2025-2026
ADOPTED BUDGET

TIGARD-TUALATIN SCHOOL DISTRICT 23J

Tigard-Tualatin School District 23J
Washington County, Tigard, Oregon

Adopted Budget

For the year ended June 30, 2026

Prepared by
Business Office

Tigard-Tualatin School District 23J

Washington County, Tigard, Oregon
Hibbard Administration Building
6960 SW Sandburg Street
Tigard, Oregon 97223

Board of Directors

Position #	Name	Current Term Expires
1	David Jaimes	2025
2	Kristin Miles	2027
3	Tristin Irvin	2025
4	Jill Zurschmeide	2027
5	Crystal Weston	2025

Budget Committee Members

Name	Current Term Expires
Jimmy Brown	2025
Kelley Cameron	2028
Elizabeth Dittman	2028
Meagan Madlem	2025
Cory Morgan	2028
Henry Castillo EEAC Member	2028

Administration

Iton Undosenata, Ed.D. – Superintendent/Clerk
Jessica Seay – Chief Financial Officer/Deputy Clerk
Sarah Mehrabzadeh – Controller

The Budget Committee consists of the members of the Board of Directors and an equal number of citizens at large appointed by the Board. Officers, agents, or employees of the Tigard-Tualatin School District are ineligible to serve on its Budget Committee.

Committee members serve terms of three years that are staggered so that about one-third of the appointed terms end each year. The Board fills any unexpired terms through the appointment process. At its first meeting, the Budget Committee elects a Chair and Vice-Chair.

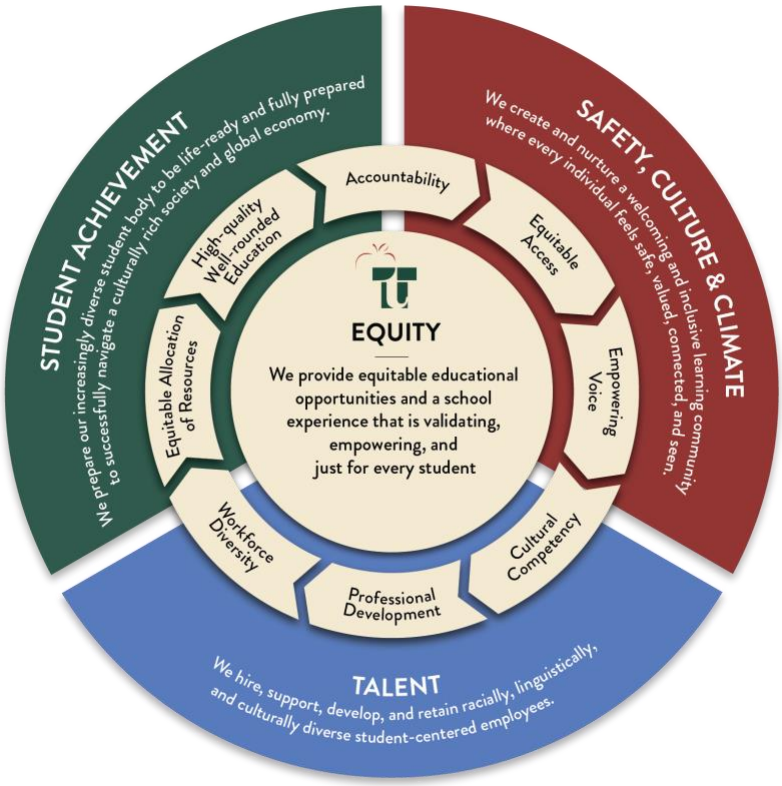
Local Budget Law says that budget committees must hold one or more meetings for the purpose of (1) receiving the budget message and the budget document and, (2) providing members of the public with an opportunity to ask questions about and comment on the budget document. All Budget Committee meetings are open to the public.

The Budget Committee may request any information required during consideration of the proposed budget from any District officer or employee. The Committee may also require staff members to attend Budget Committee meetings.

When the Budget Committee is satisfied with the proposed budget, the budget is approved as well as ad valorem tax amount(s) or rate(s) to be certified by the assessor.

TTSD Board Strategic Plan

2022-2027



Executive Summary

Centering Equity

We will provide equitable educational opportunities and a school experience that is validating, empowering, and just for every student.

At Tigard-Tualatin School District, we educate every child, everyday. We acknowledge that accelerating outcomes for every student, especially our historically underserved communities, requires the understanding of the barriers that are present for students and families and working with all the key collaborators in our system to actively address and support equity of outcomes for all students.

Following an extensive community process involving students, staff, parents and the community, the 2016-2021 Strategic Plan themes, Student Achievement, Talent, Climate and Culture were affirmed with the recommendation that Equity, as articulated in Board Policy ACC (Appendix B), be centered to inform and guide the other three themes as presented in Table 1:

Table 1

Policy ACC Action	Strategic Plan Theme
Equitable access to high-quality, well rounded education	Student Achievement
Equitable allocation of resources	Student Achievement Talent Safety, Climate and Culture
Empowering student, family and community voice	Student Achievement, Talent, Safety, Climate and Culture
Workforce diversification	Talent
High-quality professional development	Talent
Cultural Competency	Student Achievement Talent Safety, Climate and Culture
Accountability	Student Achievement Talent Safety, Climate and Culture

Centering TTSD Operational Values

The Tigard-Tualatin school district will conduct business in a manner that communicates the core operational values of:

- Equitable allocation of resources supported by the Strategic Financial Plan 2022-2027
- Fiscal transparency
- Maintaining the public's trust
- Effective and efficient operations
- Clean and safe facilities

Therefore, at TTSD, we provide equitable educational opportunities and a school experience that is validating, empowering and just for every student.

#1 Student Achievement

We prepare our increasingly diverse student body to be life-ready and fully prepared to successfully navigate a culturally rich society and global economy.

Long Term Objective: Every student is academically successful and graduates ready to transition to their chosen next step after high school graduation. All students are thriving in our rigorous academic community and persistent achievement gaps are eliminated.

Strategy 1.1 Instructional Practices: Continued implementation of culturally responsive Multi-Tiered System of Support (MTSS) instructional framework and professional development ensuring academic instructional rigor and course relevance to meet career and college readiness standards.

A. District Plan of Action

a. Implement, monitor and adjust culturally responsive Multi-tiered System of Support (MTSS) to ensure every student is learning at their rate and level.
   i. Priority populations with performance gaps in English language arts and Math K-12
      1. Native Hawaiian/PacIslander students
      2. Hispanic students
      3. American Indian/Native students
      4. Black/African American students
      5. Multi Language Learner students
      6. Students Accessing Special Education Services
      7. Economically disadvantaged students
   ii. Extend learning by providing differentiated depth of knowledge in English language arts, Math and core content for every on grade level learner K-12
   iii. Review TAG identification process to ensure accurate identification of TAG learners across all student populations served in the district.
   iv. Extend learning by providing differentiated depth of knowledge in English language arts, math and core content for every TAG and advanced student learner.

b. Professional Development
   i. Teachers
      1) Instructional Coaches - Provide Job Embedded daily/weekly/monthly
      2) Lab Classrooms - Peer Observation Cycles with Teacher Leaders hosting
      3) Co-Teaching - Inclusive practices via intentional teaching partnerships

4) ElevatED - Language Rich Classroom; supporting Multilingual students
5) LETRS - Science of Reading (cohorts of 40 teachers and literacy spec.)

ii. Administrators will receive professional development from the Center for Educational Leadership (CEL) to help leaders create equitable student experiences and outcomes. PD will focus on key concepts of instructional leadership along with key practices, including observation and analysis, to help strengthen the connections between understanding how students experience instruction and equity.

B. Implementation Evidence

a. Observational Data
   i. SBAC Math and Reading Assessment Data
   ii. K-8 iReady Math and Reading Assessment Data
   iii. Secondary Credit Attainment
   iv. 9th Grade On Track Rates
   v. Annual High School Graduation/Completer Rates
   vi. Student Attendance K-12
   vii. Student Discipline K-12
   viii. Annual Start Strong Student Survey/State Student Health Survey Start Strong Survey data can be triangulated with course completion /student attendance data.
   ix. District Strategic Financial Plan 2022-2027 - allocation of resources to support targeted instruction and assessment.
   x. Extracurricular and/or athletic student participation with an intentional focus on historically underrepresented students

C. 2027 Outcomes (Appendix C)

a. Oregon State Assessment System (OSAS): aspirational goal developed to reach 4 in 5 students meeting grade level expectations.
b. I-Ready: growth and gap closure goals that align with the continuous improvement plans.
c. Attendance: aspirational goal to meet 80% of students attending school regularly. This goal exceeds the average growth of the top growing districts in the state pre-pandemic (1.2%).
d. Office Discipline Referrals: no more than a 5% difference between underserved and overall student population.

C. 2027 Outcomes

a. Proportionate Discipline Referrals: office discipline referrals for all populations will not exceed 5% of the overall population.
b. Student Health Survey
    i. The percent of students who answer “More than half the days” or “every day” to feeling anxious in the past 30 days will decrease to 10% for 8th and 20% for 11th grade.
    ii. The percent of students who answer “yes” to having symptoms of depression will decrease to 10% for 6th and 8th grade and 20% for 11th grade.
c. Hate Speech: The district will develop new protocols/processes for defining and tracking hate speech during the 2022-23 school year, collect baseline data during the 2023-24 school year, and develop goals to begin during the 2024-25 school year.

Strategy 1.3 College and Career Success: Annually review and revise current College and Career Plan for blending academic, social and interpersonal skills needed for college and career success.

A. District Plan of Action

a. Implement, monitor and adjust culturally responsive Multi-tiered System of Support (MTSS) to ensure every student graduates.
b. Priority populations
    i. Native Hawaiian/PacIslander students
    ii. Hispanic students
    iii. American Indian/Native students
    iv. Black/African American students
    v. Multi Language Learner students
    vi. Students Accessing Special Education Services
    vii. Economically disadvantaged
c. Priority focus on diversification of student population accessing dual credit and International Baccalaureate courses.
    i. Native Hawaiian/PacIslander students
    ii. Hispanic students
    iii. American Indian/Native students
    iv. Black/African American students
    v. Multi Language Learner students
    vi. Students Accessing Special Education Services
    vii. Economically disadvantaged
d. Priority focus on diversification of student population accessing career technical education
    i. Native Hawaiian/PacIslander students

Strategy 1.2 Mental and Social Emotional Health: The district will continue the implementation of the comprehensive Mental and Social Emotional Health plan, empowering student voice and providing mental and emotional health support and resources for students and families.

A. District Plan of Action

a. Implement Social Emotional Learning (SEL) Programs at elementary, middle and high school levels as part of the core, Tier I programs.

b. Strengthen implementation of PAX Behavior Game in all elementary schools.

c. Develop an Integrated Systems Framework to integrate mental health plans to align with the MTSS/PBIS systems in our schools. This is accomplished through the inclusion of a broader range of partners, a wider scope of data, and the expansion of interventions to address internalizing mental health issues such as anxiety, depression and trauma.

d. Develop evidenced based interventions for substance use and align with county programs and services, using a mental health perspective.

e. Continue to strengthen the Suicide Prevention Plan by training staff and students on recognizing warning signs and taking action, using Signs of Suicide Prevention Program.

f. Continue funding advocacy at the state and federal levels to expand school based mental health professional training programs and support the district in its effort to continue the expansion of student access to the district mental health professional system.

B. Implementation Evidence

a. Observational Data
   i. Start Strong Student Survey/State Student Health Survey
   ii. Empathy Listening/Affinity Group qualitative data
   iii. Staff Survey
   iv. Student Attendance
   v. Student Discipline
   vi. High School Graduation Rates
   vii. 9th Grade On Track Rates
   viii. Middle and Secondary Course Completion
   ix. iReady ELA/MATH

ii. Hispanic students
iii. American Indian/Native students
iv. Black/African American students
v. Multi Language Learner students
vi. Students Accessubg Special Education Services
vii. Economically disadvantaged

e. Increase diversity of student population participation in extracurricular activities by addressing barriers to participation
f. Expansion of business community engagement through development of on site #WorkReady opportunities aligned to career technical education courses
g. Professional Development
    i. Teachers
    ii. Administrators

B. Implementation Evidence

a. Observational Data
    i. High School Graduation Rates
    ii. 9th Grade On Track Rates
    iii. Student Social-Emotional Health Survey
    iv. Middle and Secondary Course Completion
    v. Student Attendance

C. 2027 Outcomes

a. 9th-Grade-On-Track: goal to reach 95% based on exceeding previous overall trend and closing gaps.
b. High School Credit Attainment: the goal to reach 95% is based on both the 9th grade on-track goal and past performance by 10th-12th grade.
c. 4-Year Grad Rate: goal to reach 95% based on exceeding previous overall trend and closing gaps.
d. 5-Year Completer Rate: goal to reach 95% based on exceeding previous overall trend and closing gaps.
e. Well-Rounded Education: goal to reach 95% based on exceeding previous overall trend and closing gaps in participation.

2 Talent

We hire, develop, support, and retain racially, linguistically and culturally diverse student-centered employees.

Long Term Objective: As a result of TTSD's implementation of Board Policy ACC Educational Equity and Racial Justice, culturally, racially and linguistically diverse staff will continue to be attracted to the district that reflect the diverse cultural, racial and linguistic identities of the student body; are developed to be culturally responsive leaders with a strong understanding of students' social and emotional needs; are supported and mentored in their professional development; and are retained, as they are celebrated through a strong sense of belonging.

Strategy 2.1 Workforce Diversification: The district will grow and retain a diverse workforce that reflects our student body.

A. District Plan of Action:
    a. Partnership with local universities teacher preparation programs
    b. Grow our own program for classified staff and high school students
    c. Local and regional job fairs
    d. Development of recruitment plan for outside the state of Oregon
    e. Microaggression and unconscious bias training for all staff
    f. Upbeat culture action plans by building
    g. Staff affinity spaces

B. Implementation Evidence
    a. Observational Data
        i. District educator equity report
        ii. Upbeat annual survey
        iii. Empathy interviews
        iv. Stay & Exit surveys

C. 2027 Outcomes
    1. TTSD will diversify the workforce from 23% to 38% and will diversify their licensed teaching staff from 14% to 24% over the next five years with a focus on racially, culturally and/or linguistically diverse staff.

Strategy 2.2 Systematic Instructional Staff Training and Support: In support of the instructional professional development provided by TTSD Teaching & Learning, TTSD Human Resources will build a supportive environment in which new educators develop excellence in teaching, student achievement and increase their likelihood of retention.

A. District Plan of Action

a. Revise our mentorship program to align all of our support systems for probationary teachers new to the profession
b. Train new mentors
c. Partnership with Teaching and Learning around instructional coach support with a focus on “trauma informed” instruction and strategies for strengthening partnerships with parents.
d. Partner with administrators on their institutional and PLC supports for new educators

B. Implementation Evidence

a. Observational Data
   i. Annual mentoring survey of probationary teacher in year one and two
   ii. Exit & Stay survey data
   iii. District retention data

C. 2027 Outcomes

1. TTSD's retention rate for teaching five or more years in the district will move from 55% to 80% and for our probationary teachers, from 65% to 85% in five years time.
2. 85% of our probationary 1 and 2 teachers will report on a district mentoring survey being satisfied or highly satisfied with support from their mentorship program.

