**$ -**	
INTERFUND TRANSFERS										
5200	Interfund Transfers	$ -	$ 80,000	$ 245,000	$ 245,000		$ 860,000	$ -	$ -	
	Total Interfund Transfers	**$ -**	**$ 80,000**	**$ 245,000**	**$ 245,000**		**$ 860,000**	**$ -**	**$ -**	
CONTINGENCIES										
6100	Contingencies	$ -	$ -	$ 819,841	$ 319,841		$ 826,181	$ -	$ -	
	Total Contingencies	**$ -**	**$ -**	**$ 819,841**	**$ 319,841**		**$ 826,181**	**$ -**	**$ -**	
	Total Expenditures	**$ 58,999,786**	**$ 62,450,337**	**$ 63,795,488**	**$ 63,871,302**	**442.23**	**$ 65,172,875**	**$ -**	**$ -**	**438.54**
Unappropriated Ending Fund Balance		**$ -**	**$ 3,836,046**	**$ 3,198,413**	**$ 3,198,413**		**$ 3,261,814**	**$ -**	**$ -**	
	Total Expenditures	**$ 58,999,786**	**$ 66,286,383**	**$ 66,993,901**	**$ 67,069,715**	**442.23**	**$ 68,434,689**	**$ -**	**$ -**	**438.54**
FUND 100 GENERAL FUND BY OBJECT										
100	Salaries									
111	Licensed Salaries	$ 18,822,973	$ 20,003,270	$ 19,548,384	$ 19,748,384	217.59	$ 19,994,602	$ -	$ -	216.24
112	Classified Salaries	$ 7,460,372	$ 8,700,912	$ 9,283,919	$ 9,285,494	201.14	$ 9,266,858	$ -	$ -	198.30
113	Administrators	$ 2,565,771	$ 2,825,417	$ 2,688,522	$ 2,751,710	19.50	$ 2,887,560	$ -	$ -	20.00
114	Managerial-Classified	$ 426,881	$ 474,787	$ 493,777	$ 493,777	4.00	$ 513,527	$ -	$ -	4.00
118	Field Trips	$ 27,602	$ 22,923	$ 5,000	$ 23,000		$ 23,000	$ -	$ -	0.00
119	Activity Trips	$ 36,306	$ 51,575	$ 30,000	$ 52,000		$ 52,000	$ -	$ -	0.00
121	Substitute Licensed	$ 871,963	$ 762,096	$ 623,564	$ 707,992		$ 710,316	$ -	$ -	0.00
122	Substitute Classified	$ 273,377	$ 248,565	$ 390,452	$ 290,296		$ 301,908	$ -	$ -	0.00
123	Temporary Licensed	$ -	$ 148,374	$ -	$ -		$ -	$ -	$ -	0.00
124	Temorary Classified	$ -	$ 21,905	$ -	$ -		$ 10,000	$ -	$ -	0.00
130	Other Pay	$ 475,867	$ 434,211	$ 205,507	$ 508,450		$ 538,135	$ -	$ -	0.00
132	Overtime Salaries	$ 107,545	$ 87,108	$ 76,086	$ 74,029		$ 74,934	$ -	$ -	0.00
141	Extra or Ext Duty Contr	$ 199,250	$ 281,552	$ 217,687	$ 288,487		$ 295,699	$ -	$ -	0.00
144	Extra Duty Athletics	$ 545,973	$ 487,810	$ 495,383	$ 495,383		$ 507,768	$ -	$ -	0.00
	Total General Fund Salaries	**$ 31,813,879**	**$ 34,550,503**	**$ 34,058,281**	**$ 34,719,002**	**442.23**	**$ 35,176,306**	**$ -**	**$ -**	**438.54**
200	Associated Payroll Costs									
211	Pers Contribution T1/T2	$ 1,327,158	$ 1,323,909	$ 1,802,416	$ 1,659,569		$ 1,556,795	$ -	$ -	
212	Pers Pick-Up	$ 1,716,718	$ 1,846,652	$ 1,836,103	$ 1,818,683		$ 1,925,992	$ -	$ -	
213	Pers/Bond	$ 2,365,471	$ 2,294,472	$ 2,597,325	$ 2,598,654		$ 2,904,605	$ -	$ -	
216	Pers Contribution OPSRP	$ 2,751,722	$ 3,128,312	$ 4,040,149	$ 4,220,241		$ 4,274,278	$ -	$ -	
220	FICA	$ 2,385,553	$ 2,622,200	$ 2,456,736	$ 2,392,734		$ 2,401,276	$ -	$ -	
231	Worker's Comp	$ 184,594	$ 332,085	$ 210,162	$ 210,092		$ 195,020	$ -	$ -	
240	Health Insurance	$ 7,066,965	$ 6,834,910	$ 6,985,373	$ 7,085,373		$ 6,319,815	$ -	$ -	
242	Retiree Veba	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
245	Employer Paid TSA	$ 329,011	$ 799,790	$ 312,748	$ 312,731		$ 294,986	$ -	$ -	

		2023-2024 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 SUPPLEMEN	2025-2026 Proposed FTE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED	2026-2027 Proposed FTE
246	Life & Long term Disability Insurance	$ 33,533	$ 45,759	$ 37,839	$ 37,839		$ 37,474	$ -	$ -	
247	PFMLI	$ 183,348	$ 156,914	$ 193,289	$ 193,289		$ 120,907	$ -	$ -	
249	Tuition Reimbursement	$ 49,791	$ 2,862	$ 10,000	$ 10,000		$ 10,000	$ -	$ -	
270	Post Retirement Health Benefits	$ 1,897	$ 15,768	$ 15,000	$ 15,000		$ 15,000	$ -	$ -	
	Total GF Assoc Payroll Costs	**$ 18,395,760**	**$ 19,403,632**	**$ 20,497,138**	**$ 20,554,205**		**$ 20,056,146**	**$ -**	**$ -**	
300	Purchased Services									
310	Instructional Professional Tech Services	$ 306,419	$ 175,140	$ 319,432	$ 317,952		$ 298,091	$ -	$ -	
320	Property Services	$ 2,516,286	$ 2,206,138	$ 2,378,629	$ 2,312,086		$ 2,387,086	$ -	$ -	
330	Student Transportation Services	$ 156,972	$ 110,380	$ 128,325	$ 128,099		$ 128,099	$ -	$ -	
340	Travel	$ 136,800	$ 168,693	$ 240,593	$ 222,829		$ 205,266	$ -	$ -	
350	Communication	$ 189,616	$ 175,631	$ 164,077	$ 155,433		$ 155,433	$ -	$ -	
370	Tuition to Other Agencies	$ 42,032	$ 2,596	$ 40,812	$ 31,535		$ 6,835	$ -	$ -	
374	Other Tuition	$ -	$ -	$ 2,050	$ 1,948		$ 1,948	$ -	$ -	
380	Non-Instructional Prof/Tech Services	$ 915,253	$ 866,754	$ 809,062	$ 987,750		$ 784,754	$ -	$ -	
390	Other General Prof/Tech Services	$ 39,599	$ 54,652	$ 45,462	$ 43,190		$ 82,430	$ -	$ -	
	Total Purchased Services	**$ 4,302,977**	**$ 3,759,985**	**$ 4,128,442**	**$ 4,200,824**		**$ 4,049,942**	**$ -**	**$ -**	
400	Supplies and Materials									
410	Supplies	$ 1,497,502	$ 1,299,703	$ 1,452,680	$ 1,414,339		$ 1,496,455	$ -	$ -	
420	Textbooks	$ 871,042	$ 451,903	$ 266,527	$ 231,858		$ 492,038	$ -	$ -	
430	Library Books	$ 15,315	$ 22,148	$ 29,569	$ 6,283		$ 6,283	$ -	$ -	
440	Periodicals	$ 5,793	$ 5,509	$ 8,724	$ 3,605		$ 3,605	$ -	$ -	
460	Non-consumable Materials	$ 194,788	$ 232,726	$ 235,137	$ 212,567		$ 212,567	$ -	$ -	
470	Computer Software	$ 348,101	$ 426,487	$ 563,405	$ 521,279		$ 616,525	$ -	$ -	
480	Computer Hardware	$ 368,037	$ 297,257	$ 287,604	$ 267,850		$ 167,850	$ -	$ -	
	Total Supplies and Materials	**$ 3,300,579**	**$ 2,735,733**	**$ 2,843,645**	**$ 2,657,781**		**$ 2,995,322**	**$ -**	**$ -**	
500	Capital Outlay									
520	Buildings Acquisition	$ 17,909	$ -	$ -	$ -		$ -	$ -	$ -	
530	Improvements Other than Buildings	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
540	Depreciable Equipment (>$5,000)	$ 57,023	$ 498,903	$ 67,443	$ 90,000		$ 196,500	$ -	$ -	
	Total Capital Outlay	**$ 74,932**	**$ 498,903**	**$ 67,443**	**$ 90,000**		**$ 196,500**	**$ -**	**$ -**	
600	Other Objects									
610	Principal Payments	$ 250,000	$ 499,408	$ 260,000	$ 260,000		$ 35,645	$ -	$ -	
621	Regular Interest	$ 14,918	$ 37,518	$ 5,070	$ 5,070		$ -	$ -	$ -	
640	Dues and Fees	$ 254,040	$ 311,695	$ 185,579	$ 143,657		$ 220,158	$ -	$ -	
651	Liability Insurance	$ 166,382	$ 190,673	$ 222,025	$ 213,050		$ 238,616	$ -	$ -	
652	Fidelity Bond Premiums	$ 2,782	$ 2,682	$ 3,130	$ 2,979		$ 2,979	$ -	$ -	
653	Property Insurance	$ 351,157	$ 379,533	$ 459,893	$ 459,893		$ 515,080	$ -	$ -	
659	Other Insurance and Judgments	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
670	Taxes-Licenses-Assessments	$ 72,380	$ -	$ -	$ -		$ -	$ -	$ -	
	Total Other Objects	**$ 1,111,659**	**$ 1,421,509**	**$ 1,135,697**	**$ 1,084,649**		**$ 1,012,478**	**$ -**	**$ -**	
710	**Transfers Out**	$ -	$ 80,000	$ 245,000	$ 245,000		$ 860,000	$ -	$ -	
810	**Contingency**	$ -	$ -	$ 819,841	$ 319,841		$ 826,181	$ -	$ -	
	Total General Fund Expenditures	**$ 58,999,786**	**$ 62,450,265**	**$ 63,795,488**	**$ 63,871,302**	**442.23**	**$ 65,172,875**	**$ -**	**$ -**	**438.54**
Unappropriated Ending Fund Balance		**$ -**	**$ 3,836,046**	**$ 3,198,413**	**$ 3,198,413**		**$ 3,261,814**	**$ -**	**$ -**	
	Total General Fund Expenditures & Ending Balance	**$ 58,999,786**	**$ 66,286,311**	**$ 66,993,901**	**$ 67,069,715**	**442.23**	**$ 68,434,689**	**$ -**	**$ -**	**438.54**
					$ (0)					

2026-2027 BUDGET

100 General Fund Expenditures by Function and Object

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
1111-ELEMENTARY K-5										
111 - LICENSED SALARIES	$ 6,216,212	$ 6,513,410	$ 7,008,979	$ 6,827,480	$ 6,827,480	76.73	$ 6,951,832	$ -	$ -	74.49
112 - CLASSIFIED SALARIES	$ 360,424	$ 371,940	$ 470,022	$ 512,763	$ 512,763	12.86	$ 402,329	$ -	$ -	10.97
121 - SUBSTITUTE LICENSED	$ 338,089	$ 404,964	$ 320,972	$ 300,000	$ 318,991		$ 326,966	$ -	$ -	0.00
122 - SUBSTITUTE CLASSIFIED	$ 148,610	$ 131,058	$ 119,284	$ 250,000	$ 185,296		$ 192,708	$ -	$ -	0.00
123 - TEMPORARY LICENSED	$ -	$ -	$ 64,132	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 50,587	$ 56,520	$ 51,312	$ 53,297	$ 54,655		$ 56,080	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 1,851	$ 2,855	$ 577	$ 61,086	$ 59,029		$ 59,934	$ -	$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	$ 3,592	$ 511	$ 2,168	$ 511	$ 511		$ 524	$ -	$ -	0.00
211 - PERS T1/T2	$ 301,096	$ 297,378	$ 324,944	$ 432,726	$ 398,021		$ 315,781	$ -	$ -	0.00
212 - PERS PICK-UP	$ 389,518	$ 410,361	$ 444,883	$ 430,773	$ 430,773		$ 419,225	$ -	$ -	0.00
213 - PERS/BOND	$ 562,602	$ 566,078	$ 546,583	$ 604,107	$ 604,107		$ 668,271	$ -	$ -	0.00
216 - PERS OPSRP	$ 564,901	$ 670,237	$ 747,377	$ 1,080,806	$ 993,667		$ 1,026,186	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 548,419	$ 567,099	$ 602,085	$ 556,116	$ 556,116		$ 589,000	$ -	$ -	0.00
231 - WORKER'S COMP	$ 30,132	$ 26,640	$ 35,551	$ 29,440	$ 29,440		$ 24,243	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 1,407,345	$ 1,449,811	$ 1,515,641	$ 1,454,045	$ 1,454,045		$ 1,335,666	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 69,494	$ 67,926	$ 74,036	$ 68,147	$ 68,147		$ 54,307	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 1,364	$ 1,094	$ 1,637	$ 1,647	$ 1,647		$ 1,023	$ -	$ -	0.00
247 - PFMLI	$ -	$ 45,178	$ 37,166	$ 40,408	$ 40,408		$ 26,287	$ -	$ -	0.00
310 - IMPROVEMENT OF INSTRUCTION	$ 399	$ -		$ -	$ -			$ -	$ -	
311 - INSTRUCTION SERVICES	$ 998	$ -	$ 1,730		$ -			$ -	$ -	
312 - WORK SHOPS/INSTR PRO IMPR	$ 10,000	$ -	$ -	$ -	$ -			$ -	$ -	
322 - CONTRACTED REPAIRS	$ -	$ -	$ 12	$ 322	$ -			$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 307	$ -	$ -	$ 104	$ -			$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ -	$ -	$ 106	$ 130		$ 130	$ -	$ -	0.00
343 - TRAVEL, STUDNTS, OUT DIST	$ -	$ -	$ -	$ 240	$ 200			$ -	$ -	
353 - POSTAGE	$ 271	$ 352	$ 297	$ 300	$ -			$ -	$ -	
355 - PRINTING & BINDING	$ 1,624	$ 292	$ 634	$ -	$ -			$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ -	$ 400	$ 380		$ 380	$ -	$ -	0.00
410 - SUPPLIES	$ 83,597	$ 90,381	$ 98,618	$ 109,324	$ 76,947		$ 76,947	$ -	$ -	0.00
413 - ADDITIONAL WORKBOOKS	$ 2,253	$ 439	$ 140	$ 3,085	$ 2,000			$ -	$ -	
415 - FUEL (VEHICLE)	$ -	$ -	$ -		$ -			$ -	$ -	
419 - INTERVENTIONS MATERIALS	$ 2,624	$ 1,254		$ 2,000	$ 1,900		$ 1,900	$ -	$ -	0.00
420 - TEXTBOOKS	$ 575,487	$ 493,321	$ 109,390	$ 18,579	$ 129,777		$ 129,777	$ -	$ -	0.00
430 - LIBRARY BOOKS	$ 55	$ 20		$ 83	$ -			$ -	$ -	
440 - PERIODICALS	$ 915	$ 1,791	$ 751	$ 915	$ 850		$ 850	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 25,817	$ 8,385	$ 11,990	$ 21,481	$ 19,750		$ 19,750	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 4,844	$ 6,225	$ 10,205	$ 9,278	$ 7,750		$ 20,250	$ -	$ -	0.00
640 - DUES AND FEES	$ 2,705	$ 2,351	$ 1,907	$ 2,919	$ 2,650		$ 2,650	$ -	$ -	0.00
TOTAL 1111-ELEMENTARY K-5	**$ 11,706,129**	**$ 12,187,870**	**$ 12,603,024**	**$ 12,872,489**	**$ 12,777,432**	**89.59**	**$ 12,702,996**	**$ -**	**$ -**	**85.46**
1121-MIDDLE/PROGRAM										
111 - LICENSED SALARIES	$ 3,545,559	$ 3,544,264	$ 3,460,795	$ 3,182,652	$ 3,382,652	36.00	$ 3,653,896	$ -	$ -	40.10
112 - CLASSIFIED SALARIES	$ 161,475	$ 175,585	$ 176,452	$ 183,280	$ 183,280	5.02	$ 139,409	$ -	$ -	3.48
121 - SUBSTITUTE LICENSED	$ 140,110	$ 195,096	$ 165,708	$ 140,000	$ 160,000		$ 164,000	$ -	$ -	0.00
122 - SUBSTITUTE CLASSIFIED	$ 37	$ 20,451	$ 17,196	$ 10,000	$ 20,000		$ 20,800	$ -	$ -	0.00
123 - TEMPORARY LICENSED	$ -	$ -	$ 84,242	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 15,561	$ 15,184	$ 15,501	$ -	$ 16,000		$ 16,640	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 1,697	$ 2,313	$ 1,518	$ -	$ -			$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 23,395	$ 28,767	$ 24,947	$ 27,746	$ 27,746		$ 28,440	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
211 - PERS T1/T2	$ 153,048	$ 122,929	$ 137,319	$ 192,529	$ 177,088		$ 137,284	$ -	$ -	0.00
212 - PERS PICK-UP	$ 212,595	$ 217,677	$ 212,482	$ 200,521	$ 200,521		$ 202,864	$ -	$ -	0.00
213 - PERS/BOND	$ 318,153	$ 302,364	$ 268,058	$ 287,856	$ 287,856		$ 322,234	$ -	$ -	0.00
216 - PERS OPSRP	$ 333,688	$ 387,427	$ 380,016	$ 522,055	$ 480,187		$ 519,339	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 299,656	$ 298,303	$ 294,843	$ 263,124	$ 263,124		$ 259,510	$ -	$ -	0.00
231 - WORKER'S COMP	$ 16,106	$ 14,276	$ 17,549	$ 13,598	$ 13,598		$ 12,455	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 853,717	$ 880,544	$ 836,453	$ 756,794	$ 756,794		$ 682,410	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 37,659	$ 39,087	$ 36,044	$ 32,066	$ 32,066		$ 29,624	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 511	$ 537	$ 533	$ 521	$ 521		$ 351	$ -	$ -	0.00
247 - PFMLI	$ -	$ 23,931	$ 18,309	$ 23,694	$ 23,694		$ 13,568	$ -	$ -	0.00
318 - STAFF DVLPMNT-NONINSTRUC	$ 360	$ -	$ 184	$ 403	$ -			$ -	$ -	
322 - CONTRACTED REPAIRS	$ 1,389	$ 3,760	$ 360	$ 1,842	$ 1,500		$ 1,500	$ -	$ -	0.00
355 - PRINTING AND BINDING	$ -	$ 7	$ -		$ -			$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ -	$ 612	$ 550		$ 550	$ -	$ -	0.00
410 - SUPPLIES	$ 46,674	$ 49,965	$ 44,471	$ 73,871	$ 40,000		$ 40,000	$ -	$ -	0.00
420 - TEXTBOOKS	$ 166,247	$ 220,374	$ 200,760	$ 10,601	$ 52,761		$ 235,540	$ -	$ -	0.00
430 - LIBRARY BOOKS	$ -	$ -	$ -	$ 120	$ -			$ -	$ -	
440 - PERIODICALS	$ -	$ 975	$ 1,443	$ 458	$ 300		$ 300	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 1,327	$ 1,964	$ 6,438	$ 7,504	$ 5,364		$ 5,364	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ -	$ 6,546	$ 1,775	$ 3,080	$ 2,500		$ 2,500	$ -	$ -	0.00
540 - DEPRECIABLE EQUIPMENT	$ -	$ -	$ 44,320	$ -	$ -			$ -	$ -	
640 - DUES AND FEES	$ 1,221	$ 1,206	$ 427	$ 45,480	$ 8,170		$ 8,170	$ -	$ -	0.00
TOTAL 1121 MIDDLE SCHOOL PROGRAMS	**$ 6,330,184**	**$ 6,553,533**	**$ 6,448,147**	**$ 5,980,408**	**$ 6,136,273**	**41.02**	**$ 6,496,749**	**$ -**	**$ -**	**43.58**
1122-MIDDLE/EXTRACURRICULAR										
112 - CLASSIFIED SALARIES	$ 11	$ -	$ 3,477	$ -	$ -	0.00	$ 132	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 581	$ 1,953	$ 1,451	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 51	$ 128	$ 887	$ -	$ 1,000		$ 1,040	$ -	$ -	
132 - OVERTIME SALARIES	$ 218	$ -	$ -	$ -	$ -			$ -	$ -	
144 - EXTRA DUTY ATHLETICS	$ 83,023	$ 134,013	$ 116,762	$ 115,567	$ 115,567		$ 118,456	$ -	$ -	
211 - PERS T1/T2	$ 1,873	$ 5,102	$ 3,558	$ 5,165	$ 4,751		$ 3,110	$ -	$ -	
212 - PERS PICK-UP	$ 2,564	$ 5,533	$ 4,656	$ 3,710	$ 3,710		$ 2,466	$ -	$ -	
213 - PERS/BOND	$ 4,168	$ 8,112	$ 6,411	$ 6,075	$ 6,075		$ 7,536	$ -	$ -	
216 - PERS OPSRP	$ 4,194	$ 8,313	$ 7,249	$ 7,896	$ 7,263		$ 4,874	$ -	$ -	
220 - FICA WITHHOLDING	$ 6,289	$ 10,370	$ 8,981	$ 5,605	$ 5,605		$ 6,152	$ -	$ -	
231 - WORKER'S COMP	$ 340	$ 486	$ 1,186	$ 1,436	$ 1,436		$ 1,222	$ -	$ -	
240 - INSURANCE	$ 119	$ -	$ 8,390	$ 9,432	$ 9,432		$ 6,528	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 146	$ 262	$ 453	$ 452	$ 452		$ 76	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 32	$ 25	$ 19	$ 3	$ 3		$ 8	$ -	$ -	
247 - PFMLI	$ -	$ 825	$ 547	$ 693	$ 693		$ 322	$ -	$ -	
315 - MGMT SVS / CONSUL - INSTR	$ -	$ 1,651	$ -	$ -	$ -			$ -	$ -	
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ -	$ 2,115	$ -	$ -			$ -	$ -	
324 - RENTALS	$ -	$ 2,100	$ 1,465	$ -	$ -			$ -	$ -	
343 - TRAVEL, STUDNTS, OUT DIST	$ -	$ 717	$ 150	$ -	$ -			$ -	$ -	
410 - SUPPLIES	$ -	$ 18,279	$ 38,547	$ 45,750	$ 43,000		$ 43,000	$ -	$ -	
540 - DEPRECIABLE EQUIPMENT	$ -	$ 8,825	$ -	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ -	$ 9,291	$ 6,873	$ -	$ -		$ -	$ -	$ -	
TOTAL 1122-MIDDLE/EXTRACURRICULAR	**$ 103,608**	**$ 215,983**	**$ 213,177**	**$ 201,784**	**$ 198,986**	**0**	**$ 194,921**	**$ -**	**$ -**	**0**
1131-HIGH SCHOOL PROGRAMS										
111 - LICENSED SALARIES	$ 4,000,403	$ 4,207,318	$ 4,259,120	$ 4,410,206	$ 4,410,206	48.44	$ 4,481,360	$ -	$ -	47.44
112 - CLASSIFIED SALARIES	$ 252,238	$ 157,633	$ 231,114	$ 210,272	$ 210,272	5.25	$ 172,204	$ -	$ -	4.00
121 - SUBSTITUTE LICENSED	$ 189,725	$ 165,733	$ 178,882	$ 150,000	$ 150,000		$ 153,750	$ -	$ -	0.00
122 - SUBSTITUTE CLASSIFIED	$ 24,815	$ 32,772	$ 17,993	$ 10,000	$ 20,000		$ 20,800	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
130 - OTHER PAY	$ 28,433	$ 40,377	$ 16,518	$ -	$ 20,000		$ 20,800	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 6,527	$ 5,433	$ 555	$ -	$ -			$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 22,197	$ 4,614	$ 2,020	$ 4,614	$ 4,614		$ 4,729	$ -	$ -	0.00
211 - PERS T1/T2	$ 297,670	$ 338,099	$ 284,463	$ 401,594	$ 369,386		$ 343,212	$ -	$ -	0.00
212 - PERS PICK-UP	$ 257,306	$ 252,037	$ 268,286	$ 269,585	$ 269,585		$ 243,536	$ -	$ -	0.00
213 - PERS/BOND	$ 366,671	$ 345,667	$ 321,552	$ 375,155	$ 375,155		$ 394,333	$ -	$ -	0.00
216 - PERS OPSRP	$ 287,704	$ 280,789	$ 362,245	$ 546,752	$ 502,902		$ 450,493	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 347,035	$ 348,324	$ 354,621	$ 343,117	$ 343,117		$ 316,733	$ -	$ -	0.00
231 - WORKER'S COMP	$ 18,527	$ 16,601	$ 9,723	$ 20,510	$ 20,510		$ 18,884	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 939,373	$ 978,365	$ 953,775	$ 922,803	$ 922,803		$ 812,276	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 41,851	$ 42,418	$ 42,096	$ 38,999	$ 38,999		$ 37,207	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 1,047	$ 918	$ 703	$ 595	$ 595		$ 439	$ -	$ -	0.00
247-PFMLI	$ -	$ 27,803	$ 21,941	$ 28,349	$ 28,349		$ 16,561	$ -	$ -	0.00
322 - CONTRACTED REPAIRS	$ -	$ 905	$ 4,117	$ -	$ -			$ -	$ -	
324 - RENTALS	$ -	$ 375	$ 12	$ -	$ -			$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 29	$ -	$ -	$ 131	$ -			$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 255	$ 525	$ 3,671	$ 255	$ 250		$ 250	$ -	$ -	0.00
353 - POSTAGE	$ 6,347	$ 10,728	$ 18,208	$ 5,422	$ 5,000		$ 5,000	$ -	$ -	0.00
355 - PRINTING AND BINDING	$ 1,066	$ 1,763	$ 1,620	$ 662	$ 500		$ 500	$ -	$ -	0.00
390 - OTHER PROF/TECH SRVS	$ -	$ 4,020	$ -		$ -		$ 39,240	$ -	$ -	0.00
410 - SUPPLIES	$ 40,830	$ 79,464	$ 66,857	$ 59,450	$ 54,600		$ 54,600	$ -	$ -	0.00
420 - TEXTBOOKS	$ 28,719	$ 152,949	$ 65,141	$ 165,908	$ 38,844		$ 116,244	$ -	$ -	0.00
430 - LIBRARY BOOKS	$ 312	$ 113	$ -	$ 387	$ 500		$ 500	$ -	$ -	0.00
440 - PERIODICALS	$ 75	$ -	$ -	$ 564	$ 500		$ 500	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 21,675	$ 8,218	$ 33,044	$ 20,669	$ 18,250		$ 18,250	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 14,116	$ 27,829	$ 19,691	$ 14,739	$ 13,235		$ 13,235	$ -	$ -	0.00
540 - DEPRECIABLE EQUIPMENT	$ 18,105	$ 1,009	$ -		$ -			$ -	$ -	
610 - PRINCIPAL PAYMENTS	$ 2,403	$ -			$ -			$ -	$ -	
621 - REGULAR INTEREST	$ 22	$ -			$ -			$ -	$ -	
640 - DUES AND FEES	$ 2,320	$ 5,019	$ 10,146	$ 2,320	$ 2,100		$ 2,100	$ -	$ -	0.00
TOTAL 1131-HIGH SCHOOL PROGRAMS	**$ 7,217,795**	**$ 7,537,818**	**$ 7,548,114**	**$ 8,003,058**	**$ 7,820,273**	**53.69**	**$ 7,737,736**	**$ -**	**$ -**	**51.44**
1132-HS EXTRACURRICULAR										
111 - LICENSED SALARIES	$ 78,709	$ 86,664	$ 90,463	$ 94,831	$ 94,831	1.00	$ 97,100	$ -	$ -	1.00
112 - CLASSIFIED SALARIES	$ 16	$ 234	$ 182	$ -	$ -	0.00	$ 335	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 11,639	$ 7,517	$ 13,514	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 16,385	$ 17,405	$ 26,353	$ -	$ 27,000		$ 28,080	$ -	$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	$ 81,390	$ 112,767	$ 216,873	$ 122,270	$ 192,270		$ 197,077	$ -	$ -	0.00
144 - EXTRA DUTY ATHLETICS	$ 391,945	$ 411,960	$ 371,048	$ 379,816	$ 379,816		$ 389,311	$ -	$ -	0.00
211 - PERS T1/T2	$ 18,078	$ 22,092	$ 20,937	$ 23,308	$ 21,439		$ 22,006	$ -	$ -	0.00
212 - PERS PICK-UP	$ 19,382	$ 21,495	$ 24,869	$ 21,870	$ 21,870		$ 22,311	$ -	$ -	0.00
213 - PERS/BOND	$ 29,022	$ 31,699	$ 41,340	$ 37,212	$ 37,212		$ 50,137	$ -	$ -	0.00
216 - PERS OPSRP	$ 25,959	$ 30,913	$ 40,362	$ 53,941	$ 49,615		$ 50,897	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 44,022	$ 47,737	$ 53,965	$ 34,481	$ 34,481		$ 40,851	$ -	$ -	0.00
231 - WORKER'S COMP	$ 2,301	$ 2,224	$ 5,633	$ 5,895	$ 5,895		$ 6,305	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 19,101	$ 21,542	$ 58,189	$ 68,986	$ 68,986		$ 67,620	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 989	$ 1,281	$ 2,392	$ 2,685	$ 2,685		$ 1,364	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 58	$ 96	$ 77	$ 66	$ 66		$ 108	$ -	$ -	0.00
247 - PFMLI	$ -	$ 3,783	$ 3,283	$ 3,494	$ 3,494		$ 2,136	$ -	$ -	0.00
315 - MGMT SVS / CONSUL - INSTR	$ 84,060	$ 32,371	$ 56,350	$ 43,135	$ 41,000		$ 41,000	$ -	$ -	0.00
318 - STAFF DVLPMNT-NONINSTRUC	$ 95	$ 277	$ -	$ 65	$ -			$ -	$ -	
322 - CONTRACTED REPAIRS	$ 119	$ -	$ 423	$ 119	$ -			$ -	$ -	
324 - RENTALS	$ 17,175	$ 2,340	$ 17,939	$ -	$ -			$ -	$ -	