Strategy 2.3 Staff Wellness: The district continues to implement a comprehensive staff wellness program.

A. District Plan of Action

a. Continue implementation of the district wellness programming at each building
b. Develop a district wellness committee
c. Develop a tiered staff wellness program to mitigate secondary trauma stress
d. Transition grant funding to sustainable district funding

B. Implementation Evidence

a. Observational Data
   i. Upbeat Staff Survey Questions 49 and 51 specific to teacher emotional wellness
   ii. Upbeat Question(s) focused to teacher recognition

<u>Strategy 3.3 Community Engagement:</u> District communication and community engagement activities support the district priorities and are tailored to the needs of the community.

A. District Plan of Action

a. The district will perform an annual equity audit as required in Board Policy ACC to engage and receive feedback from staff, students, families, and community members about the health of our investments and programs as well as identify equity gaps in practice, implementation, and experience.

b. Each School and district department will engage with staff, students, families, and community about the high leverage strategies used to meet the goal of educating every student.
   i. Student, parent and staff affinity group meetings, e.g. TAG, SpEd, students, families and staff of Color, LGBTQ2SIA+

c. The district will convene inclusive representation of staff, students, families, and community members in decision making relative to
   i. Fiscal Oversight, e.g. annual budget, Student Investment Account, State Integrated Guidance funding
   ii. Long Range Facilities Planning and Investments
      1. Schools and Attendance Boundaries
      2. Community partnerships, e.g. fields, community development
   iii. State of the District Community Forums
      1. District Student Achievement
      2. Safety, Climate and Culture
      3. Future visioning and forecast

B. Implementation Evidence

a. Student, staff, community perception data gathered from annual equity audit and school participant surveys as outlined in District Action b.i..
b. School Comprehensive Improvement Plan (CIP) student academic outcomes.
c. School E.A.S.H. plan implementation and outcomes in the form of staff and student training artifacts, evidence of practice and impact.
d. Survey feedback from constituents who participate in community engagement activities as outlined in District Action C. i-ii

g. The percent of students who are able to identify a safe adult at school will increase to 90%.
h. The percent of overall staff attendance will increase to 95%.
i. The percent of teachers who report being supported by their school community will increase to 75%
j. The percent of teachers who report they are able to successfully manage stress will increase to 75%

Strategy 3.2 District Communication - The District will develop a communication plan dedicated to engaging and educating families focused on key student transitions (K-1, 2-3, 5-6, 8-9, graduation) to emphasize priorities for students on the pathway to college and career readiness.

A. District Plan of Action

a. Create a district-wide communication committee with inclusive representation of staff and students to review, provide feedback, and contribute to the district's annual communication & marketing goals.
b. Create and implement an annual multi-tiered communication and marketing plan with dedicated efforts focused on identified student transitions.
c. Dedicate and promote standing sections on district and school websites and in district and school newsletters focused on the importance of the key student transitions (K-1, 2-3, 5-6, 8-9, graduation) with resources and updated information and actions for student support and success e.g. attendance, what to ask teachers re student achievement, educational support, etc.

B. Implementation Evidence

a. Observational Data
    i. Communication artifacts, e.g. staff, parent, community newsletters, videos, district website
    ii. Parent, staff, and student (district-wide and individual school community) communication surveys.
    iii. 80% of parents can speak to the use and importance of academic dashboards.
    iv. 80% of parents report understanding their students' current academic progress and educational growth plan.

C. 2027 Outcomes
a. In a yearly survey, 80% of responding parents will indicate the information provided by the district helped them support their student's learning.
b. 80% or more teachers and administrators surveyed express a higher level of engagement by parents in their students' academic experience.

to address internalizing mental health issues such as anxiety, depression and trauma.

v. Provide staff with training aligned to District priorities
    1. Anti Bias training for all staff using Equity Moves protocols and processes
    2. Culturally and Community Responsive Educational training

c. PBIS System of Support
    i. Implement, monitor and adjust culturally responsive Positive Behavior Intervention Support System (PBIS) at all K-12 schools.
    ii. Implement Tier I, CORE Social Emotional Learning programs at all K-12 schools.
    iii. Provide staff with training aligned to District priorities
        1. Anti Bias training for all staff using Equity Moves protocols and processes
        2. Culturally and Community Responsive Educational training

B. Implementation Evidence

a. District Long Range Facilities Planning Report
b. Minutes of the Annual District Budget Committee meeting outlining district investments.
c. Tiers of Fidelity Inventory (TFI) for PBIS: All schools will score 70% or higher on Tier 1, Tier 2 and Tier 3.
d. E.A.S.H. Plans and CIPs Equity Pillar Initiatives
e. Annual Start Strong Student survey/State Student Health Survey
f. Annual Teacher Upbeat survey
g. Employee Absence reporting system
h. Annual SRO Community Report
i. Annual Educational Equity Advisory Committee report on the impact of EASH school plans.

C. 2027 Outcomes

a. 80% of all K-12 students will attend school regularly.
b. The percent of students reporting hate and bias acts will decrease to 1%.
c. The percent of 8th grade students reporting anxiety will decrease to 10% or less.
d. The percent of 11th grade students reporting anxiety will decrease to 20% or less.
e. The percent of 8th grade students reporting depression will decrease to 10% or less.
f. The percent of 11th grade students reporting depression will decrease to 20% or less.

iii. School level staff wellness surveys

C. 2027 Outcomes

a. The percent of teachers who report being supported by their school community will increase to 75%
b. The percent of teachers who report they are able to successfully manage stress will increase to 75%

 # 3 Safety, Culture and Climate

We create and nurture a welcoming and inclusive learning community where every individual student feels safe, valued, connected, known, and seen.

Long Term Objective: Students, families and staff feel a sense of physical and psychological safety and belonging in our school community.

Strategy 3.1 Physical and Mental Well Being: Every school will foster a school community where each member, students and staff, feel safe, valued, and connected.

A. District Plan of Action

a. Prioritize safety and health in all physical facilities investments and future planning, including safe spaces for student and staff gatherings.
    i. Maintain and strengthen relationships with culturally responsive community health and safety partners.
        1. SROs/Law Enforcement
        2. TVFR
        3. City and County Government partnerships
        4. Washington County Public Health
        5. Safe Oregon
b. Implement Social Emotional Learning (SEL) Programs at elementary, middle and high school levels as part of the core, Tier I programs.
    i. Continued intentional focus on addressing and reducing hate speech and bias incidents across the K-12 continuum as required in Board Policy ACB.
    ii. Strengthen implementation of PAX Behavior Game in all elementary schools.
    iii. Intentional focus on the responsible use of school and personal technology and social media at the middle and secondary school levels.
    iv. Develop an Integrated Systems Framework to integrate mental health plans to align with the MTSS/PBIS systems in our schools. This is accomplished through the inclusion of a broader range of partners, a wider scope of data, and the expansion of interventions

ii. Hispanic students
iii. American Indian/Native students
iv. Black/African American students
v. Multi Language Learner students
vi. Students Accessubg Special Education Services
vii. Economically disadvantaged

e. Increase diversity of student population participation in extracurricular activities by addressing barriers to participation
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B. Implementation Evidence

a. Observational Data
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    ii. Hispanic students
    iii. American Indian/Native students
    iv. Black/African American students
    v. Multi Language Learner students
    vi. Students Accessing Special Education Services
    vii. Economically disadvantaged
d. Priority focus on diversification of student population accessing career technical education
    i. Native Hawaiian/PacIslander students

C. 2027 Outcomes

a. 80% of students, staff, families and community members surveyed acknowledges the district demonstrates practice of inclusive convening for all system-wide decision making and impacts.
b. 80% of students, staff, families and community members surveyed have knowledge of district practices of engagement in decision making.
c. 80% of constituents surveyed report trust in district transparency.

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BUDGET MESSAGE

Tigard-Tualatin SD School Board

JILL ZURSCHMEIDE

Director Zurschmeide serves on the committees:

- 2024 Bond Planning
- Long Range Facilities Planning
- Boundary
- Licensed Negotiations
- Curriculum

Term ends 2027

DAVID JAIMES

Vice Chair Jaimes serves on the committees:

- Executive
- Financial Oversight
- Strategic Financial Plan

Term ends 2025

KRISTEN MILES

Director Chair Miles, serves on the committees:

- Policy
- Financial Oversight
- Strategic Financial Planning

Term ends 2027

CRYSTAL WESTON

Director Weston serves on the committees:

- Curriculum
- Policy

. Term ends 2025

TRISTIN IRVIN

Board Chair Irvin serves on committees:

- 2024 Bond Planning
- Executive
- Long Range Facilities Planning
- Boundary
- Licensed Negotiations

Term ends 2025

Appointed Leadership

Superintendent Dr. Udosenata

Dr. Iton Udosenata joined TTSD in 2024 after more than 20 years as a teacher, principal and district-level administrator. His student-centered focus includes a commitment to ensuring that all students thrive academically, socially and emotionally. He has worked at the state level on policy and finance issues. One of his great joys is visiting classrooms and seeing students succeed. In concert with the School Board, he will foster a vision that unifies staff to focus on academic achievement, advancement, and fiscal responsibility. While serving as deputy superintendent for the Salem-Keizer School District for four years, Dr. Udosenata worked with the bargaining team to settle an educator contract and was part of the executive team that bridged an $80 million dollar budget shortfall. He also oversaw safety, risk management and community engagement strategies at Salem-Keizer. He holds a BA in ethnic studies, an MA in education leadership and doctorate in education methodology, policy, and leadership from the University of Oregon.

Assistant Superintendant

Dr. Lisa McCall has 33 years in the field of education. She has been a preschool and elementary teacher, assistant principal, principal, senior administrator, and adjunct professor. She has been a consistent advocate for transformative change in schools and districts so all children can meet the challenges of a world that increasingly relies on adaptability to succeed. Dr. McCall received her master of education, Pre-K to twelfth grade, in educational administration from Western Washington University and her doctorate in educational administration from Lewis and Clark University.

Chief Financial Officer

Jessica Seay joined the District in 2024. Seay holds a BA in business administration from Washington State University and a certificate in education finance from Georgetown University. She is a Certified Public Accountant (CPA) and a member of the Oregon Association of School Business Officials. Seay began her career using her accounting background to support non-profit organizations, working with Clark Nuber Public Accounting Firm where she received training in not-for-profit accounting, organizational internal controls, and best practices in governance.

Budget Message

Tigard - Tualatin School District 23J
Larry Hibbard Administration Center
6960 SW Sandburg Street
Tigard, Oregon 97223
503-431-4000; FAX: 503-431-4047
www.ttsdschools.org

To the Budget Committee Members and Communities of Tigard-Tualatin School District 23J, Tigard, Oregon

INTRODUCTION

In accordance with Local Budget Law under State of Oregon statute, the Tigard-Tualatin School District submits for your consideration a total proposed 2025-26 budget of $302,669,125, including a General Fund budget of $192,847,782.

Tigard-Tualatin School District continues to face a General Fund operating deficit between revenue and expenditures for the 2025-26 school year. In recent years, the district has reduced $15.25 million dollars ($9 million in 2023-24 and $6.25 million in 2024-25) in an earnest effort to begin narrowing the gap between revenue and expenses. Additional reductions of $10.6 million in the 2025-26 general fund budget are necessary. In addition, reductions of $300,000 in grant funds are required, making the total 2025-26 reductions $10.9 million.

The primary factors affecting the District's operating deficit and the future financial outlook include the following:

- Inadequate State funding for K-12 education
- Loss of 1,200 in student enrollment since 2018-19 (as of October 1st each school year)
- Inflationary costs in large expenditure categories including salaries and benefits, facility operating costs such as utilities and maintenance, substitute services, student transportation, and property and liability insurance
- Increasing services and associated costs necessary for the students with the highest needs

For the 2025-2027 biennial budget, the Governor's Recommended Budget and the Legislature Co-Chairs' Budget Framework both propose $11.36 billion for K-12 education via the State School Fund. This amount falls significantly less than the amount of $13.5 billion identified that is deemed necessary by the State of Oregon's Quality Education Commission to fully implement a Quality Education Model. The $11.36 billion SSF 2025-2027 amounts to 30% of the State General and Lottery Funds Budget, further declining from an all-time high of 45% in the 2003-2005 biennial budget.

District enrollment has declined by approximately 1,200 students since 2018-19. There are multiple reasons for the change in enrollment. Correlating to state and nationwide trends, District birth rates have declined, meaning incoming kindergarten class cohorts are smaller than exiting senior cohorts. In 2019-20, kindergarten enrollment was just over 900 students, but since 2020-21 kindergarten enrollment has been a little more than 700 students. Housing costs and rents have also risen in the District making it less affordable for many families to stay in our

communities. High mortgage interest rates also deter families with school aged children from purchasing newly constructed homes.

Though inflation began to decline during the 2024 calendar year, a change in federal administration has led to uncertainty regarding the impact of fiscal and trade policies. Statewide legislation passed in recent years pertaining to leave and unemployment benefits also appear to influence employee attendance. Tigard Tualatin continues to plan for significant cost percentage increases in the largest expenditure categories including salaries and benefits, student transportation, substitute services, student transportation, property and liability insurance, and facility operating costs such as utilities and maintenance.

The loss of 1,200 students equates to $13.5 million less in State School Fund revenue annually in 2025-26, based on $11,238 per Average Daily Membership weighted (ADMw) under the State School Fund amount of $11.36 billion. To offset a similar loss of revenue over the last five years and to ensure staffing met the needs of students as they continue their recovery from the academic and social-emotional impacts of the pandemic, the District spent down reserves from $34 million to a projected $14 million at the end of 2024-25. Although the District reduced $15.25 million in the general fund over the last two years, continuing programs at current service and staffing levels in 2025-26 without further budget adjustments would leave General Fund reserves at less than $2,000,000 and 1%, an amount which is insufficient to cover a single month's payroll if revenues were delayed for any reason.

The 2025-26 budget is developed based on total reductions of approximately $10.56 million, including a net reduction of 72.4 positions. The budget also uses $1.4 million in reserves drawing down the balance to 7% of operating revenue, which is under the 12% required by the Board. The District forecasts additional reductions of $550 thousand in 2026-27 which it anticipates may occur through attrition. The 2026-27 general fund balance is projected to be $13.0 million (7%) and is anticipated to be the first of most recent years where the district does not use reserves to sustain operations.

The proposed budget includes other State resources outside of the General Fund. In addition to the $11.7 million in the SIA Fund, the High School Success Fund includes $3.4 million and the Early Literacy Grant includes $812 thousand. The Capital Projects Fund includes resources from bond proceeds to expend on remaining projects.

The District is required to adopt and submit a budget to the State and County before July. Local Budget Law requires the District to prepare a budget based on the most reasonable estimates currently available based on imperfect data.

STATE SCHOOL FUND

The 2025-26 budget year is the first year of the biennial budget currently being considered by Oregon State's Legislature. The current proposed amount is $11.36 billion of which $10.5 is comprised of General Fund and Lottery funds. The remaining sources are from Corporate Activity and Marijuana taxes among other sources.

The District's 2025-26 budgeted State School Fund revenue is based on the following assumptions.

- 49% of the $11.36 billion ($5.56 billion) for statewide distribution. The 49%/51% revenue distribution model is designed to cover the increase in costs between the two biennial years.
- Extended Average Daily Membership weighted (ADMw) of 13,490. This is the ADMw for 2024-25 which exceeds the estimated ADMw in 2025-26 of 13,340 and thus becomes the Extended ADMw for 2024-25. This 2025-26 enrollment is forecasted at 11,153 by the District's demographer, a drop from the 2024 fall enrollment of 11,184.
- Total formula revenue for the District of $158,522,934 including transportation; this equates to $11,751 per Extended ADMw.

STUDENT SUCCESS ACT & INTEGRATED GUIDANCE

The Student Success Act, passed in May 2019 and enacted in July 2021, created a dedicated revenue stream for the Fund for Student Success, which includes three education-focused accounts outside of the State's general fund dedicated to marginalized students. The three education-focused accounts are:

- Student Investment Account (50%) which includes four broad uses:
    - Expanding learning time
    - Reduced class size
    - Student social-emotional health and safety
    - Well-rounded education
- Early Learning Account (20%)
- Statewide Initiative Account (30%) including expanded High School Success and student nutrition funding

The Governor's proposed 2025-2027 budget includes allocations of $1.2 billion to the Student Investment Account, $615.3 million to the Statewide Education Initiatives Account, and $591.3 million to the Early Learning Account.

In 2022, the Oregon Department of Education (ODE) released a framework intended to align planning, goal setting and reporting among major initiatives including state and federal grants. This framework, known as Integrated Guidance, requires community engagement to help inform how the following grants' resources should be allocated:

- Student Investment Account
- Early Indicator and Intervention Systems
- Early Literacy
- High School Success
- Continuous/Targeted School Improvement

The 2025-26 budget reflects activities and allocated resources for the first of a two-year plan that is a continuation of planning and planning cycles that have occurred since 2020. To complete the District's application for the 2025-2027 cycle, the District solicited community engagement via four Community Conversations in the fall, focal group interviews and discussions, a districtwide survey and Community Budget Workgroups. The Community Budget Workgroup in series consisted of four meetings in early 2025. The Workgroup heard and discussed reports on the District's budget and finances and the multi-tiered systems of academic, behavioral, and engagement support, and the District's strategic investments. The process concluded with the

Workgroup prioritizing specific programs in the District's current budget to help inform decision-making for the 2025-26 budget.

FTE included in the 2025-26 budget related to initiatives incorporated in the Integrated Guidance application are as follows:

Employee Group	Integrated Guidance Initiative	Elementary Schools	Middle Schools	High Schools	Multiple Levels	Grand Total
Licensed	Early Literacy	3.50	-	-	1.00	4.50
	Student Investment Account	19.75	9.00	8.64	2.50	39.89
	High School Success	-	1.00	12.96	1.67	15.63
	Total Licensed FTE	23.25	10.00	21.60	5.17	60.02
Classified	Early Literacy	-	-	-	-	-
	Student Investment Account	6.56	14.25	10.63	2.25	33.69
	High School Success	-	-	2.00	-	2.00
	Total Classified FTE	6.56	14.25	12.63	2.25	35.69
Manager	Early Literacy	-	-	-	-	-
	Student Investment Account	-	-	-	1.00	1.00
	High School Success	-	-	-	-	-
	Total Manager FTE	-	-	-	1.00	1.00
Administrator	Early Literacy	-	-	-	-	-
	Student Investment Account	5.00	3.00		0.30	8.30
	High School Success	-	-	0.50	-	0.50
	Total Administrator FTE	5.00	3.00	0.50	0.30	8.80
	Grand Total	**34.81**	**27.25**	**34.73**	**8.72**	**105.51**

OTHER FUNDS

The 2025-26 budget also includes the following resources outside of the General Fund:

- The Federal Grants fund totals $7.9 million and includes grants such as Title, IDEA and Youth Transitions Programming grants.
- The State, County, and Private Grants Fund includes a variety of other grants and special revenue funds not presented separately. New grants include Native Hawaiian and Pacific Islander Student Success and Latinx Student Success grants.
- Student Nutrition totals $6.2 million and summarizes activity related to serving breakfast and lunches as part of the National School Breakfast and Lunch Programs with financial assistance from the State of Oregon's Fueling Student Success initiative.
- Debt Service Fund includes principal and interest payments for general obligation and Public Employer Retirement System (PERS) bonds.
- The Capital Projects Fund includes $24.2 million for significant capital improvements and final bond projects and purchases authorized by the 2016 election; includes expenditures for heating, ventilation and air conditioning (HVAC) and security projects, technology, and curriculum.
- The Internal Service Fund accounts for a variety of funds used to mitigate financial risk or pay for certain expenses out of set aside reserves.

STRATEGIC PLAN AND STRATEGIC FINANCIAL PLAN

At Tigard-Tualatin School District, we educate every child, every day. We acknowledge that accelerating outcomes for every student, especially our historically underserved communities, requires an understanding of the barriers that are present for students and families and working with all the key collaborators in our system to actively address and support equity of outcomes for all students.

Therefore, at TTSD, we provide equitable educational opportunities and a school experience that is validating, empowering, and just for every student.

After an extensive community engagement process during 2022, which included a community advisory committee, internal and external focus groups, and surveys, the District's Board of Directors and Superintendent adopted and implemented a new five-year Strategic Plan beginning in 2022-23. The 2022-2027 Strategic Plan maintains a student focus and includes the following themes:

- Equity: We provide equitable educational opportunities and a school experience that is validating, empowering, and just for every student.
- Student Achievement: We prepare our increasingly diverse student body to be life-ready and fully prepared to successfully navigate a culturally rich society and global economy.
- Talent: We hire, develop, support, and retain racially, linguistically, and culturally diverse student-centered employees.
- Safety, Culture, and Climate: We create and nurture a welcoming and inclusive learning community where every individual student feels safe, valued, connected, known, and seen.

To support these core operational values, a goal embedded in the Strategic Plan is to maintain a Strategic Financial Plan adopted by the Board each June to ensure District resources are prioritized to achieve the student outcomes identified in the Strategic Plan. The Strategic Financial Plan also includes a long-term financial plan designed to maintain sustainability in the District's programs.

To help develop the District's first version of the 2022-2027 Strategic Financial Plan, over 30 stakeholders including community members, staff, administrators, and Board representatives convened to form the Community Budget Workgroup. The Workgroup met over two meetings to receive the District financial update and presentations on the following strategic investments recommended for inclusion in the new Strategic Financial Plan.

- Early Learning
- Student Success
- Instructional Coaches
- Social Emotional Learning

Other key components of the Strategic Financial Plan include long-term investment reports tracking the amounts expended and estimated for strategic investments and the analysis of Academic Return on Investment comparing dollars invested with student outcomes. The new 2022-2027 Strategic Financial Plan adopted in June 2024 includes forecasted investments of $119.6 million between 2022-23 and 2026-27 within social emotional learning, academic transitions, instructional coaching, and early learning, in addition to the Student Investment

Account and High School Success Funds. These strategic investments are critical to the attainment of the 5% growth goals for all students and 8% growth goals for underserved students in addition to other Strategic Plan goals over the Plan's five years.

Even during times of financial scarcity, the District will continue to prioritize resource allocation with a focus on Equity and the themes of the Strategic Plan, while prioritizing strategic investments that most support the attainment of the student outcome goals in the Plan.

BUDGET NET REDUCTIONS AND FTE RECONCILIATION

The budget reductions of $10.9 million proposed for the 2025-26 budget are summarized in the table below, including a reduction of 80.52 FTE. The FTE from 2024-25 is also reconciled to the proposed total in the 2025-26 budget. An FTE is the equivalent of an 8-hour position.

2024-25 Approved Budget FTE		**1,343.79**
Reductions	**Budget Savings**	**FTE**
Licensed:		
Classroom Teachers	$ (4,387,585)	-38.52
Learning Specialists	$ (577,091)	-3.50
Behavior Specialists	$ (218,606)	-2.00
Counselors	$ (768,752)	-4.50
Dean of Students	$ (343,650)	-2.00
Instructional Coaches	$ (1,062,056)	-6.50
Specialist	$ (150,130)	-1.00
Teachers on Special Assignment (TOSA)	$ (1,029,170)	-6.00
Licensed Total	**$ (8,537,040)**	**-64.02**
Classified:		
Culturally Responsive Liaison	$ (45,618)	-0.50
Early Learning Coordinator	$ (90,609)	-1.00
Engagement Specialist	$ (101,470)	-1.00
Family Partnership Advocates	$ (262,279)	-3.47
Instructional Assistants	$ (286,746)	-3.78
Learning Specialist Assistants	$ (133,847)	-1.75
Head Secretary	$ (102,124)	-1.00
Journeyman	$ (153,096)	-1.00
Classified Total	**$ (1,175,789)**	**-13.50**
Administration:		
Associate Principal	$ (233,580)	-1.00
Managers	$ (404,684)	-2.00
Administration Total	**$ (638,264)**	**-3.00**

Continued on next page…

Reductions Cont.	Budget Savings	FTE
Programming:		
Mental Health Services Contract	$ (75,000)	n/a
Physical Therapy Contract (to NWRESD)	$ (102,000)	n/a
Professional Development Contracts	$ (110,000)	n/a
Support Services - 15%	$ (800,000)	n/a
Schools - 15%	$ (331,000)	n/a
Programming Total	**$ (1,418,000)**	**-**
Total Reductions	**$ (11,769,093)**	**-80.52**

Additions	Use of Budget	FTE
Licensed:		
Psychologist	$ 135,000	1.00
Social Worker	$ 135,000	1.00
Alternative Ed Teacher	$ 135,000	1.00
Licensed Total	**$ 405,000**	**3.00**
Classified:		
Media Coordinator	$ 33,500	0.50
Utility/Cleaning Technician	$ 91,000	1.00
Secretary 3	$ 57,750	0.50
Instructional Assistant	$ 78,550	0.50
Classified Total	**$ 260,800**	**2.50**
Administration:		
Generalist	$ 144,000	1.00
Temporary:		
Full-Time Equivalent Reconciliation	$ -	1.67
Programming:		
Co-Teaching English Language	$ 75,000	n/a
Total Additions	**$ 884,800**	**8.17**
Net Budget Change	**$ (10,884,293)**	**(72.35)**

2025-26 Proposed Budget FTE	**1,271.44**

RESERVES

The District recognizes the need to maintain fully funded reserves to offset the effects of future economic downturns to maintain sustainable education programs. Although reserves were built up beyond the Board-required level during the pandemic, inadequate State funding, the enrollment loss and inflationary cost increases have led to the drawdown of reserves over the last five years to about 8.06% of operating revenues. The 2025-26 budget indicates the District will further draw down reserves to 7.0% which will be maintained through the 2026-27 school year.

The District estimates a 2024-25 ending fund balance of $13.9 million and thus a beginning fund balance of that same amount as a resource in the 2025-26 budget. This amount is 8.06% of 2024-25 operating revenues.

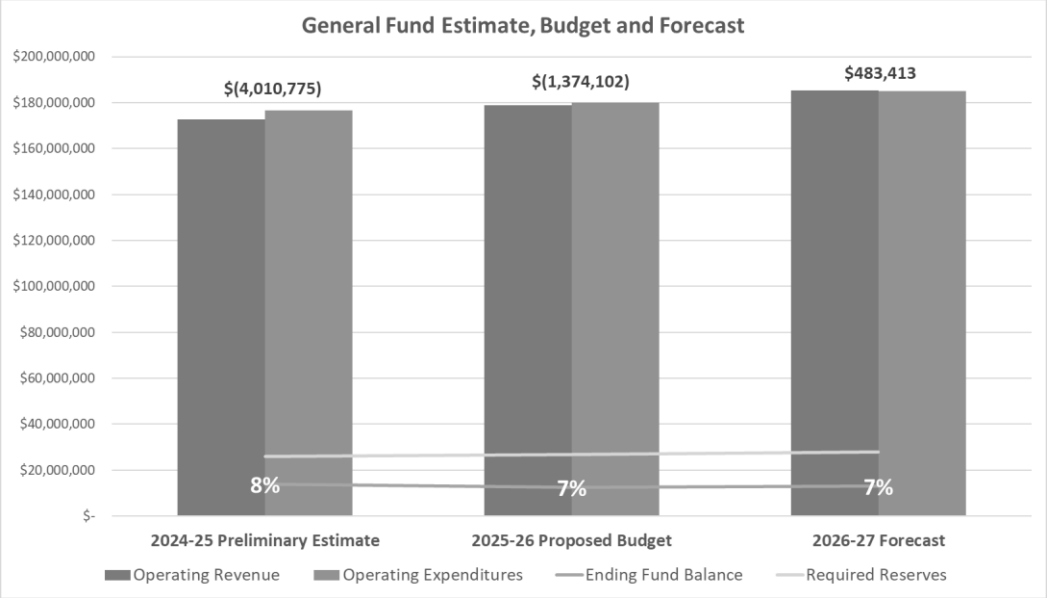
The District's Board Policy 'DBDB – Fund Balance' sets minimum levels for reserves in the General Fund. The proposed budget plan includes the full funding of reserves under Board Policy. For calculating minimum reserves under the Board Policy as addressed below, budgeted General Fund operating revenue, which provides the basis for reserves, is $178,760,449. The 2025-26 proposed budget plans for the following level of reserves by category:

- Operating Contingency is budgeted at $3.58 million or 2% of current operating revenue, which meets the Board Policy.
- Unappropriated Ending Fund Balance is budgeted at $8.94 million or 5% of current operating revenue, which meets the Board Policy.
- There is **no budget** for the Sustainability Reserve which is less than the 5% under Board Policy. This will require Board approval by resolution prior to adoption of the budget.

FINANCIAL OUTLOOK

The financial picture below reflects a General Fund operating deficit of $1.4 million in 2025-26 based on the budget assumptions described in this message, which draws reserves down to $12.5 million or 7% of operating revenues. This aligns with the District's 2024-25 adopted budget, but to a lesser extent. The $1.4 million deficit in 2025-26 takes into account the General Fund budget reductions of $10.6 million. The preliminary estimate for 2026-27 reflects additional adjustments of $550 thousand; however, making reductions or absorbing the amount through attrition results in the school year operating at a surplus and maintaining a fund balance of 7% of operating revenues.

The forecasts for 2026-27 assumes an $11.36 billion State School Fund in 2025-2027. The graph below indicates the operating deficits and ending reserves percentage over three years.