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
332 - NON REIMBURSED STDNT TRAN	$ -	$ -	$ -	$ 226	$ -			$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 257	$ -	$ -	$ 76	$ -			$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 11,489	$ 11,765	$ 11,135	$ 8,586	$ 8,000		$ 8,000	$ -	$ -	0.00
343 - TRAVEL, STUDNTS, OUT DIST	$ 13,821	$ 20,803	$ 19,832	$ 18,667	$ 17,000			$ -	$ -	
353 - POSTAGE	$ 11	$ -	$ -	$ 11	$ -			$ -	$ -	
355 - PRINTING AND BINDING	$ 600	$ 790	$ 165	$ 760	$ 700		$ 700	$ -	$ -	0.00
390 - OTHER PROF/TECH SRVS	$ 200	$ 270	$ 88	$ 608	$ 500		$ 500	$ -	$ -	0.00
410 - SUPPLIES	$ 109,702	$ 86,152	$ 17,242	$ 68,486	$ 65,000		$ 65,000	$ -	$ -	0.00
440 - PERIODICALS	$ 10	$ -	$ -	$ 108	$ -			$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 23,655	$ 9,292	$ 16,126	$ 16,721	$ 15,000		$ 15,000	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 6,062	$ 17,628	$ 21,559	$ 21,062	$ 20,000		$ 20,000	$ -	$ -	0.00
541 EQUIPMENT PURCHASE	$ -	$ 13,722	$ 27,443	$ 27,443	$ 26,000			$ -	$ -	
640 - DUES AND FEES	$ 23,398	$ 84,031	$ 53,494	$ 31,203	$ 35,482		$ 35,482	$ -	$ -	0.00
TOTAL 1132-HS EXTRUCURRICULAR	**$ 1,029,651**	**$ 1,098,850**	**$ 1,211,273**	**$ 1,086,132**	**$ 1,168,342**	**1.00**	**$ 1,161,320**	**$ -**	**$ -**	**1.00**
1210-TALENTED & GIFTED PGRM										
121 - SUBSTITUTE LICENSED	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 9,549	$ 28,614	$ 23,368	$ 21,000	$ 24,000		$ 24,960	$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ -	$ 1,500	$ 1,500	$ 1,500	$ 2,300		$ 2,358	$ -	$ -	
211 - PERS T1/T2	$ 31	$ 937	$ 730	$ 347	$ 0			$ -	$ -	
212 - PERS PICK-UP	$ 259	$ 851	$ 767	$ 90	$ 90			$ -	$ -	
213 - PERS/BOND	$ 398	$ 1,625	$ 1,252	$ 122	$ (0)			$ -	$ -	
216 - PERS OPSRP	$ 527	$ 1,609	$ 1,486	$ 115	$ (0)			$ -	$ -	
220 - FICA WITHHOLDING	$ 731	$ 2,272	$ 1,874	$ 6	$ (0)			$ -	$ -	
231 - WORKER'S COMP	$ 40	$ 111	$ 89	$ 115	$ (0)			$ -	$ -	
245 - EMPLOYER PAID TSA	$ -	$ 18	$ 104	$ 17	$ 0			$ -	$ -	
247 - PFMLI	$ -	$ 178	$ 131	$ 9	$ 9			$ -	$ -	
353 - POSTAGE	$ 48	$ -	$ -	$ 100	$ 95		$ 95	$ -	$ -	
410 - SUPPLIES	$ -	$ 78	$ -	$ 1,094	$ 95		$ 95	$ -	$ -	
TOTAL 1210-TALENTED & GIFTED	**$ 11,584**	**$ 37,795**	**$ 31,302**	**$ 24,515**	**$ 26,589**	**0.00**	**$ 27,508**	**$ -**	**$ -**	**0.00**
1221-THERAPEUTIC LEARNING CTR										
111 - LICENSED SALARIES	$ 119,039	$ 89,754	$ 181,630	$ 190,662	$ 190,662	2.00	$ 179,974	$ -	$ -	2.00
112 - CLASSIFIED SALARIES	$ 54,354	$ 43,306	$ 66,519	$ 72,829	$ 72,829	2.13	$ 78,582	$ -	$ -	2.13
121 - SUBSTITUTE LICENSED	$ -				$ -			$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 64	$ -		$ -			$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ -	$ -	$ 941	$ 878	$ 878		$ 900	$ -	$ -	0.00
211 - PERS T1/T2	-	$ 23	$ -		$ -			$ -	$ -	
212 - PERS PICK-UP	$ 9,747	$ 6,514	$ 14,357	$ 14,173	$ 14,173		$ 14,120	$ -	$ -	0.00
213 - PERS/BOND	$ 13,979	$ 8,210	$ 16,519	$ 21,351	$ 21,351		$ 21,736	$ -	$ -	0.00
216 - PERS OPSRP	$ 19,818	$ 14,215	$ 31,371	$ 47,197	$ 43,412		$ 43,067	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 12,917	$ 9,779	$ 18,496	$ 19,657	$ 19,657		$ 17,646	$ -	$ -	0.00
231 - WORKER'S COMP	$ 714	$ 755	$ 847	$ 1,032	$ 1,032		$ 923	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 48,241	$ 26,822	$ 62,372	$ 65,323	$ 65,323		$ 58,228	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 1,344	$ 900	$ 1,800	$ 1,800	$ 1,800		$ 1,650	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 176	$ 123	$ 197	$ 205	$ 205		$ 205	$ -	$ -	0.00
247 - PFMLI	$ -	$ 784	$ 1,139	$ 1,406	$ 1,406		$ 923	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ -	$ -		$ -			$ -	$ -	
410 - SUPPLIES	$ 1,429	$ 3,602	$ 1,934	$ 4,000	$ 3,800		$ 3,800	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 2,053	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 1221-THERAPEUTIC LEARNING CTR	**$ 283,812**	**$ 204,850**	**$ 398,123**	**$ 440,514**	**$ 436,528**	**4.13**	**$ 421,753**	**$ -**	**$ -**	**4.13**
1229-STRUCTURED LEARNING CTR										
111 - LICENSED SALARIES	$ 78,946	$ 109,138	$ 97,122	$ 104,393	$ 104,393	1.29	$ 166,636	$ -	$ -	2.00
112 - CLASSIFIED SALARIES	$ 528,668	$ 655,388	$ 823,958	$ 982,828	$ 982,828	24.71	$ 1,132,064	$ -	$ -	28.14

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
121 - SUBSTITUTE LICENSED	$ 1,024	$ 12,999	$ 7,954	$ 2,000	$ 7,000		$ 7,175	$ -	$ -	0.00
122 - SUBSTITUTE CLASSIFIED	$ 126	$ 2,941	$ 1,237	$ 5,000	$ 5,000		$ 5,200	$ -	$ -	0.00
124 TEMPORARY - CLASSIFIED	$ -	$ -	$ 21,905	$ -	$ -		$ 10,000	$ -	$ -	0.00
130 - OTHER PAY	$ 4,522	$ 4,886	$ 9,030	$ -	$ 10,000			$ -	$ -	
211 - PERS T1/T2	$ 43	$ 5,548	$ 659	$ -	$ -		$ 3,656	$ -	$ -	0.00
212 - PERS PICK-UP	$ 20,285	$ 38,564	$ 45,967	$ 40,457	$ 40,457		$ 57,571	$ -	$ -	0.00
213 - PERS/BOND	$ 30,338	$ 53,084	$ 58,717	$ 72,338	$ 72,338		$ 96,059	$ -	$ -	0.00
216 - PERS OPSRP	$ 43,652	$ 82,492	$ 100,388	$ 134,722	$ 123,917		$ 172,476	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 43,927	$ 56,548	$ 69,980	$ 67,215	$ 67,215		$ 78,960	$ -	$ -	0.00
231 - WORKER'S COMP	$ 2,791	$ 4,185	$ 4,298	$ 3,777	$ 3,777		$ 3,733	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 208,466	$ 265,777	$ 260,689	$ 255,125	$ 255,125		$ 298,324	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 1,153	$ 1,148	$ 1,161	$ 1,161	$ 1,161		$ 1,650	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 1,633	$ 1,691	$ 2,268	$ 2,219	$ 2,219		$ 2,419	$ -	$ -	0.00
247 - PFMLI	$ -	$ 4,528	$ 4,300	$ 5,921	$ 5,921		$ 4,128	$ -	$ -	0.00
311 - INSTRUCTION SERVICES	$ -		$ -		$ -			$ -	$ -	
312 - WORK SHOPS/INSTR PRO IMPR	$ -				$ -			$ -	$ -	
331 - REIMB STUDENT TRANSPORT	$ -				$ -			$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ 1,660	$ 743	$ 42	$ -			$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ 768	$ 458	$ -	$ -			$ -	$ -	
353 - POSTAGE	$ -	$ -	$ -	$ 74	$ 74		$ 74	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ -	$ 2,134	$ -		$ -			$ -	$ -	
410 - SUPPLIES	$ 5,776	$ 5,557	$ 3,222	$ 15,709	$ 11,476		$ 11,476	$ -	$ -	0.00
413 - ADDITIONAL WORKBOOKS	$ -	$ -			$ -			$ -	$ -	
420 - TEXTBOOKS	$ 124	$ 274	$ 250	$ 2,734	$ 475		$ 475	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 1,655	$ 682	$ 2,553	$ 244	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ -	$ 878	$ -	$ 254	$ -		$ -	$ -	$ -	
TOTAL 1229-STRUCTURED LEARNING CTR	**$ 973,128**	**$ 1,310,870**	**$ 1,516,860**	**$ 1,696,212**	**$ 1,693,375**	**26.00**	**$ 2,052,076**	**$ -**	**$ -**	**30.14**
1250-RESOURCE ROOMS										
111 - LICENSED SALARIES	$ 859,983	$ 867,743	$ 992,608	$ 1,007,789	$ 1,007,789	12.00	$ 1,194,148	$ -	$ -	13.50
112 - CLASSIFIED SALARIES	$ 431,359	$ 513,279	$ 568,733	$ 762,313	$ 762,313	19.24	$ 581,485	$ -	$ -	16.19
121 - SUBSTITUTE LICENSED	$ 726	$ 269	$ 1,948	$ -	$ -			$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 683	$ -	$ 35,452	$ -			$ -	$ -	
130 - OTHER PAY	$ 386	$ 5,269	$ 35,827	$ -	$ 36,000		$ 37,440	$ -	$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	$ 2,304	$ -	$ 1,700	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 55,408	$ 56,824	$ -	$ 61,546	$ 56,610		$ 69,351	$ -	$ -	0.00
212 - PERS PICK-UP	$ 68,876	$ 75,711	$ 44,954	$ 86,770	$ 86,770		$ 88,323	$ -	$ -	0.00
213 - PERS/BOND	$ 102,450	$ 103,318	$ 86,696	$ 131,314	$ 131,314		$ 148,612	$ -	$ -	0.00
216 - PERS OPSRP	$ 102,427	$ 120,791	$ 105,599	$ 230,855	$ 212,341		$ 226,004	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 95,430	$ 99,655	$ 157,838	$ 120,598	$ 120,598		$ 120,076	$ -	$ -	0.00
231 - WORKER'S COMP	$ 5,386	$ 7,695	$ 116,025	$ 6,422	$ 6,422		$ 5,897	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 393,015	$ 445,674	$ 5,246	$ 458,480	$ 458,480		$ 390,667	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 10,271	$ 9,764	$ 446,044	$ 8,983	$ 8,983		$ 9,537	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 1,515	$ 1,474	$ 9,972	$ 1,820	$ 1,820		$ 1,532	$ -	$ -	0.00
247 - PFMLI	$ -	$ 8,057	$ 1,637	$ 8,888	$ 8,888		$ 6,279	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 1,143	$ -	$ 7,094	$ 3,687	$ 3,449		$ 3,449	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ 37,252	$ -	$ -	$ 41,504	$ 39,429		$ 39,429	$ -	$ -	0.00
410 - SUPPLIES	$ 3,710	$ 2,001	$ -	$ 5,418	$ 9,330		$ 9,330	$ -	$ -	0.00
413 - ADDITIONAL WORKBOOKS	$ -		$ 3,718		$ -			$ -	$ -	
420 - TEXTBOOKS	$ 2,119	$ 1,969	$ 2,597	$ 9,265	$ 5,700		$ 5,700	$ -	$ -	0.00
440 - PERIODICALS	$ -	$ -	$ -	$ 578	$ -		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 515	$ 422	$ -	$ 339	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 1,706	$ 1,846	$ -	$ 2,448	$ -		$ -	$ -	$ -	

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
640 - DUES AND FEES	$ -	$ -	$ 1,039	$ 65	$ -		$ -	$ -	$ -	
TOTAL 1250 - RESOURCE ROOMS	**$ 2,175,981**	**$ 2,322,444**	**$ 2,589,274**	**$ 2,984,535**	**$ 2,956,236**	**31.24**	**$ 2,937,257**	**$ -**	**$ -**	**29.69**
1260-TREATMENT & HABILITATION										
111 - LICENSED SALARIES	$ 211,025	$ (36,856)	$ 227,301	$ 268,568	$ 268,568	2.50	$ 270,310	$ -	$ -	2.50
112 - CLASSIFIED SALARIES	$ 31,797	$ 2,986	$ 2,228	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ -	$ -	$ 3,040	$ -	$ 4,000		$ 4,160	$ -	$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	$ 8,025	$ 8,388	$ 2,674	$ 8,388	$ 8,388		$ 8,598	$ -	$ -	0.00
211 - PERS T1/T2	$ 21,780	$ 1,338	$ 25,560	$ 38,807	$ 35,695		$ 33,943	$ -	$ -	0.00
212 - PERS PICK-UP	$ 15,255	$ (1,507)	$ 14,094	$ 16,204	$ 16,204		$ 15,165	$ -	$ -	0.00
213 - PERS/BOND	$ 21,666	$ (3,849)	$ 17,697	$ 21,956	$ 21,956		$ 23,343	$ -	$ -	0.00
216 - PERS OPSRP	$ 13,663	$ (5,193)	$ 9,730	$ 20,481	$ 18,838		$ 17,334	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 19,019	$ (1,937)	$ 17,723	$ 20,360	$ 20,360		$ 18,940	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,023	$ 422	$ 781	$ 1,330	$ 1,330		$ 963	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 49,706	$ 1,599	$ 36,164	$ 42,575	$ 42,575		$ 39,699	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 2,250	$ -	$ 1,960	$ 2,267	$ 2,267		$ 2,063	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 123	$ 9	$ 8	$ -	$ -			$ -	$ -	
247 - PFMLI	$ -	$ (151)	$ 1,104	$ 1,771	$ 1,771		$ 990	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,082	$ 2,050	$ 1,344	$ 1,328	$ 1,262		$ 1,262	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 606	$ 230	$ 134	$ 696	$ 661		$ 661	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ 40,721	$ 3,886	$ 45,011	$ 56,901	$ 54,056		$ 54,056	$ -	$ -	0.00
410 - SUPPLIES	$ 1,547	$ 3,027	$ 249	$ 2,000	$ 1,900		$ 1,900	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 307	$ -	$ -	$ 537	$ 510		$ 510	$ -	$ -	0.00
655 - JUDGEMENT & SETTLEMENT	$ -	$ -	$ 72	$ -	$ -		$ -	$ -	$ -	
TOTAL 1260-TREATMENT & HABILITIATION	**$ 440,597**	**$ (25,558)**	**$ 406,875**	**$ 504,170**	**$ 500,342**	**2.50**	**$ 493,895**	**$ -**	**$ -**	**2.50**
1271-REMEDIATION										
111 - LICENSED SALARIES	$ 275,925	$ 155,065	$ 133,672	$ 103,107	$ 103,107	1.10	$ 95,358	$ -	$ -	1.00
112 - CLASSIFIED SALARIES	$ 104,213	$ 136,789	$ 148,397	$ 160,827	$ 160,827	4.31	$ 165,947	$ -	$ -	4.25
121 - SUBSTITUTE LICENSED	$ -			$ 21,563	$ 0			$ -	$ -	
130 - OTHER PAY	$ -			$ 15,460	$ 0			$ -	$ -	
211 - PERS T1/T2	$ 11,907	$ 13,520	$ 14,291	$ 20,949	$ 19,834		$ 18,776	$ -	$ -	0.00
212 - PERS PICK-UP	$ 21,827	$ 16,057	$ 16,513	$ 32,880	$ 15,460		$ 12,422	$ -	$ -	0.00
213 - PERS/BOND	$ 31,125	$ 20,660	$ 18,999	$ 19,497	$ 20,949		$ 21,632	$ -	$ -	0.00
216 - PERS OPSRP	$ 34,894	$ 23,972	$ 24,334	$ 1,036	$ 30,244		$ 21,892	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 28,409	$ 21,423	$ 20,766	$ 83,492	$ 19,497		$ 17,855	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,567	$ 1,041	$ 965	$ 990	$ 1,036		$ 889	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 106,604	$ 88,505	$ 85,740		$ 100,000		$ 69,399	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 3,240	$ 1,679	$ 1,380		$ -		$ 825	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 357	$ 382	$ 416	$ 447	$ 447		$ 465	$ -	$ -	0.00
247 - PFMLI	$ -	$ 1,703	$ 1,272	$ 1,918	$ 1,918		$ 974	$ -	$ -	0.00
332 - NON REIMBURSED STDNT TRAN	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 1271-REMEDIATION	**$ 620,068**	**$ 480,796**	**$ 466,745**	**$ 462,166**	**$ 473,318**	**5.41**	**$ 426,434**	**$ -**	**$ -**	**5.25**
1281-PUBLIC ALTERNATIVE PROGRAMS										
370 - TUITION TO OTHER AGENCIES	$ 13,029	$ 41,171	$ 2,022	$ 14,812	$ 6,835		$ 6,835	$ -	$ -	
470 - COMPUTER SOFTWARE	$ -	$ -	$ 3,749	$ -	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ -	$ -	$ -	$ 1,346	$ 1,200		$ 1,200	$ -	$ -	
TOTAL 1281-PUBLIC ALTERNATIVE PROGR	**$ 13,029**	**$ 41,171**	**$ 5,771**	**$ 16,158**	**$ 8,035**	**0.00**	**$ 8,035**	**$ -**	**$ -**	**0.00**
1284-ALTERNATIVE PROGRAM										
111 - LICENSED SALARIES	$ -	$ 338,073	$ 326,979	$ 617,984	$ 617,984	5.50	$ 457,191	$ -	$ -	4.65
112 - CLASSIFIED SALARIES	$ (418)	$ 136,362	$ 100,734	$ 65,682	$ 65,682	1.75	$ 80,239	$ -	$ -	2.00
121 - SUBSTITUTE LICENSED	$ -	$ 7,047	$ 3,920	$ -	$ 4,000		$ 4,100	$ -	$ -	0.00
122 - SUBSTITUTE CLASSIFIED	$ -	$ 343	$ 362	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 1,097	$ 17,478	$ 2,919	$ -	$ 3,000		$ 3,120	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
132 - OVERTIME SALARIES	$ -	$ 727	$ 16	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ -	$ 14,359	$ 649	$ -	$ -			$ -	$ -	
212 - PERS PICK-UP	$ 26	$ 27,606	$ 25,655	$ 24,453	$ 24,453		$ 29,401	$ -	$ -	0.00
213 - PERS/BOND	$ 40	$ 39,616	$ 29,798	$ 33,135	$ 33,135		$ 45,258	$ -	$ -	0.00
216 - PERS OPSRP	$ 52	$ 52,157	$ 56,056	$ 81,430	$ 74,900		$ 89,672	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 83	$ 37,620	$ 32,229	$ 30,685	$ 30,685		$ 36,477	$ -	$ -	0.00
231 - WORKER'S COMP	$ 3	$ 1,774	$ 1,460	$ 1,665	$ 1,665		$ 2,999	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ -	$ 151,681	$ 116,164	$ 104,878	$ 104,878		$ 110,214	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 3	$ 3,621	$ 3,104	$ 3,109	$ 3,109		$ 3,836	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 1	$ 418	$ 260	$ 251	$ 251		$ 216	$ -	$ -	0.00
247 - PFMLI	$ -	$ 3,036	$ 1,988	$ 2,774	$ 2,774		$ 1,907	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ 101		$ -	$ -			$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ 280	$ 774	$ -	$ -			$ -	$ -	
353 - POSTAGE	$ -	$ 24	$ 2		$ -			$ -	$ -	
370 - TUITION TO OTHER AGENCIES	$ -	$ 861	$ 574	$ -	$ -			$ -	$ -	
410 - SUPPLIES	$ -	$ 14,823	$ 14,824		$ -			$ -	$ -	
420 - TEXTBOOKS	$ -	$ 600	$ 268		$ -			$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ -	$ -			$ -			$ -	$ -	
470 - COMPUTER SOFTWARE	$ -	$ 21,722	$ 16,935	$ 8,000	$ 7,600		$ 71,196	$ -	$ -	0.00
640 - DUES AND FEES	$ -	$ 181	$ 945	$ -	$ -		$ -	$ -	$ -	
TOTAL 1284-ALTERNATIVE PROGRAM	**$ 886**	**$ 870,509**	**$ 736,614**	**$ 974,047**	**$ 974,116**	**7.25**	**$ 935,826**	**$ -**	**$ -**	**6.65**
1290-DESIGNATED PROGRAMS										
111 - LICENSED SALARIES	$ 84,619	$ (88,131)	$ 32,530	$ -	$ -		$ 8,730	$ -	$ -	0.25
112 - CLASSIFIED SALARIES	$ 172,698	$ -	$ 56,923	$ -	$ -		$ 145,758	$ -	$ -	3.75
121 - SUBSTITUTE LICENSED	$ 2,412	$ -	$ 3,252	$ -	$ 4,000		$ 4,100	$ -	$ -	0.00
122 - SUBSTITUTE CLASSIFIED	$ -	$ -	$ 120	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 7,168	$ -	$ 2,604	$ -	$ 3,000		$ 3,120	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ -	$ -	$ 36	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 5,602	$ -	$ -	$ -	$ -		$ 4,176	$ -	$ -	0.00
212 - PERS PICK-UP	$ 11,660	$ (5,366)	$ 1,193	$ -	$ -		$ 7,581	$ -	$ -	0.00
213 - PERS/BOND	$ 16,642	$ (7,791)	$ 5,147	$ -	$ -		$ 12,611	$ -	$ -	0.00
216 - PERS OPSRP	$ 19,281	$ (11,724)	$ 6,340	$ -	$ -		$ 19,564	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 19,550	$ (6,719)	$ 10,359	$ -	$ -		$ 10,418	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,116	$ (16)	$ 6,917	$ -	$ -		$ 520	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 63,416	$ (18,434)	$ 340	$ -	$ -		$ 33,826	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 924	$ (900)	$ 27,967	$ -	$ -			$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 508	$ -	$ 301	$ -	$ -		$ 380	$ -	$ -	0.00
247 - PFMLI	$ -	$ (537)	$ 164	$ 1,580	$ 1,580		$ 545	$ -	$ -	0.00
312 - WORK SHOPS/INSTR PRO IMPR	$ -	$ -	$ 538	$ 856	$ 813		$ 813	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 3,607	$ 88	$ -	$ 9,024	$ 8,535		$ 8,535	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 19,849	$ 821	$ 969	$ 20,708	$ 19,673		$ 19,673	$ -	$ -	0.00
353 - POSTAGE	$ -	$ -	$ 3,317	$ 75	$ -			$ -	$ -	
355 - PRINTING AND BINDING	$ -	$ 252	$ -		$ -			$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ 40	$ 42	$ 3,738	$ 3,551		$ 3,551	$ -	$ -	0.00
410 - SUPPLIES	$ 23,403	$ 1,202	$ 14,177	$ 25,969	$ 25,688		$ 25,688	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 305	$ 999	$ -	$ 306	$ 250		$ 250	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 17,453	$ -	$ 12,695	$ 10,000	$ 9,500		$ 9,500	$ -	$ -	0.00
TOTAL 1290-PBIS/RTI	**$ 470,214**	**$ (136,215)**	**$ 185,930**	**$ 72,256**	**$ 76,590**	**0.00**	**$ 319,338**	**$ -**	**$ -**	**4.00**
1291-ENGLISH LANGUAGE LEARNER										
111 - LICENSED SALARIES	$ 735,594	$ 886,935	$ 1,096,830	$ 1,027,258	$ 1,027,258	11.93	$ 879,447	$ -	$ -	9.86
112 - CLASSIFIED SALARIES	$ 269,624	$ 307,553	$ 375,534	$ 476,301	$ 476,301	13.20	$ 303,814	$ -	$ -	7.99
121 - SUBSTITUTE LICENSED	$ 2,513		$ -	$ -	$ -			$ -	$ -	

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
122 - SUBSTITUTE CLASSIFIED	$ -			$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 201	$ 2,057			$ -			$ -	$ -	
132 - OVERTIME SALARIES	$ -	$ 91	$ 289		$ -			$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 1,063	$ -	$ 3,259		$ -			$ -	$ -	
211 - PERS T1/T2	$ 12,800	$ 17,396	$ 33,165	$ 50,688	$ 46,623		$ 22,462	$ -	$ -	0.00
212 - PERS PICK-UP	$ 55,904	$ 66,995	$ 84,623	$ 89,606	$ 89,606		$ 62,490	$ -	$ -	0.00
213 - PERS/BOND	$ 80,220	$ 90,160	$ 99,665	$ 126,547	$ 126,547		$ 99,097	$ -	$ -	0.00
216 - PERS OPSRP	$ 104,694	$ 132,085	$ 159,877	$ 258,674	$ 237,929		$ 177,212	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 74,580	$ 88,354	$ 107,984	$ 115,766	$ 115,766		$ 79,738	$ -	$ -	0.00
231 - WORKER'S COMP	$ 4,171	$ 7,223	$ 4,972	$ 6,321	$ 6,321		$ 4,148	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 273,610	$ 287,454	$ 336,598	$ 374,036	$ 374,036		$ 242,590	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 8,389	$ 9,387	$ 9,906	$ 8,960	$ 8,960		$ 6,586	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 875	$ 794	$ 1,068	$ 1,403	$ 1,403		$ 815	$ -	$ -	0.00
247 - PFMLI	$ -	$ 7,081	$ 6,553	$ 7,474	$ 7,474		$ 4,170	$ -	$ -	0.00
410 - SUPPLIES	$ 1,571	$ 2,190	$ 2,811	$ 2,901	$ -			$ -	$ -	
413 - ADDITIONAL WORKBOOKS	$ -	$ -	$ -	$ 54	$ -		$ -	$ -	$ -	
419 - INTERVENTIONS MATERIALS	$ -	$ -	$ -		$ -		$ -	$ -	$ -	
420 - TEXTBOOKS	$ -	$ -	$ 15,715	$ 15,715	$ -		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 1,493	$ -	$ -		$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 338	$ -	$ -	$ 338	$ -		$ -	$ -	$ -	
TOTAL 1291-ENGLISH LANGUAGE LEARNERS	**$ 1,627,638**	**$ 1,905,754**	**$ 2,338,850**	**$ 2,562,044**	**$ 2,518,225**	**25.13**	**$ 1,882,569**	**$ -**	**$ -**	**17.85**
1292-TEEN PARENTING										
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
410 - SUPPLIES	$ 554	$ 777	$ 339	$ 594	$ 500		$ 500	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 687	$ -	$ 188	$ 687	$ 500		$ 500	$ -	$ -	
TOTAL 1292-TEEN PARENTING	**$ 1,241**	**$ 777**	**$ 527**	**$ 1,281**	**$ 1,000**	**0.00**	**$ 1,000**	**$ -**	**$ -**	**0.00**
1296-TUTORING										
112 - CLASSIFIED SALARIES	$ -	$ -	$ 206	$ -	$ -	0.00	$ -	$ -	$ -	0.00
130 - OTHER PAY	$ 5,724	$ 12,914	$ 14,593	$ 5,000	$ 15,000		$ 15,600	$ -	$ -	
211 - PERS T1/T2	$ -	$ 194	$ 267	$ -	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 65	$ 626	$ 826	$ -	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ 103	$ 230	$ 1,001	$ -	$ -		$ -	$ -	$ -	
216 - PERS OPSRP	$ 132	$ 181	$ 1,585	$ -	$ -		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 433	$ 984	$ 1,092	$ -	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 24	$ 47	$ 49	$ -	$ -		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 8	$ -	$ 527	$ -	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 3	$ 11	$ 15	$ -	$ -		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 27	$ 66	$ 30	$ 30		$ -	$ -	$ -	
TOTAL 1296-TUTORING	**$ 6,491**	**$ 15,214**	**$ 20,227**	**$ 5,030**	**$ 15,030**	**0.00**	**$ 15,600**	**$ -**	**$ -**	**0.00**
1299-OTHER PROGRAMS										
319 - OTHER INSTRUCT/PROF/TECH	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 1299-OTHER PROGRAMS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
2110-ATTENDANCE & SOCIAL WORK										
385 - MGMT SVS/CONSUL-NON INSTR	$ 62,451	$ 63,090	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 2110-ATTENDANCE & SOCIAL WORK	**$ 62,451**	**$ 63,090**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
2122-COUNSELING SERVICES										
111 - LICENSED SALARIES	$ 1,018,306	$ 991,758	$ 896,350	$ 906,539	$ 906,539	10.50	$ 438,800	$ -	$ -	5.75
112 - CLASSIFIED SALARIES	$ 60,936	$ 58,813	$ 65,334	$ 66,813	$ 66,813	1.72	$ 79,249	$ -	$ -	1.72
121 - SUBSTITUTE LICENSED	$ -	$ 1,238	$ 285	$ -	$ -			$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 137	$ -		$ -			$ -	$ -	
130 - OTHER PAY	$ 9,912	$ 1,128	$ 1,669	$ 2,000	$ 2,000		$ 2,080	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 1,610	$ 187	$ -		$ -			$ -	$ -	

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
141 - EXTRA OR EXT DUTY CONTR	$ 18,830	$ 22,379	$ 17,086	$ 25,224	$ 25,224		$ 25,855	$ -	$ -	0.00
211 - PERS T1/T2	$ 27,886	$ 15,075	$ 16,125	$ 24,313	$ 22,363		$ 20,887	$ -	$ -	0.00
212 - PERS PICK-UP	$ 65,698	$ 62,308	$ 58,030	$ 58,998	$ 58,998		$ 43,007	$ -	$ -	0.00
213 - PERS/BOND	$ 104,021	$ 84,691	$ 66,767	$ 80,148	$ 80,148		$ 69,420	$ -	$ -	0.00
216 - PERS OPSRP	$ 111,363	$ 123,595	$ 113,542	$ 176,164	$ 162,035		$ 113,377	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 81,463	$ 78,589	$ 72,315	$ 73,398	$ 73,398		$ 56,078	$ -	$ -	0.00
231 - WORKER'S COMP	$ 4,473	$ 3,449	$ 5,687	$ 4,005	$ 4,005		$ 2,773	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 254,372	$ 238,317	$ 201,394	$ 205,701	$ 205,701		$ 132,327	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 10,427	$ 9,396	$ 8,292	$ 7,659	$ 7,659		$ 5,977	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 208	$ 182	$ 203	$ 200	$ 200		$ 223	$ -	$ -	0.00
247 - PFMLI	$ -	$ 6,312	$ 4,457	$ 6,304	$ 6,304		$ 2,932	$ -	$ -	0.00
312 - WORK SHOPS/INSTR PRO IMPR	$ 1,500	$ 7,200	$ -	$ 2,813	$ 2,672		$ 2,672	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 86	$ -	$ -	$ 388	$ 368		$ 369	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 10,149	$ 3,819	$ 3,786	$ 13,089	$ 12,421		$ 12,421	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ 38,850	$ -	$ 2,500	$ 35,581	$ 33,802		$ 33,802	$ -	$ -	0.00
410 - SUPPLIES	$ 2,556	$ 2,406	$ 553	$ 5,264	$ 4,921		$ 4,921	$ -	$ -	0.00
420 - TEXTBOOKS	$ -	$ -	$ 999	$ 3,317	$ 3,151		$ 3,151	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 531	$ 70	$ 51	$ 310	$ 250		$ 250	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ -	$ -	$ 958	$ -	$ -			$ -	$ -	
640 - DUES AND FEES	$ 903	$ 2,512	$ 1,003	$ 1,400	$ 1,330		$ 1,330	$ -	$ -	0.00
TOTAL 2122-COUNSELING SERVICES	**$ 1,824,081**	**$ 1,713,560**	**$ 1,537,386**	**$ 1,699,627**	**$ 1,680,302**	**12.22**	**$ 1,051,899**	**$ -**	**$ -**	**7.47**
2134-NURSE SERVICES (CGESD CONTRACT ITEM)										
112 - CLASSIFIED SALARIES	$ 16,884	$ -	$ -	$ -	$ -		$ 65,102	$ -	$ -	1.00
212 - PERS PICK-UP							$ 3,452			0.00
213 - PERS/BOND							$ 5,314			0.00
216 - PERS OPSRP							$ 10,530			0.00
220 - FICA WITHHOLDING							$ 4,402			0.00
231 - WORKER'S COMP							$ 24			0.00
240 - HEALTH INSURANCE							$ 16,613			0.00
246 - LIFE & LT DISABILITY INS							$ 335			0.00
247 - PFMLI	$ -	$ -	$ -	$ -	$ -		$ 230	$ -	$ -	0.00
TOTAL 2134-NURSE SERVICES	**$ 16,884**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00**	**$ 106,002**	**$ -**	**$ -**	**1.00**
2139-OTHER HEALTH SERVICES										
111 - LICENSED SALARIES	$ -	$ 89,488	$ -	$ -	$ -		$ -	$ -	$ -	
112 - CLASSIFIED SALARIES	$ 6,330	$ 7,143	$ 8,668	$ 8,026	$ 8,026	0.19	$ 8,347	$ -	$ -	0.19
130 - OTHER PAY	$ 386	$ -	$ -		$ -			$ -	$ -	
212 - PERS PICK-UP	$ 387	$ 5,777	$ 518	$ 463	$ 463		$ 481	$ -	$ -	0.00
213 - PERS/BOND	$ 613	$ 8,335	$ 596	$ 627	$ 627		$ 741	$ -	$ -	0.00
216 - PERS OPSRP	$ 787	$ 12,623	$ 1,132	$ 1,541	$ 1,418		$ 1,468	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 397	$ 7,111	$ 545	$ 490	$ 490		$ 529	$ -	$ -	0.00
231 - WORKER'S COMP	$ 28	$ 41	$ 31	$ 32	$ 32		$ 32	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 4,343	$ 22,896	$ 5,775	$ 5,157	$ 5,157		$ 4,988	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ -	$ 900			$ -			$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 23	$ 22	$ 27	$ 23	$ 23		$ 24	$ -	$ -	0.00
247 - PFMLI	$ -	$ 578	$ 35	$ 44	$ 44		$ 28	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ -	$ 34,494	$ -	$ 5,568	$ 5,290		$ 5,290	$ -	$ -	0.00
TOTAL 2139-OTHER HEALTH SERVICES	**$ 13,293**	**$ 189,410**	**$ 17,327**	**$ 21,972**	**$ 21,570**	**0.19**	**$ 21,928**	**$ -**	**$ -**	**0.19**
2140-PSYCHOLOGICAL SRVS										
111 - LICENSED SALARIES	$ 253,526	$ 252,591	$ 268,815	$ 199,435	$ 199,435	2.00	$ 240,752	$ -	$ -	2.50
141 - EXTRA OR EXT DUTY CONTR	$ 10,594	$ 12,611	$ 4,702	$ 12,611	$ 12,611		$ 12,926	$ -	$ -	0.00
212 - PERS PICK-UP	$ 13,029	$ 13,960	$ 16,346	$ 11,966	$ 11,966		$ 13,519	$ -	$ -	0.00
213 - PERS/BOND	$ 20,630	$ 18,528	$ 18,807	$ 16,214	$ 16,214		$ 20,811	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
216 - PERS OPSRP	$ 26,493	$ 30,503	$ 35,716	$ 39,847	$ 36,651		$ 41,234	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 19,813	$ 19,857	$ 20,228	$ 14,951	$ 14,951		$ 16,829	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,053	$ 926	$ 915	$ 765	$ 765		$ 855	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 53,172	$ 55,301	$ 52,474	$ 39,717	$ 39,717		$ 27,351	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 1,800	$ 1,725	$ 1,800	$ 909	$ 909		$ 2,013	$ -	$ -	0.00
247 - PFMLI	$ -	$ 1,594	$ 1,249	$ 1,695	$ 1,695		$ 880	$ -	$ -	0.00
313 - STUDENT SERVICES	$ -	$ -	$ -	$ 1,170	$ 1,112		$ 1,112	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 1,747	$ 2,089	$ 1,440	$ 3,317	$ 3,151		$ 3,151	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 251	$ -	$ 798	$ 1,000	$ 950		$ 950	$ -	$ -	0.00
410 - SUPPLIES	$ 4,470	$ 3,258	$ 4,283	$ 4,000	$ 3,800		$ 30,174	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 645	$ -	$ 795	$ -	$ -		$ 3,800	$ -	$ -	0.00
640 - DUES AND FEES	$ 179	$ -	$ -	$ 187	$ 178		$ 178	$ -	$ -	0.00
TOTAL 2140-PSYCHOLOGICAL SERVICES	**$ 407,402**	**$ 412,943**	**$ 428,368**	**$ 347,784**	**$ 344,105**	**2.00**	**$ 416,535**	**$ -**	**$ -**	**2.50**
2152-SPEECH PATHOLOGY SERVICES										
111 - LICENSED SALARIES	$ 299,181	$ 352,894	$ 452,508	$ 481,338	$ 481,338	5.50	$ 559,942	$ -	$ -	6.20
112 - CLASSIFIED SALARIES	$ 12	$ 30,664	$ 21,871	$ -	$ -			$ -	$ -	
121 - SUBSTITUTE LICENSED	$ 1,106	$ 342	$ 12,210	$ -	$ 15,000			$ -	$ -	
130 - OTHER PAY	$ 5,992	$ 26,249	$ 11,678	$ 750	$ 11,000		$ 11,440	$ -	$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	$ 3,250	$ 1,750	$ 136	$ 1,750	$ 1,750		$ 1,794	$ -	$ -	0.00
211 - PERS T1/T2	$ 12,768	$ 21,948	$ 25,692	$ 35,542	$ 32,691		$ 28,779	$ -	$ -	0.00
212 - PERS PICK-UP	$ 15,583	$ 19,366	$ 24,334	$ 25,820	$ 25,820		$ 28,496	$ -	$ -	0.00
213 - PERS/BOND	$ 27,399	$ 33,242	$ 34,450	$ 39,133	$ 39,133		$ 47,406	$ -	$ -	0.00
216 - PERS OPSRP	$ 25,012	$ 34,969	$ 43,286	$ 65,510	$ 60,256		$ 69,412	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 23,028	$ 30,840	$ 36,872	$ 35,418	$ 35,418		$ 38,277	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,242	$ 1,272	$ 2,678	$ 1,857	$ 1,857		$ 1,460	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 73,942	$ 69,818	$ 106,645	$ 99,847	$ 99,847		$ 68,811	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 2,384	$ 3,132	$ 3,297	$ 3,600	$ 3,600		$ 3,960	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 1	$ 95	$ 56	$ -	$ -			$ -	$ -	
247 - PFMLI	$ -	$ 2,455	$ 2,226	$ 2,318	$ 2,318		$ 2,001	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,128	$ 968	$ 372	$ 3,341	$ 3,174		$ 3,174	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 2,296	$ -	$ 5,421	$ 2,447	$ 2,325		$ 2,325	$ -	$ -	0.00
353 - POSTAGE	$ 16	$ -	$ 28	$ -	$ -			$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 335	$ 118,902	$ 84,855	$ 103,974	$ 98,775		$ 98,775	$ -	$ -	0.00
410 - SUPPLIES	$ 2,320	$ 2,977	$ 562	$ 3,000	$ 2,850		$ 2,850	$ -	$ -	0.00
430 - LIBRARY BOOKS	$ 1,087	$ -	$ -	$ 1,087	$ 1,033		$ 1,033	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ -	$ 670	$ 9	$ -	$ -			$ -	$ -	
470 - COMPUTER SOFTWARE	$ 99	$ 2,267	$ 1,000	$ 99	$ 94		$ 94	$ -	$ -	0.00
640 - DUES AND FEES	$ -	$ 99	$ -	$ 402	$ 382		$ 382	$ -	$ -	0.00
TOTAL 2152-SPEECH PATH SERVICES	**$ 499,183**	**$ 754,919**	**$ 870,187**	**$ 907,232**	**$ 918,660**	**5.50**	**$ 970,411**	**$ -**	**$ -**	**6.20**
2191-STUDENT SERVICES										
111 - LICENSED SALARIES	$ 71,213	$ 1,657	$ 89,923	$ -	$ -		$ 244,031	$ -	$ -	2.00
112 - CLASSIFIED SALARIES	$ 42,601	$ 44,105	$ 47,801	$ 52,020	$ 52,020	1.00	$ 54,100	$ -	$ -	1.00
113 - ADMINISTRATORS	$ 190,628	$ 238,763	$ 245,119	$ 140,832	$ 179,328	1.00	$ 186,500	$ -	$ -	1.25
121 - SUBSTITUTE LICENSED	$ -	$ 269	$ 15,829	$ -	$ 16,000		$ 16,400	$ -	$ -	0.00
130 - OTHER PAY	$ 1,858	$ 14,284	$ 397	$ -	$ 2,000		$ 2,080	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 887	$ 35	$ -		$ -			$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 3,709	$ -	$ -		$ -			$ -	$ -	
211 - PERS T1/T2	$ 29,421	$ 34,874	$ 39,772	$ 32,617	$ 30,001		$ 31,461	$ -	$ -	0.00
212 - PERS PICK-UP	$ 18,501	$ 17,426	$ 22,002	$ 11,450	$ 11,450		$ 19,746	$ -	$ -	0.00
213 - PERS/BOND	$ 29,314	$ 24,035	$ 25,837	$ 15,514	$ 15,514		$ 30,396	$ -	$ -	0.00
216 - PERS OPSRP	$ 14,201	$ 9,980	$ 18,197	$ 9,989	$ 9,188		$ 33,423	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 23,338	$ 22,540	$ 28,119	$ 14,259	$ 14,259		$ 24,584	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
231 - WORKER'S COMP	$ 1,237	$ 1,040	$ 1,268	$ 1,181	$ 1,181		$ 1,260	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 54,022	$ 43,940	$ 58,394	$ 31,304	$ 31,304		$ 53,038	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 8,552	$ 10,081	$ 9,620	$ 9,450	$ 9,450		$ 7,575	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 945	$ 1,059	$ 1,110	$ 1,101	$ 1,101		$ 853	$ -	$ -	0.00
247 - PFMLI	$ -	$ 1,550	$ 1,816	$ 2,294	$ 2,294		$ 1,284	$ -	$ -	0.00
312 - WORK SHOPS/INSTR PRO IMPR	$ -	$ -	$ -	$ 1,384	$ 1,315		$ 1,315	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,418	$ 1,639	$ 1,620	$ 3,400	$ 3,230		$ 3,230	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 6,832	$ 5,399	$ 7,196	$ 14,682	$ 13,948		$ 13,948	$ -	$ -	0.00
353 - POSTAGE	$ 44	$ 8	$ -	$ 200	$ 190		$ 190	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ -	$ 29,552	$ -	$ 10,485	$ 9,961		$ 9,961	$ -	$ -	0.00
410 - SUPPLIES	$ 2,772	$ 5,670	$ 2,303	$ 5,000	$ 4,750		$ 4,750	$ -	$ -	0.00
440 - PERIODICALS	$ 100	$ 195	$ 200	$ 100	$ 95		$ 95	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 270	$ 806	$ 1,993	$ 645	$ 613		$ 613	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 6,847	$ 26,623	$ 10,825	$ 12,521	$ 11,895		$ 11,895	$ -	$ -	0.00
640 - DUES AND FEES	$ 1,290	$ 1,290	$ 1,390	$ 1,638	$ 1,556		$ 1,556	$ -	$ -	0.00
TOTAL 2191-SPECIAL EDUCATION ADMIN	**$ 511,002**	**$ 536,822**	**$ 630,733**	**$ 372,064**	**$ 422,640**	**2.00**	**$ 754,284**	**$ -**	**$ -**	**4.25**
2210-INSTRUCTION IMPROVEMENT										
111 - LICENSED SALARIES	$ 158,214	$ 411,021	$ 336,726	$ 81,776	$ 81,776	0.60	$ 28,484	$ -	$ -	0.50
112 - CLASSIFIED SALARIES	$ 26,824	$ 23,177	$ 25,499	$ 30,668	$ 30,668	0.50		$ -	$ -	
113 - ADMINISTRATORS	$ 67,202	$ 67,956	$ 65,352	$ -	$ -		$ 40,035	$ -	$ -	0.25
121 - SUBSTITUTE LICENSED	$ 10,139	$ 10,627	$ 12,503	$ 10,000	$ 13,000		$ 13,325	$ -	$ -	0.00
123 - TEMPORARY LICENSED	$ -	$ -	$ -	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 5,034	$ 4,767	$ 14,616		$ 15,000		$ 15,600	$ -	$ -	0.00
141 - EXTRA OR EXT DUTY CONTR	$ 468	$ 504	$ -	$ 504	$ 504		$ 516	$ -	$ -	0.00
211 - PERS T1/T2	$ 24,075	$ 29,652	$ 17,136	$ 185	$ 170			$ -	$ -	
212 - PERS PICK-UP	$ 14,729	$ 29,413	$ 26,591	$ 10,380	$ 10,380		$ 4,049	$ -	$ -	0.00
213 - PERS/BOND	$ 23,489	$ 41,122	$ 31,170	$ 14,297	$ 14,297		$ 6,232	$ -	$ -	0.00
216 - PERS OPSRP	$ 10,980	$ 40,142	$ 44,690	$ 34,405	$ 31,645		$ 12,348	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 20,111	$ 37,632	$ 34,165	$ 13,226	$ 13,226		$ 5,115	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,069	$ 1,193	$ 1,533	$ 1,064	$ 1,064		$ 260	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 43,065	$ 96,178	$ 73,866	$ 31,411	$ 31,411		$ 5,044	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 4,332	$ 7,020	$ 5,814	$ 2,247	$ 2,247		$ 1,350	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 407	$ 327	$ 324	$ 72	$ 72		$ 216	$ -	$ -	0.00
247 - PFMLI	$ -	$ 2,911	$ 2,136	$ 2,082	$ 2,082		$ 267	$ -	$ -	0.00
312 - WORK SHOPS/INSTR PRO IMPR		$ 5,130	$ 850	$ 6,000	$ -			$ -	$ -	
318 - STAFF DVLPMNT-NONINSTRUC	$ 1,058	$ -	$ -	$ -	$ -			$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 2,092	$ 2,598	$ 1,731	$ 2,000	$ 1,900		$ 1,900	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 38,775	$ 3,725	$ 35,523	$ 35,008	$ 32,308		$ 32,308	$ -	$ -	0.00
343 - TRAVEL, STUDNTS, OUT DIST	$ -	$ -	$ -	$ -	$ -			$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 26,071	$ 21,946	$ 26,630		$ -			$ -	$ -	
392 - STAFF EVENTS & INSERVICE	$ -	$ -	$ -		$ -			$ -	$ -	
410 - SUPPLIES	$ 5,915	$ 4,057	$ 3,330	$ 7,326	$ 1,900		$ 1,900	$ -	$ -	0.00
419 - INTERVENTIONS MATERIALS	$ 25,702	$ 245	$ -	$ 6,000	$ 5,700		$ 5,700	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 32,899	$ -	$ 25,391	$ 26,000	$ 24,700		$ 24,700	$ -	$ -	0.00
480 - COMPUTER HARDWARE	$ -	$ -	$ 6,663	$ 7,000	$ 6,650		$ 6,650	$ -	$ -	0.00
640 - DUES AND FEES	$ 167	$ 50	$ 398	$ 167	$ 150		$ 150	$ -	$ -	0.00
TOTAL 2210-IMPROVEMENT OF INSTRUCT	**$ 542,818**	**$ 841,393**	**$ 792,639**	**$ 321,818**	**$ 320,850**	**1.10**	**$ 206,149**	**$ -**	**$ -**	**0.75**
2212-INST/CURR DEVELOPMENT										
112 - CLASSIFIED SALARIES	$ -	$ -	$ -	$ -	$ -	0.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 226	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
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**
2218-ACCREDITATION										
640 - DUES AND FEES	$ -	$ 4,000	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 2218-ACCREDITATION	**$ -**	**$ 4,000**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
2219-OTH IMPROVEMENT OF INSTRUCTION										
112 - CLASSIFIED SALARIES	$ 14	$ 27	$ 296	$ -	$ -	0.00	$ -	$ -	$ -	0.00
113 - ADMINISTRATORS	$ 94,083	$ 95,965	$ 66,627	$ -	$ -	0.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 402	$ 103	$ -	$ -	$ -		$ -	$ -	$ -	
130 - OTHER PAY	$ 2,368	$ 1,182	$ 1,391	$ -	$ 1,500		$ 1,560	$ -	$ -	
132 - OVERTIME SALARIES	$ 262	$ 382	$ -	$ -	$ -		$ -	$ -	$ -	
211 - PERS T1/T2	$ 14,539	$ 15,337	$ 10,687	$ -	$ -		$ -	$ -	$ -	
212 - PERS PICK-UP	$ 5,799	$ 5,843	$ 4,080	$ -	$ -		$ -	$ -	$ -	
213 - PERS/BOND	$ 9,192	$ 7,917	$ 4,695	$ -	$ -		$ -	$ -	$ -	
216 - PERS OPSRP	$ 219	$ 161	$ 132	$ -	$ -		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 7,389	$ 7,443	$ 5,158	$ -	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 383	$ 336	$ 230	$ -	$ -		$ -	$ -	$ -	
240 - HEALTH INSURANCE	$ 13,226	$ 13,432	$ 8,522	$ -	$ -		$ -	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 3,789	$ 3,785	$ 2,416	$ -	$ -		$ -	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 443	$ 391	$ 253	$ -	$ -		$ -	$ -	$ -	
247 - PFMLI	$ -	$ 490	$ 347	$ 444	$ 444		$ -	$ -	$ -	
324 - RENTALS	$ -	$ -	$ 328	$ -	$ -		$ -	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 485	$ 680	$ 605	$ 700	$ 665		$ 665	$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 5,241	$ 1,969	$ 2,590	$ 2,000	$ 1,900		$ 1,900	$ -	$ -	
353 - POSTAGE	$ 115	$ -	$ -		$ -		$ -	$ -	$ -	
355 - PRINTING AND BINDING	$ 2,486	$ -	$ -	$ 1,000	$ 950		$ 950	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 100	$ 245	$ 584	$ -	$ -		$ -	$ -	$ -	
410 - SUPPLIES	$ 5,582	$ 3,905	$ 6,207	$ 8,022	$ 7,621		$ 7,621	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ -	$ 255	$ -		$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ 1,720	$ 1,252	$ 745	$ 1,900	$ -		$ -	$ -	$ -	
TOTAL 2219-OTHER IMPROVE OF INSTRUCT	**$ 167,838**	**$ 161,102**	**$ 115,892**	**$ 14,066**	**$ 13,080**	**0.00**	**$ 12,696**	**$ -**	**$ -**	**0.00**
2222-SCHOOL LIBRARY SERVICES										
111 - LICENSED SALARIES	$ 28,298	$ 38,325	$ 41,200	$ 44,368	$ 44,368	0.50	$ 46,612	$ -	$ -	0.50
112 - CLASSIFIED SALARIES	$ 241,082	$ 252,511	$ 276,928	$ 276,374	$ 276,374	6.63	$ 301,906	$ -	$ -	6.63
121 - SUBSTITUTE LICENSED	$ 70	$ 297	$ 424	$ -	$ -			$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ 7,920	$ 4,182	$ 8,698	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 459	$ 235	$ 464	$ -	$ 500		$ 520	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
132 - OVERTIME SALARIES		$ 237	$ 4,075	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 10,760	$ 12,346	$ 12,669	$ 18,204	$ 18,204		$ 16,684	$ -	$ -	0.00
212 - PERS PICK-UP	$ 15,566	$ 16,798	$ 18,791	$ 18,900	$ 18,900		$ 18,815	$ -	$ -	0.00
213 - PERS/BOND	$ 24,737	$ 22,976	$ 22,019	$ 25,609	$ 25,609		$ 28,963	$ -	$ -	0.00
216 - PERS OPSRP	$ 23,194	$ 26,972	$ 30,673	$ 47,231	$ 47,231		$ 43,172	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 18,480	$ 19,673	$ 23,465	$ 23,016	$ 23,016		$ 23,383	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,131	$ 1,061	$ 1,123	$ 1,274	$ 1,274		$ 1,251	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 91,715	$ 98,496	$ 93,671	$ 96,494	$ 96,494		$ 89,330	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 361	$ 450	$ 460	$ 463	$ 463		$ 413	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 843	$ 726	$ 760	$ 767	$ 767		$ 739	$ -	$ -	0.00
247 - PFMLI	$ -	$ 1,717	$ 1,459	$ 1,633	$ 1,633		$ 1,223	$ -	$ -	0.00
310 - INSTR PROF TECH SERVICES	$ -	$ -	$ 1,200	$ 153	$ 153		$ 153	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 256.41	$ 377	$ 214	$ 200	$ 200		$ 200	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 42.05	$ 1,027	$ 1,595		$ -			$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -		$ -	$ -			$ -	$ -	
410 - SUPPLIES	$ 4,811	$ 6,758	$ 6,729	$ 5,353	$ 47,259		$ 47,259	$ -	$ -	0.00
420 - TEXTBOOKS	$ 368	$ 709	$ 4,877	$ 2,099	$ -			$ -	$ -	
430 - LIBRARY BOOKS	$ 28,740	$ 15,182	$ 22,148	$ 27,892	$ 4,750		$ 4,750	$ -	$ -	0.00
440 - PERIODICALS	$ 4,848	$ 2,454	$ 2,493	$ 5,343	$ 1,425		$ 1,425	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 1,609	$ 3,071	$ 236	$ 1,572	$ -			$ -	$ -	
470 - COMPUTER SOFTWARE	$ 8,432	$ 8,148	$ 11,768	$ 10,726	$ -			$ -	$ -	
640 - DUES AND FEES	$ 46	$ 104	$ 47	$ 50	$ 47		$ 48	$ -	$ -	0.00
TOTAL 2222-SCHOOL LIBRARY SERVICES	**$ 513,767**	**$ 534,831**	**$ 588,185**	**$ 607,721**	**$ 608,667**	**7.13**	**$ 626,843**	**$ -**	**$ -**	**7.13**
2223-MULTIMEDIA SERVICES										
410 - SUPPLIES	$ -	$ -	$ 338	$ 1,259	$ -		$ -	$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ -	$ 5,412	$ 4,600		$ 4,600	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 2,473	$ 2,653	$ 2,749	$ 3,000	$ 2,500		$ 2,500	$ -	$ -	
TOTAL 2223-MULTIMEDIA SERVICES	**$ 2,473**	**$ 2,653**	**$ 3,087**	**$ 9,671**	**$ 7,100**	**0.00**	**$ 7,100**	**$ -**	**$ -**	**0.00**
2230-ASSESSMENT & TESTING										
112 - CLASSIFIED SALARIES	$ 20	$ -	$ 37,922	$ -	$ -	0.00	$ 42,754	$ -	$ -	1.00
121 - SUBSTITUTE LICENSED	$ 1,111	$ 578	$ 1,630	$ -	$ -			$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 371	$ 1,221	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 48,503	$ 43,941	$ 35,249	$ 20,000	$ 35,000		$ 36,400	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 333	$ -	$ 34	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 3,456	$ 5,298	$ 4,953	$ -	$ -			$ -	$ -	
212 - PERS PICK-UP	$ 896	$ 423	$ 2,520	$ -	$ -		$ 2,267	$ -	$ -	0.00
213 - PERS/BOND	$ 3,457	$ 3,453	$ 4,949	$ -	$ -		$ 3,490	$ -	$ -	0.00
216 - PERS OPSRP	$ 1,686	$ 901	$ 5,336	$ -	$ -		$ 6,915	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 3,816	$ 3,432	$ 5,597	$ -	$ -		$ 2,891	$ -	$ -	0.00
231 - WORKER'S COMP	$ 211	$ 163	$ 241	$ 23	$ 23		$ 153	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 2	$ -	$ 18,582	$ -	$ -		$ 15,722	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 1	$ 1	$ -	$ -	$ -			$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 2	$ -	$ 110		$ -		$ 116	$ -	$ -	0.00
247 - PFMLI	$ -	$ 269	$ 341	$ 120	$ 120		$ 151	$ -	$ -	0.00
410 - SUPPLIES	$ 500	$ -	$ 42	$ 500	$ 475		$ 475	$ -	$ -	0.00
420 - TEXTBOOKS	$ -	$ -	$ 51,859	$ 36,515	$ -		$ -	$ -	$ -	
470 - COMPUTER SOFTWARE	$ 26,397	$ 3,948	$ (11,234)	$ 27,000	$ 25,650		$ -	$ -	$ -	
TOTAL 2230-ASSESSMENT & TESTING	**$ 90,392**	**$ 62,778**	**$ 159,351**	**$ 84,158**	**$ 61,268**	**0.00**	**$ 111,335**	**$ -**	**$ -**	**1.00**
2240-PROFESSIONAL DVLMNT-STAFF										
111 - LICENSED SALARIES	$ 212,942	$ 9,212	$ 9,720	$ -	$ -	0.00	$ -	$ -	$ -	0.00
112 - CLASSIFIED SALARIES	$ 39	$ 510	$ 6	$ -	$ -	0.00	$ -	$ -	$ -	0.00
121 - SUBSTITUTE LICENSED	$ 24,498	$ 19,764	$ 18,175	$ -	$ 20,000		$ 20,500	$ -	$ -	