IN CLOSING

The values of the Tigard-Tualatin School District community will continue to drive District priorities in addition to spending and program decisions even during times of financial uncertainty and scarcity. The District's commitment to equity and all students and the principles of Smarter School Spending will lead to cost-effective decisions resulting in student growth and success despite the revenue shortfall we face.

The District is proud of the community engagement, and advocacy, which have helped inform our future investments in the education of our students. Also, we are proud of our transparent Strategic Financial Plan process and document. The document serves as an ongoing communication tool as the District aligns current and future spending decisions with student outcome priorities in the Strategic Plan and provides for sustainability and long-term financial planning. As we submit this proposed budget, we thank each member of the School Board and Budget Committee for your commitment to the students of the Tigard-Tualatin School District. We also want to thank the community members, staff, students, administrators, and board representatives who were involved in the community engagement processes which helped inform District and budget priorities. Thank you to the Cabinet team for your thoughtful and collaborative work taking our financial challenges head-on and devising a plan while keeping the student priorities of the Strategic Plan at the center. We also recognize the Human Resources team for their due diligence and attention to detail as they arrived at difficult staffing decisions. Additionally, thank you to administrators for your leadership and contributions to budget decisions and the strength and empathy for your staff, especially those most impacted by the District's budget challenges.

The effort of putting this proposed budget together is a team effort. We would like to recognize the efforts of a few individuals in developing the proposed budget: Dr. Iton Udosenata for his leadership during the budget development process and throughout the year; members of the internal Strategic Financial Plan Working Group and Cabinet members for planning agendas and framework for our community engagement processes; Sarah Mehrabzadeh and the finance office

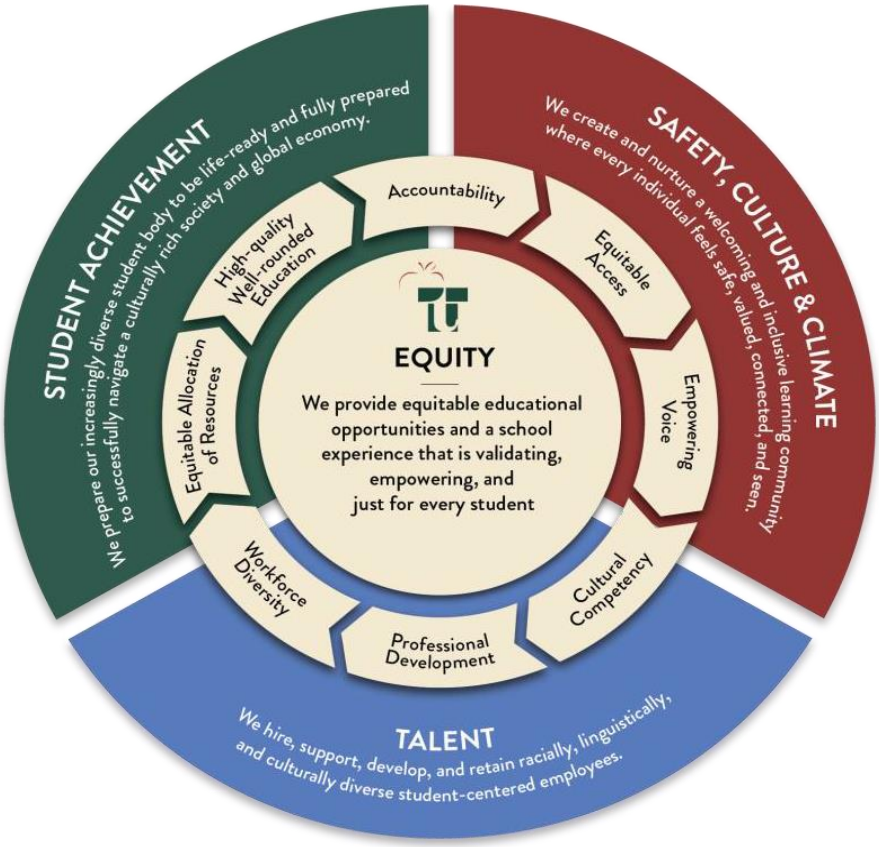
team for coordination of the budget process and development of the budget; and Tara Baumann for her attention to detail with publication of the proposed budget document.

Respectfully submitted,

Jessica Seay
Chief Financial Officer and Budget Officer
Tigard-Tualatin School District 23J

STRATEGIC FINANCIAL PLAN

TTSD
Strategic Financial Plan
2022-2027



Submitted by the

Tigard-Tualatin School District

Adopted June 9, 2025

Strategic Financial Plan

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Glossary & Abbreviations

Strategic Financial Plan

Section 1: Executive Summary

Tigard - Tualatin School District 23J
Carry Hibbard Administration Center
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www.ttsdschools.org

June 2025

Dear Community Member,

On behalf of our School Board, District Budget Committee, Business Office, and staff, I'm glad to share with you the Year Three edition of the Tigard-Tualatin School District's (TTSD) 2022-27 Strategic Financial Plan, which continues the work of the 2016-22 Strategic Plan and Strategic Financial Plans.

TTSD's mission centers us**: Providing equitable educational opportunities and a school experience that is validating, empowering, and just for every student**. Achievement of this mission requires continued intentional focus in three priority areas that produce equitable academic outcomes for all students, to include:

Student Achievement, Talent, and Safety, Culture & Climate
The Strategic Financial Plan ensures fiscal stewardship by allocating funds to produce measurable results. This plan is informed by soliciting internal and external feedback on what the District is doing well and where we can improve. This process is vital to identifying and breaking down barriers to academic success for our marginalized and historically underserved students. It also reflects the District's efforts to address the impact of lost learning as a result of the pandemic. Based on this feedback, the Strategic Investments for the 2025-26 school year will sustain the investments implemented in the previous school year:

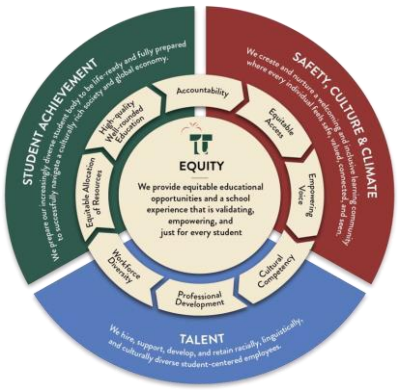
1. Support for Early Learning/Pre-K instruction
2. Instructional Coaching that delivers professional development to teachers in the classroom setting
3. Support 5th to 6th-grade student transitions to middle school and 8th to 9th-grade student transitions to high school
4. Support for K-12 social-emotional learning and mental health support systems

Based on our stakeholder engagement and student outcome data, we are confident the investments address academic disparities as we look ahead. As TTSD Board Equity Policy ACC guides our resource allocation decisions, TTSD will focus on the priorities brought forward by our staff, our students, and our community. We invite you to continue to engage with us and to hold us accountable, as our collective success will result in **every child** attending our schools feeling safe, valued, and invested in.

I appreciate how the TTSD community has steadfastly helped guide this work. I also want to thank CFO Jessica Seay and her team for their fiscal responsibility and commitment to transparency. My thanks to our School Board for their commitment to responsible spending in challenging times, and their dedication to equitable outcomes for all students.

In service,

Dr. Iton Udosenata
Superintendent



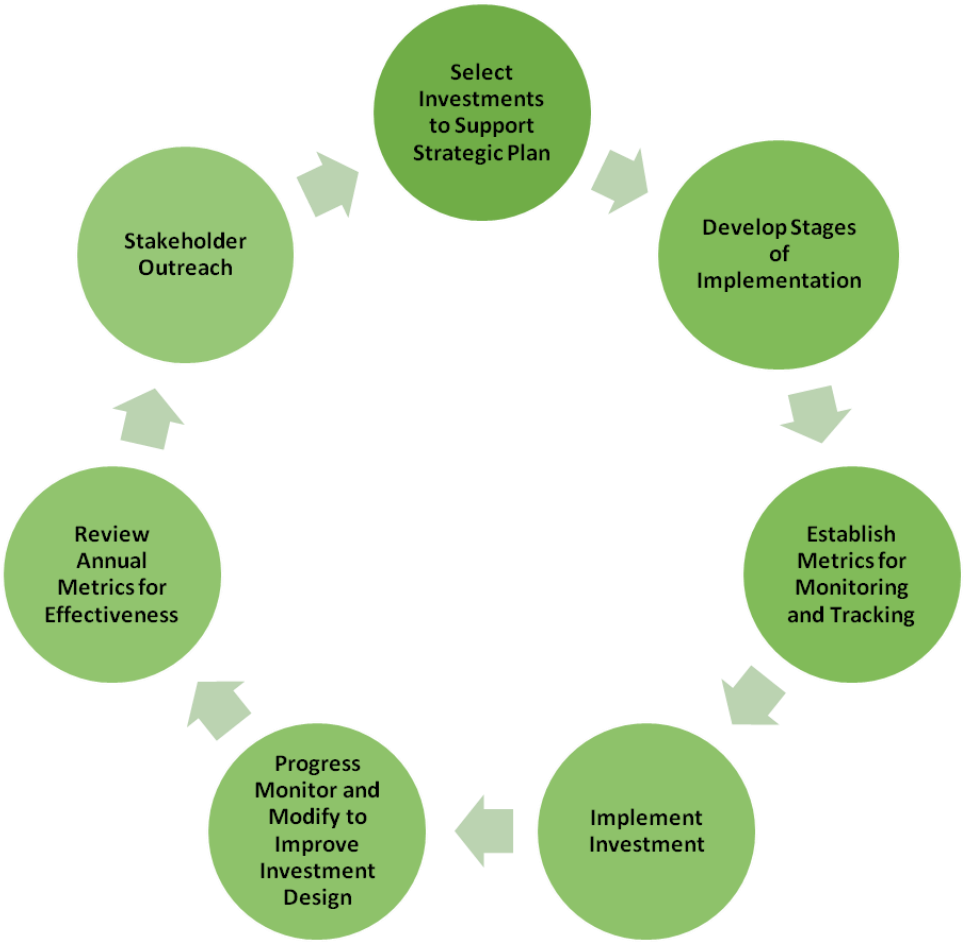
Section 2: Process

What are the objectives of the Strategic Financial Plan process?

- This five-year strategic financial plan outlines the district's financial strategy over a five-year period. Its objectives are to:
    1) Select investments to support the strategic plan such that, equitable outcomes are achieved for all students.
    2) Estimate the costs of those priorities
    3) Describe the actions needed to save or realign money to fund those priorities
    4) Assess the return on investment for all students as well as focal student groups and realign as needed.

The cycle below shows the continuing process used to identify, review, analyze and refine the District's instructional priorities.

Strategic Financial Plan Cycle

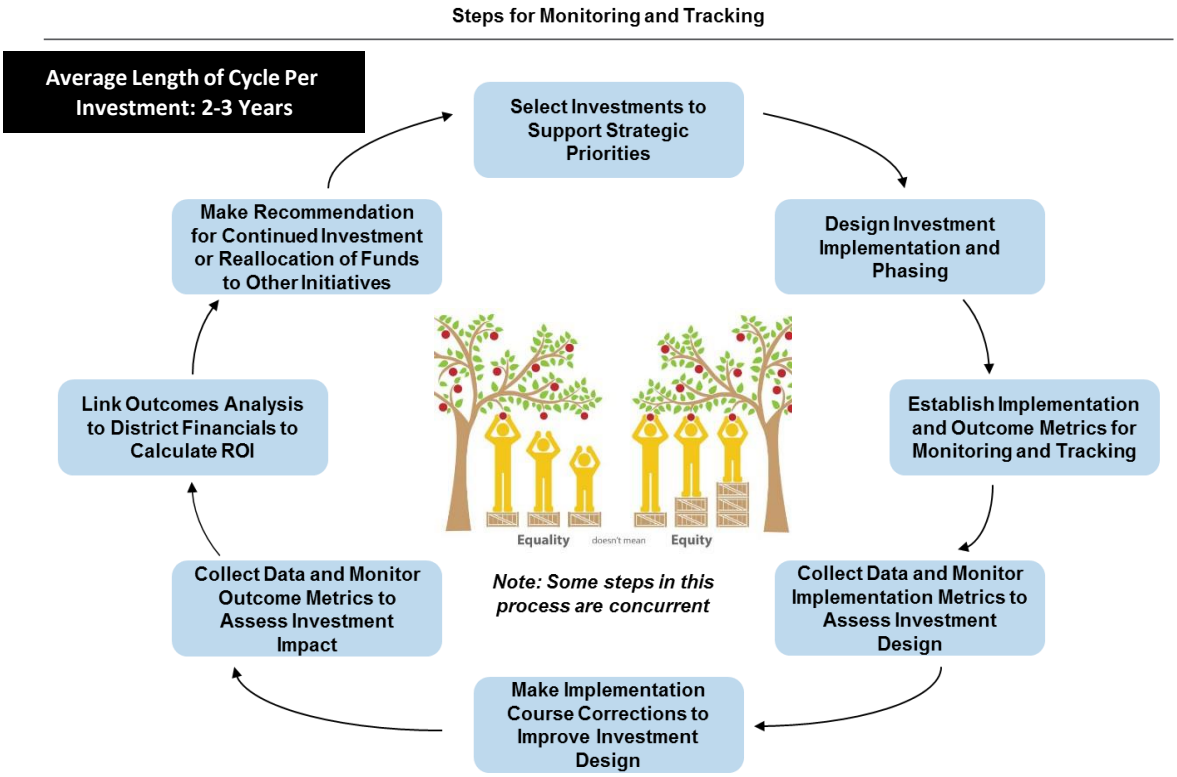


*For further reading please see **Appendix 2.A**. for [What is a Strategic Financial Plan?](#) and **Appendix 2.B**. for [Broad Stakeholder Engagement](#).*

Strategic Financial Plan

Section 3: Tracking Progress

The steps for monitoring and tracking progress are shown below. During the year the Steering Committee worked with District Management Group to develop skills in the area of Academic Return on Investment. Five meetings were held with the Community Work Group as part of the tracking and monitoring process.



To make the best use of resources for the benefit of our students, it's important to understand the district demographics and needs of our students, as well as the funding provided to the district. *For further reading please see* ***Appendix 3.A.*** *for TTSD at a Glance.*

Long-term Investment Reports

Investment Priorities*	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Budget	2026-27 Forecast	Total Investments
Social Emotional Learning	$3,090,633	$3,575,208	$3,622,830	$3,333,966	$3,433,985	$17,056,622
Academic Transitions	$1,108,628	$1,250,851	$1,242,847	$1,141,582	$1,175,830	$5,919,738
Instructional Coaching	$2,320,768	$2,233,680	$2,281,776	$1,236,120	$1,273,204	$9,345,548
Early Learning	$2,193,421	$2,079,519	$2,152,018	$2,144,720	$2,209,062	$10,778,740
SIA/HSS**	$12,204,056	$13,585,062	$15,461,139	$14,466,911	$15,070,526	$73,159,115
Totals	$20,917,506	$22,724,320	$24,760,610	$22,323,299	$23,162,607	$116,259,763

*The District identifies the above Investments Priorities as having the most impact on attaining the student outcome goals in the 2022-2027 Strategic Plan over the next five years.

**The Student Investment Account (SIA) includes multiple Investment Priorities in the areas of Ongoing Community Engagement, Student Health and Safety, and Reducing Class Size. The High School Success (HSS) grant also has multiple Investment Priorities in the areas of Dropout Prevention, College Level Opportunities, and Career Technical Education. Early Literacy includes the Governor's Early Literacy Success initiative for children birth to 3rd grade beginning in 2023-24.

Section 4: Strategic Investments

Program Objective	Goals	Investments for 2024-25	Highlights

SOCIAL EMOTIONAL LEARNING

Program Objective

- Continue the implementation of a comprehensive Mental and Social Emotional Health plan.
- Empower student voice.
- Provide mental and emotional health support and resources for students and families.

Goals

- Increase students meeting 3rd grade reading and math benchmarks.
- Reduce off-task behavior counts.
- Increase ratings in student perception surveys.
- Increase fidelity of PBIS implementation
- Increase ratings in teacher perception surveys.
- Reduce office discipline referrals.

Investments for 2024-25

	General
Assoc. Director Student Services, .3 FTE	$ 67,865
PBIS Coach, 1 FTE	142,611
EBS Coaches, 1.5 FTE	213,917
PD and Training	20,561
SEL Classroom Time	3,177,877
Total Investments	$ 3,622,830

Highlights

- The percent of students meeting English Language Arts and math benchmarks decreased slightly from 2023-24.
- Student perception survey rankings slightly decreased from the previous year.
- PBIS System implementation tiers of fidelity increased significantly from the previous two years.
- Staff perception of student behavior and feelings of success in support student SEL needs increased from 2023-24.

*For further reading please see **Appendix 4.A.** for Social and Emotional Learning Framework*

ACADEMIC TRANSITIONS

Program Objective

- Provide at-risk high school students with direct support.
- Further develop protocols for identifying at-risk students and providing embedded supports.
- Expand student success programming including targeted support and interventions for 5th to 6th grade transition.

Goals

- Decrease chronic absenteeism
- Increase credit attainment
- Increase GPA
- Increase graduation rate
- Increase on-track rates for 6th and 9th graders.

Investments for 2024-25

	General	High School Success Grant	SIA
Middle School Student Success Coordinator, 2 FTE	$ -	$ -	$ 285,222
High School Student On-Track Coordinator, 4.33 FTE	4,278	613,227	-
Programming	-	340,119	-
Total Investments	$ 4,278	$ 953,346	$ 285,222

Highlights

- Percentage of 6th graders passing all classes rose for both students overall and historically underserved students from 2023-24 but still remains lower than the start of the plan in 2021-22.
- Percentage of 9th grade students on-track at mid-year has continued to edge downward this year as it has since the beginning of the plan in 2021-22
- Conversely, the rate of 9th students on-track at the end of the year went up last year compared to the previous year.

*For further reading please see **Appendix 4.B.** for Academic Transitions Framework*

Section 4: Strategic Investments

TOC

Program Objective	Goals	Investments for 2024-25	Highlights

INSTRUCTIONAL COACHES

Program Objective

Continue implementation of culturally responsive MTSS instructional framework and PD ensuring academic rigor and course relevance to meet career and college success.

- Bridge personal reflection and professional growth.
- Engage in coaching cycles.
- Analyze and embrace student data.
- Debrief on daily instructional practices.
- Ensure impact on teacher and student growth.

Goals

- Implement job-embedded personalized learning.
- Develop a system for accountability.
- Increase students meeting OSAS and I-Ready benchmarks.
- Increase teacher perception ratings.

Investments for 2024-25

	General Fund	Grant Funds
Instructional Coaches, 16 FTE	$ 1,568,721	$ 713,055

Highlights

- Staff perception survey results increased for the 3rd year in a row for the effectiveness of professional development.
- The percent of students at least early-on grade level in I-Ready ELA decreased from this time last year by 3.5% overall to 58.1%, and our underserved students of color decreased as well by 2.4% to 37.7%.
- The percent of students at least early-on grade level in I-Ready math increased from this time last year by 2.2% overall to 50.3%, while our underserved students of color increased by 1.9% to 28%

*For further reading please see **Appendix 4.C.** for Instructional Coaches Framework*

EARLY LEARNING

Program Objective

Implementation of transformational instructional practices in all PreK classrooms that positively impact students and their families in the kindergarten transition.

- PreK staff are aligned in instructional practices.
- Staff support family engagement with home visits.
- PreK staff attend team meetings & PD.
- Staff align personal reflection & growth through coaching cycles.

Goals

- Increase percentage of students entering Kindergarten with classroom self-regulation skills.
- Increase percentage of students entering Kindergarten with early reading skills.
- Increase in family engagement.
- Increase in student attendance.

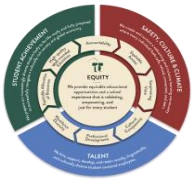
Investments for 2024-25

	General Fund	Grant Funds
Latino Network Contract	$ 86,400	$ -
Other Programming	58,118	23,967
Two Preschool Promise Classrooms, 3 Licensed and 6 Classified FTE	-	914,625
Four TTSD PreK Classrooms, 4 Licensed and 6 Classified FTE	850,096	-
Early Learning Manager and Coordinator, 1 Manager and 1 Classified	200,606	18,207
Total Investments	$ 1,195,219	$ 956,799

Highlights

- The percent of K-3rd grade students at least early-on grade level in I-Ready ELA decreased from this time last year by 2.9% overall to 67.5%, while our underserved students of color decreased by 3.2% to 48.4%.
- The percent of K-3rd grade students at least early-on grade level in I-Ready math has remained steady from this time last year at 55.1%, while our underserved students of color increased by 0.4% to 33.5%

*For further reading please see **Appendix 4.D.** for Early Learning Framework*



Strategic Financial Plan

Section 5: Five-Year Forecast

General Fund History

In a balanced operating budget, operating revenues or current year revenue equal operating expenditures. By Oregon law, the fiscal year budget must balance meaning total resources of operating revenue and beginning fund balance equal operating expenditures plus contingencies and reserves set aside for future years.

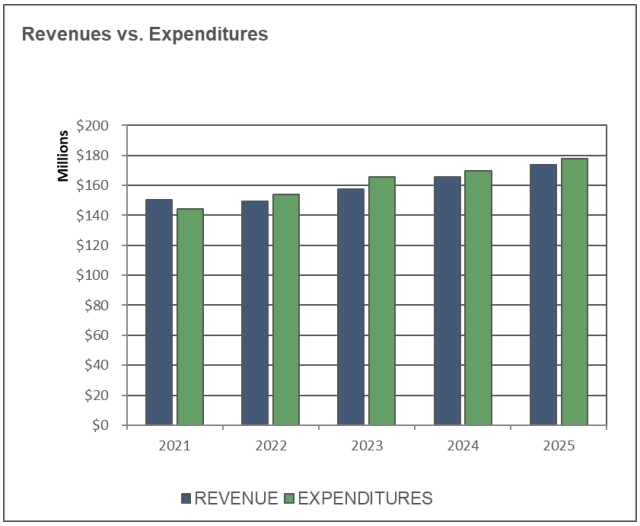
In the graph below, operating revenue exceeded operating expenditures in 2019-20 and 2020-21. Beginning in 2021-22, expenditures exceeded revenue. Over the last three fiscal years, the District has used approximately $16.5 million from reserves to maintain service levels. The 2024-25 budget planned for an additional use of reserves totaling $5.2 million.

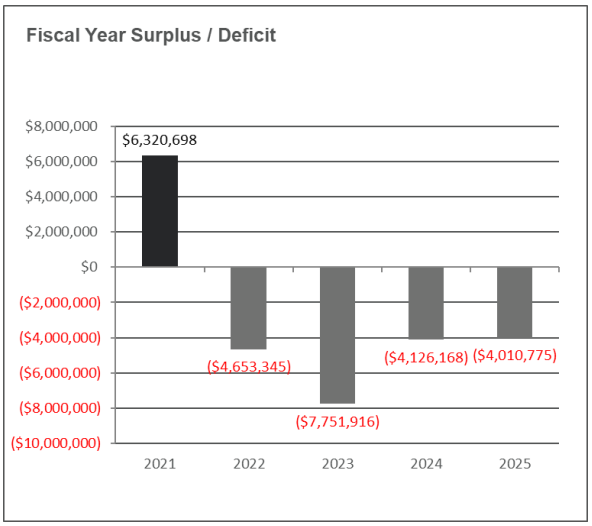
In the 2019-21 biennium, state revenue was set at $9.0 billion with a traditional 49/51 split. The 2019-20 school year began in conventional fashion and that changed on March 13, 2020, when school closed due to the Coronavirus global pandemic. In April 2020, the Governor issued an Executive Order requiring schools to remain closed and for districts to implement distance learning. Tigard Tualatin implemented a spending freeze and cost savings were also realized due to the building closures, less substitute costs due to teaching from home, less travel costs due to the suspension of in-person meetings and conferences, and reduced student transportation costs. The District initially expected a significant drawdown in reserves during 2019- 20, but due to these year-end cost savings the District saw a slight increase in reserves.

With the ongoing impact of the pandemic, students began the 2020-21 school year in Comprehensive Distance Learning (CDL) and all students continued in CDL until this spring when most students transitioned to hybrid learning. The District realized significant cost savings during 2020-21 similar to the expenditure savings experienced at the end of 2019-20 as described above. Reserves increased by $6.3 million during 2020-21.

In 2021-22, the District planned for the 750 students who left during the pandemic to return. That did not occur, and enrollment has continued to decline due to low birth rates, home prices and high mortgage rates. As the primary source of revenue in the District's general fund is based off student enrollment, the District has implemented annual budget reductions while simultaneously using fund balance. Budget reductions began in 2023-24 with a reduction of ~$9 million with the 2024-25 budget reducing an additional ~$6.25 million from the general fund. In an effort to eliminate the practice of using reserves to maintain service level, the District employed a necessary budget reduction for the 2025-26 school year totaling $10.6 million. Forecasts below will indicate that the trend of expenditure exceeding revenue are projected to begin in the 2027-2029 biennium which are driven in increases in employer contribution rates related to the Public Employee Retirement System (PERS).

The use of a Strategic Financial Plan has enabled the District to target resources toward strategic investments after periods of economic instability or disruption. In the 2017-18 fiscal year, the District developed the first Strategic Financial Plan at the inception of the recession resulting in the District's first five-year forecast. This current plan is the District's second version of a new five-year Strategic Financial Plan and was developed in response to the Board's adoption of a new five-year Strategic Plan in the fall of 2022 after the COVID pandemic and its economic effects. This new version of the Strategic Financial Plan documents investments that support the goals specified in the new Strategic Plan. We believe that including a five-year look ahead will help develop sustainable programs and advocacy for adequate school funding to support the District's Strategic Plan.





General Fund Projections

In the Five-Year Forecast, the District uses the following assumptions for projecting primary revenues and expenditures:

- For the 2023-25 biennium, the State School Fund revenue is based on a $10.2 billion biennial allocation, a 9.7% increase from the current biennium with a 49%/51% distribution between the two years.
- In the 2025-27 biennium, the State School Fund revenue is based on a $11.36 billion biennial allocation, a 11.3% increase from the prior biennium, distributed 49%/51% between the two years.
- In the 2027-2029 biennium, the State School revenue is based on a $12 billion biennial allocation, an increase of 5.6% from the prior biennium, distributed 49/51% between the two years.
- In the 2029-31 biennium, the State School revenue is based on a $13 billion biennial allocation, an increase of 8.3% from the prior biennium, distributed 49/51% between the two years.
- The annual allocations the District is receiving from the Student Investment Account under the Student Success Act approved by the 2019 Legislature are accounted for outside of the General Fund as they are restricted to certain activities outlined in the District's Integrated Guidance plan. Therefore, they are not included in the Five-Year Forecast, which is limited to General Fund revenues and expenditures.
- The District also received federal emergency relief funds in response to the pandemic, also known as ESSER, through 2023-24. These were one-time funds maintained outside of the General Fund. Thus, they are not included in the Five-Year Forecast.
- The forecast indicates that the District will draw down reserves to approximately 8% of operating revenues at the end of 2024-25 and 7% at the end of 2025-26. The impact of an increase in PERS rates starting with the 2027-29 biennium indicate the District's expenditures are forecasted to exceed revenues again. Unless there is an increase in revenue or other cost reduction measures are implemented, the fund balance may go as low as 2.5% at the end of the 2029-30 school year. All of these amounts are less than the 12% required by Board policy as described above and will require Board approval prior to budgets being adopted for each of these years.

The District projects that the reduced enrollment will continue in the foreseeable future. The State School Fund budget is based on this assumption.

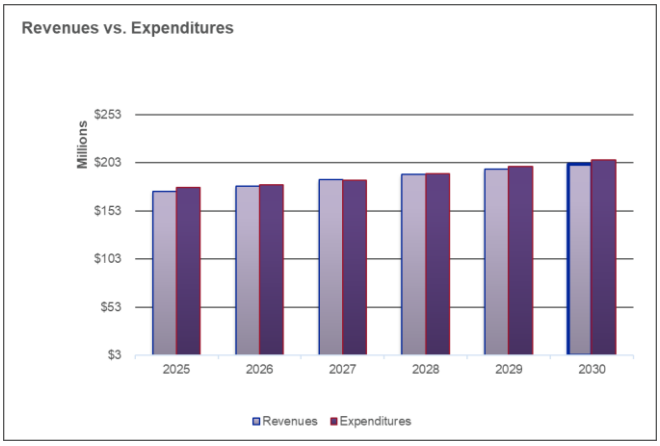
Tigard-Tualatin School District's work with Government Finance Officers Association on Smarter School Spending and Academic Return on Investment is consistent with state-level accountability measures under the

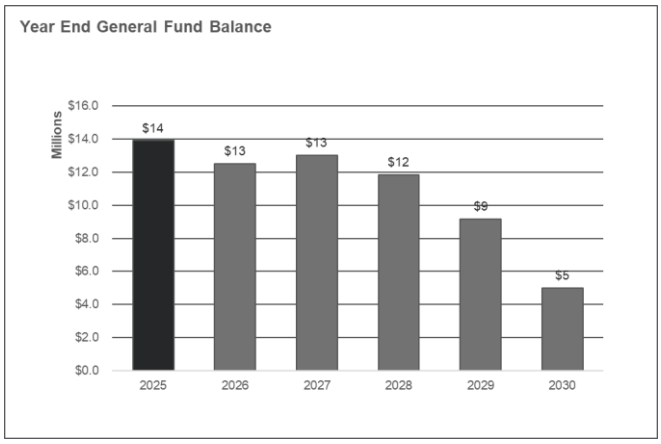
Student Success Act funding.