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
122 - SUBSTITUTE CLASSIFIED	$ 163	$ 218	$ -	$ 20,000	$ -			$ -	$ -	
130 - OTHER PAY	$ 85,784	$ 60,921	$ 46,314	$ 13,000	$ 112,294		$ 112,294	$ -	$ -	
132 - OVERTIME SALARIES	$ 31	$ -	$ -	$ 15,000	$ 15,000		$ 15,000	$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ 24,288	$ 5,459	$ 3,545	$ 11,691	$ 11,691		$ 11,983	$ -	$ -	
211 - PERS T1/T2	$ 25,538	$ 2,737	$ 3,910	$ 695	$ 639		$ 780	$ -	$ -	
212 - PERS PICK-UP	$ 19,011	$ 4,051	$ 3,749	$ 470	$ 470		$ 37,846	$ -	$ -	
213 - PERS/BOND	$ 30,646	$ 4,499	$ 5,158	$ 726	$ 726		$ 1,246	$ -	$ -	
216 - PERS OPSRP	$ 19,006	$ 6,973	$ 6,163	$ 1,185	$ 1,090		$ 1,808	$ -	$ -	
220 - FICA WITHHOLDING	$ 26,251	$ 7,172	$ 5,856	$ 1,281	$ 1,281		$ 1,008	$ -	$ -	
231 - WORKER'S COMP	$ 1,404	$ 341	$ 281	$ 71	$ 71		$ 92	$ -	$ -	
240 - HEALTH INSURANCE	$ 34,390	$ 1,950	$ 3,857	$ 1,390	$ 1,390		$ 13,239	$ -	$ -	
245 - EMPLOYER PAID TSA	$ 2,428	$ 255	$ 216	$ 62	$ 62		$ 174	$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 12	$ 2	$ 0	$ -	$ -			$ -	$ -	
247 - PFMLI	$ -	$ 543	$ 381	$ 2,162	$ 2,162		$ 53	$ -	$ -	
249 - TUITION REIMBURSEMENT	$ -	$ 49,791	$ 2,862	$ 10,000	$ 10,000		$ 10,000	$ -	$ -	
310 - INSTR PROF TECH SERVICES	$ -	$ 180	$ -	$ 334	$ 340		$ 340	$ -	$ -	
312 - WORK SHOPS/INSTR PRO IMPR	$ 13,620	$ 15,305	$ 10,098	$ 15,301	$ 14,500		$ 14,500	$ -	$ -	
314 - PROF DEV TUITION REIMB	$ 53,370	$ -	$ -		$ -			$ -	$ -	
315 - MGMT SVS / CONSUL - INSTR	$ -	$ -	$ -	$ 10,000	$ -			$ -	$ -	
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ -	$ -	$ 9	$ -			$ -	$ -	
324 - RENTALS	$ -	$ -		$ 852	$ -			$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 893	$ 4,138	$ -		$ 645		$ 645	$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 20,641	$ 20,552	$ 2,718	$ 16,517	$ 12,100		$ 12,100	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ 449	$ 168	$ -			$ -	$ -	
410 - SUPPLIES	$ 16,249	$ 13,622	$ 1,030	$ 4,503	$ 3,600		$ 3,600	$ -	$ -	
415 - FUEL (VEHICLE)	$ 132	$ -	$ -	$ 100	$ 95		$ 95	$ -	$ -	
419 - INTERVENTIONS MATERIALS	$ -	$ 707	$ -		$ -			$ -	$ -	
420 - TEXTBOOKS	$ -	$ -	$ -	$ 157	$ 150		$ 150	$ -	$ -	
440 - PERIODICALS	$ 100	$ -	$ -	$ 200	$ -		$ -	$ -	$ -	
640 - DUES AND FEES	$ 2,748	$ 1,576	$ 1,254	$ 2,015	$ 1,900		$ 1,900	$ -	$ -	
TOTAL 2240-PROFESSIONAL DEVELOPMENT	**$ 614,184**	**$ 230,478**	**$ 125,741**	**$ 127,889**	**$ 210,207**	**0.00**	**$ 259,354**	**$ -**	**$ -**	**0.00**
2242-PROFESSIONAL DVLMNT-ADMIN										
314 - PROF DEV TUITION REIMB	$ 4,311	$ -	$ 7,102	$ -	$ -		$ -	$ -	$ -	
TOTAL 2242-PROF DEVELOPMENT ADMIN	**$ 4,311**	**$ -**	**$ 7,102**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
2310-BOARD OF EDUCATION SERV										
315 - MGMT SVS / CONSUL - INSTR	$ -	$ -	$ -	$ 10,000	$ 9,500		$ 9,500	$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 114	$ -	$ -	$ 114	$ 108		$ 108	$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 8,793	$ 7,761	$ 7,687	$ 8,793	$ 8,353		$ 8,353	$ -	$ -	
353 - POSTAGE	$ -				$ -			$ -	$ -	
354 - ADVERTISING	$ 378	$ 1,045	$ 576	$ 56	$ 53		$ 53	$ -	$ -	
355 - PRINTING AND BINDING	$ -				$ -			$ -	$ -	
370 - TUITION TO OTHER AGENCIES	$ -	$ -			$ -			$ -	$ -	
381 - AUDIT SERVICES	$ 40,120	$ 51,190	$ 49,793	$ 46,900	$ 44,555		$ 48,300	$ -	$ -	
382 - LEGAL SERVICES	$ 7,868	$ 23,885	$ 18,979	$ 70,769	$ 67,231		$ 67,231	$ -	$ -	
384 - NEGOTIATIONS & LABOR LAW	$ 16,978	$ 1,667	$ 2,583	$ 28,136	$ 26,729		$ 26,729	$ -	$ -	
385 - MGMT SVS/CONSUL-NON INSTR	$ 44,181	$ 63,979	$ 47,343	$ 49,704	$ 47,219		$ 47,219	$ -	$ -	
388 - ELECTION SERVICES	$ 60,269	$ -	$ 4,824	$ 15,229	$ 14,468		$ 14,468	$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ 3,438	$ -		$ -			$ -	$ -	
410 - SUPPLIES	$ 13,399	$ 13,529	$ 12,546	$ 18,387	$ 17,468		$ 17,468	$ -	$ -	
440 - PERIODICALS	$ 29	$ -	$ -	$ 29	$ 28		$ 28	$ -	$ -	
470 - COMPUTER SOFTWARE	$ -	$ 1,560	$ 1,560	$ -	$ -			$ -	$ -	
640 - DUES AND FEES	$ 10,181	$ 9,626	$ 9,666	$ 12,133	$ 11,526		$ 11,526	$ -	$ -	

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
651-LIABILITY INSURANCE	$ 115,305	$ 134,714	$ 152,121	$ 179,503	$ 170,528		$ 190,991	$ -	$ -	
652-FIDELITY BONDS	$ 2,682	$ 2,682	$ 2,682	$ 3,017	$ 2,866		$ 2,866	$ -	$ -	
TOTAL 2310-BOARD OF EDUCATION	**$ 320,296**	**$ 315,076**	**$ 310,360**	**$ 442,770**	**$ 420,631**	**0.00**	**$ 444,840**	**$ -**	**$ -**	**0.00**
2321-OFFICE OF SUPERINTENDENT										
112 - CLASSIFIED SALARIES	$ 61,270	$ 56,539	$ 83,400	$ 82,486	$ 84,061	1.00	$ 86,792	$ -	$ -	1.00
113 - ADMINISTRATORS	$ 185,982	$ 172,829	$ 187,200	$ 187,200	$ 194,200	1.00	$ 201,680	$ -	$ -	1.00
121 - SUBSTITUTE LICENSED	$ -	$ 1,713	$ 2,614	$ -	$ -			$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 111	$ -	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 1,014	$ 2,317	$ 423		$ -			$ -	$ -	
132 - OVERTIME SALARIES	$ 3,201	$ 2,273	$ 68		$ -			$ -	$ -	
211 - PERS T1/T2	$ 30	$ 26,664	$ 29,677	$ 43,356	$ 39,878		$ 43,321	$ -	$ -	0.00
212 - PERS PICK-UP	$ 14,577	$ 13,558	$ 15,914	$ 15,989	$ 15,989		$ 17,123	$ -	$ -	0.00
213 - PERS/BOND	$ 23,081	$ 18,366	$ 18,463	$ 21,664	$ 21,664		$ 26,359	$ -	$ -	0.00
216 - PERS OPSRP	$ 30,348	$ 7,708	$ 10,615	$ 15,839	$ 14,569		$ 15,319	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 17,017	$ 17,829	$ 19,063	$ 20,263	$ 20,263		$ 21,666	$ -	$ -	0.00
231 - WORKER'S COMP	$ 965	$ 790	$ 905	$ 1,022	$ 1,022		$ 1,085	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 40,457	$ 34,729	$ 24,359	$ 21,905	$ 21,905		$ 22,546	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 8,853	$ 5,603	$ 6,060	$ 6,060	$ 6,060		$ 6,060	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 898	$ 700	$ 787	$ 787	$ 787		$ 796	$ -	$ -	0.00
247 - PFMLI	$ -	$ 1,248	$ 1,178	$ 1,371	$ 1,371		$ 1,131	$ -	$ -	0.00
315 - MGMT SVS / CONSUL - INSTR	$ 3,153	$ 1,295	$ 200	$ 6,006	$ 5,706		$ 5,706	$ -	$ -	0.00
318 - STAFF DVLPMNT-NONINSTRUC	$ -			$ -	$ -		$ 364	$ -	$ -	0.00
324 - RENTALS	$ -	$ -	$ 255	$ -	$ -			$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 445	$ 2,543	$ 29	$ 383	$ 364			$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 13,466	$ 2,411	$ 5,849	$ 16,469	$ 15,646		$ 15,646	$ -	$ -	0.00
343 - TRAVEL, STUDNTS, OUT DIST	$ -				$ -			$ -	$ -	
351 - TELEPHONE	$ -				$ -			$ -	$ -	
353 - POSTAGE	$ -				$ -			$ -	$ -	
355 - PRINTING AND BINDING	$ 893	$ 938	$ 1,201	$ 1,520	$ 1,444		$ 1,444	$ -	$ -	0.00
370 - TUITION TO OTHER AGENCIES	$ (75)			$ 26,000	$ 24,700			$ -	$ -	
385 - MGMT SVS/CONSUL-NON INSTR	$ 24,000	$ 29,266	$ 15,826		$ -		$ 24,700	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ 900	$ 3,030			$ -			$ -	$ -	
392 - STAFF EVENTS & INSERVICE	$ 20,972	$ 18,289	$ 22,042	$ 15,274	$ 14,510		$ 14,510	$ -	$ -	0.00
410 - SUPPLIES	$ 9,853	$ 13,784	$ 6,988	$ -	$ -			$ -	$ -	
440 - PERIODICALS	$ 497	$ 378	$ 375	$ 429	$ 408		$ 408	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 937	$ 707	$ 6,928	$ 7,585	$ 7,206		$ 7,206	$ -	$ -	0.00
640 - DUES AND FEES	$ 1,290	$ 1,307	$ 3,371	$ 2,854	$ 2,711		$ 2,711	$ -	$ -	0.00
TOTAL OFFICE OF SUPERINTENDENT	**$ 464,026**	**$ 436,925**	**$ 463,790**	**$ 494,462**	**$ 494,463**	**2.00**	**$ 516,573**	**$ -**	**$ -**	**2.00**
2410-OFFICE OF THE PRINCIPAL										
112 - CLASSIFIED SALARIES	$ 552,816	$ 531,367	$ 646,758	$ 733,524	$ 733,524	18.81	$ 702,121	$ -	$ -	17.72
113 - ADMINISTRATORS	$ 1,672,452	$ 1,721,436	$ 1,849,865	$ 1,918,432	$ 1,936,124	14.50	$ 1,999,605	$ -	$ -	14.50
121 - SUBSTITUTE LICENSED	$ 603	$ 27,438	$ 318		$ -			$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ 14,647	$ 48,030	$ 47,306	$ 20,000	$ 20,000		$ 20,800	$ -	$ -	0.00
130 - OTHER PAY	$ 15,186	$ 19,915	$ 7,785	$ 10,000	$ 10,000		$ 35,400	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 2,935	$ 4,792	$ 2,519	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 87,792	$ 79,928	$ 104,807	$ 151,240	$ 139,110		$ 172,346	$ -	$ -	0.00
212 - PERS PICK-UP	$ 127,209	$ 134,677	$ 138,987	$ 141,818	$ 141,818		$ 160,302	$ -	$ -	0.00
213 - PERS/BOND	$ 202,897	$ 184,206	$ 173,555	$ 210,282	$ 210,282		$ 247,298	$ -	$ -	0.00
216 - PERS OPSRP	$ 190,605	$ 231,798	$ 238,657	$ 369,217	$ 339,606		$ 342,958	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 168,292	$ 175,389	$ 189,723	$ 193,995	$ 193,995		$ 199,118	$ -	$ -	0.00
231 - WORKER'S COMP	$ 11,483	$ 8,284	$ 11,017	$ 10,085	$ 10,085		$ 10,372	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 548,509	$ 566,406	$ 576,687	$ 585,769	$ 585,769		$ 576,722	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 72,814	$ 78,572	$ 78,840	$ 78,300	$ 78,300		$ 83,340	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 9,807	$ 8,181	$ 9,324	$ 9,299	$ 9,299		$ 9,396	$ -	$ -	0.00
247 - PFMLI	$ -	$ 12,122	$ 12,511	$ 14,705	$ 14,705		$ 10,520	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
312 - WORK SHOPS/INSTR PRO IMPR	$ -			$ -	$ -			$ -	$ -	
315 - MGMT SVS / CONSUL - INSTR	$ -				$ -			$ -	$ -	
319 - OTHER INSTRUCT/PROF/TECH	$ -	$ -	$ 4,956		$ -			$ -	$ -	
322 - CONTRACTED REPAIRS	$ 3,046	$ 2,022	$ -	$ 3,120	$ 2,500		$ 2,500	$ -	$ -	0.00
324 - RENTALS	$ 5,318	$ 3,985	$ 4,019	$ -	$ -			$ -	$ -	
328 - GARBAGE	$ 3,384	$ 7,504	$ 8,405	$ 678	$ 100		$ 100	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 486	$ 1,020	$ 1,344	$ 3,658	$ 3,225		$ 3,225	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 5,562	$ 3,141	$ 4,439	$ 6,377	$ 5,650		$ 5,650	$ -	$ -	0.00
353 - POSTAGE	$ 5,971	$ 15,919	$ 6,067	$ 8,581	$ 8,335		$ 8,335	$ -	$ -	0.00
355 - PRINTING AND BINDING	$ 988	$ 387	$ 2,907	$ 1,361	$ 1,300		$ 1,300	$ -	$ -	0.00
370 - TUITION TO OTHER AGENCIES	$ -				$ -			$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ 11,735	$ 9,050	$ 37,584	$ 25,766	$ 24,000		$ 24,000	$ -	$ -	0.00
390 - OTHER PROF/TECH SRVS	$ -	$ 4,320	$ -		$ -			$ -	$ -	
392 - STAFF EVENTS & INSERVICE	$ 558	$ -	$ 1,201	$ 700	$ 650		$ 650	$ -	$ -	0.00
410 - SUPPLIES	$ 143,990	$ 158,060	$ 151,730	$ 117,719	$ 156,404		$ 184,146	$ -	$ -	0.00
420 - TEXTBOOKS	$ 3,561	$ 847	$ 46	$ 1,637	$ 1,000		$ 1,000	$ -	$ -	0.00
430 - LIBRARY BOOKS	$ -		$ -		$ -			$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 32,336	$ 33,704	$ 20,106	$ 32,017	$ 26,765		$ 26,765	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 17,522	$ 5,089	$ 8,338	$ 18,105	$ 18,500		$ 18,500	$ -	$ -	0.00
480 - COMPUTER HARDWARE	$ 190	$ -	$ -	$ -	$ -			$ -	$ -	0.00
540 - DEPR EQUIPMENT (>$5,000)	$ 9,485	$ -		$ -	$ -			$ -	$ -	
610 - PRINCIPAL PAYMENTS	$ 4,305	$ -		$ -	$ -			$ -	$ -	
621 - REGULAR INTEREST	$ 64	$ -		$ -	$ -			$ -	$ -	
640 - DUES AND FEES	$ 19,965	$ 16,822	$ 17,510	$ 19,261	$ 16,850		$ 16,850	$ -	$ -	
TOTAL - 2410 OFFICE OF PRINCIPAL	**$ 3,946,509**	**$ 4,094,409**	**$ 4,357,310**	**$ 4,685,645**	**$ 4,687,896**	**33.31**	**$ 4,863,320**	**$ -**	**$ -**	**32.22**
2431-ATHLETIC DIRECTOR										
113 - ADMINISTRATORS	$ 118,109	$ 118,680	$ 128,936	$ 134,093	$ 134,093	1.00	$ 139,457	$ -	$ -	1.00
211 - PERS T1/T2	$ 17,919	$ 18,929	$ 20,565	$ 31,056	$ 28,565		$ 29,955	$ -	$ -	0.00
212 - PERS PICK-UP	$ 7,023	$ 5,014	$ 7,736	$ 8,046	$ 8,046		$ 8,367	$ -	$ -	0.00
213 - PERS/BOND	$ 11,119	$ 9,649	$ 8,901	$ 10,902	$ 10,902		$ 12,880	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 8,936	$ 9,056	$ 9,562	$ 9,849	$ 9,849		$ 10,227	$ -	$ -	0.00
231 - WORKER'S COMP	$ 467	$ 408	$ 434	$ 510	$ 510		$ 528	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 18,894	$ 13,092	$ 18,844	$ 19,601	$ 19,601		$ 20,176	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 5,400	$ 900	$ -		$ -			$ -	$ -	
246 - LIFE & LT DISABILITY INS	$ 562	$ 327	$ 516	$ 516	$ 516		$ 532	$ -	$ -	0.00
247 - PFMLI	$ -	$ 648	$ 635	$ 774	$ 774		$ 534	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 18	$ -	$ -	$ 93	$ 100		$ 100	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 3,251	$ 688	$ 519	$ 3,016	$ 2,500		$ 2,500	$ -	$ -	0.00
410 - SUPPLIES	$ 48	$ 255	$ -	$ 208	$ 150		$ 150	$ -	$ -	0.00
440 - PERIODICALS	$ -	$ -	$ -		$ -			$ -	$ -	
640 - DUES AND FEES	$ 1,086	$ -	$ -	$ 1,086	$ 1,000		$ 1,000	$ -	$ -	0.00
TOTAL 2431-ATHLETIC DIRECTOR	**$ 192,832**	**$ 177,647**	**$ 196,647**	**$ 219,749**	**$ 216,606**	**1.00**	**$ 226,408**	**$ -**	**$ -**	**1.00**
2510-DIRECTOR OF BUSINESS SUPP										
113 - ADMINISTRATORS	$ 133,074	$ 37,496	$ 135,722	$ 153,982	$ 153,982	1.00	$ 160,141	$ -	$ -	1.00
211 - PERS T1/T2	$ -	$ 15,540	$ 20,298	$ -	$ -			$ -	$ -	
212 - PERS PICK-UP	$ 7,984	$ 2,253	$ 7,579	$ 9,239	$ 9,239		$ 9,608	$ -	$ -	0.00
213 - PERS/BOND	$ 12,642	$ 3,053	$ 9,369	$ 12,519	$ 12,519		$ 14,791	$ -	$ -	0.00
216 - PERS OPSRP	$ 16,235	$ 4,923	$ 33,556	$ 30,766	$ 28,298		$ 29,306	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 9,951	$ 18,280	$ 29,129	$ 11,642	$ 11,642		$ 11,815	$ -	$ -	0.00
231 - WORKER'S COMP	$ 525	$ 131	$ 455	$ 584	$ 584		$ 604	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 18,894	$ 6,357	$ 17,410	$ 19,601	$ 19,601		$ 20,176	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 5,400	$ 1,800	$ 4,500	$ 5,400	$ 5,400		$ 5,400	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 626	$ 194	$ 517	$ 564	$ 564		$ 564	$ -	$ -	0.00
247 - PFMLI	$ -	$ 406	$ 2,989	$ 909	$ 909		$ 617	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ 195	$ -		$ -			$ -	$ -	
324 - RENTALS	$ 312	$ -	$ -		$ -			$ -	$ -	
328 - GARBAGE	$ 493	$ 1,106	$ 1,152	$ 1,200	$ 1,140		$ 1,140	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 139	$ 208	$ 174	$ 100	$ 95		$ 95	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 1,900	$ 4,200	$ 2,804	$ 2,000	$ 1,900		$ 1,900	$ -	$ -	0.00
353 - POSTAGE	$ 11,290	$ 16,752	$ 10,589	$ 14,000	$ 13,300		$ 13,300	$ -	$ -	0.00
385 - MGMT SVS/CONSUL-NON INSTR	$ 54,060	$ 134,299	$ 40,179	$ 10,000	$ 9,500		$ 9,500	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ 21,896	$ 24,844	$ 186,385	$ 130,000	$ 173,500		$ 102,500	$ -	$ -	0.00
410 - SUPPLIES	$ 7,976	$ 11,422	$ 6,527	$ 500	$ 475		$ 475	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 95	$ 7,991	$ 366	$ 500	$ 475		$ 475	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 5,850	$ 5,400	$ 86,899	$ 120,000	$ 114,000		$ 155,000	$ -	$ -	0.00
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ 9,032			$ -			$ -	$ -	
610 - PRINCIPAL PAYMENTS	$ 1,991		$ -		$ -		$ 35,645	$ -	$ -	
621 - REGULAR INTEREST	$ 195		$ -		$ -			$ -	$ -	
640 - DUES AND FEES	$ 28,081	$ 54,575	$ 106,697	$ 30,000	$ 28,500		$ 105,000	$ -	$ -	0.00
670-TAXES-LICENSES-ASSESSMENT	$ -	$ 72,380	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 2150-DIRECTOR OF BUSN SUPPORT	**$ 339,609**	**$ 432,836**	**$ 703,294**	**$ 553,506**	**$ 585,623**	**1.00**	**$ 678,052**	**$ -**	**$ -**	**1.00**
2520-BUSINESS SERVICES										
112 - CLASSIFIED SALARIES	$ 327,639	$ 336,010	$ 316,542	$ 309,256	$ 309,256	4.00	$ 312,501	$ -	$ -	5.00
130 - OTHER PAY	$ -	$ 933	$ 169	$ -	$ -			$ -	$ -	
132 - OVERTIME SALARIES	$ 5,312	$ 13,659	$ 16,013	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 9,251	$ 10,170	$ 11,085	$ 16,083	$ 14,793		$ 30,630	$ -	$ -	0.00
212 - PERS PICK-UP	$ 14,690	$ 19,151	$ 19,186	$ 17,833	$ 17,833		$ 22,936	$ -	$ -	0.00
213 - PERS/BOND	$ 23,259	$ 25,658	$ 22,075	$ 24,164	$ 24,164		$ 35,307	$ -	$ -	0.00
214 - PERS ADJUSTMENT	$ -				$ -			$ -	$ -	
216 - PERS OPSRP	$ 22,498	$ 33,485	$ 32,811	$ 45,509	$ 41,860		$ 43,861	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 24,092	$ 25,668	$ 24,376	$ 22,737	$ 22,737		$ 29,244	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,320	$ 1,212	$ 1,112	$ 1,180	$ 1,180		$ 1,218	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 62,084	$ 52,297	$ 37,188	$ 30,041	$ 30,041		$ 29,236	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 2,172	$ 1,813	$ 1,751	$ 1,752	$ 1,752		$ 1,800	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 1,037	$ 906	$ 837	$ 842	$ 842		$ 960	$ -	$ -	0.00
247 - PFMLI	$ -	$ 1,704	$ 1,563	$ 2,137	$ 2,137		$ 1,248	$ -	$ -	0.00
318 - STAFF DVLPMNT-NONINSTRUC	$ 500	$ 2,600	$ -	$ 1,400	$ 1,330		$ 1,330	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ -			$ -			$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ -	$ 519	$ 3,727	$ 10,000	$ 9,500		$ 9,500	$ -	$ -	0.00
410 - SUPPLIES	$ 8	$ -	$ -		$ -			$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ -	$ 3,000	$ 2,850		$ 2,850	$ -	$ -	0.00
621 - REGULAR INTEREST	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL - 2520 BUSINESS SERVICES	**$ 493,861**	**$ 525,785**	**$ 488,436**	**$ 485,934**	**$ 480,274**	**4.00**	**$ 522,621**	**$ -**	**$ -**	**5.00**
2542-CARE/UPKEEP OF BUILDINGS										
112 - CLASSIFIED SALARIES	$ 1,542,325	$ 1,693,347	$ 1,919,534	$ 2,012,685	$ 2,012,685	39.51	$ 2,101,725	$ -	$ -	39.26
114 - MANAGERIAL-CLASSIFIED	$ 98,861	$ 100,838	$ 118,905	$ 123,661	$ 123,661	1.00	$ 128,607	$ -	$ -	1.00
122 - SUBSTITUTE CLASSIFIED	$ 42,653	$ 27,770	$ 31,434	$ 40,000	$ 40,000		$ 41,600	$ -	$ -	0.00
130 - OTHER PAY	$ 3,949	$ 5,089	$ 1,544	$ -	$ 2,000		$ 2,080	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 13,041	$ 11,583	$ 6,594	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 47,309	$ 35,643	$ 38,992	$ 53,988	$ 49,658		$ 52,066	$ -	$ -	0.00
212 - PERS PICK-UP	$ 80,078	$ 93,879	$ 113,617	$ 115,336	$ 115,336		$ 123,202	$ -	$ -	0.00
213 - PERS/BOND	$ 127,875	$ 124,688	$ 135,883	$ 167,450	$ 167,450		$ 194,911	$ -	$ -	0.00
216 - PERS OPSRP	$ 126,520	$ 175,150	$ 221,067	$ 347,027	$ 319,196		$ 331,407	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 125,153	$ 134,509	$ 152,704	$ 156,999	$ 156,999		$ 160,997	$ -	$ -	0.00
231 - WORKER'S COMP	$ 51,910	$ 43,721	$ 53,858	$ 53,949	$ 53,949		$ 53,778	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 494,377	$ 576,200	$ 582,744	$ 618,574	$ 618,574		$ 480,170	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 5,400	$ 5,400	$ 5,400	$ 5,400	$ 5,400		$ 5,400	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 5,897	$ 5,536	$ 6,101	$ 6,148	$ 6,148		$ 6,300	$ -	$ -	0.00
247 - PFMLI	$ -	$ 8,919	$ 9,966	$ 11,409	$ 11,409		$ 8,418	$ -	$ -	0.00
318 - STAFF DVLPMNT-NONINSTRUC	$ -	$ 320	$ -		$ -			$ -	$ -	