The District convened a community-based committee to review TTSD's Integrated Guidance Plan and the proposed use of the Student Investment Account (SIA) and High School Success (HSS) grant funding for the 2023-2025 biennium. The District developed an SIA budget within state guidelines that meets the District's needs in the three areas of Ongoing Community Engagement, Student Health and Safety, and Reducing Class Size. The HSS budget includes investments in the areas of Dropout Prevention, College-Level Opportunities, and Career Technical Education.

The District is required to adopt a balanced budget in which operating revenues and available reserves equal operating expenditures and ending reserves. To help with balancing the budget, the community and administration will advocate for reasonable state funding to support our community's Strategic Financial Plan.

The 2024-25 school year was the final year of a five year local option levy approved by voters in November 2019. The District proposed a renewal in the November 2024 election to be in effect starting in 2025-26 school year which passed. The levy provides funding for approximately 100 classroom teachers Throughout the current strategic financial plan cycle, the District will continue to evaluate programs using tools like Academic Return on Investment to prioritize resources, review programs for cost savings, and support the District's Strategic Plan by aligning resources with District goals.





*For further reading please see **Appendix 5.A**. for General Assumptions, **Appendix 5.B**. for Five-Year Forecast Report and **Appendix 5.C**. for Budget Guiding Principles.*

Strategic Financial Plan

Appendix 2.A. What is a Strategic Financial Plan?

	What it is NOT:	What is IS:
Timeframe	An annual budget	A three to five year financial plan determining the District's investments to meet the strategic plan measurement points.
TTSD Strategic Plan	Current service level rollup	Targeted investment or program changes designed to meet the outcomes identified in the District's Strategic Plan
Accountability and return on investment	Not connected to program evaluation or investment effectiveness	Evaluation of program is essential in the decision making process.
Responsiveness to changing circumstances	Static	Financial plan is updated each year with consideration to program effectiveness.

How does the plan differ from the annual budget?

- The strategic financial plan does not replace the annual budget, but serves as the starting point for the annual budgeting process each year. The annual budget will include single-year actions to implement the instructional priorities and resource alignment strategies described in the strategic financial plan and it will continue to include many actions not included in the strategic financial plan (e.g., regular day-to-day services that are not impacted by instructional or resource alignment strategies}

Why is a strategic financial plan a better approach for the district?

- In contrast to the typical budgeting approach, the strategic financial plan is focused on aligning funding to the instructional priorities that will best impact student achievement. Rather than focusing on just a single-year, the strategic financial plan looks across many years. It also incorporates information about what the district's financial picture will look like in future years instead of relying solely on past expenditures. Furthermore, it integrates a robust picture of the costs of initiatives as part of the decision process. **Underlying the strategic financial plan is a spotlight on getting the most bang for your buck when it comes to student learning.**

Strategic Financial Plan

Appendix 2.B. Broad Stakeholder Engagement

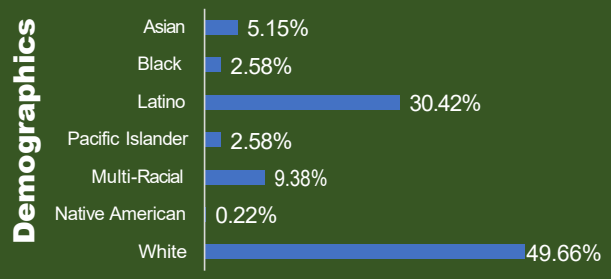
Audience	Strategic Financial Plan/Budget Process	Outreach or Engagement Process
School Board	Superintendent's goal review Serves as part of Budget Committee	Elected
SFP Steering Committee	Meets two time per month during school year	Appointed by Superintendent
SFP Working Group	Meets each Tuesday all year long	Appointed by Superintendent
Superintendent's Executive Cabinet, Administrative Team and Managers	Develop and review investment priorities Develop department budgets for current service level budgets	Attendance at bi monthly leadership meetings
Leadership from Licensed and Classified employee associations	Contract maintenance and negotiation	Labor management meetings
Community Work Group (Teachers and Classified Employee representatives; Parents and Community Members}	Attend series of 4 Community meetings to engage in discussion of investment level	Volunteered or selected by School Principals, appointed by Superintendent
Budget Committee	Attend series of 4 Community meetings to engage in discussion of investment level and series of two budget listening sessions	Appointed by School Board

Tigard-Tualatin SD 23J

Fiscal Year 2025-26

Students Served

11,184

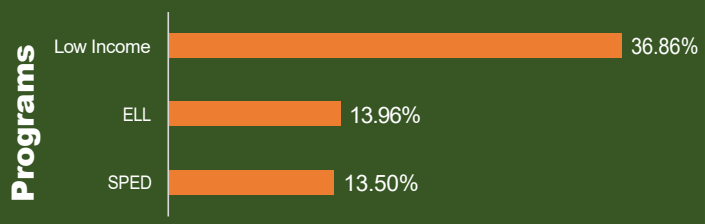


Total Operating Expenses Budget

$180,334,550

Expenditures Per Pupil

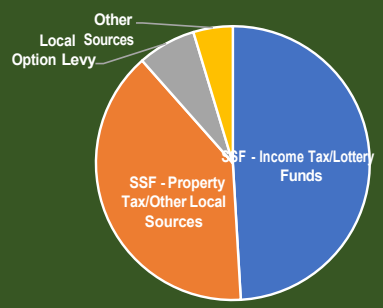
$16,124



* Data Based on 2024-25 ODE Estimate

Sources of Funding

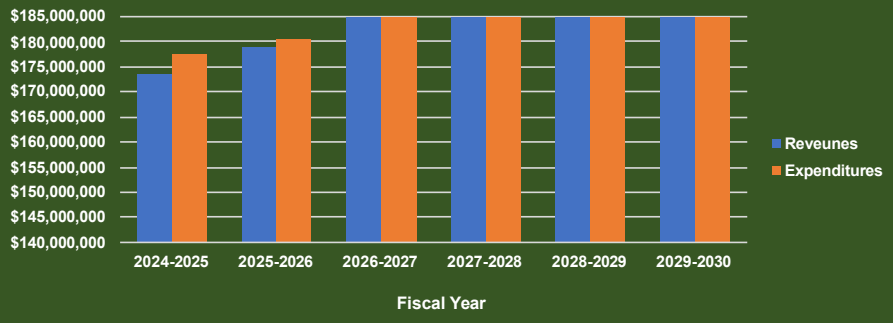
SSF - Income Tax/Lottery Funds	49.1%
SSF - Property Tax/Other Local Sources	39.4%
Local Option Levy	6.9%
Other Sources	4.7%



Budget Breakdown

Instruction	60.55%
Support Activities	39.09%
Other	0.59%

General Financial Projection



Strategic Financial Plan

Appendix 4.A. Social Emotional Learning Framework

Strategic Investment: Social Emotional Learning

1. Description of Investment	Identify program and Strategic Plan Goals (example - College and Career Success Goal 1.3)
Strategy 1.2 Mental and Social Emotional Health: The district will continue the implementation of the comprehensive Mental and Social Emotional Health plan, empowering student voice and providing mental and emotional health support and resources for students and families.	
Overview	**Provide a narrative that describes the information and/or evidence that supports the need for investment.**

The **PAX Good Behavior Game** is a set of 10 engagement strategies that support teachers in creating conditions for learning. While each PAX "kernel" is intended to support a different need in the classroom, implementation of the 10 kernels culminates in playing the PAX Good-Behavior Game, a preventative Tier 1 intervention that supports social-emotional learning, resilience and self-regulation. Students in classrooms that implement PAX demonstrate increased self-regulation, sustained attention, and social emotional skills. PAX Good Behavior Game is an evidenced based program that has been proven to reduce teacher stress, disruptive or off task behavior by 60-90% and reduce risk factors for psychiatric disorders, drug use, and suicide.

Social Emotional Learning Programs Social Emotional Learning- [SEL is] an integral part of education and human development. SEL is the process through which all young people and adults acquire and apply the knowledge, skills, and attitudes to develop healthy identities, manage emotions and achieve personal and collective goals, feel and show empathy for others, establish and maintain supportive relationships, and make responsible and caring decisions. (CASEL, n.d.)

TTSD has adopted Caring School Communities for the elementary level and CharacterStrong for the secondary level. Students with stronger Social Emotional skills on average score 36% higher on academic assessments than students who do not have the skills, behavior incidences are 20% lower, and chronic absenteeism is 11% lower (Panorama research, 2021)

Positive Behavioral Interventions and Supports (PBIS) is an evidence-based, tiered framework for supporting *students*' behavioral, academic, social, emotional, and mental health. When implemented with fidelity, PBIS improves social emotional competence, academic success, and school climate. It also improves teacher health and wellbeing. It is a way to create positive, predictable, equitable and safe learning environments where everyone thrives. Tier 1 systems, data, and practices support everyone – students, educators, and staff – across all school settings. They establish a foundation for positive and proactive support. Tier 1 support is robust, differentiated, and enables most (80% or more) students to experience success. Tier 1 practices include:

- Collaborating with students, families, and educators to define positive school/program-wide expectations and prioritize appropriate social, emotional, and behavioral skills
- Aligning classroom expectations with school/program-wide expectations
- Explicitly teaching expectations and skills to set all students up for success
- Encouraging and acknowledging expected behavior
- Preventing and responding to unwanted behavior in a respectful, instructional manner
- Fostering school/program-family partnerships

There is solid evidence that PBIS has a strong return on investment by reducing office discipline referrals, truancy, suspensions, and special education referrals, and improving outcomes on standardized assessments.

The comprehensive social emotional learning program consists of the following components:

- Component 1: PBIS Systems- District PBIS Coordinator works with K-8 administrators & deans, and their PBIS teams to implement a robust Tier I program that includes teaching and reinforcing expected behaviors, and creating school environments that are safe, predictable, positive and equitable.
- Component 2: Implementation of Caring School Communities and Character Strong- District Culture & Climate Coordinators will work with Instructional Coaches to implement social emotional learning instruction across elementary and middle schools that includes three signature practices and CASEL competencies.
- Component 3: Implementation of PAX Good Behavior Game- District Culture & Climate Coordinators will train Instructional Coaches on how to implement and partner with teachers to implement the 10 PAX kernels.

2. Implementation Timeline	**In the table below, identify the current year investments and forecast future investments. Be specific. Forecasts will be corrected at the end of each year to reflect actual program costs.**		
	Investment Level Recommended (Basic, Adequate, Optimal)	**Detailed Description of Investment**	**Estimated New Investment Over and Above Current**
2022-23 Actual	$3,090,633 Adequate	❖ Staffing ➢ 3.5 SEL Coach ➢ 1 PBIS Coordinator ➢ .3 Administrator ❖ Professional Development ➢ New Teachers- 8-10 hours ➢ Train Instructional Coaches ■ $5,200+$3,000 ➢ Refresher Trainings ➢ Annual PBIS Day- $12,500 ❖ General Education Staff Time ➢ K-5 teachers avg 20 minutes per day on SEL ➢ 6-8 teachers avg. 45 minute ➢ 9-12 teachers 0 min	N/A
2023-24 Actual	$3,575,208 Basic/Adequate	❖ Staffing ➢ 1.5 SEL Coach ➢ 1 PBIS Coordinator ➢ .3 Administrator ❖ Professional Development ➢ New Teachers- 8-10 hours ➢ Train New Instructional Coaches ➢ Refresher Trainings ➢ Annual PBIS Day- $12,500 ❖ General Education Staff Time on SEL ➢ K-5 teachers avg 20 min/day ➢ 6-8 teachers avg. 45 min/week ➢ 9-12 teachers avg. 15 min/day	$484,575
2024-25 Estimate	$3,622,830 Basic/Adequate	❖ Staffing ➢ 1 SEL Coach ➢ 1.5 PBIS Coordinator ➢ .3 Administrator ❖ Professional Development ➢ New Teachers- 8-10 hours ➢ Train New Instructional Coaches	$47,622

		➢ Refresher Trainings ➢ Annual PBIS Day- $5,000 ❖ General Education Staff Time on SEL ➢ K-5 teachers avg 20 min/day ➢ 6-8 teachers avg. 45 min/week ➢ 9-12 teachers avg. 15 min/day	
2025-26 Budget	$3,333,966	❖ Staffing ➢ .5 PBIS Coordinator ➢ .2 Administrator ❖ Professional Development ➢ New Teachers- 8-10 hours ➢ Train New Instructional Coaches ➢ Refresher Trainings ➢ Annual PBIS Day- $5,000 ❖ General Education Staff Time on SEL ➢ K-5 teachers avg 20 min/day ➢ 6-8 teachers avg. 45 min/week ➢ 9-12 teachers avg. 15 min/day	$288,864
2026-27 Forecast	$3,433,985	Incremental cost on current investment	$100,018

3. Outcomes	**Identify the short and long term outcomes that will be achieved through this investment. Describe outcomes as specifically as possible. All outcomes should be directly linked to the district strategic plan priorities framework.**
Short Term	1. An increase in student engagement, attention and focus, as measured by a decrease in off task behavior from Fall 2023 to Spring 2024 for all K-3 classrooms and increase iReady scores. 2. On the PBIS perception survey, students will indicate they like school as measured by a score of >3.2 on the "I like school" question. 3. 70% of K-3 teachers will report they are using the strategy Predict-Monitor-Reflect strategy. 4. 80% of K-12 teachers will report they are implementing SELs three signature practices- Warm Welcome, Engaging Practice and Optimistic Closure.
Long Term	After implementing a comprehensive social emotional learning program, TTSD schools will consistently meet the 5% and 8% growth goal on iReady, decrease behavior incident referrals, and perception data will indicate. Years after students participated in SEL, their academic performance was an average of higher than students who didn't participate.

4. **Measurement Points**	**Identify the specific measurement points (data) that will be collected to determine if short and long term outcomes are being achieved.**
I-Ready English Language Arts- 3rd Grade Percent of Students meeting benchmark	

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	66.9%	69.2%	68.7%	64.4%			**83.3%**
Underserved Races / Ethnicities	45.3%	45.5%	50.6%	41.6%			**71.1%**

I-Ready Mathematics-
3rd Grade

Percent of Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	47.1%	46.4%	48.7%	46.2%			**72.7%**
Underserved Races / Ethnicities	24%	22.2%	30.3%	23.2%			**71%**

Reductions in Off Task Behavior Counts
-rate per student per hour

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All K-5 3rd grade	4.4	4.9	13.0 - Fall 5.2 - Spring	8.9 - Fall			**3**

PBIS Student Perception Survey

Elementary School

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
I like school.	2.9	2.8	2.8	2.75			**>3.2**
Students treat each other well.	2.8	2.7	2.7	2.5			**>3.2**
Good behavior is noticed in my school.	3.0	2.8	2.7	2.75			**>3.2**

PBIS Student Perception Survey

Middle school

Group	2021-22	2022-23	2023-24	2024-25*	2025-26	2026-27	GOAL
I like school.	2.9	2.7	2.5	62%			**>3.2 or > 80%**
School is a place I feel safe	3.0	2.8	2.7	74%			**>3.2 or >80%**
Students are frequently recognized for good behavior	2.5	2.44	2.4	73%			**>3.2 or > 80%**

**PBIS survey changed format for secondary schools*

PBIS System Tiers of Fidelity

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
Elementary School	70%	77%	86%	93%			**90%**
Middle School	54%	70%	81%	88%			**80%**

UpBeat Staff Survey

TTSD K-12

Question	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
Rules for student behavior are consistently enforced by teachers in this school, even for students who are not in their classes.	44%	46%	44%	54%			**80%**
I feel successful at supporting my students' social-emotional development.	83%	84%	81%	82%			**90%**

PAX Survey

Question	2021-22**	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
Implementation Data							
PAX Games are played at least 2-3x per day in my classroom.	16%	12%	45%	51%			**90%**
PAX Games begin with student led Predict- Monitor- Reflect technique for the designated activity.	43%	21%	56%	53%			**90%**
Teacher Perception Data							
I feel less stressed thanks to PAX GBG.	47%	36%	46%	57%			**90%**
Based on PAX GBG, I have more time for instruction.	45%	34%	64%	71%			**90%**

***Total number of respondents was low.*

Office Discipline Referrals (ODR) - Discipline Referrals per 100

Count of referrals is weighted by the number of students involved in those incidents.

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
ALL	26.9	47.5	53.8	***			**26.94**
Underserved	37.5	64.9	67.7	***			**31.94**
Multilingual Learner of English Program	37.5	67.3	72.9	***			**31.94**
Special Education Program	49.3	105.0	118.9	***			**31.94**

**** 2024-25 Office Discipline Referrals data will not be available at time of publication*

Student Health Survey

8th Grade

Question	2020-21	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
8th Grade Students Experiencing Anxiety	22%	26%	****	****			**10%**
8th Grade Students Experiencing Depression	31%	27.4%	****	****			**10%**

*****The Student Health Survey was not administered during the 2023-24 school year nor will results be available to publish in time for the 2024-25 annual update.*

Appendix 4.B. Academic Transitions Framework

Strategic Investment: Academic Transitions

1. Description of Investment	Identify program and Strategic Plan Goals (example - College and Career Success Goal 1.3)
Strategy 1.3 College and Career Success: Annually review and revise current College and Career Plan for blending academic, social and interpersonal skills needed for college and career success.	
Overview	**Provide a narrative that describes the information and/or evidence that supports the need for investment.**
The University of Chicago has conducted extensive research to identify the key indicators of success in 9th grade that directly correlate with graduation rates. They have found that grades and attendance play a crucial role in determining a student's likelihood of graduating within four years. In fact, freshmen who are on track with their academic performance and attendance are 3.5 times more likely to graduate on time. Building on this knowledge, the university has recognized a similar transitional period from 5th to 6th grade that has a significant impact on students' long-term success. In response, they have taken proactive measures by adopting and implementing student success programming at this critical transition level. Starting from the 23-24 school year, TTSD will provide targeted support and interventions to ensure students make a smooth transition and are well-equipped for success throughout middle school and beyond. 9th Grade Success: Grades and Attendance Matter Most 6th Grade Success	

2. Implementation Timeline	In the table below, identify the current year investments and forecast future investments. Be specific. Forecasts will be corrected at the end of each year to reflect actual program costs.		
	Investment Level Recommended (Basic, Adequate, Optimal)	**Detailed Description of Investment**	**Estimated New Investment Over and Above Current**
2022-23 Actual	$1,108,628 Adequate/Optimal	❖ 4.33 FTE on track coordinators across three high schools ❖ 3.0 FTE on track coordinators across three middle schools ❖ Direct service program support ❖ Summer Connect - $37,698 (across 2 high schools) ❖ Rising Up- $25,668 (across 3 middle schools)	N/A
2023-24 Actual	$1,250,851	❖ 4.33 FTE on track coordinators across three high schools ❖ 3.0 FTE on track coordinators across three middle schools ❖ Direct service program support ❖ Summer Connect - $96,364 (across 2 high schools) ❖ Rising Up- $33,197 (across 3 middle schools)	$142,223
2024-25 Estimate	$1,242,847 Basic - Middle/Adequate - High	❖ 4.33 FTE on track coordinators across three high schools ❖ 2.0 FTE on track coordinators across three middle schools	-$8,004

		❖ Direct service program support ❖ Summer Connect - $60,000 (across 2 high schools) ❖ Rising Up- $25,000 (across 3 middle schools) FTE at Middle School	
2025-26 Budget	$1,141,582	Reduction of .5 FTE on track coordinator at middle schools Other program support reductions	-$101,264
2026-27 Forecast	$1,175,830	Incremental cost on current investment	$34,247

3. Outcomes	**Identify the short and long term outcomes that will be achieved through this investment. Describe outcomes as specifically as possible. All outcomes should be directly linked to the district strategic plan priorities framework.**
Short Term	9th graders on track by the end of 9th grade (tracked each semester): All Students - 90.8% Combined Disadvantaged- 91.0% Under-Served Race and Ethnicity- 81.8% Economically Disadvantaged- 91.6% Multi-Language Learners- 67.0% Special Education- 78.8% Talented and Gifted- 97.7% 6th graders failing one or more classes will reduce by 5% for all students and 8% for historically underserved students.
Long Term	Description of outcomes by the end of the strategic plan 0% of 6th graders will be failing one or more classes. 9GS:

9th Grade On-Track*

	2016 - 2021 Strategic Plan							2022-2027 Strategic Plan						Required Growth	Avg. Yearly Growth
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL	2022 to 2027	2022 to 2027
All Students	90.1%	86.0%	89.9%	90.9%		84.4%	89.7%	90.8%	91.8%	92.9%	93.9%	95.0%	95.0%	5.3%	1.1%
Combined Disadvantaged	82.0%	75.5%	81.4%	83.0%		72.9%	90.0%	91.0%	92.0%	93.0%	94.0%	95.0%	95.0%	5.0%	1.0%
Under-Served Race and Ethnicity	82.5%	75.4%	83.9%	85.6%		69.7%	78.5%	81.8%	85.1%	88.4%	91.7%	95.0%	95.0%	16.5%	3.3%
Economically Disadvantaged	80.0%	73.4%	78.6%	79.1%		67.4%	90.7%	91.6%	92.4%	93.3%	94.1%	95.0%	95.0%	4.3%	0.9%
Multi-Language Learners	67.9%	60.6%	80.0%	77.3%		56.1%	60.0%	67.0%	74.0%	81.0%	88.0%	95.0%	95.0%	35.0%	7.0%
Special Education	70.3%	56.1%	72.0%	72.6%		69.6%	74.7%	78.8%	82.8%	86.9%	90.9%	95.0%	95.0%	20.3%	4.1%
Talented and Gifted	98.0%	95.3%	97.1%	95.3%		97.2%	97.6%	97.7%	97.8%	97.8%	97.9%	98.0%	98.0%	0.4%	0.1%

4. Measurement Points	**Identify the specific measurement points (data) that will be collected to determine if short and long term outcomes are being achieved.**
9th graders achieving 3 or more credits in 1st semester. Local TTSD Data	

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	94.6%	90.1%	88.8%	87.5%			100%
Underserved Races / Ethnicities	91.1%	89.9%	82.8%	78.7%			100%

9th graders achieving 6 or more

Group	2021-22	2022-23	2023-24*	2024-25	2025-26	2026-27	GOAL

credits by the end of 2nd semester. ODE TTSD Data	All	89.7%	84.8%	88.2%	*			95.0%
	Underserved Races / Ethnicities	78.5%	69.8%	82.8%	*			95.0%
6th grade passing all classes 1st-4th quarters. Local TTSD Data	**Q1**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**GOAL**
	All	83.3%	81.8%	84.9%	84.0%			100%
	Underserved Races / Ethnicities	70.9%	70%	73.2%	71.0%			100%
	Q2	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**GOAL**
	All	74.4%	77.9%	83.9%	77.2%			100%
	Underserved Races / Ethnicities	55.1%	67.3%	75.4%	62.8%			100%
	Q3	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**GOAL**
	All	75.6%	79%	75.7%	74.2%			100%
	Underserved Races / Ethnicities	56.1%	64.6%	59.6%	60.7%			100%
	Q4	**2021-22**	**2022-23**	**2023-24**	**2024-25***	**2025-26**	**2026-27**	**GOAL**
	All	73.9%	79.8%	78.2%	*			100%
	Underserved Races / Ethnicities	55.1%	65.5%	63.3%	*			100%

*Data unavailable at the time of publication.

Appendix 4.C. Instructional Coaches Framework

Strategic Investment: Instructional Coaches

1. Description of Investment	Identify program and Strategic Plan Goals (example - College and Career Success Goal 1.3)
Strategy 1.1 Instructional Practices: Continued implementation of culturally responsive Multi-Tiered System of Support (MTSS) instructional framework and professional development ensuring academic instructional rigor and course relevance to meet career and college readiness standards.	
Overview	**Provide a narrative that describes the information and/or evidence that supports the need for investment.**

Evidence of Need

- SBAC: Before 2018-19, both ELA and math scores saw a slight drop. There's a closing achievement gap in elementary and high schools, but it widens in middle schools.
- Acadience: Elementary students meeting benchmarks slightly increased from 66.9% (2016) to 68.2% (2018). The achievement gap narrowed from 25.4% to 24.7%.
- Maze: Middle school reading comprehension scores slightly improved over the years. The achievement gap also minimally decreased.
- Pandemic Preliminary Data: Acadience, MAZE, and I-Ready show a drop in benchmark achievement, especially among underserved students of color.
- Graduation Rates: Graduation rates fell for the first time in 4 years, primarily among vulnerable populations. However, 9th grade on-track rates predict a rise in graduations for the next 3 years.

Theory of Action:

If all staff willingly engage in and collaborate purposefully with instructional coaches with the intent to build capacity and transform instruction collectively...

and bridge personal reflection and professional growth,

and engage in coaching cycles,

and analyze, embrace and own student data,

and debrief and reflect on daily instructional practices,

and as a system follow through on accountability measures to ensure coaching impact on teacher growth and student outcomes,

Then, implementation of transformational instructional practices tied to personal, building and district priorities and initiatives through daily PD will be viable and guaranteed in every TTSD classroom impacting all students K-12.

The TTSD Instructional Coaching program consists of the following components …

- Component 1: Job-embedded personalized learning - A coach aids in personal reflection and professional growth, through 1:1 or team connections, coaching cycles, goal setting, cooperative teaching and learning, data gathering, and reflection, all aligned with professional goals and district initiatives.
- Component 2: District level professional development - The coach serves as a bridge between district systems and school implementation, providing follow-up coaching, training staff on district initiatives, and attending district-level professional development sessions.
- Component 3: Building instructional Leadership Team - A coach facilitates the integration of school systems with teacher practices, focusing on school-level coaching goals, understanding the current reality, school vision/mission, core values, planning and delivering staff professional development, and facilitating learning walks.
- Component 4: Communication and Alignment - The coach ensures alignment of the instructional coaching system with teacher, school, and district goals, through regular meetings with various stakeholders and active participation in school-related meetings and data cycles.
- Component 5: System for Accountability - The coaching system is held accountable through various forms of data, including perception data, implementation data, and performance assessments of teachers, administrators, and the coach themselves.

2. Implementation Timeline	In the table below, identify the current year investments and forecast future investments. Be specific. Forecasts will be corrected at the end of each year to reflect actual program costs.		
	Investment Level Recommended (Basic, Adequate, Optimal)	**Detailed Description of Investment**	**Estimated New Investment Over and Above Current**
2022-23 Actual	$2,320,768 Adequate	**Elementary** 3 Coaches (Title IIA/Title IV) 2 Coaches (T&L Budget) 5 Coaches (General Fund) 1 Coach (SIA) **Middle School** 3 Coaches (General. Fund) **High School** 2 Coaches (General Fund)	N/A
2023-24 Actual	$2,233,680	**Elementary** 3 Coaches (Title IIA/Title IV) 2 Coaches (T&L Budget) 5 Coaches (General Fund) 1 Coach (SIA) **Middle School** 3 Coaches (General. Fund) **High School** 2 Coaches (General Fund)	-$87,088 (no change in staffing allocation)
2024-25 Estimate	$2,281,776	Incremental cost on current investment	$48,096
2025-26 Budget	$1,236,120 Basic	Reduction in positions **Elementary** 1.5 Instructional Support TOSAs (Title IIA/Title IV) 1.0 Instructional Support TOSAs (T&L Budget) 0.5 Instructional Support TOSA (General Fund) **Middle School** 2 Instructional Support TOSAs (General. Fund) **High School** 2 Instructional Support TOSAs (General Fund)	-$1,045,656
2026-27 Forecast	$1,273,204	Incremental cost on current investment	$37,084

3. Outcomes	Identify the short and long term outcomes that will be achieved through this investment. Describe outcomes as specifically as possible. All outcomes should be directly linked to the district strategic plan priorities framework.

Short Term	Description of yearly outcomes - Focus on Implementation Specific to the Components of Instructional Coaching Model (80%) and former TOSA Responsibilities (20%) ● **Component 1:** Job-embedded personalized learning - A coach aids in personal reflection and professional growth, through 1:1 or team connections, coaching cycles, goal setting, cooperative teaching and learning, data gathering, and reflection, all aligned with professional goals and district initiatives. ○ Elementary Coaches met with every licensed staff member in the building monthly and completed coaching cycles that included pre and post meetings as well as lesson planning, observations, co-teaching, modeling, or peer observations. Coaches met with teams of teachers to plan, analyze data, determine unit and formative assessments, and set professional goals. ○ Middle and High School Coaches met with new teachers and completed full coaching cycles that included pre and post meetings as well as lesson planning, observations, co-teaching, modeling, or peer observations. Coaches met with teams of teachers to plan, analyze data, determine unit and formative assessments, and set professional goals. ● **Component 2:** District level professional development - The coach serves as a bridge between district systems and school implementation, providing follow-up coaching, training staff on district initiatives, and attending district-level professional development sessions. ○ Elementary and Middle School coaches attend multiple math training sessions through iReady Mathematics Classroom, Amplify CKLA & Caminos, Differentiation for Assessed Rate and Level, NWRESD's Instructional Coaching Network Training Series and TTSD Professional Development. ○ Elementary and Middle School coaches provide training for building staff during staff meetings, planning days, and before school or at lunchtime in optional professional development. ○ High School coaches provide training for building staff during staff meetings, planning days, and before school or at lunchtime in on Language Development and Differentiation for Assessed Rate and Level. They attend NWRESD's Instructional Coaching Network Training Series and TTSD Professional Development. ● **Component 3:** Building instructional Leadership Team - A coach facilitates the integration of school systems with teacher practices, focusing on school-level coaching goals, understanding the current reality, school vision/mission, core values, planning and delivering staff professional development, and facilitating learning walks. ○ Elementary, Middle, and High School coaches are part of the Instructional Leadership Team at each school and co-develop the school's professional development plan, attend MTSS Core and Intervention Review meetings. They coordinate learning walks, peer observations, lab classroom visits for teachers within the school and in other schools across the district. ● **Component 4:** Communication and Alignment - The coach ensures alignment of the instructional coaching system with teacher, school, and district goals, through regular meetings with various stakeholders and active participation in school-related meetings and data cycles. ○ Elementary, Middle, and High School coaches meet with their principal and the Directors of Teaching and Learning monthly to discuss the instructional coaching model and alignment with the school's implementation of the model. The coaches' work with teachers is embedded in the PLC meeting structure within the school. They analyze data with teachers and collaboratively determine instructional methods and strategies to implement using the plan, do, study, act cycle. ● **Component 5:** System for Accountability - The coaching system is held accountable through various forms of data, including perception data, implementation data, and performance assessments of teachers, administrators, and the coach themselves. ○ Full coaching cycle artifacts ○ Surveys given to teachers that have participated in a full coaching cycle ○ Principal surveys ○ Professional Development lead at staff meetings, planning days, and preservice days ○ Professional goals and evaluation documents

	○ Student Achievement Data including In-Program Assessments
Long Term	● Oregon State Assessment System (OSAS): aspirational goal developed to reach 4 in 5 students meeting grade level expectations. ● I-Ready: growth and gap closure goals that align with the continuous improvement plans. The district goal for yearly growth is 5% for all students and 8% for historically underserved students.