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
322 - CONTRACTED REPAIRS	$ 555,254	$ 567,237	$ 469,723	$ 577,226	$ 534,365		$ 534,365	$ -	$ -	0.00
324 - RENTALS	$ 74,667	$ 213,055	$ 101,831	$ 40,000	$ 38,000		$ 38,000	$ -	$ -	0.00
325 - ELECTRICITY	$ 466,494	$ 546,344	$ 567,518	$ 521,588	$ 521,588		$ 571,588	$ -	$ -	0.00
326 - FUEL (HEATING)	$ 359,182	$ 282,266	$ 274,578	$ 317,415	$ 317,415		$ 342,415	$ -	$ -	0.00
327 - WATER AND SEWAGE	$ 276,080	$ 314,559	$ 310,704	$ 293,340	$ 293,340		$ 293,340	$ -	$ -	0.00
328 - GARBAGE	$ 93,077	$ 100,555	$ 105,675	$ 107,519	$ 107,519		$ 107,519	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 126	$ -	$ 72	$ -	$ -			$ -	$ -	
342 - TRAVEL, OUT OF-DISTRICT	$ 540	$ (1,093)	$ 33	$ -	$ -			$ -	$ -	
351 - TELEPHONE	$ (50)	$ (190)	$ -	$ -	$ -			$ -	$ -	
353 - POSTAGE	$ -	$ 50	$ 68	$ -	$ -			$ -	$ -	
383 -ARCHITECT/ENGINEER SERVICES	$ -	$ 2,000	$ -		$ -			$ -	$ -	
389 - OTHER PROF/TECH SERVICES	$ -	$ 1,558	$ 600		$ -			$ -	$ -	
410 - SUPPLIES	$ 162,384	$ 140,533	$ 164,299	$ 153,685	$ 146,000		$ 146,001	$ -	$ -	0.00
411 - SAFETY PROGRAM	$ -	$ -	$ -	$ 41,000	$ 38,950		$ 38,950	$ -	$ -	0.00
412 - CUSTODIAL SUPPLIES	$ 160,549	$ 167,689	$ 172,185	$ 134,468	$ 127,745		$ 142,744	$ -	$ -	0.00
414 - PARTS	$ 43,813	$ 29,089	$ 9,686	$ 37,262	$ 35,399		$ 35,399	$ -	$ -	0.00
415 - FUEL (VEHICLE)	$ 355	$ 829	$ 654	$ 236	$ 224		$ 224	$ -	$ -	0.00
417 - TIRES	$ 646	$ 5,836	$ 202	$ 3,000	$ 2,850		$ 2,850	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 105,263	$ 110,726	$ 127,066	$ 101,751	$ 96,663		$ 96,663	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 16,259	$ 21,488	$ 13,080	$ 16,259	$ 15,446		$ 15,446	$ -	$ -	0.00
520 - BUILDINGS ACQUISITION	$ -	$ 17,909	$ -		$ -			$ -	$ -	
540 - DEPR EQUIPMENT (>$5,000)	$ 271,793	$ 18,653	$ 29,849	$ 40,000	$ 52,000		$ 184,500	$ -	$ -	0.00
610 - PRINCIPAL PAYMENTS	$ 77,734	$ -			$ -			$ -	$ -	
621 - REGULAR INTEREST	$ 1,106	$ -			$ -			$ -	$ -	
640 - DUES AND FEES	$ 4,682	$ 3,550	$ 11,176	$ 2,021	$ 1,920		$ 1,920	$ -	$ -	0.00
651-LIABILITY INSURANCE	$ 5,614	$ 5,248	$ 6,162	$ 7,272	$ 7,272		$ 8,145	$ -	$ -	0.00
653-PROPERTY INSURANCE	$ 265,492	$ 336,238	$ 361,857	$ 426,988	$ 426,988		$ 478,227	$ -	$ -	0.00
TOTAL 2542-CARE/UPKEEP BUILDINGS	**$ 5,706,407**	**$ 5,926,720**	**$ 6,125,360**	**$ 6,533,657**	**$ 6,446,150**	**40.51**	**$ 6,728,955**	**$ -**	**$ -**	**40.26**
2546-CAMPUS SECURITY										
112 - CLASSIFIED SALARIES	$ 84,242	$ 92,857	$ 98,632	$ 108,948	$ 108,948	3.00	$ 111,889	$ -	$ -	3.00
132 - OVERTIME SALARIES	$ 281	$ 86	$ -		$ -			$ -	$ -	
211 - PERS T1/T2	$ 5,307	$ 5,322	$ 5,923	$ 8,665	$ 7,970		$ 7,662	$ -	$ -	0.00
212 - PERS PICK-UP	$ 2,080	$ 5,319	$ 5,688	$ 6,363	$ 6,363		$ 5,934	$ -	$ -	0.00
213 - PERS/BOND	$ 3,293	$ 7,191	$ 6,544	$ 8,622	$ 8,622		$ 9,134	$ -	$ -	0.00
216 - PERS OPSRP	$ -	$ 7,248	$ 7,559	$ 13,715	$ 12,615		$ 11,570	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 6,210	$ 6,782	$ 7,252	$ 8,113	$ 8,113		$ 7,565	$ -	$ -	0.00
231 - WORKER'S COMP	$ 388	$ 342	$ 229	$ 196	$ 196		$ 179	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 34,965	$ 27,707	$ 17,815	$ 17,737	$ 17,737		$ 29,903	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 250	$ 202	$ 264	$ 272	$ 272		$ 259	$ -	$ -	0.00
247 - PFMLI	$ -	$ 532	$ 447	$ 583	$ 583		$ 396	$ -	$ -	0.00
310 - INSTR PROF TECH SERVICES	$ -	$ -	$ 1,193	$ 2,458	$ 2,000		$ 2,000	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ -	$ 710	$ 1,420	$ -	$ -		$ -	$ -	$ -	
TOTAL 2546-CAMPUS SECURITY	**$ 137,016**	**$ 154,296**	**$ 152,965**	**$ 175,673**	**$ 173,420**	**3.00**	**$ 186,490**	**$ -**	**$ -**	**3.00**
2551-TRANSPORTATION DIRECTION										
112 - CLASSIFIED SALARIES	$ 76,085	$ 82,365	$ 97,356	$ 98,289	$ 98,289	1.37	$ 102,803	$ -	$ -	1.37
114 - MANAGERIAL-CLASSIFIED	$ 113,059	$ 113,059	$ 118,905	$ 123,661	$ 123,661	1.00	$ 128,607	$ -	$ -	1.00
130 - OTHER PAY	$ 887	$ 363	$ 3,162	$ -	$ 4,000		$ 4,160	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 4,254	$ 3,163	$ 506	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 27,737	$ 29,447	$ 31,756	$ 46,733	$ 42,985		$ 45,076	$ -	$ -	0.00
212 - PERS PICK-UP	$ 11,108	$ 11,736	$ 12,960	$ 13,087	$ 13,087		$ 13,645	$ -	$ -	0.00
213 - PERS/BOND	$ 17,587	$ 15,912	$ 14,911	$ 17,733	$ 17,733		$ 21,003	$ -	$ -	0.00
216 - PERS OPSRP	$ 483	$ 1,441	$ 2,215	$ 3,265	$ 3,003		$ 3,213	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 14,363	$ 14,686	$ 16,011	$ 16,114	$ 16,114		$ 16,955	$ -	$ -	0.00
231 - WORKER'S COMP	$ 770	$ 742	$ 628	$ 580	$ 580		$ 594	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 44,208	$ 47,486	$ 50,056	$ 52,707	$ 52,707		$ 46,886	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
245 - EMPLOYER PAID TSA	$ 4,950	$ 5,400	$ 5,400	$ 5,400	$ 5,400		$ 5,400	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 801	$ 729	$ 762	$ 767	$ 767		$ 799	$ -	$ -	0.00
247 - PFMLI	$ -	$ 993	$ 1,065	$ 1,181	$ 1,181		$ 886	$ -	$ -	0.00
410 - SUPPLIES	$ -	$ -	$ 2,643	$ -	$ -			$ -	$ -	
470 - COMPUTER SOFTWARE	$ 6,195	$ -	$ -	$ 5,160	$ 5,160		$ 5,160	$ -	$ -	0.00
652-FIDELITY BONDS	$ 100	$ 100	$ -	$ 113	$ 113		$ 113	$ -	$ -	0.00
TOTAL 2551-TRANSPORTATION DIRECTION	**$ 322,587**	**$ 327,621**	**$ 358,337**	**$ 384,792**	**$ 384,782**	**2.37**	**$ 395,300**	**$ -**	**$ -**	**2.37**
2552-VEHICLE OPERATION										
112 - CLASSIFIED SALARIES	$ 749,403	$ 776,544	$ 929,129	$ 956,107	$ 956,107	21.15	$ 952,378	$ -	$ -	23.03
118-FIELD TRIPS	$ 23,573	$ 27,602	$ 22,923	$ 5,000	$ 23,000		$ 23,000	$ -	$ -	0.00
119-ACTIVITY TRIPS	$ 37,410	$ 36,306	$ 51,575	$ 30,000	$ 52,000		$ 52,000	$ -	$ -	0.00
122 - SUBSTITUTE CLASSIFIED	$ -	$ 422	$ 3,715	$ -	$ -			$ -	$ -	
130 - OTHER PAY	$ 4,382	$ 9,310	$ 7,325	$ -	$ 8,000		$ 8,320	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 36,732	$ 47,521	$ 54,284	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 33,397	$ 29,508	$ 32,797	$ 43,382	$ 39,903		$ 35,970	$ -	$ -	0.00
212 - PERS PICK-UP	$ 46,051	$ 44,032	$ 55,496	$ 50,151	$ 50,151		$ 87,777	$ -	$ -	0.00
213 - PERS/BOND	$ 72,913	$ 61,180	$ 66,471	$ 74,860	$ 74,860		$ 78,109	$ -	$ -	0.00
216 - PERS OPSRP	$ 67,024	$ 75,835	$ 94,727	$ 129,576	$ 119,184		$ 124,120	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 62,045	$ 64,940	$ 72,994	$ 69,453	$ 69,453		$ 64,533	$ -	$ -	0.00
231 - WORKER'S COMP	$ 34,151	$ 30,568	$ 38,144	$ 33,457	$ 33,457		$ 29,658	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 264,738	$ 243,085	$ 309,306	$ 310,451	$ 310,451		$ 229,706	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 2,642	$ 2,269	$ 2,673	$ 2,655	$ 2,655		$ 2,524	$ -	$ -	0.00
247 - PFMLI	$ -	$ 5,066	$ 4,830	$ 4,494	$ 4,494		$ 3,374	$ -	$ -	0.00
318 - STAFF DVLPMNT-NONINSTRUC	$ 1,057	$ 884	$ 710	$ 1,057	$ 1,057		$ 1,057	$ -	$ -	0.00
322 - CONTRACTED REPAIRS	$ 71,480	$ 94,482	$ 88,747	$ 113,606	$ 113,606		$ 113,606	$ -	$ -	0.00
324 - RENTALS	$ 8,202	$ 11,521	$ 14,397	$ -	$ -			$ -	$ -	
325 - ELECTRICITY	$ 4,057	$ 3,897	$ 4,511	$ 5,450	$ 5,450		$ 5,450	$ -	$ -	0.00
326 - FUEL (HEATING)	$ 3,111	$ 6,760	$ 5,071	$ 8,211	$ 8,211		$ 8,211	$ -	$ -	0.00
327 - WATER AND SEWAGE	$ 6,890	$ 1,798	$ 720	$ 7,147	$ 7,147		$ 7,147	$ -	$ -	0.00
328 - GARBAGE	$ 1,380	$ -	$ -	$ 3,228	$ 3,228		$ 3,228	$ -	$ -	0.00
331 - REIMB STUDENT TRANSPORT	$ 72,575	$ 41,593	$ 38,604	$ 43,099	$ 43,099		$ 43,099	$ -	$ -	0.00
332 - NON REIMBURSED STDNT TRAN	$ 161,435	$ 115,380	$ 71,776	$ 85,000	$ 85,000		$ 85,000	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 1,002	$ 298	$ 264	$ 544	$ 544		$ 544	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 10,908	$ 11,949	$ 17,973	$ 9,200	$ 9,200		$ 9,200	$ -	$ -	0.00
354 - ADVERTISING	$ 15	$ 8	$ 20	$ 100	$ 100		$ 100	$ -	$ -	0.00
355 - PRINTING AND BINDING	$ 60	$ 3,420	$ -	$ 500	$ 500		$ 500	$ -	$ -	0.00
359 - OTH COMMUNICATION SERVICE	$ 15	$ -	$ -	$ 100	$ 100		$ 100	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ -	$ -	$ 2,918	$ -	$ -			$ -	$ -	
390 - OTHER PROF/TECH SRVS	$ 1,790	$ 8,533	$ 23,140	$ 1,880	$ 1,880		$ 1,880	$ -	$ -	0.00
410 - SUPPLIES	$ 24,292	$ 22,940	$ 19,104	$ 21,035	$ 21,035		$ 36,035	$ -	$ -	0.00
414 - PARTS	$ 51,336	$ 51,431	$ 51,179	$ 46,309	$ 46,309		$ 46,309	$ -	$ -	0.00
415 - FUEL (VEHICLE)	$ 279,840	$ 249,634	$ 245,382	$ 245,328	$ 245,328		$ 245,328	$ -	$ -	0.00
416 - LUBE OIL & GREASE	$ 6,154	$ 18,885	$ 3,684	$ 6,442	$ 6,442		$ 6,442	$ -	$ -	0.00
417 - TIRES	$ 31,650	$ 43,059	$ 37,353	$ 25,000	$ 25,000		$ 25,000	$ -	$ -	0.00
418 - BATTERIES	$ 2,852	$ 5,528	$ -	$ 4,422	$ 4,422		$ 4,422	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 6,894	$ 2,232	$ 3,825	$ 7,132	$ 7,132		$ 7,132	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 770	$ 7,213	$ 1,675	$ 770	$ 770		$ 770	$ -	$ -	0.00
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ 5,783	$ -		$ 12,000		$ 12,000	$ -	$ -	0.00
640 - DUES AND FEES	3,811.89	$ 2,925	$ 5,790	$ 4,601	$ 4,601		$ 4,601	$ -	$ -	0.00
651-LIABILITY INSURANCE	26,554.10	$ 26,420	$ 32,390	$ 35,250	$ 35,250		$ 39,480	$ -	$ -	0.00
653-PROPERTY INSURANCE	24,787.89	$ 14,919	$ 17,676	$ 32,905	$ 32,905		$ 36,854	$ -	$ -	0.00
TOTAL 2552-VEHICLE OPERATION	**$ 2,237,380**	**$ 2,205,679**	**$ 2,433,296**	**$ 2,417,905**	**$ 2,464,033**	**21.15**	**$ 2,434,964**	**$ -**	**$ -**	**23.03**
2633-PUBLIC INFORMATION										
114 - MANAGERIAL-CLASSIFIED	$ 94,741	$ 96,636	$ 111,320	$ 115,773	$ 115,773	1.00	$ 120,404	$ -	$ -	1.00
212 - PERS PICK-UP	$ 5,685	$ 5,798	$ 6,679	$ 6,946	$ 6,946		$ 7,224	$ -	$ -	0.00
213 - PERS/BOND	$ 9,000	$ 7,857	$ 7,685	$ 9,412	$ 9,412		$ 11,121	$ -	$ -	0.00
216 - PERS OPSRP	$ 11,558	$ 12,669	$ 14,594	$ 23,131	$ 21,276		$ 22,034	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
220 - FICA WITHHOLDING	$ 6,754	$ 6,902	$ 7,941	$ 8,211	$ 8,211		$ 8,637	$ -	$ -	0.00
231 - WORKER'S COMP	$ 379	$ 339	$ 378	$ 444	$ 444		$ 459	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 18,894	$ 19,189	$ 19,014	$ 19,601	$ 19,601		$ 20,176	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 5,400	$ 5,400	$ 5,400	$ 5,400	$ 5,400		$ 5,400	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 477	$ 423	$ 460	$ 460	$ 460		$ 474	$ -	$ -	0.00
247 - PFMLI	$ -	$ 483	$ 542	$ 626	$ 626		$ 451	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ -	$ -	$ -	$ 1,200	$ 1,140		$ 1,140	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 242	$ -	$ -	$ 615	$ 584		$ 584	$ -	$ -	0.00
353 - POSTAGE	$ 446	$ -	$ -	$ 446	$ 424		$ 424	$ -	$ -	0.00
355 - PRINTING AND BINDING	$ 1,186	$ 533	$ -	$ 6,000	$ 5,700		$ 5,700	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ 14,375	$ 10,875	$ 4,950	$ 7,000	$ 6,650		$ 6,650	$ -	$ -	0.00
410 - SUPPLIES	$ 22	$ 134	$ 75	$ 100	$ 95		$ 95	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ -	$ -	$ -	$ 200	$ 190		$ 190	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 313	$ 2,318	$ 2,308	$ 213	$ 202		$ 202	$ -	$ -	0.00
640 - DUES AND FEES	$ 2,044	$ 1,637	$ 3,390	$ 1,245	$ 1,183		$ 1,183	$ -	$ -	0.00
TOTAL 2633-PPUBLIC INFORMATION	**$ 171,518**	**$ 171,193**	**$ 184,736**	**$ 207,024**	**$ 204,318**	**1.00**	**$ 212,548**	**$ -**	**$ -**	**1.00**
2640-STAFF SERVICES										
112 - CLASSIFIED SALARIES	$ 123,430	$ 161,843	$ 198,291	$ 194,840	$ 194,840	2.00	$ 202,520	$ -	$ -	2.00
113 - ADMINISTRATORS	$ 134,405	$ 112,647	$ 146,595	$ 153,982	$ 153,982	1.00	$ 160,141	$ -	$ -	1.00
121 - SUBSTITUTE LICENSED	$ 1,194	$ 14,017	$ 508	$ -	$ -			$ -	$ -	
122 - SUBSTITUTE CLASSIFIED	$ -	$ 3,824	$ -		$ -			$ -	$ -	
130 - OTHER PAY	$ 64,490	$ 83,580	$ 98,729	$ 65,000	$ 90,000		$ 93,600	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 7,039	$ 670	$ -		$ -			$ -	$ -	
141 - EXTRA OR EXT DUTY CONTR	$ -	$ -			$ -			$ -	$ -	
211 - PERS T1/T2	$ 21,932	$ 22,868	$ 27,659	$ 35,662	$ 32,802		$ 34,398	$ -	$ -	0.00
212 - PERS PICK-UP	$ 17,303	$ 18,132	$ 22,708	$ 20,474	$ 20,474		$ 58,322	$ -	$ -	0.00
213 - PERS/BOND	$ 27,718	$ 25,998	$ 27,980	$ 27,743	$ 27,743		$ 32,767	$ -	$ -	0.00
216 - PERS OPSRP	$ 18,120	$ 23,527	$ 29,475	$ 37,414	$ 34,413		$ 35,619	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 24,526	$ 28,498	$ 32,813	$ 25,697	$ 25,697		$ 26,627	$ -	$ -	0.00
231 - WORKER'S COMP	$ 1,319	$ 1,488	$ 1,471	$ 1,315	$ 1,315		$ 1,357	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 61,394	$ 53,216	$ 66,721	$ 62,807	$ 62,807		$ 64,666	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 6,653	$ 5,389	$ 6,675	$ 6,600	$ 6,600		$ 6,600	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 1,080	$ 743	$ 14	$ 1,141	$ 1,141		$ 1,148	$ -	$ -	0.00
247 - PFMLI	$ -	$ 2,056	$ 2,189	$ 1,924	$ 1,924		$ 1,392	$ -	$ -	0.00
310 - INSTR PROF TECH SERVICES	$ -	$ 45	$ -		$ -			$ -	$ -	
318 - STAFF DVLPMNT-NONINSTRUC	$ 195	$ 546	$ 1,390	$ 2,595	$ 2,465		$ 2,465	$ -	$ -	0.00
319 - OTHER INSTRUCT/PROF/TECH	$ 195	$ -	$ -	$ 200	$ 190		$ 190	$ -	$ -	0.00
324 - RENTALS	$ 500	$ 350	$ 250		$ -			$ -	$ -	
341 - TRAVEL, LOCAL IN-DISTRICT	$ 695	$ 930	$ 873	$ 1,000	$ 950		$ 950	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 6,959	$ 7,133	$ 1,537	$ 9,000	$ 8,550		$ 8,550	$ -	$ -	0.00
353 - POSTAGE	$ 150	$ -	$ -	$ 200	$ 190		$ 190	$ -	$ -	0.00
354 - ADVERTISING	$ 4,373	$ 1,140	$ -	$ 5,088	$ 4,834		$ 4,834	$ -	$ -	0.00
355 - PRINTING AND BINDING	$ 3,028	$ 486	$ 1,651	$ 662	$ 629		$ 629	$ -	$ -	0.00
374 - OTHER TUITION	$ 560	$ -	$ -	$ 2,050	$ 1,948		$ 1,948	$ -	$ -	0.00
385 - MGMT SVS/CONSUL-NON INSTR	$ 8,118	$ 7,306	$ 16,153	$ 15,200	$ 14,440		$ 14,440	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ 900	$ 4,100	$ 44,359	$ 4,468	$ 4,245		$ 4,245	$ -	$ -	0.00
390 - OTHER PROF/TECH SRVS	$ 7,776	$ 3,775	$ 7,794	$ 12,000	$ 11,400		$ 11,400	$ -	$ -	0.00
392 - STAFF EVENTS & INSERVICE	$ 8,629	$ 392	$ 388	$ 15,000	$ 14,250		$ 14,250	$ -	$ -	0.00
410 - SUPPLIES	$ 14,151	$ 43,730	$ 10,690	$ 7,196	$ 6,836		$ 6,836	$ -	$ -	0.00
440 - PERIODICALS	$ -	$ -	$ 247		$ -			$ -	$ -	
460 - NON-CONSUMABLE MATERIALS	$ 1,225	$ -	$ 161	$ 1,525	$ 1,449		$ 1,449	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 53,930	$ 54,475	$ 58,425	$ 58,209	$ 55,299		$ 55,299	$ -	$ -	0.00

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
480 - COMPUTER HARDWARE	$ -	$ -	$ 1,452		$ -			$ -	$ -	
640 - DUES AND FEES	$ 24,123	$ 50,497	$ 74,427	$ 21,143	$ 20,086		$ 20,086	$ -	$ -	0.00
TOTAL 2640-STAFF SERVICES	**$ 646,110**	**$ 733,400**	**$ 881,624**	**$ 790,135**	**$ 801,497**	**3.00**	**$ 866,915**	**$ -**	**$ -**	**3.00**
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)	$ -		$ -	$ -	$ -	
220 - FICA WITHHOLDING	$ 6,937	$ 0	$ -	$ -	$ -		$ -	$ -	$ -	
231 - WORKER'S COMP	$ 854	$ 0	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 2649-OTHER STAFF SERVICES	**$ 162,844**	**$ 39**	**$ -**	**$ (512,717)**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
2660-TECHNOLOGY SERVICES										
111 - LICENSED SALARIES	$ -	$ 2,650	$ -	$ -	$ -		$ -	$ -	$ -	
112 - CLASSIFIED SALARIES	$ 755,676	$ 811,492	$ 902,465	$ 926,788	$ 926,788	11.80	$ 940,371	$ -	$ -	11.50
114 - MANAGERIAL-CLASSIFIED	$ 114,067	$ 116,348	$ 125,656	$ 130,682	$ 130,682	1.00	$ 135,909	$ -	$ -	1.00
130 - OTHER PAY	$ 229	$ 793	$ 1,344	$ -	$ 1,500		$ 1,560	$ -	$ -	0.00
132 - OVERTIME SALARIES	$ 16,570	$ 11,540	$ 23	$ -	$ -			$ -	$ -	
211 - PERS T1/T2	$ 15,449	$ 20,130	$ 22,863	$ 33,036	$ 30,386		$ 33,024	$ -	$ -	0.00
212 - PERS PICK-UP	$ 51,356	$ 54,646	$ 59,015	$ 61,284	$ 61,284		$ 62,397	$ -	$ -	0.00
213 - PERS/BOND	$ 81,314	$ 73,730	$ 68,748	$ 83,040	$ 83,040		$ 96,050	$ -	$ -	0.00
216 - PERS OPSRP	$ 92,113	$ 102,855	$ 110,155	$ 175,575	$ 161,494		$ 162,176	$ -	$ -	0.00
220 - FICA WITHHOLDING	$ 64,239	$ 68,911	$ 75,476	$ 77,402	$ 77,402		$ 78,439	$ -	$ -	0.00
231 - WORKER'S COMP	$ 3,514	$ 3,283	$ 3,421	$ 4,035	$ 4,035		$ 3,846	$ -	$ -	0.00
240 - HEALTH INSURANCE	$ 202,273	$ 207,529	$ 215,298	$ 203,077	$ 203,077		$ 205,542	$ -	$ -	0.00
245 - EMPLOYER PAID TSA	$ 5,400	$ 5,400	$ 5,400	$ 5,400	$ 5,400		$ 5,400	$ -	$ -	0.00
246 - LIFE & LT DISABILITY INS	$ 3,255	$ 2,948	$ 3,186	$ 3,046	$ 3,046		$ 3,258	$ -	$ -	0.00
247 - PFMLI	$ -	$ 4,526	$ 4,952	$ 5,668	$ 5,668		$ 4,100	$ -	$ -	0.00
316 - DATA PROCESSING SERVICES	$ 191,884	$ 197,780	$ 86,168	$ 203,713	$ 223,938		$ 203,713	$ -	$ -	0.00
319 - OTHER INSTRUCT/PROF/TECH	$ 26,390	$ 40,640	$ 358	$ 10,380	$ 9,861		$ 9,861	$ -	$ -	0.00
322 - CONTRACTED REPAIRS	$ 80,671	$ 232,931	$ 273,005	$ 250,766	$ 238,228		$ 238,228	$ -	$ -	0.00
324 - RENTALS	$ 119,840	$ 116,434	$ (49,077)	$ 125,000	$ 118,750		$ 118,750	$ -	$ -	0.00
341 - TRAVEL, LOCAL IN-DISTRICT	$ 6,435	$ 4,742	$ 5,552	$ 4,685	$ 4,451		$ 4,451	$ -	$ -	0.00
342 - TRAVEL, OUT OF-DISTRICT	$ 2,565	$ 1,560	$ 3,906	$ 1,607	$ 1,527		$ 1,527	$ -	$ -	0.00
351 - TELEPHONE	$ 34,455	$ 26,099	$ 26,171	$ 27,810	$ 26,420		$ 26,420	$ -	$ -	0.00
353 - POSTAGE	$ 118	$ 117	$ 88	$ 150	$ 143		$ 143	$ -	$ -	0.00
359 - OTH COMMUNICATION SERVICE	$ 91,732	$ 108,695	$ 102,021	$ 88,899	$ 84,454		$ 84,454	$ -	$ -	0.00
389 - OTHER PROF/TECH SERVICES	$ 40,857	$ 45,318	$ 64,307	$ 63,459	$ 220,726		$ 60,286	$ -	$ -	0.00
410 - SUPPLIES	$ 146,064	$ 118,300	$ 72,252	$ 120,351	$ 114,000		$ 114,000	$ -	$ -	0.00
460 - NON-CONSUMABLE MATERIALS	$ 6,375	$ 4,595	$ 1,646	$ 5,000	$ 4,750		$ 4,750	$ -	$ -	0.00
470 - COMPUTER SOFTWARE	$ 136,948	$ 123,537	$ 123,924	$ 196,144	$ 186,478		$ 186,478	$ -	$ -	0.00
480 - COMPUTER HARDWARE	$ 572,401	$ 368,037	$ 289,142	$ 280,604	$ 261,200		$ 161,200	$ -	$ -	0.00
540 - DEPR EQUIPMENT (>$5,000)	$ -	$ -	$ 397,291	$ -	$ -			$ -	$ -	
610 - PRINCIPAL PAYMENTS	$ 111,055	$ -	$ 244,408		$ -			$ -	$ -	
621 - REGULAR INTEREST	$ 1,362	$ -	$ 27,475		$ -			$ -	$ -	
640 - DUES AND FEES	$ -	$ 139	$ -	$ 143	$ 136		$ 136	$ -	$ -	0.00
TOTAL 2660-TECHNOLOGY SERVICES	**$ 2,974,607**	**$ 2,875,704**	**$ 3,266,638**	**$ 3,087,745**	**$ 3,188,863**	**12.80**	**$ 2,946,465**	**$ -**	**$ -**	**12.50**
2680-TRANSLATION SERVICES										
389 - OTHER PROF/TECH SERVICES	$ -	$ 3,697	$ -	$ -	$ -		$ -	$ -	$ -	
TOTAL 2680-TRANSLATION SERVICES	**$ -**	**$ 3,697**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
2690-OTHER SUPPORT SERVICES										

	2022-23 ACTUAL	2023-24. ACTUAL	FY24-25 ACTUAL	2025-26 ADOPTED	FY 2025-26 SUPPLEMENTAL	25-26 FTE	26-27 PROPOSED	26-27 APPROVED	26-27 ADOPTED	26-27 FTE
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	$ 169,901	$ 83,500	$ 88,695		$ 88,693	$ -	$ -	
TOTAL 2690-OTHER SUPPORT SERVICES	**$ 179,140**	**$ 221,463**	**$ 169,901**	**$ 83,500**	**$ 88,695**	**0.00**	**$ 88,693**	**$ -**	**$ -**	**0.00**
2700-SUPP RETIREMENT PROGRAM										
242 - RETIREE VEBA (W/W 116)	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
270 - POST RETIREMENT HEALTH BN	$ 9,126	$ 1,897	$ 15,768	$ 15,000	$ 15,000		$ 15,000	$ -	$ -	
TOTAL 270-SUPP RETIREMENT PROGRAM	**$ 9,126**	**$ 1,897**	**$ 15,768**	**$ 15,000**	**$ 15,000**	**0.00**	**$ 15,000**	**$ -**	**$ -**	**0.00**
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**
5110-LONG TERM DEBT										
610-PRINCIPAL PAYMENTS	$ 245,000	$ 250,000	$ 255,000	$ 260,000	$ 260,000		$ -	$ -	$ -	
621-REGULAR INTEREST	$ 19,695	$ 14,918	$ 10,043	$ 5,070	$ 5,070		$ -	$ -	$ -	
TOTAL 5110-LONG TERM DEBT	**$ 264,695**	**$ 264,918**	**$ 265,043**	**$ 265,070**	**$ 265,070**	**0.00**	**$ -**	**$ -**	**$ -**	**0.00**
5200-TRANSFER OF FUNDS										
710 - FUND TRANSFERS	$ 90,989	$ -	$ 80,000	$ 245,000	$ 245,000		$ 860,000	$ -	$ -	
TOTAL 5200-TRANSFER OF FUNDS	**$ 90,989**	**$ -**	**$ 80,000**	**$ 245,000**	**$ 245,000**	**0.00**	**$ 860,000**	**$ -**	**$ -**	**0.00**
6100-CONTINGENCIES										
810 - CONTINGENCY	$ -	$ -	$ -	$ 819,841	$ 319,841		$ 826,181	$ -	$ -	
TOTAL 6100-CONTINGENCIES	**$ -**	**$ -**	**$ -**	**$ 819,841**	**$ 319,841**	**0.00**	**$ 826,181**	**$ -**	**$ -**	**0.00**
7000-UNAPPROPRIATED END FUND BAL										
820-Unappropriated End Fund Balance	$ 5,239,951	$ -	$ 3,836,046	$ 3,198,413	$ 3,198,413		$ 3,261,814	$ -	$ -	
TOTAL 7000-UNAPROPR END FUND BALANCE	**$ 5,239,951**	**$ -**	**$ 3,836,046**	**$ 3,198,413**	**$ 3,198,413**	**0.00**	**$ 3,261,814**	**$ -**	**$ -**	**0.00**
Grand Total	**$ 62,988,022**	**$ 58,999,786**	**$ 66,286,384**	**$ 66,993,901**	**$ 67,069,716**	**442.23**	**$ 68,434,689**	**$ 1**	**$ 1**	**438.54**

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.

HRCSD Special Revenue Funds Outline

The following list provides a brief description and link for additional information for the various grants and programs listed in the District's Special Revenue Funds.

Federal & State Entitlement/Competitive Grants

- **231 – IDEA Part B 611:** Federal funding provided under the Individuals with Disabilities Education Act to support special education services for students ages 3 through 21.
  - ODE IDEA Funding Page
- **234 – IDEA Part B 619:** Federal preschool special education funds specifically for children ages 3 to 5.
  - ODE Special Education Funding
- **249 – Title III Immigrant Grant:** Federal funds used to ensure that immigrant children and youth attain English proficiency and meet the same academic standards.
  ODE Title III-A Information
- **250 – Title 1-C Migrant Education:** Federal funds focused on supporting high-quality educational programs for migratory children to reduce disruptions from repeated moves.
  ODE Migrant Education Program
- **251 – Title 1-A:** Federal funding for schools with high numbers of children from low-income families to ensure all children meet state academic standards.
  ODE Title I-A Improving Basic Programs
- **254 – Title IV-A SSAE:** Grants intended to improve students' academic achievement by providing a well-rounded education and improving school conditions for learning.
  ODE Title IV-A Student Support
- **257 – Title II-A:** Federal funds used to increase student academic achievement by improving teacher and principal quality.
  - ODE Title II-A Supporting Effective Instruction
- **258 – Title III-A ELA:** Federal funds to help English learners and immigrant students attain English proficiency.
  - ODE English Learner Initiatives
- **263 – Excel-21st CCLC:** Federal funds for community learning centers providing academic enrichment during non-school hours.
  ODE 21st Century Community Learning Centers
- **264 – SIA-Student Investment Account:** State funds from the Student Success Act focused on mental health and academic achievement for focal student groups.
  ODE Student Investment Account
- **265 – HSS-High School Success (Measure 98):** State funds to improve graduation rates through CTE, college-level courses, and dropout prevention.
  ODE High School Success (M98)
- **278 – ELIT-Early Literacy Success:** A state grant focused on reading and writing proficiency for students in grades K-3.
  - ODE Early Literacy Success Initiative

Targeted State, Local & Administrative Funds

- **200 – Food Service Fund:** Funds for the district nutrition program, supported by federal reimbursements (NSLP) and meal payments.
  - ODE School Nutrition Programs
- **201 – Federal Reporting:** An internal appropriations bucket used to track and allocate actual grant awards booked throughout the fiscal year.
- **202 – Summer Learning Grant:** State funding provided to support K-12 summer academic and enrichment programs.
  ODE Summer Learning Resources
- **211 – Bilingual Teacher Pathways (BTP):** A grant initiative to help bilingual staff earn teaching credentials, often under the "Grow Your Own" framework.
  Educator Advancement Council GYO Initiative
- **215 – Education Employee Well-being:** Funding or grants focused on supporting the mental health and wellness of school staff.
  - ODE Employee Well-being Page
- **226 – Immigrant & Refugee Student Success Plan Grant:** State funds to provide specialized support and community outreach for immigrant and refugee students.
  - ODE Immigrant & Refugee Student Success
- **237 – Teen Parent IGA:** A state agreement to assist teen parents with child care so they can complete high school or a GED.
  - ODE Teen Parent Success Program
- **246 – Menstrual Dignity:** State funding to provide free menstrual products in school restrooms per the Menstrual Dignity Act.
  - ODE Menstrual Dignity Act Info
- **248 – ELG-English Learner Grant:** State-allocated funds to improve outcomes for students designated as English learners.
  ODE English Learner Outcomes (HB3499)
- **268 – LTCT (Long Term Care and Treatment):** Funding for educational services for students in residential or day treatment facilities.
  ODE LTCT Education Programs
- **269 – Safe Routes to School (ODOT):** Funding from the Department of Transportation to improve safety for students walking or biking to school.
  Oregon Safe Routes to School (ODOT)
- **281 – Preschool Promise (PSP):** A state-funded program providing free, high-quality preschool to low-income families.
  Early Learning Division - Preschool Promise
- **286/287 – Medicaid (School Age):** Reimbursements for health services provided to students with IEPs.
  - ODE School-Based Medicaid
- **291 – CREP-Community Renewable Energy Program:** State funding for renewable energy installations, such as solar, on district facilities. Awards include the WYMS microgrid installation and the CLES planning grant.

    - Oregon Department of Energy - Community Renewable Energy
- **295 – HRCEF-HRC Education Foundation:** Local funds to support teacher grants and academic programs in Hood River County.
    - Hood River County Education Foundation

FUND 2XX SPECIAL REVENUE FUNDS

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 ADOPTED FTE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED	2025-20267 ADOPTED FTE
FUND 2XX SPECIAL REVENUE									
Local Sources	$ 1,154,268	$ 947,072	$ 1,153,885	$ 2,040,755		$ 3,332,714	$ -	$ -	
Intermediate Sources	$ 1,605,423	$ 299,333	$ 242,874	$ 2,406,741		$ 400,000	$ -	$ -	
State Sources	$ 7,091,174	$ 8,326,493	$ 8,836,505	$ 9,960,081		$ 10,165,238	$ -	$ -	
Federal Sources	$ 8,400,167	$ 6,765,161	$ 6,479,086	$ 9,301,410		$ 8,289,439	$ -	$ -	
Interfund Transfers	$ -	$ -	$ 80,000	$ 80,000		$ 1,047,000	$ -	$ -	
Other Revenue	$ 11,600	$ -	$ -	$ 10,000		$ 10,000	$ -	$ -	
Beginning Fund Balance	$ 7,331,053	$ 7,182,674	$ 4,732,999	$ 4,967,721		$ 3,680,570	$ -	$ -	
FUND 2XX-SPECIAL FUND TOTAL	**$ 25,593,685**	**$ 23,520,733**	**$ 21,525,349**	**$ 28,766,709**	**0.00**	**$ 26,924,961**	**$ -**	**$ -**	**0.00**

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 Adopted	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 ADOPTED FTE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED	2025-20267 ADOPTED FTE
FUND 2XX SPECIAL EXPENDITURES									
Salaries	$ 7,903,634	$ 7,435,193	$ 7,258,733	$ 7,703,613	98.17	$ 7,645,459	$ -	$ -	96.00
Benefits	$ 4,292,889	$ 4,280,795	$ 4,221,693	$ 4,493,180		$ 4,205,133	$ -	$ -	
Purchased Services	$ 2,100,034	$ 1,439,290	$ 1,591,579	$ 2,310,572		$ 1,203,390	$ -	$ -	
Supplies & Materials	$ 3,080,103	$ 1,828,332	$ 2,250,188	$ 7,419,939		$ 8,359,579	$ -	$ -	
Capital Outlay	$ 397,335	$ 1,194,919	$ 568,149	$ 2,218,388		$ 1,571,803	$ -	$ -	
Other Objects	$ 637,016	$ 603,279	$ 696,132	$ 836,091		$ 882,486	$ -	$ -	
Interfund Transfers	$ -	$ 2,005,926	$ -	$ -		$ -	$ -	$ -	
Reserved for Future Expenditures	$ -	$ -	$ -	$ 2,087,801		$ -	$ -	$ -	
Unappropriated End Fund Balance	$ 7,182,675	$ 4,732,999	$ 4,924,436	$ 1,697,125		$ 3,057,111	$ -	$ -	
FUND 2XX-SPECIAL FUND TOTAL	**$ 25,593,685**	**$ 23,520,733**	**$ 21,510,910**	**$ 28,766,710**	**98.17**	**$ 26,924,961**	**$ -**	**$ -**	**96.00**

HOOD RIVER COUNTY SCHOOL DISTRICT
2026-2027 BUDGET

FUND 2XX Special Funds		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-26 ADOPTED	2025-26 Adopt FTE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED	2026-27 Adopt FTE
REVENUES										
LOCAL REVENUE SOURCES										
R1320	Tuition	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
R1510	Interest Earned	$ -	$ -	$ 24,731	$ 25,000		$ 25,000	$ -	$ -	
R1600	Food Services	$ 314,635	$ 207,799	$ 72,736	$ 96,000		$ 77,303	$ -	$ -	
R1700	Extracurricular Activities	$ 65,134	$ 108,897	$ 296,779	$ 66,100		$ 480,813	$ -	$ -	
R1920	Private Donations/Contributions	$ 180,697	$ 454,596	$ 677,863	$ 404,000		$ -	$ -	$ -	
R1960	Expenditure Reimbursement	$ 149,059	$ 136,430	$ 31,935	$ -		$ -	$ -	$ -	
R1990	Miscellaneous Revenues	$ 444,744	$ 39,351	$ 49,841	$ 1,449,655		$ 2,749,598	$ -	$ -	
Total Local Revenue Sources		**$ 1,154,268**	**$ 947,072**	**$ 1,153,885**	**$ 2,040,755**		**$ 3,332,714**	**$ -**	**$ -**	
INTERMEDIATE REVENUE SOURCES										
R2102	Education Service District Rev	$ 140,147	$ 161,680	$ 166,739	$ -		$ -	$ -	$ -	
R2199	Other Intermediate Sources	$ 15,000	$ 50,000	$ -	$ -		$ -	$ -	$ -	
R2200	Restricted Revenues	$ 1,450,276	$ 87,653	$ 76,135	$ 2,406,741		$ 400,000	$ -	$ -	
Total Intermediate Revenue Sources		**$ 1,605,423**	**$ 299,333**	**$ 242,874**	**$ 2,406,741**		**$ 400,000**	**$ -**	**$ -**	
STATE REVENUE SOURCES										
R3102	BASIC SCHOOL SUPPORT/LNCH	$ 18,562	$ 17,504	$ 17,604	$ 20,000		$ 17,605	$ -	$ -	
R3199	Unrestricted State Aid	$ 12,445	$ 59,455	$ -	$ 150,000		$ 23,136	$ -	$ -	
R3204	DRIVERS ED STATE REIMB	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
R3205	Other Restricted Grants In Aid	$ 399,319	$ 413,622	$ 463,857	$ 425,000		$ 434,249	$ -	$ -	
R3222	SSF TRANSPORTATION EQ REV	$ 170,816	$ 160,448	$ 187,963	$ 180,000		$ -	$ -	$ -	
R3299	Other Restricted Grants In Aid	$ 6,490,031	$ 7,675,464	$ 8,167,081	$ 9,185,081		$ 9,690,248	$ -	$ -	
Total State Revenue Sources		**$ 7,091,174**	**$ 8,326,493**	**$ 8,836,505**	**$ 9,960,081**		**$ 10,165,238**	**$ -**	**$ -**	
FEDERAL SOURCES										
R4202	AGE 5-21 SCH AGE MEDICAID	$ 47,300	$ 75,455	$ 24,217	$ 60,000		$ 426,511	$ -	$ -	
R4300	RESTRCTD REV FRM FEDS	$ 622,034	$ 281,432	$ 521,600	$ 525,000		$ 382,500	$ -	$ -	
R4500	Restricted Fed Rev Thru State	$ 7,486,342	$ 3,734,746	$ 4,024,023	$ 6,912,410		$ 5,120,408	$ -	$ -	
R4501	AGE 0-3 EI MEDICAID	$ 218	$ 1,564	$ 4,220	$ -		$ -	$ -	$ -	
R4502	AGE 3-5 ECSE MEDICAID	$ 38,432	$ -	$ 2,683	$ 40,000		$ -	$ -	$ -	
R4504	NSLP SCH NUTRITION		$ 1,343,598	$ 1,542,608	$ 1,440,000		$ 1,986,186	$ -	$ -	
R4505	CACFP SCH NUTRITION		$ 68,666	$ 68,963	$ 164,000		$ 213,741	$ -	$ -	
R4700	Grants in Aid - Intermediate Agencies	$ -	$ 1,119,111	$ 119,996	$ -		$ -	$ -	$ -	
R4900	Revenue for/on Behalf the district	$ 205,840	$ 140,589	$ 170,776	$ 160,000		$ 160,093	$ -	$ -	
Total Federal Sources		**$ 8,400,167**	**$ 6,765,161**	**$ 6,479,086**	**$ 9,301,410**		**$ 8,289,439**	**$ -**	**$ -**	
INTERFUND TRANSFERS										
R5200	**Interfund Transfers**	**$ -**	**$ -**	**$ 80,000**	**$ 80,000**		**$ 1,047,000**	**$ -**	**$ -**	
SALE OF FIXED ASSETS										

R5305	Sale of Equipment	$ 11,600	$ -	$ -	$ 10,000	$ 10,000	$ -	$ -
Total Sale of Fixed Assets		**$ 11,600**	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**	**$ -**	**$ -**
SUBTOTAL RESOURCES		**$ 18,262,632**	**$ 16,338,058**	**$ 16,792,350**	**$ 23,798,988**	**$ 23,244,391**	**$ -**	**$ -**
R5400	**Beginning Fund Balance**	**$ 7,331,053**	**$ 7,182,674**	**$ 4,317,474**	**$ 4,967,721**	**$ 3,680,570**	**$ -**	**$ -**
TOTAL RESOURCES		**$ 25,593,685**	**$ 23,520,733**	**$ 21,109,824**	**$ 28,766,709**	**$ 26,924,961**	**$ -**	**$ -**

SPECIAL REVENUE FUNDS BY FUNCTION

Fiscal Year: 2025-2026

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

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Account	Description	23-24 Actual	24-25 Actual	25-26 Suppl	25-26 FTE	26-27 Proposed	26-27 FTE
200.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$0.00	$1,282.43	0.0000	$0.00	0.0000
200.3000.0000.000.000.000	ENTERPRISE & COMM	$2,429,479.53	$2,971,564.33	$3,066,999.16	26.9671	$3,021,570.48	25.9686
200.7000.0000.000.000.000	UNAPP ENDING FUND BAL	$0.00	$0.00	$0.00	0.0000	$29,348.52	0.0000
Fund: FOOD SERVICE FUND - 200		$2,429,479.53	$2,971,564.33	$3,068,281.59	26.9671	$3,050,919.00	25.9686
201.1000.0000.000.000.000	INSTRUCTION	$0.00	$0.00	$4,048,018.03	0.0000	$5,500,000.00	0.0000
201.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$0.00	$599,300.00	0.0000	$0.00	0.0000
Fund: FEDERAL REPORTING - 201		$0.00	$0.00	$4,647,318.03	0.0000	$5,500,000.00	0.0000
202.1000.0000.000.000.000	INSTRUCTION	$131,358.88	$61,736.78	$514,559.11	0.0000	$0.00	0.0000
202.2000.0000.000.000.000	SUPPORT SERVICES	$19,070.80	$6,074.37	$37,762.00	0.0000	$0.00	0.0000
202.3000.0000.000.000.000	ENTERPRISE & COMM	$0.00	$0.00	$500.00	0.0000	$0.00	0.0000
Fund: SUMMER LEARNING GRANT - 202		$150,429.68	$67,811.15	$552,821.11	0.0000	$0.00	0.0000
204.1000.0000.000.000.000	INSTRUCTION	$173,075.88	$311,036.00	$993,337.53	0.0000	$981,626.00	0.0000
Fund: STUDENT BODY FUNDS - 204		$173,075.88	$311,036.00	$993,337.53	0.0000	$981,626.00	0.0000
207.5000.0000.000.000.000	OTHER USES	$2,005,926.00	$0.00	$0.00	0.0000	$0.00	0.0000
207.7000.0000.000.000.000	UNAPP ENDING FUND BAL	$2,087,801.02	$0.00	$2,205,817.00	0.0000	$2,870,817.00	0.0000
Fund: OPERATIONAL RESERVE - 207		$4,093,727.02	$0.00	$2,205,817.00	0.0000	$2,870,817.00	0.0000

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Account	Description	23-24 Actual	24-25 Actual	25-26 Suppl	25-26 FTE	26-27 Proposed	26-27 FTE
208.1000.0000.000.000.000	INSTRUCTION	$67,937.64	$16,984.36	$0.00	0.0000	$0.00	0.0000
208.2000.0000.000.000.000	SUPPORT SERVICES	$4,062.34	$1,015.66	$0.00	0.0000	$0.00	0.0000
Fund: AVAILABLE - 208		$71,999.98	$18,000.02	$0.00	0.0000	$0.00	0.0000
210.2000.0000.000.000.000	SUPPORT SERVICES	$18,676.72	$115,052.46	$0.00	0.0000	$0.00	0.0000
210.7000.0000.000.000.000	UNAPP ENDING FUND BAL	$810,714.31	$0.00	$272,000.00	0.0000	$156,945.00	0.0000
Fund: UNEMPLOYMENT - 210		$829,391.03	$115,052.46	$272,000.00	0.0000	$156,945.00	0.0000
211.2000.0000.000.000.000	SUPPORT SERVICES	$115,965.00	$60.00	$0.00	0.0000	$0.00	0.0000
Fund: BILINGUAL TCHR PTHWYS BTP - 211		$115,965.00	$60.00	$0.00	0.0000	$0.00	0.0000
212.2000.0000.000.000.000	SUPPORT SERVICES	$136,930.50	$192,635.80	$940,046.51	0.0000	$748,803.00	0.0000
Fund: BUS REPLACEMENT FUND - 212		$136,930.50	$192,635.80	$940,046.51	0.0000	$748,803.00	0.0000
215.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$0.00	$50,000.00	0.0000	$0.00	0.0000
Fund: EDUCATION EMPLOYEE WELL-BEING - 215		$0.00	$0.00	$50,000.00	0.0000	$0.00	0.0000
224.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$0.03	$0.00	0.0000	$0.00	0.0000
Fund: EDUCATOR RETENTION HB4030 - 224		$0.00	$0.03	$0.00	0.0000	$0.00	0.0000
226.1000.0000.000.000.000	INSTRUCTION	$0.00	$37,490.06	$0.00	0.0000	$0.00	0.0000
226.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$47,574.40	$0.00	0.0000	$0.00	0.0000

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Account	Description	23-24 Actual	24-25 Actual	25-26 Suppl	25-26 FTE	26-27 Proposed	26-27 FTE
226.3000.0000.000.000.000	ENTERPRISE & COMM	$0.00	$64,935.54	$0.00	0.0000	$0.00	0.0000
Fund: IMMIGRANT & REFUGEE STUDENT SUCCESS PLAN GRANT - 226		$0.00	$150,000.00	$0.00	0.0000	$0.00	0.0000
231.1000.0000.000.000.000	INSTRUCTION	$601,323.82	$602,377.26	$627,348.79	5.7100	$595,700.29	4.0000
231.2000.0000.000.000.000	SUPPORT SERVICES	$194,441.77	$96,645.81	$45,585.66	0.0000	$47,103.61	0.0000
Fund: IDEA PART B 611 - 231		$795,765.59	$699,023.07	$672,934.45	5.7100	$642,803.90	4.0000
232.1000.0000.000.000.000	INSTRUCTION	$1,037,660.28	$781,204.71	$1,075,479.02	8.1125	$1,100,416.59	8.6100
232.2000.0000.000.000.000	SUPPORT SERVICES	$52,049.62	$54,295.15	$76,614.20	0.0000	$76,529.35	0.0000
Fund: EI/ECSE (GENERAL FUNDS) - 232		$1,089,709.90	$835,499.86	$1,152,093.22	8.1125	$1,176,945.94	8.6100
234.1000.0000.000.000.000	INSTRUCTION	$11,058.49	$0.00	$12,338.10	0.0000	$6,515.60	0.0000
234.2000.0000.000.000.000	SUPPORT SERVICES	$660.40	$0.00	$857.74	0.0000	$452.96	0.0000
Fund: IDEA PART B 619 - 234		$11,718.89	$0.00	$13,195.84	0.0000	$6,968.56	0.0000
235.1000.0000.000.000.000	INSTRUCTION	$858.97	$0.00	$0.00	0.0000	$0.00	0.0000
Fund: AVAILABLE - 235		$858.97	$0.00	$0.00	0.0000	$0.00	0.0000
237.1000.0000.000.000.000	INSTRUCTION	$0.00	$0.00	$178,963.15	0.0000	$178,963.15	0.0000
237.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$0.00	$12,748.85	0.0000	$12,748.85	0.0000
Fund: TEEN PARENT IGA - 237		$0.00	$0.00	$191,712.00	0.0000	$191,712.00	0.0000

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Account	Description	23-24 Actual	24-25 Actual	25-26 Suppl	25-26 FTE	26-27 Proposed	26-27 FTE
246.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$0.00	$16,757.31	0.0000	$16,757.31	0.0000
Fund: MENSTRUAL DIGNITY - 246		$0.00	$0.00	$16,757.31	0.0000	$16,757.31	0.0000
247.1000.0000.000.000.000	INSTRUCTION	$0.00	$0.00	$598,184.99	3.0000	$603,906.48	3.9000
247.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$0.00	$126,815.01	0.5000	$121,093.52	0.5000
Fund: ELO - EARLY LEARNING OUTCOMES GRANT - 247		$0.00	$0.00	$725,000.00	3.5000	$725,000.00	4.4000
249.1000.0000.000.000.000	INSTRUCTION	$0.00	$5,910.38	$6,066.00	0.0000	$6,496.00	0.0000
249.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$120.62	$430.00	0.0000	$0.00	0.0000
Fund: TITLE III IMMIGRANT GRANT - 249		$0.00	$6,031.00	$6,496.00	0.0000	$6,496.00	0.0000
250.1000.0000.000.000.000	INSTRUCTION	$371,013.07	$255,204.33	$576,561.51	1.5000	$503,397.41	3.6300
250.2000.0000.000.000.000	SUPPORT SERVICES	$283,986.28	$507,497.15	$354,387.74	3.4375	$263,078.67	2.1000
250.3000.0000.000.000.000	ENTERPRISE & COMM	$89,754.99	$8,229.41	$12,499.87	0.0000	$3,499.87	0.0000
Fund: TITLE 1C REGULAR SCHOOL - 250		$744,754.34	$770,930.89	$943,449.12	4.9375	$769,975.95	5.7300
251.1000.0000.000.000.000	INSTRUCTION	$517,894.04	$578,958.81	$598,838.80	6.4827	$637,594.67	6.5115
251.2000.0000.000.000.000	SUPPORT SERVICES	$239,326.83	$109,617.60	$134,015.35	1.0000	$142,859.24	0.7000
251.3000.0000.000.000.000	ENTERPRISE & COMM	$4,654.26	$5,161.37	$12,145.65	0.0000	$12,145.65	0.0000
Fund: TITLE 1-A - 251		$761,875.13	$693,737.78	$744,999.80	7.4827	$792,599.56	7.2115
252.1000.0000.000.000.000	INSTRUCTION	$148,723.65	$238,122.96	$178,322.13	0.0000	$79,825.00	0.0000

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Account	Description	23-24 Actual	24-25 Actual	25-26 Suppl	25-26 FTE	26-27 Proposed	26-27 FTE
252.2000.0000.000.000.000	SUPPORT SERVICES	$8,892.00	$35,873.42	$15,373.00	0.0000	$13,246.00	0.0000
252.3000.0000.000.000.000	ENTERPRISE & COMM	$0.00	$2,034.20	$11,885.00	0.0000	$11,885.00	0.0000
Fund: T1C MIGRANT SUMMER SCHOOL - 252		$157,615.65	$276,030.58	$205,580.13	0.0000	$104,956.00	0.0000
254.2000.0000.000.000.000	SUPPORT SERVICES	$73,188.44	$39,029.32	$92,804.18	0.5000	$85,074.87	0.6000
254.3000.0000.000.000.000	ENTERPRISE & COMM	$2,069.82	$6,053.50	$3,464.00	0.0000	$3,464.00	0.0000
Fund: TITLE IV-A SSAE (84.424) - 254		$75,258.26	$45,082.82	$96,268.18	0.5000	$88,538.87	0.6000
255.1000.0000.000.000.000	INSTRUCTION	$19,590.80	$32,722.32	$51,207.09	0.0000	$0.00	0.0000
255.2000.0000.000.000.000	SUPPORT SERVICES	$1,170.00	$2,277.00	$3,843.00	0.0000	$0.00	0.0000
255.3000.0000.000.000.000	ENTERPRISE & COMM	$0.00	$2,137.93	$0.00	0.0000	$0.00	0.0000
Fund: TITLE 1-C PRESCHOOL - 255		$20,760.80	$37,137.25	$55,050.09	0.0000	$0.00	0.0000
257.2000.0000.000.000.000	SUPPORT SERVICES	$109,833.11	$111,471.91	$107,132.15	0.0000	$114,079.84	0.6000
257.3000.0000.000.000.000	ENTERPRISE & COMM	$2,358.00	$1,325.00	$7,080.00	0.0000	$7,080.00	0.0000
Fund: TITLE II-A ITA - 257		$112,191.11	$112,796.91	$114,212.15	0.0000	$121,159.84	0.6000
258.1000.0000.000.000.000	INSTRUCTION	$644.27	$9,721.64	$1,626.00	0.0000	$1,626.00	0.0000
258.2000.0000.000.000.000	SUPPORT SERVICES	$111,329.91	$89,987.36	$78,805.00	0.0000	$80,861.00	0.0000
258.3000.0000.000.000.000	ENTERPRISE & COMM	$7,131.97	$4,329.64	$11,218.00	0.0000	$9,162.00	0.0000
Fund: TITLE III-A ELA (84.365) - 258		$119,106.15	$104,038.64	$91,649.00	0.0000	$91,649.00	0.0000

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Account	Description	23-24 Actual	24-25 Actual	25-26 Suppl	25-26 FTE	26-27 Proposed	26-27 FTE
260.1000.0000.000.000.000	INSTRUCTION	$109,966.24	$128,632.03	$197,643.28	1.0000	$197,643.00	1.0000
260.2000.0000.000.000.000	SUPPORT SERVICES	$6,507.95	$7,440.22	$102,302.00	0.0000	$102,302.00	0.0000
Fund: YDD REENGAGEMENT OPPORTUNITY - 260		$116,474.19	$136,072.25	$299,945.28	1.0000	$299,945.00	1.0000
263.1000.0000.000.000.000	INSTRUCTION	$264,313.39	$337,556.85	$333,502.57	1.0068	$310,419.05	0.3100
263.2000.0000.000.000.000	UNDESIGNATED	$17,005.10	$126,281.18	$140,038.28	0.5000	$68,705.95	0.0000
263.3000.0000.000.000.000	ENTERPRISE & COMM	$73.93	$3,372.60	$3,375.00	0.0000	$3,375.00	0.0000
Fund: EXCEL-21ST CCCL - 263		$281,392.42	$467,210.63	$476,915.85	1.5068	$382,500.00	0.3100
264.1000.0000.000.000.000	INSTRUCTION	$1,191,646.32	$989,077.54	$1,955,524.82	4.3588	$1,670,256.80	10.2137
264.2000.0000.000.000.000	SUPPORT SERVICES	$3,143,298.58	$3,081,488.78	$1,987,553.73	17.1200	$2,433,763.20	14.6500
Fund: SIA-STUDENT INVESTMENT ACT - 264		$4,334,944.90	$4,070,566.32	$3,943,078.55	21.4788	$4,104,020.00	24.8637
265.1000.0000.000.000.000	INSTRUCTION	$1,055,156.30	$1,082,713.21	$1,056,900.33	9.8600	$857,514.17	5.9000
265.2000.0000.000.000.000	SUPPORT SERVICES	$236,263.99	$159,472.86	$153,734.00	0.0000	$402,533.80	2.2500
Fund: HSS-HIGH SCHOOL SUCCESS - 265		$1,291,420.29	$1,242,186.07	$1,210,634.33	9.8600	$1,260,047.97	8.1500
266.1000.0000.000.000.000	INSTRUCTION	$244,833.40	$648,347.60	$470,588.35	1.5000	$410,365.87	2.5000
266.2000.0000.000.000.000	SUPPORT SERVICES	$113,317.90	$45,663.96	$33,523.43	0.2500	$89,935.54	0.2500
Fund: EI/ECSE SSA - 266		$358,151.30	$694,011.56	$504,111.78	1.7500	$500,301.41	2.7500
267.1000.0000.000.000.000	INSTRUCTION	$0.00	$313.03	$0.00	0.0000	$0.00	0.0000

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Account	Description	23-24 Actual	24-25 Actual	25-26 Suppl	25-26 FTE	26-27 Proposed	26-27 FTE
Fund: AVAILABLE - 267		$0.00	$313.03	$0.00	0.0000	$0.00	0.0000
268.1000.0000.000.000.000	INSTRUCTION	$400,255.80	$433,659.84	$455,498.96	0.0000	$408,125.96	0.0000
268.2000.0000.000.000.000	SUPPORT SERVICES	$6,452.74	$30,197.09	$26,123.20	0.0000	$26,123.20	0.0000
Fund: LTCT - 268		$406,708.54	$463,856.93	$481,622.16	0.0000	$434,249.16	0.0000
269.2000.0000.000.000.000	SUPPORT SERVICES	$98,982.95	$87,727.90	$88,760.90	0.0000	$23,135.72	0.0000
Fund: SAFE ROUTES TO SCHOOL (ODOT) - 269		$98,982.95	$87,727.90	$88,760.90	0.0000	$23,135.72	0.0000
270.1000.0000.000.000.000	INSTRUCTION	$0.00	$11,450.20	$0.00	0.0000	$0.00	0.0000
Fund: AVAILABLE - 270		$0.00	$11,450.20	$0.00	0.0000	$0.00	0.0000
275.1000.0000.000.000.000	INSTRUCTION	$1,490.98	$4,868.98	$0.00	0.0000	$0.00	0.0000
275.2000.0000.000.000.000	SUPPORT SERVICES	$49,147.52	$25,208.50	$0.00	0.0000	$0.00	0.0000
275.4000.0000.000.000.000	FACILITIES & CONST	$692,320.99	$0.00	$0.00	0.0000	$0.00	0.0000
Fund: AVAILABLE - 275		$742,959.49	$30,077.48	$0.00	0.0000	$0.00	0.0000
277.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$60.81	$0.00	0.0000	$0.00	0.0000
Fund: AVAILABLE - 277		$0.00	$60.81	$0.00	0.0000	$0.00	0.0000
278.1000.0000.000.000.000	INSTRUCTION	$259,302.09	$300,153.82	$171,690.35	2.9500	$184,858.68	1.3500
278.2000.0000.000.000.000	SUPPORT SERVICES	$14,910.36	$23,130.12	$93,856.78	0.6300	$91,527.11	0.5000
Fund: ELIT-EARLY LITERACY SUCESS - 278		$274,212.45	$323,283.94	$265,547.13	3.5800	$276,385.79	1.8500

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283.1000.0000.000.000.000	INSTRUCTION	($41.47)	$0.00	$0.00	0.0000	$0.00	0.0000
Fund: AVAILABLE - 283		($41.47)	$0.00	$0.00	0.0000	$0.00	0.0000
284.4000.0000.000.000.000	FACILITIES & CONST	$225,321.87	$0.00	$0.00	0.0000	$0.00	0.0000
Fund: MVES PLAYGROUND PROJECT - 284		$225,321.87	$0.00	$0.00	0.0000	$0.00	0.0000
286.1000.0000.000.000.000	INSTRUCTION	$148,864.03	($14,364.13)	$177,773.67	1.0000	$7,721.80	0.0000
286.2000.0000.000.000.000	SUPPORT SERVICES	$52,001.92	$15,008.25	$215,220.21	0.0000	$248,995.08	0.0000
Fund: MEDICAID-EARLY INTERVENTION - 286		$200,865.95	$644.12	$392,993.88	1.0000	$256,716.88	0.0000
287.2000.0000.000.000.000	SUPPORT SERVICES	$26,634.86	$2,664.13	$363,335.88	0.0000	$432,158.88	0.0000
287.7000.0000.000.000.000	UNAPP ENDING FUND BAL	$228,755.05	$0.00	$0.00	0.0000	$0.00	0.0000
Fund: MEDICAID-SCHOOL AGE - 287		$255,389.91	$2,664.13	$363,335.88	0.0000	$432,158.88	0.0000
289.1000.0000.000.000.000	INSTRUCTION	$223,921.20	$146,217.76	$0.00	0.0000	$0.00	0.0000
289.2000.0000.000.000.000	SUPPORT SERVICES	$197,867.23	$0.00	$0.00	0.0000	$0.00	0.0000
289.3000.0000.000.000.000	ENTERPRISE & COMM	$168,296.94	$0.00	$0.00	0.0000	$0.00	0.0000
Fund: CSASL - 289		$590,085.37	$146,217.76	$0.00	0.0000	$0.00	0.0000
291.1000.0000.000.000.000	INSTRUCTION	$5,566.99	$0.00	$44,433.00	0.0000	$0.00	0.0000
291.4000.0000.000.000.000	FACILITIES & CONST	$0.00	$42,375.17	$1,615,625.00	0.0000	$808,000.00	0.0000
Fund: CREP-COMMUNITY RENEWAL ENERGY PROGRAM - 291		$5,566.99	$42,375.17	$1,660,058.00	0.0000	$808,000.00	0.0000

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292.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$22,588.80	$57,411.20	0.0000	$57,411.20	0.0000
Fund: PD - CLASSIFIED - 292		$0.00	$22,588.80	$57,411.20	0.0000	$57,411.20	0.0000
293.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$34,584.30	$45,415.70	0.0000	$45,415.70	0.0000
Fund: PD - LICENSED - 293		$0.00	$34,584.30	$45,415.70	0.0000	$45,415.70	0.0000
294.2000.0000.000.000.000	SUPPORT SERVICES	$130,054.88	$12,015.10	$0.00	0.0000	$0.00	0.0000
Fund: SAFE SCHOOL CULT. GRANT - 294		$130,054.88	$12,015.10	$0.00	0.0000	$0.00	0.0000
295.1000.0000.000.000.000	INSTRUCTION	$0.00	$114,006.15	$91,813.50	0.0000	$0.00	0.0000
295.3000.0000.000.000.000	ENTERPRISE & COMM	$0.00	$25,000.00	$10,000.00	0.0000	$0.00	0.0000
Fund: HRCEF-HRC EDUCATION FOUNDATION - 295		$0.00	$139,006.15	$101,813.50	0.0000	$0.00	0.0000
296.1000.0000.000.000.000	INSTRUCTION	$92,827.43	$187,008.13	$42,276.91	0.0000	$0.00	0.0000
296.2000.0000.000.000.000	SUPPORT SERVICES	$41,197.28	$13,494.36	$430,583.24	0.0000	$0.00	0.0000
296.3000.0000.000.000.000	ENTERPRISE & COMM	$121,940.54	$205,099.69	$0.00	0.0000	$0.00	0.0000
296.7000.0000.000.000.000	UNAPP ENDING FUND BAL	$51,630.05	$0.00	$0.00	0.0000	$0.00	0.0000
Fund: MISC FED & STATE GRANTS - 296		$307,595.30	$405,602.18	$472,860.15	0.0000	$0.00	0.0000
298.1000.0000.000.000.000	INSTRUCTION	$0.00	$0.00	$11,000.00	0.0000	$0.00	0.0000
298.2000.0000.000.000.000	SUPPORT SERVICES	$0.00	$0.00	$8,998.36	0.0000	$0.00	0.0000
Fund: DONATIONS TO SCHOOLS - 298		$0.00	$0.00	$19,998.36	0.0000	$0.00	0.0000

SPECIAL REVENUE FUNDS BY FUNCTION

Fiscal Year: 2025-2026

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 4/1/2026 To Date: 4/30/2026 Definition: Oregon DBI Test

Account	Description	23-24 Actual	24-25 Actual	25-26 Suppl	25-26 FTE	26-27 Proposed	26-27 FTE
299.1000.0000.000.000.000	INSTRUCTION	$274,500.77	$626,744.33	$851,933.48	0.0000	$0.00	0.0000
299.2000.0000.000.000.000	SUPPORT SERVICES	$168,185.86	$159,919.88	$62,075.33	0.8000	$0.00	0.0000
299.3000.0000.000.000.000	ENTERPRISE & COMM	$13,249.08	$11,710.18	$0.00	0.0000	$0.00	0.0000
299.4000.0000.000.000.000	FACILITIES & CONST	$0.00	$49,116.00	$5,000.00	0.0000	$0.00	0.0000
299.7000.0000.000.000.000	UNAPP ENDING FUND BAL	$1,189,633.98	$0.00	$0.00	0.0000	$0.00	0.0000
Fund: MISC GRANTS / DONATIONS - 299		$1,645,569.69	$847,490.39	$919,008.81	0.8000	$0.00	0.0000
Grand Total:		$23,156,268.43	$16,586,473.81	$29,062,530.52	98.1854	$26,924,960.64	96.0438

End of Report

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
2026-2027 BUDGET

FUND 300 DEBT SERVICE REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FUND 300 DEBT SERVICE							
Local Sources	$ 5,066,181	$ 5,107,443	$ 5,088,326	$ 4,938,601	$ 5,037,060	$ -	$ -
Beginning Fund Balance	$ 254,681	$ 498,971	$ 649,614	$ 394,000	$ 642,340	$ -	$ -
FUND 300 DEBT SERVICE TOTAL	**$ 5,320,861**	**$ 5,606,414**	**$ 5,737,940**	**$ 5,332,601**	**$ 5,679,400**	**$ -**	**$ -**

REQUIREMENTS REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FUND 300							
Other Objects	$ 5,066,181	$ 4,956,800	$ 5,095,600	$ 5,232,600	$ 5,379,400	$ -	$ -
Unappropriated End Fund Balance	$ 254,681	$ 649,614	$ 642,340	$ 100,000	$ 300,000	$ -	$ -
FUND 300 DEBT SERVICE TOTAL	**$ 5,320,862**	**$ 5,606,414**	**$ 5,737,940**	**$ 5,332,600**	**$ 5,679,400**	**$ -**	**$ -**

FUND 300 DEBT SERVICE

REVENUE	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
R1111 CURRENT YEAR TAXES	$ 4,698,273	$ 5,107,443	$ 4,873,419	$ 4,748,601	$ 4,847,060	$ -	$ -
R1112 PRIOR YEAR TAXES	$ 128,153	$ -	$ 60,552	$ 90,000	$ 90,000	$ -	$ -
R2119 OTH INTERMEDIATE SOURCE	$ -	$ -	$ 18,043	$ -	$ -	$ -	$ -
R1510 INTEREST EARNED	$ 239,755	$ -	$ 136,312	$ 100,000	$ 100,000	$ -	$ -
R5400 BEGINNING FUND BALANCE	$ 254,681	$ 498,971	$ 646,614	$ 394,000	$ 642,340	$ -	$ -
Total Revenue	**$ 5,320,861**	**$ 5,606,414**	**$ 5,734,940**	**$ 5,332,601**	**$ 5,679,400**	**$ -**	**$ -**

EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FUNCTION 5110							
610 PRINICPAL PAYMENTS	$ 2,663,491	$ 2,905,000	$ 3,160,000	$ 3,455,000	$ 3,740,000	$ -	$ -
621 REGULAR INTEREST	$ 2,158,400	$ 2,051,800	$ 1,935,600	$ 1,777,600	$ 1,639,400	$ -	$ -
Function 7000							
810 Unappropriated End Fund Bal	$ 498,970	$ 649,614	$ 642,340	$ 100,000	$ 300,000	$ -	$ -
Total Expenditures	**$ 5,320,861**	**$ 5,606,414**	**$ 5,737,940**	**$ 5,332,600**	**$ 5,679,400**	**$ -**	**$ -**

LONG TERM OBLIGATIONS

The future materities of long-term obligations outstanding as of June 30, 2025 are as follows:

Fiscal Year	Series 2011 Principal	Series 2011 Interest	Series 2004 Principal	Series 2004 Interest
2025-26	1,710,000	249,195	1,220,000	177,172
2026-27	1,895,000	154,290	1,355,000	109,731
2027-28	885,000	49,118	630,000	34,826
	$ 4,490,000	$ 452,603	$ 3,205,000	$ 321,730

Fiscal Year	Qualified School Construction Bond Series 2010 Direct Placement Principal	Qualified School Construction Bond Series 2010 Direct Placement Interest	General Opbligation and Refunding Bonds Series 2016 Principal	General Opbligation and Refunding Bonds Series 2016 Interest
2026	260,000	5,070	3,455,000	1,777,600
2027	-	-	3,740,000	1,639,400.00
2028	-	-	3,960,000	1,564,600.00
2029	-	-	4,235,000	1,445,800.00
2030-34	-	-	26,415,000	4,417,400.00
2035-36	-	-	5,490,000	33,400.00
	260,000	5,070	47,295,000	10,878,200

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
2026-2027 BUDGET

FUND 4XX CAPITAL PROJECTS REVENUE/EXPENDITURE SUMMARY

RESOURCES REPORT:	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FUND 4XX CAPITAL PROJECTS							
Local Sources	$ 187,504	$ 351,314	$ 222,379	$ 238,179	$ 228,000	$ -	$ -
State Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ 90,989	$ -	$ -	$ -	$ -	$ -	$ -
Beginning Fund Balance	$ 3,851,858	$ 1,176,137	$ 477,034	$ 530,500	$ 324,711	$ -	$ -
FUND 4XX CAPITAL PROJECTS TOTAL	**$ 4,130,352**	**$ 1,527,451**	**$ 699,413**	**$ 768,679**	**$ 552,711**	**$ -**	**$ -**

REQUIREMENTS REPORT	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
FUND 4XX CAPITAL PROJECTS							
Purchased Services	$ 146,086	$ 105,888	$ -	$ 201,000	$ 100,000	$ -	$ -
Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 2,808,128	$ 944,529	$ 374,702	$ 479,500	$ 367,711	$ -	$ -
Other Objects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unappropriated End Fund Balance	$ 1,176,138	$ 477,034	$ 324,711	$ 88,179	$ 85,000	$ -	$ -
FUND 4XX CAPITAL PROJECTS TOTAL	**$ 4,130,352**	**$ 1,527,451**	**$ 699,413**	**$ 768,679**	**$ 552,711**	**$ -**	**$ -**

HOOD RIVER COUNTY SCHOOL DISTRICT
2026-2026 BUDGET

4XX Capital Projects Fund

REVENUE	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
R1130 Construction Excise Tax	$ 84,452	$ 161,138	$ 115,574	$ 140,000	$ 120,000	$ -	$ -
R1510 Interest Earned	$ 27,230	$ 47,874	$ 8,757	$ 10,000	$ 10,000	$ -	$ -
R1990 Miscellaneous Revenue	$ 75,822	$ 142,302	$ 98,049	$ 88,179	$ 98,000	$ -	$ -
R3299 Restricted State Revenue	$ -	$ -					
R5200 Interfund Transfers	$ 90,989	$ -	$ -	$ -	$ -	$ -	$ -
R5400 Beginning Fund Balance	$ 3,851,858	$ 1,176,137	$ 477,033	$ 530,500	$ 324,711	$ -	$ -
Total Revenue	**$ 4,130,352**	**$ 1,527,451**	**$ 699,413**	**$ 768,679**	**$ 552,711**	**$ -**	**$ -**

EXPENDITURES

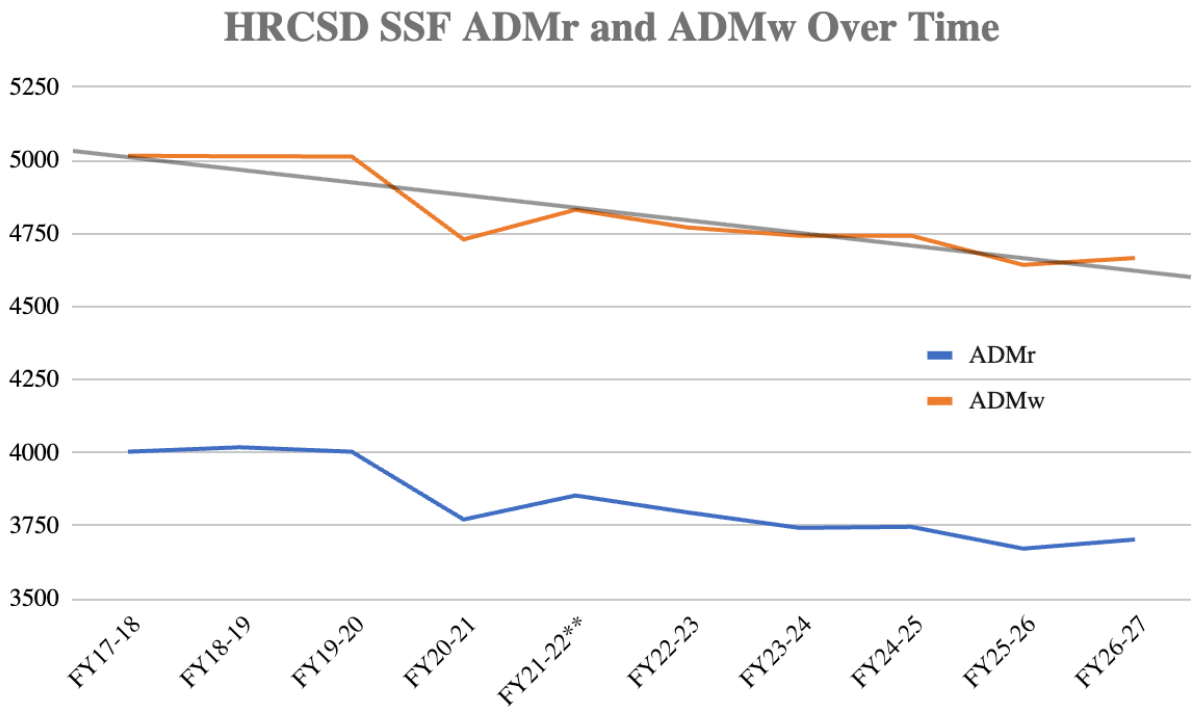
Function 4110	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
389 Other Prof/Tech Services	$ 64,195	$ 96,904	$ -	$ -	$ -	$ -	$ -
Function 4120							
510 Land Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Function 4150							
389 Other Prof/Tech Services	$ 81,892	$ 8,986	$ -	$ 201,000	$ 100,000	$ -	$ -
460 Non-Consumable Materials	$ -	$ -	$ -	$ -	$ -	$ -	$ -
520 Bldg Constr/Imprvmnt	$ 2,808,128	$ 944,529	$ 374,702	$ 479,500	$ 367,711	$ -	$ -
653 Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Function 5200							
710 Fund Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Function 7000							
810 Unappropriated End Fund Bal	$ 1,176,138	$ 477,032	$ 324,711	$ 88,179	$ 85,000	$ -	$ -
Total Expenditures	**$ 4,130,352**	**$ 1,527,451**	**$ 699,413**	**$ 768,679**	**$ 552,711**	**$ -**	**$ -**

Supplemental Information

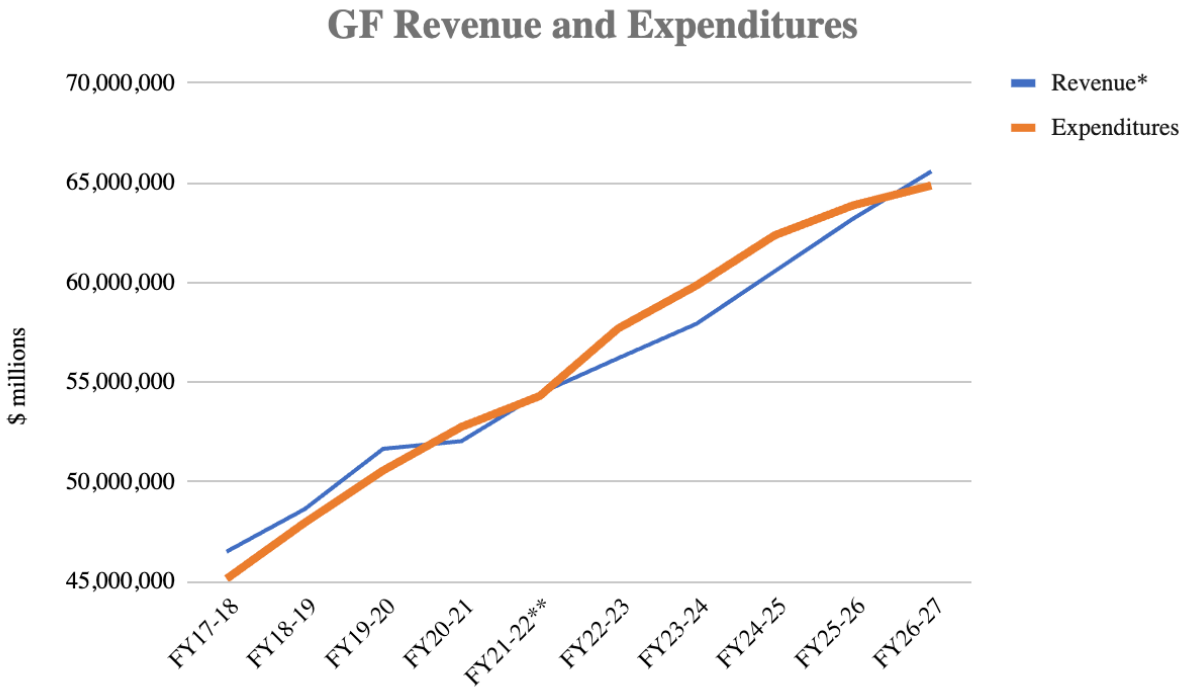
Financial Background
Budget Philosophy and Sustainability
Updated April 20, 2026

The District has focused on a budgeting strategy for Long-Term Sustainability. The goal is to move the District toward a long term multi-year projection of costs and revenues in order to better invest in student outcomes. These concepts are embodied in the FY26-27 Proposed Budget as follows:

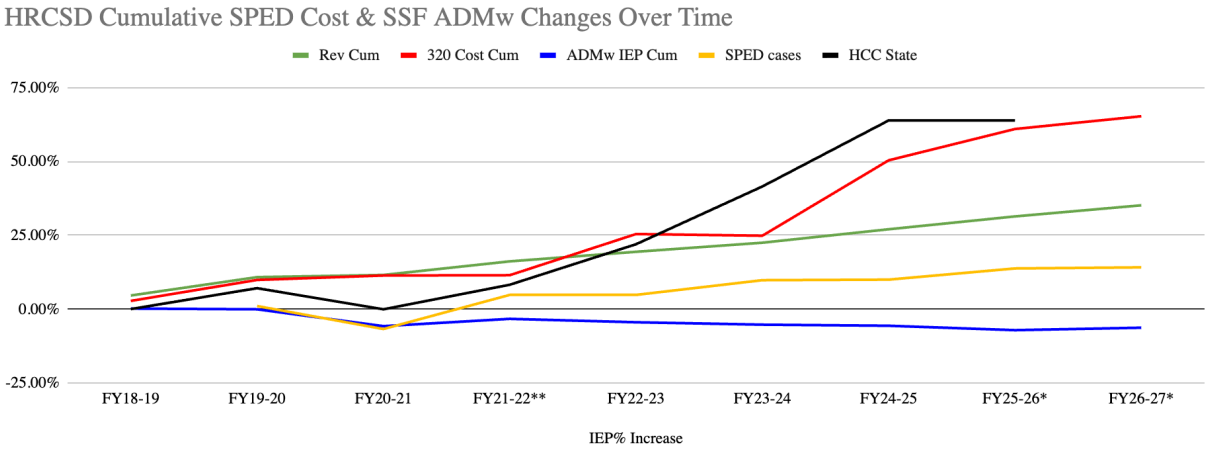
- Adjust for current gap in revenues and expenditures
    - Review current services levels and expectations
    - Include a staffing contingency in budgeting to fund necessary at the start of the school year.
- Anticipate long-term enrollment changes
    - Design school district based on the expected future enrollment 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
    - Long Range Facilities Planning (i.e., long-term capital needs and deferred maintenance)
    - Begin building reserves for large or targeted 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. A neutral budget was adopted in FY25-26 and we are continuing this practice in the future.



Although enrollment overall has declined in recent years, both the number of SPED cases and the associated expenses have increased dramatically in recent years counter to this trend.



The SSF provides an ADMw weight for SPED cases up to 11% of the total enrollment (current district totals are around 15%). There is also a High Cost Claim grant that pays for individual

case claims over $30,000. However, this grant only covers approximately 25% of the cost. As a result, the majority of special education costs (referred to by the PBAM area “320”) are covered through the general fund.

FINANCIAL BACKGROUND
BUDGETARY CHANGES AND HEAT MAP
Updated 04/20/26

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 FY26-27 increase in appropriation relative to the prior year budget.

Note that in some cases significant changes in the GF appropriation are due to changes in personnel coding with grants. Those are noted in the comments with the corresponding change in overall spending for that function including the grants.

HOOD RIVER COUNTY SCHOOL DISTRICT
2026-2027 BUDGET
GF HEAT MAP

	2025-26 FY 2025-26 SUPPLEMEN	2026-27 PROPOSED	2026-27 CHANGES	%	NOTES
FUND 100 GENERAL FUND					
FUND 100 GENERAL FUND BY OBJECT					
100 Salaries					
111 Licensed Salaries	$ 19,748,384	$ 19,994,602	$ 246,218	1.2%	
112 Classified Salaries	$ 9,285,494	$ 9,266,858	$ (18,636)	-0.2%	
113 Administrators	$ 2,751,710	$ 2,887,560	$ 135,850	4.9%	
114 Managerial-Classified	$ 493,777	$ 513,527	$ 19,750	4.0%	
118 Field Trips	$ 23,000	$ 23,000	$ -		
119 Activity Trips	$ 52,000	$ 52,000	$ -		
121 Substitute Licensed	$ 707,992	$ 710,316	$ 2,324	0.3%	
122 Substitute Classified	$ 290,296	$ 301,908	$ 11,612	4.0%	
123 Temporary Licensed	$ -	$ -	$ -		
124 Temorary Classified	$ -	$ 10,000	$ 10,000	#DIV/0!	
130 Other Pay	$ 508,450	$ 538,135	$ 29,685	5.8%	
132 Overtime Salaries	$ 74,029	$ 74,934	$ 905	1.2%	
141 Extra or Ext Duty Contr	$ 288,487	$ 295,699	$ 7,212	2.5%	
144 Extra Duty Athletics	$ 495,383	$ 507,768	$ 12,385	2.5%	
200 Associated Payroll Costs					
211 Pers Contribution T1/T2	$ 1,659,569	$ 1,556,795	$ (102,774)	-6.2%	
212 Pers Pick-Up	$ 1,818,683	$ 1,925,992	$ 107,308	5.9%	
213 Pers/Bond	$ 2,598,654	$ 2,904,605	$ 305,951	11.8%	Increase in debt service requirement
216 Pers Contribution OPSRP	$ 4,220,241	$ 4,274,278	$ 54,036	1.3%	
220 FICA	$ 2,392,734	$ 2,401,276	$ 8,542	0.4%	
231 Worker's Comp	$ 210,092	$ 195,020	$ (15,072)	-7.2%	
240 Health Insurance	$ 7,085,373	$ 6,319,815	$ (765,558)	-10.8%	FY25-26 $900k in grants ($7.9M), $1,392k FY26-27 ($7.7M)
242 Retiree Veba	$ -	$ -	$ -		
245 Employer Paid TSA	$ 312,731	$ 294,986	$ (17,744)	-5.7%	
246 Life & Long term Disability Insurance	$ 37,839	$ 37,474	$ (365)	-1.0%	
247 PFMLI	$ 193,289	$ 120,907	$ (72,382)	-37.4%	
249 Tuition Reimbursement	$ 10,000	$ 10,000	$ -		
270 Post Retirement Health Benefits	$ 15,000	$ 15,000	$ -		
300 Purchased Services					
310 Instructional Professional Tech Services	$ 317,952	$ 298,091	$ (19,861)	-6.2%	
320 Property Services	$ 2,312,086	$ 2,387,086	$ 75,000	3.2%	
330 Student Transportation Services	$ 128,099	$ 128,099	$ -		
340 Travel	$ 222,829	$ 205,266	$ (17,563)	-7.9%	
350 Communication	$ 155,433	$ 155,433	$ -		
370 Tuition to Other Agencies	$ 31,535	$ 6,835	$ (24,700)	-78.3%	
374 Other Tuition	$ 1,948	$ 1,948	$ -		
380 Non-Instructional Prof/Tech Services	$ 987,750	$ 784,754	$ (202,997)	-20.6%	Synergy implementation
390 Other General Prof/Tech Services	$ 43,190	$ 82,430	$ 39,240	90.9%	
400 Supplies and Materials					
410 Supplies	$ 1,414,339	$ 1,496,455	$ 82,116	5.8%	
420 Textbooks	$ 231,858	$ 492,038	$ 260,179	112.2%	Regular Curriculum Adoption
430 Library Books	$ 6,283	$ 6,283	$ -		
440 Periodicals	$ 3,605	$ 3,605	$ -		
460 Non-consumable Materials	$ 212,567	$ 212,567	$ -		
470 Computer Software	$ 521,279	$ 616,525	$ 95,246	18.3%	
480 Computer Hardware	$ 267,850	$ 167,850	$ (100,000)	-37.3%	Technology refresh reduction
500 Capital Outlay					
520 Buildings Acquisition	$ -	$ -	$ -		
530 Improvements Other than Buildings	$ -	$ -	$ -		
540 Depreciable Equipment (>$5,000)	$ 90,000	$ 196,500	$ 106,500	118.3%	
600 Other Objects					
610 Principal Payments	$ 260,000	$ 35,645	$ (224,355)	-86.3%	GF Debt Service expiration
621 Regular Interest	$ 5,070	$ -	$ (5,070)	-100.0%	
640 Dues and Fees	$ 143,657	$ 220,158	$ 76,501	53.3%	
651 Liability Insurance	$ 213,050	$ 238,616	$ 25,566	12.0%	
652 Fidelity Bond Premiums	$ 2,979	$ 2,979	$ -		
653 Property Insurance	$ 459,893	$ 515,080	$ 55,187	12.0%	
659 Other Insurance and Judgments	$ -	$ -	$ -		
670 Taxes-Licenses-Assessments	$ -	$ -	$ -		
710 Transfers Out	$ 245,000	$ 860,000	$ 615,000	251.0%	PERS Reserve, Nutrition
810 Contingency	$ 319,841	$ 826,181	$ 506,340	158.3%	Staffing Contingecy
Unappropriated Ending Fund Balance	$ 3,198,413	$ 3,261,814	$ 63,401	2.0%	
Total General Fund Expenditures & Ending Balance	**$ 67,069,715**	**$ 68,434,689**	**$ 1,364,974**	2.0%	

HOOD RIVER COUNTY SCHOOL DISTRICT
2026-2027 BUDGET
GF HEAT MAP

	2025-26 FY 2025-26 SUPPLEMEN	2026-27 PROPOSED	2026-27 CHANGES	%	NOTES
FUND 100 GENERAL FUND					
EXPENDITURES BY FUNCTION					
1111 Elementary K-5	$ 12,777,432	$ 12,702,996	$ (74,436)	-0.6%	
1121 Middle School Programs	$ 6,136,273	$ 6,496,749	$ 360,477	5.9%	
1122 Middle/Extracurricular	$ 198,986	$ 194,921	$ (4,066)	-2.0%	
1131 High School Programs	$ 7,820,273	$ 7,737,736	$ (82,536)	-1.1%	
1132 High School Extracurricular	$ 1,168,342	$ 1,161,320	$ (7,022)	-0.6%	
1210 Talented & Gifted Program	$ 26,589	$ 27,508	$ 919	3.5%	
1221 Therapeutic Learning Ctr	$ 436,528	$ 421,753	$ (14,775)	-3.4%	
1229 Structured Learning Center	$ 1,693,375	$ 2,052,076	$ 358,700	21.2%	
1250 Resource Rooms	$ 2,956,236	$ 2,937,257	$ (18,979)	-0.6%	
1260 Treatment & Habilitation	$ 500,342	$ 493,895	$ (6,447)	-1.3%	
1271 Remediation	$ 473,318	$ 426,434	$ (46,884)	-9.9%	
1281 Tuition Reimb, Students	$ 8,035	$ 8,035	$ -		
1284 Alternative Program	$ 974,116	$ 935,826	$ (38,290)	-3.9%	
1290 Designated Programs	$ 76,590	$ 319,338	$ 242,749	316.9%	
1291 English Second Language Program	$ 2,518,225	$ 1,882,569	$ (635,656)	-25.2%	ALL FUNDS FY25-26 $3.1M, FY26-27 $2.4M. PayrolL Alloc.
1292 Teen Parent Program	$ 1,000	$ 1,000	$ -		
1296 Tutoring	$ 15,030	$ 15,600	$ 570	3.8%	
1299 Other - Long Term Care & Treatment	$ -	$ -	$ -		
2110 Attendance & Social Work Services	$ -	$ -	$ -		
2122 Counseling Services	$ 1,680,302	$ 1,051,899	$ (628,402)	-37.4%	ALL FUNDS FY25-26 $2.7M, $3.1M FY26-27
2134 Nurse Services	$ -	$ 106,002	$ 106,002		
2139 Other Health Services	$ 21,570	$ 21,928	$ 359	1.7%	
2140 Psychological Services	$ 344,105	$ 416,535	$ 72,431	21.0%	
2152 Speech Pathology Service	$ 918,660	$ 970,411	$ 51,751	5.6%	
2191 Student Services	$ 422,640	$ 754,284	$ 331,644	78.5%	Added 1.5FTE for IEP coord.
2210 Instruction Improvement	$ 320,850	$ 206,149	$ (114,701)	-35.7%	Decreases in software costs
2212 Inst/Curr Development	$ -	$ -	$ -		
2218 Accreditation	$ -	$ -	$ -		
2219 Oth Improvement of Instruction	$ 13,080	$ 12,696	$ (384)	-2.9%	
2222 Library Services	$ 608,667	$ 626,843	$ 18,177	3.0%	
2223 Multimedia Services	$ 7,100	$ 7,100	$ -		
2230 Assessment & Testing	$ 61,268	$ 111,335	$ 50,066	81.7%	
2240 Instructional Staff Development	$ 210,207	$ 259,354	$ 49,147	23.4%	
2242 Professional Development-Admin	$ -	$ -	$ -		
2310 Board of Education Services	$ 420,631	$ 444,840	$ 24,208	5.8%	
2321 Office of the Superintendent	$ 494,463	$ 516,573	$ 22,109	4.5%	
2410 Office of the Principal	$ 4,687,896	$ 4,863,320	$ 175,424	3.7%	Grant funded position back to GF
2431 Athletic Director	$ 216,606	$ 226,408	$ 9,802	4.5%	
2510 Director of Business Support	$ 585,623	$ 678,052	$ 92,429	15.8%	Added 610 GASB 96 Principle, In Touch Fees
2520 Fiscal Services	$ 480,274	$ 522,621	$ 42,347	8.8%	Software costs, IRS ITC Credits, Benefits costs
2542 Care & Upkeep of Buildings	$ 6,446,150	$ 6,728,955	$ 282,805	4.4%	Increase in Deferred Maintenance spending
2546 Campus Security	$ 173,420	$ 186,490	$ 13,070	7.5%	
2551 Transportation Direction	$ 384,782	$ 395,300	$ 10,518	2.7%	
2552 Student Transportation	$ 2,464,033	$ 2,434,964	$ (29,069)	-1.2%	
2633 Public Information	$ 204,318	$ 212,548	$ 8,230	4.0%	
2640 Human Resources	$ 801,497	$ 866,915	$ 65,418	8.2%	
2649 Other Staff Services	$ -	$ -	$ -		
2660 Technology Services	$ 3,188,863	$ 2,946,465	$ (242,399)	-7.6%	Removal of Synergy Impl. & Reduction to Tech
3680 Translation Services	$ -	$ -	$ -		
2690 Facilities Scheduling Coordination	$ 88,695	$ 88,693	$ (2)	0.0%	
2700 Supp Retirement Program	$ 15,000	$ 15,000	$ -		
4150 Building Acquisition & Construction	$ -	$ -	$ -		
5110 Long Term Debt Service	$ 265,070	$ -	$ (265,070)	-100.0%	Expiration of GF Debt
5200 Interfund Transfers	$ 245,000	$ 860,000	$ 615,000	251.0%	See Assumptions
6100 Contingencies	$ 319,841	$ 826,181	$ 506,340	158.3%	Staffing Contingency
Unappropriated Ending Fund Balance	$ 3,198,413	$ 3,261,814	$ 63,401	2.0%	
Total Expenditures	**$ 67,069,715**	**$ 68,434,689**	**$ 1,364,974**	2.0%	

FINANCIAL BACKGROUND
CAPITAL IMPROVEMENT AND MAJOR EQUIPMENT
UPDATED: 04/20/26

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 Long Range Facilities Planning 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 FY26-27.
- **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 FY26-27 is projected to be:

Fund	Capital Projects (400)	Const Excise Tax (401)	Energy Efficiency (402)
Projected Beginning Balance	$1,681	$15,525	$307,505
Estimated Revenue	$10,000	$120,000	$98,000
Total Resources	$11,681	$135,525	$405,505

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. We anticipate adding two EV Vans, five EV buses and two charging stations via grant funds braided with regular bus replacement funds.

Facilities Truck Fleet: Over the years, the budget for vehicle replacement has been negligible and resulted in an aging facilities maintenance truck fleet. As a continuation of last year's truck replacement effort, this year's budget includes $55,000 for purchase of a new truck. Additional funds will be necessary to bring the truck fleet into a replacement rotation.

CONSTRUCTION GRANTS and PROJECTS

The District has been diligently working to secure funding for various projects through alternative outside funding sources.

Current projects include:

- 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 by December 2026.
- CREP Planning for Cascade Locks ES: this $100,000 project includes engineering design and drafting related to potentially adding a solar microgrid to CLES as part of the emergency planning resiliency efforts. Construction would require receipt of additional CREP construction funding.

Bus Replacement Cashflow Forecast

Updated 02/23/26

Fleet No.	LN/VIN	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
	(-1005)	Bus	2024 Diesel	Thomas (Shetky	2025	$192,636	$0		$19,264	$19,264	$19,264	$19,264	$19,264	$96,318
	NEW	Bus	2024 Ford Van	MOVER	2024	$82,516			$8,252	$8,252	$8,252	$8,252	$8,252	$41,258
	NEW	Bus	2024 EV BYD			$341,995	$0			$34,200	$34,200	$34,200	$34,200	$205,197
13	(-4125)	Bus	2026 EV	Western Bluebird		$356,539	$0			$35,654	$35,654	$35,654	$35,654	$213,923
7	(-4126)	Bus	2027 EV	Western Bluebird		$333,929	$0			$33,393	$33,393	$33,393	$33,393	$200,357
	(-4127)	Bus	2027 EV	Western Bluebird		$338,929	$0			$33,893	$33,893	$33,893	$33,893	$33,893
	NEW	Bus	2025 ForD Van	Pacific Power	2025	$70,000				$7,000	$7,000	$7,000	$7,000	$42,000
	NEW	Bus	2027 EV	Projected		$253,000	$0				$25,300	$25,300	$25,300	$25,300
	Total Depreciation (Revenue)				**MONEY IN**		**$276,028**	**$160,448**	**$187,963**	**$332,103**	**$329,699**	**$305,060**	**$289,465**	**$982,275**
	Bus Fund Revenues							$436,476	$624,439	$956,542	$1,286,241	$1,591,300	$1,880,765	$2,863,040
	Purchases				**Amount**	**Grant Funds**	**IRS Credits**							
		2024 Diesel	Shetky		$192,636	$0			$192,636					
		2024 EV	Model 1 (MOVER)		$341,995	$341,995	$40,000.00		$0		-$40,000			
	PO2600096	2027 EV	Western BlueBird (EPA #1 MARC		$453,929	$200,000	$40,000.00			$253,929	-$40,000			
	PO2600096	2027 EV	Western BlueBird (EPA #2 JUNE		$458,929	$320,000	$40,000.00			$138,929	-$40,000			
	PO2601018	2026 EV	Western Blubird (DEQ)		$441,539	$198,693	$40,000.00			$242,846	-$40,000			
		2026/27EV	Projected DEQ DERA Grant		$460,000	$207,000	n/a				$253,000			
	Total Purchases				**MONEY OUT**				**$192,636**	**$635,704**	**$93,000**	**$0**	**$0**	**$0**
								FY23-24	**FY24-25**	**FY25-26**	**FY26-27**	**FY27-28**	**FY28-29**	**Remaining**
							Net Cash	$436,476	-$4,672	-$303,602	$236,699	$305,060	$289,465	$982,275
							Cumulative Balance	$436,476	$431,803	$128,202	$364,900	$669,960	$959,425	$1,941,700

FINANCIAL BACKGROUND
SCHOOL COSTS BY LOCATION
Updated: 04/20/26

The allocation of costs to specific locations is summarized below. These costs include general fund expenditures and grant funding for the Student Investment Account and High School Success. It does not include expenditures related to Title funding, as those are typically specifically targeted. For ease of comparison, the costs have been grouped into the following categories:

- Administration includes the cost for principals and front office staff
- Operations include custodial and facility costs (excluding transportation and nutrition)
- Instruction includes direct classroom instruction by classroom teachers and general paraeducators. Instruction also includes costs associated with extracurricular activities costs allocated directly to the location. These correspond to PBAM function codes starting with 1xxx
- Support Services includes additional supports such as specialists, counselors, library media assistants, behavioral specialists, and instruction coaches. These correspond to PBAM function codes starting with 2xxx (excluding the administrative and operational costs)

The per-student allocations reflected in this summary are calculated using actual Salaries and Benefits. While Instructional costs are largely driven by student-to-teacher ratios, Support Services costs vary by site to align with specific student needs, such as Special Education (SPED) and English Learner (EL) intensity. Note that this table includes only operational costs, without regard to facility maintenance or capital improvement needs. These figures are also subject to modification based on final enrollments.

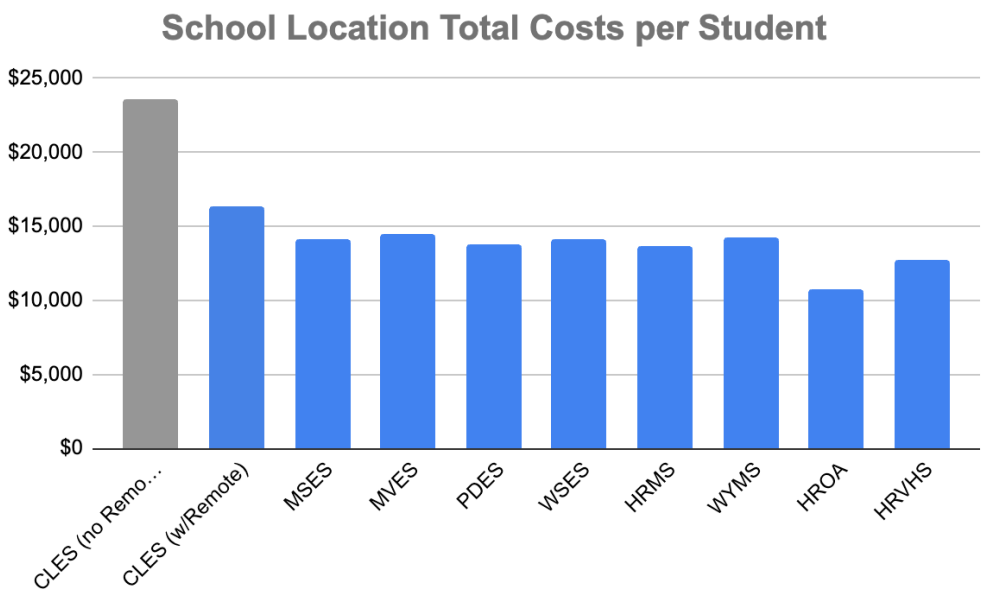
Table 1

Operational cost per student by school location

		TOTAL PROJECTED COST				
		ADMINISTRATION	OPERATIONS	INSTRUCTION	SUPPORT SERVICES	TOTAL
LOCATION	LOCATION	Amount	Amount	Amount	Amount	Amount
107	Cascade Locks ES (No Remote)	$228,339	$265,389	$1,064,153	$184,246	$1,742,127
107	Cascade Locks ES (w/ Remote)					$1,209,492
119	May Street ES	$612,964	$436,568	$4,643,974	$304,072	$5,997,578
122	Mid-Valley ES	$528,011	$431,084	$3,465,713	$497,737	$4,922,546
134	Parkdale ES	$359,418	$269,764	$2,481,304	$218,163	$3,328,649
170	Westside ES	$617,896	$429,165	$4,158,262	$363,237	$5,568,560
115	Hood River MS	$684,617	$587,702	$4,562,934	$462,609	$6,297,861
176	Wy-East MS	$680,340	$578,327	$4,187,396	$231,406	$5,677,470
607	HROA	$175,876		$1,626,445	$160,666	$1,962,987
608	Hood River Valley HS	$1,125,782	$1,075,142	$10,971,551	$1,681,479	$14,853,953
Grand Total		**$5,013,243**	**$4,073,142**	**$37,161,731**	**$4,103,614**	**$50,351,730**

Figure 1

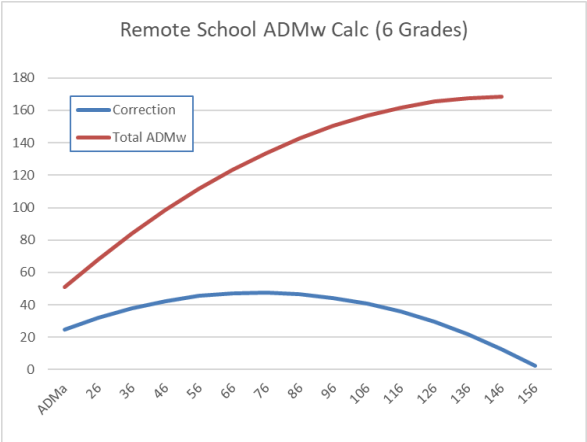
Operational cost per student by location



Cascade Locks Elementary School also receives a remote elementary school correction as part of the state school fund allocation process. The State School Fund formula distributes funds with both equalization and equity in mind. The weights help provide equity by identifying unique student needs and district characteristics that require additional funding to support. By distributing funds on a per ADMw basis, the formula recognizes and accounts for those needs through weights. The remote school correction is based on a formula that adds additional ADMw weights based on actual school enrollment, as shown below:

Figure 2

Remote school ADMw calculation (6 grades)



For comparison purposes, Cascade Locks Elementary School is shown with both the actual projected cost per student and a modified value based on anticipated enrollment. For more detail on the remote school correction, see the financial background insert in the FY25-26 budget.

Hood River County School District also receives funding for English Learner programs as a designated weight in the State School Fund allocation. Therefore, some schools with high English Learner populations (such as Mid Valley Elementary School) have higher per-student student support costs.

The difference from the average is calculated using the average for all schools of that type (e.g., elementary school, middle school) to show the comparative cost relative to the district-wide average.

Table 2

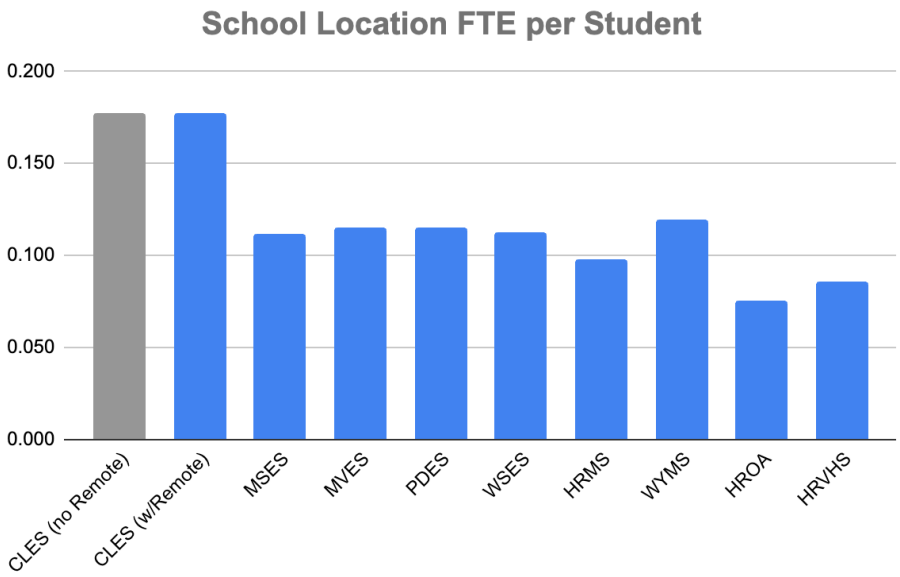
Comparison of total cost per student by school location

COMPARISON OF TOTAL COST PER STUDENT

Location	FY26-27 Proj Enrollment	$ per Student	FTE per Student	Diff to Avg	Total School
CLES (no Remote)	74.0	$23,542	0.177	$8,896	$658,295
CLES (w/Remote)	74.0	$16,344	0.177	$1,698	$125,661
MSES	424.0	$14,145	0.112	-$501	-$212,484
MVES	339.0	$14,521	0.115	-$126	-$42,574
PDES	241.0	$13,812	0.115	-$835	-$201,127
WSES	394.0	$14,133	0.113	-$513	-$202,111
HRMS	460.0	$13,691	0.098	-$283	-$129,971
WYMS	397.0	$14,301	0.119	$327	$129,971
HROA	183.0	$10,727	0.075		
HRVHS	1,164.0	$12,761	0.086		
HRCSD	**3,676.0**	**$13,697**	**0.103**		

Figure 3

School location FTE per student



Enrollment data and ADMw drivers

Understanding the expenses at each location is also a function of understanding how the District's case loads for various demographic ADMw drivers are spread by School location.

Table 3

School location case loads to approximate ADMw impact

School Location Case Loads to approximate ADMw Impact

Location	Enrollment	EL	SPED	PnP	Total	ADMw	% ADMw
CLES	72	10	20		102	97.00	25.77%
MSES	430	86	86		602	559.00	23.08%
MVES	348	208	45		601	497.00	29.98%
PDES	248	89	51		388	343.50	27.80%
WSES	393	32	52		477	461.00	14.75%
ES Totals	1491	425	254	0	2170	1,957.50	23.83%
HRMS	468	64	57		589	557.00	15.98%
WYMS	391	134	78		603	536.00	27.05%
MS Totals	859	198	135	0	1192	1,093.00	43.03%
HRVHS	1130	163	96	1	1390	1,308.50	13.64%
HROA	188	19	25	1	233	223.50	15.88%
District Totals	3668	805	510	2	4985	4,582.50	19.96%

Note: based on weekly enrollment Data 3-30-26

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 funds 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 term expiring in 2028, with a limit of $ 1.25 per $1,000 of assessed value. In 2022-23, the local option levy was $ 1.25 per $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 to the amount that could be generated by the target district using the same local option tax rate. The target district, by definition, has an assessed value per student (weighted) at the 75th percentile. 25% of districts with assessed value per student greater than the target district's assessed value 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	$1.25	$3,501,267	$752,182	21.5%
25-26	$1.25	$1.25	$3,529,285 (as of 03/19/26)	$682,600 (forecast per ODE)	
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 the 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 losses 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 in the following table, beginning with the 2008-09 levy, resulting 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 that year's tax data. 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%
25-26	$1.25	$1.25	$4,520,860	(737,646)	$3,783,227	$87,153	$3,870,381	-16%

Local Option Levy Uses

The ballot title for the current local option levy includes the following language: "If approved, it would provide Hood River County School District with an estimated $3.4 million annually in funding to help maintain: Teaching positions; Small class sizes; Extracurricular athletics; Music, theater and arts programs; Electives and co-curricular activities including engineering, robotics, agriculture, dual language, physical education; and; Career-Technical and Advanced Placement courses."

The following is a sample of what is covered by the local option levy:

The following items are all funded by the local option levy:

	Amount	Notes
Voluntary Programs and Initiatives		
Bus Routes Inside 1.0/1.5 mile boundary	$312,400	Routes within 1 mi ES, 1.5 mi secondary (ORS 327.043)
Middle School Sports	$227,000	Projection based on FY23-24 actual net of fees
Athletic Trainer Position	$106,000	No longer funded by third party
CTE K-5 STEM Position	$143,041	
Nutrition Program Free Lunches	$100,000	
Dual Credit Fees Paid	$146,522	Actual FY24-25
Local School Model & Class Sizes		For reference purposes only:
Local Elementary School Format	$1,361,380	based on consolidated staffing model analysis 5 to 3 schools
Local Middle School Format (x2)	$908,076	based on consolidated staffing model analysis 2 to 1 schools
Additional Class Size Reduction of 2 (+2)	$643,689	Beyond these, if class size was increased +2 to current
Additional Class Size Reduction to 3 (+1)	$786,731	Beyond these, if class size was increased +1 from +2
Total of Costs	**$4,734,839**	
NOTES:		
Local Option Levy Collections	$3,676,862	
Local Option Equalization Grant	$682,600	
Total Local Option Revenue	$4,359,462	

Note that this accounting is not an exhaustive list, as it does not include additional costs related to investments such as technology, broad participation in high school athletics programs, general community field and playground use, and other costs.

2026-27 Administrative Salary Schedule

Principals	Days	Step 1	Step 2	Step 3
High School Principal	230	$156,987	$158,557	$160,141
Middle School Principal	220	$143,579	$145,014	$146,465
Elementary School and Alt. School Principal	220	$140,010	$141,411	$142,823
High School Assistant Principal	220	$136,710	$138,076	$139,457
Middle School Assistant Principal	215	$127,680	$128,957	$130,246
Elementary School Assistant Principal	215	$118,053	$119,234	$120,426
Directors				
Facilities and Operations Director	240	$126,286	$127,441	$128,607
Technology Director	240	$133,231	$134,563	$135,909
Transportation and Safety Director	240	$126,286	$127,440	$128,607
Communications Director	230	$118,031	$119,211	$120,403
Nutrition Services Director	230	$104,862	$105,911	$106,970
Special Ed. Director	230	$143,579	$145,014	$146,465
Executive Directors				
Human Resources	230	$156,987	$158,557	$160,141
Curriculum and Instruction	230	$156,987	$158,557	$160,141
Student Services	230	$156,987	$158,557	$160,141
Finance	230	$156,987	$158,557	$160,141
Equity and Family Partnerships	230	$156,987	$158,557	$160,141

Hood River County School District
Appendix - Confidential Pay Schedule for 2026-27 (an increase of 4% from 2025-26)

Classification	Step 1	Step 2	Step 3	Step 4	5+	10+	15+
Payroll & Benefits Specialist Assistant	$24.01	$24.97	$25.98	$27.04	$28.37	$29.72	$31.07
Human Resources Assistant	$24.01	$24.97	$25.98	$27.04	$28.37	$29.72	$31.07
Accounting Specialist	$28.48	$29.59	$30.78	$32.03	$33.63	$35.24	$36.84
Human Resources Specialist	$28.48	$29.59	$30.78	$32.03	$33.63	$35.24	$36.84
Payroll & Benefits Specialist	$28.48	$29.59	$30.78	$32.03	$33.63	$35.24	$36.84
Superintendent's Administrative Assistant	$29.34	$30.55	$31.77	$33.04	$34.69	$36.33	$38.00
Staff Accountant*	$39.37	$40.95	$42.57	$44.26	$46.46	$48.69	$50.89
Human Resources Manager *	$44.84	$46.63	$48.49	$50.43	$52.95	$55.47	$57.99

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

FY2026-27 Schedule is subject to current bargaining.

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

Classified Salary Schedule 2026-27

(4% increase from 2025-26)

Job Classification	Step 1	Step 2	Step 3	Step 4	Step 5
A	$17.18	$17.74	$18.32	$18.91	$19.53
B	$17.49	$18.06	$18.64	$19.25	$19.87
C	$17.79	$18.37	$18.97	$19.59	$20.22
D	$18.11	$18.69	$19.30	$19.93	$20.57
E	$18.71	$19.32	$19.95	$20.61	$21.27
F	$19.22	$19.83	$20.48	$21.14	$21.83
G	$19.80	$20.44	$21.11	$21.79	$22.50
H	$19.92	$20.57	$21.24	$21.93	$22.64
I	$20.20	$20.85	$21.53	$22.23	$22.94
J	$20.77	$21.45	$22.15	$22.87	$23.61
K	$21.01	$21.69	$22.39	$23.13	$23.88
L	$21.31	$22.00	$22.72	$23.46	$24.22
M	$21.95	$22.65	$23.40	$24.16	$24.94
N	$22.42	$23.14	$23.89	$24.67	$25.47
O	$23.23	$23.98	$24.76	$25.57	$26.40
P	$24.40	$25.20	$26.01	$26.87	$27.74
Q	$25.21	$26.03	$26.88	$27.75	$28.65
R	$26.52	$27.38	$28.27	$29.18	$30.14
S	$27.39	$28.28	$29.20	$30.15	$31.13
T	$34.97	$36.12	$37.29	$38.50	$39.75

Longevity Awards	Longevity differentials are calculated as current step plus the percentage based on total continuous years of Classified Experience in the District
5%	after completing 5 years of service
10%	after completing 10 years of service
15%	after completing 15 years of service
20%	after completing 20 years of service
25%	after completing 25 years of service

Differential Awards	
$0.50	Night Differential
$0.50	Hazardous Materials Differential - for employees working under the supervision of the Hazardous Materials Supervisor engaged in the removal of asbestos
5%	Bilingual Differential - for employees who are bilingual in English and Spanish as determined by the District
5%	Critical Care Differential - for employees who provide critical care to a student, without whom may suffer medical complications or death
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

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

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

Proposed Budget Committee Motions

Fiscal Year 2026-2027

Proposed Motion #1

MOTION TO APPROVE PROPOSED FY 2026-27 BUDGET:

I move that the budget committee of Hood River County School District approve the proposed budget for the 2026-2027 fiscal year in the amount of $101,591,761.

Motion made by: _____ Motion seconded by: _____

Passed/failed: _____

_____

Budget Committee Chair Date

_____

Budget Officer Date

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

Proposed Budget Committee Motions

Fiscal Year 2026-2027

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 $5,037,060 for the general obligation bond levy

Motion made by: _____ Motion seconded by: _____

Passed/failed: _____

_____

Budget Committee Chair Date

_____

Budget Officer Date

HOOD RIVER COUNTY
SCHOOL DISTRICT

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, 2026 to June 30, 2027, 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 28, 2026 at 6:00 pm. An additional meeting, if needed, is scheduled on May 5, 2026 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 23, 2026 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.