4. Measurement Points	**Identify the specific measurement points (data) that will be collected to determine if short and long term outcomes are being achieved.**

Oregon Statewide Assessment System (OSAS) English Language Arts

Percent of Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	48.8%	46.4%	44.5%	*			**80.0%**
Underserved Races / Ethnicities	30.0%	27.0%	25.3%	*			**80.0%**

Oregon Statewide Assessment System (OSAS) Mathematics

Percent of Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	35.3%	34.6%	34.4%	*			**80.0%**
Underserved Races / Ethnicities	17.1%	16.2%	15.3%	*			**80.0%**

**ODE official Regular Attendance and OSAS data expected to be released in the Fall of 2025-26.*

I-Ready English Language Arts

Percent of Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	58.4%	60.8%	61.6%	58.1%			**83.3%**
Underserved Races / Ethnicities	37.9%	40.2%	40.1%	37.7%			**71.1%**

I-Ready Mathematics

Percent of Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	47.8%	49.1%	48.1%	50.3%			**72.7%**
Underserved Races / Ethnicities	27.1%	27.8%	26.1%	28.0%			**71%**

UpBeat Staff Survey

Question	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
Overall Professional Development Rating	55%	60%	62% (65% CS)	66% (54% CS)			**90%**
The work environment at my school supports teachers' ongoing professional growth.	72%	74%	75% (74% CS)	77% (63% CS)			**90%**

	The professional development available to me helps me improve my teaching.	48%	54%	57% (62% CS)				**90%**
	The professional development available to me is a good use of my time.	46%	50%	53% (59% CS)				**90%**
	The professional development the district provides helps me improve my teaching.				48% (45% CS)			**90%**
	The professional development the school provides helps me improve my teaching.				71% (53% CS)			**90%**

Appendix 4.D. Early Learning Framework

Strategic Investment: Early Learning

1. Description of Investment	Identify program and Strategic Plan Goals (example - College and Career Success Goal 1.3)

Strategy 1.1 Instructional Practices: Continued implementation of culturally responsive Multi-Tiered Systems of Support (MTSS) instructional framework and professional development ensuring academic instructional rigor and course relevance to meet career and college readiness standards.

Strategy 3.1 Physical and Mental Well Being: Every school will foster a school community where each member, students, and staff, feel safe, valued, and connected.

Strategy 3.2 District Communication - The District will develop a communication plan dedicated to engaging and educating families focused on key student transitions (K-1, 2-3, 5-6, 8-9, graduation) to emphasize priorities for students on the pathway to college and career readiness.

Overview	Provide a narrative that describes the information and/or evidence that supports the need for investment.

Evidence of Need

Early learning has strong research to support the goal of helping students reach benchmarks throughout their school career including increased graduation rates.

Research shows that providing a high-quality education for children before they turn five yields significant long-term benefits. One well-known study, the High Scope Perry Preschool Study (Schweinhart, Montie et al, 2011), found that individuals who were enrolled in a quality preschool program ultimately earned up to $2,000 more per month than those who were not. Young people who were in preschool programs are more likely to graduate from high school to own homes, and have longer marriages. Other studies, like The Abecedarian Project (Campbell, Heckman et al 2014), show similar results. Children in quality preschool programs are less likely to repeat grades, need special education, or get into future trouble with the law. Early childhood education makes good economic sense, as well. In Early Childhood Development: Economic Development with a High Public Return (Rolnick, 2003), a high-ranking Federal Reserve Bank official pegs its return on investment at 12 percent, after inflation. NEA President Dennis Van Roekel (Roekel, 2013) says "High-quality early childhood education and full-day kindergarten are fundamental to a student's long-term success and shouldn't be determined by their parents' income… [It] is the right thing to do."

Theory of Action

If all TTSD PreK staff fully engage in aligned PreK instructional practices…
and support family engagement with home visits for PreK students
and participate in PreK team and elementary team meetings, and early learning PD
and align personal reflection and professional growth through coaching cycles,

Then implementation of transformational instructional practices tied to personal, building and district priorities and initiatives will be viable and guaranteed in every TTSD PreK classroom positively impacting all students and their families in the kindergarten transition,

That results in…

- Increased scores on 3rd grade benchmarks;
- PreK classroom staff will report improved connections and communications with their home elementary school, even if the PreK is off-campus
- Increased PreK enrollment from priority populations
- PreK parents/guardians will report reading more frequently with their children, to support vocabulary development with their children, and increased knowledge about TTSD and kindergarten

Program Components

TTSD Early Learning consists of the following program components

- Component 1: Enrollment
- Component 2: Family engagement
- Component 3: Part-day program / instruction
- Component 4: Full-day program / instruction
- Component 5: System for accountability - Early Learning is held accountable through various forms of data, and surveys from families, teachers, and administrators assessing satisfaction, support and impact.

2. Implementation Timeline	**In the table below, identify the current year investments and forecast future investments. Be specific. Forecasts will be corrected at the end of each year to reflect actual program costs.**		
	Investment Level Recommended (Basic, Adequate, Optimal)	**Detailed Description of Investment**	**Estimated New Investment Over and Above Current**
2022-23 Actual	Basic $496,000 (discretionary) $559,800 (PSP) $1,137,621 (GF FTE)	Includes contracted services with Latino Network Second year of Kalapuya Early Learning Center, adding one Preschool Promise (PSP) funded PreK classroom. Six PreK programs: ● Kalapuya, 36 full-day slots with 2 teachers + 4 IAs (funded by PSP) ● Byrom @ TuHS, 36 part-day slots with 1 teacher + 1 IA ● Durham @ THS, 36 part-day slots with 1 teacher + 1 IA ● Metzger, 36 part-day slots with 1 teacher + 2 IAs ● Tualatin, 36 part-day slots with 1 teacher + 2 IAs Early Learning Manager and Coordinator; 1 manager and 1 classified	
2023-24 Actual	$290,752 (discretionary) $628,625 (PSP $1,160,140 (GF FTE)	No Kindergarten Partnership Innovation grant funds for Latino Network kindergarten readiness program. Preschool Promise grant increased by one classroom Incremental cost on current investment	-$205,248 $68,825 $22,519
2024-25 Estimate	$168,484 (discretionary) $932,832 (PSP)	This reduction is the result of adjusting from 6 to 4 the Latino Network early learning *Juntos Aprendemos* site programs Preschool Promise (PSP) grant funds support 54 full-day slots at Kalapuya ELC, and 3 licensed teachers & 7 classified IAs. PSP funds up to $59,400 transportation costs (from the sum grant award) Unknown: PSP reallocated RFP opportunity	-$122,268 $304,207 -$109,438

	$1,050,702 (GF FTE)	Incremental cost on current investment reduced by mid-year budget reduction.	
2025-26 Budget	$221,937 (discretionary) $859,820 (PSP) $1,062,963	 Unknown: PSP reallocated RFP opportunity Reduction of 2.4 Instructional Assistants and Early Learning Coordinator *Reduces class sizes to 12 to keep the 6:1 ratio	$53,453 -$73,012 $130,131
2026-27 Forecast	$228,595 (discretionary) $885,615 (PSP) $1,094,852	 Unknown: PSP RFP expansion. Incremental cost on current investment.	$6,658 $25,795 $31,889

3. Outcomes	**Identify the short and long term outcomes that will be achieved through this investment. Describe outcomes as specifically as possible. All outcomes should be directly linked to the district strategic plan priorities framework**
Short Term	Description of 2025-26 outcomes ● Full participation in regular PreK & elementary team meetings, to increase horizontal alignment, and develop Pyramid Model environment ● PreK students will show increased ability to manage their emotions, and express care and concern toward others ● PreK students will show increased self-regulation skills and will follow school rules and routines ● PreK students increased ability to recognize: phoneme isolation, letter names, and numbers
Long Term	Description of outcomes by the end of the strategic plan (2027) ● Strategy 1.1 - Increased scores on 3rd grade benchmarks; increase of PreK enrollment from priority populations ● Strategy 3.1 - PreK classroom staff will report improved connections and communications with their home elementary school, even if the PreK is off-campus ● Strategy 3.2 - PreK parents/guardians will report reading more frequently with their children, engaging so as to develop vocabulary with their children, and increased knowledge about TTSD and kindergarten

4. Measurement Points	**Identify the specific measurement points (data) that will be collected to determine if short and long term outcomes are being achieved.**
Attendance*** Percent of K-12 Students attending regularly	

Group	2021-22	2022-23	2023-24	2024-25*	2025-26	2026-27	GOAL
All	64.4%	60.5%	67.2%	*			80.0%
Underserved Races / Ethnicities	51.1%	49.3%	55.6%	*			80.0%

**Preliminary data. ODE official Regular Attendance data expected to be released in the Fall of 2025-26.*

I-Ready English Language Arts**

Percent of K-8 Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	58.3%	60.8%	61.6%				83.3%
Underserved Races / Ethnicities	31.1%	40.2%	40.1%				71.1%

*** Data element updated with K-3 metrics below*

I-Ready English Language Arts***

Percent of K-3 Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	67.9%	71.9%	70.4%	67.5%			83.3%
Underserved Races / Ethnicities	37.8%	52.4%	52.0%	48.8%			71.1%

**** Data represents the entire district K-3, of which students who attended Pre-K are represented within.*

I-Ready Mathematics**

Percent of K-8 Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	47.7%	49.1%	48.1%				72.7%
Underserved Races / Ethnicities	31.0%	29.9%	26.1%				71.0%

*** Data element updated with K-3 metrics below*

I-Ready Mathematics ***

Percent of K-3 Students meeting benchmark

Group	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	GOAL
All	53.6%	54.8%	55.1%	55.1%			72.7%
Underserved Races / Ethnicities	31.7%	33.0%	33.1%	33.5%			71.0%

**** Data represents the entire district K-3, of which students who attended Pre-K are represented within.*

Appendix 5.A. General Assumptions

The five year projection is based on the State School Fund Grant of $11.36 billion for the 2025-2027 biennium which is an 11.4% increase over the 2023-2025 biennium. This allocation plus proposed budget reductions cut into the District's General Fund operating deficit, which is estimated at $1.4 million during 2025-26. The five-year forecast does not include other State resources such as Student Investment Account (SIA) dollars, Early Literacy and the High School Success (HSS) grant funds. These dollars are dedicated to targeted uses and are accounted for outside of the General Fund.

The State School Fund Grant formula is based on the district's ADMw or weighed average daily membership. The District's enrollment fell by approximately 750 students between the fall of 2019 and fall of 2020 due to the move to comprehensive distance learning because of the pandemic. Overall, the District's enrollment has decreased approximately 1,200 students since 2018-19. The ADMw projection in 2025-26 and beyond is based statewide and district enrollment reducing proportionately.

Local option taxes are difficult to predict. The District has chosen to predict 2% growth due to increasing compression. Declines in property values would cause this revenue to experience a slower growth or even a decline. The District does not forecast that this will occur especially with new construction and development in the area.

The District projects to draw down reserves another $1.4 million in 2025-26 having made total budget reductions of $10.6 million. The primary reasons for reduction over three consecutive years include inadequate state funding, the loss in student enrollment, inflationary costs, and increased needs and costs for special education.

In 2024-25, the District settled new contracts with licensed, management and administration groups that are in effect through the 2025-26 school year. Negotiations with the classified group for a three-year contract beginning in July 2025 are active at the time of this update's preparation. As is illustrated in the forecast models, increases in Public Employee Retirement System (PERS) employer contribution rates of 2.0% drive significant increases in expenses. Collaboration is required to manage labor costs while maintaining top talent in the years ahead.

This five-year projection is a living document and will be updated as events occur or changes in the economy are noted. The five-year history provides support and content for the estimates in future years.

2025-2027 Biennium

Based on a total State School Fund allocation of $11.36 billion or an 11.4% increase over the prior biennium.

Assumptions for 2025-26 and 2026-27:

- Revenue
  - State School Fund Grant is based on a 49/51 split.
  - Local Option Levy revenue will increase in 2% each year.
  - High cost disability revenue will be based on flat funding and consistent student numbers.
- Expenditures
  - Beginning in 2025-26, budget reductions of $10.6 million are reflected.
  - Health insurance increase of 3.4% are indicated in each year.
  - New PERS employer contribution rates for 2025-27 are in effect.
  - In 2025-26, estimated increases of 4% for salaries and benefits are included based on settled contracts with Tigard-Tualatin Education Association.
  - In 2026-27, an estimated increase of 3% for salaries and benefits are included.

- Non-payroll expenditures are expected to increase on average by 3% with certain categories such as insurance and utilities increasing by 5%.

2027-2029 Biennium

Based on a total State School Fund allocation of $12 billion or a 5.6% increase over the prior biennium.

Assumptions for 2027-28 and 2028-29:

- Revenue
  - State School Fund grant is based on a 49/51 split.
  - Local Option Levy revenue will continue to increase at 2%.
  - High cost disability revenue will be based on flat funding and consistent student numbers.

- Expenditures
  - Estimated increases of 3% for salaries and most benefits are assumed under yet-to-be determined contracts for all groups.
  - PERS employer contribution rates are forecasted to increase by 2% (ie: Tier I/II 25.65 to 27.65%) driving the actual costs to increase 9%.
  - For all other costs, increases of 3% are indicated.

2029-2031 Biennium

Based on a total State School Fund allocation of $13 billion or an 8.3% increase over the prior biennium.

Assumptions for 2029-2030:

- Revenue
  - State School Fund grant is based on a 49/51 split.
  - Local Option Levy revenue will continue to increase at 2%.
  - High cost disability revenue will be based on flat funding and consistent student numbers.

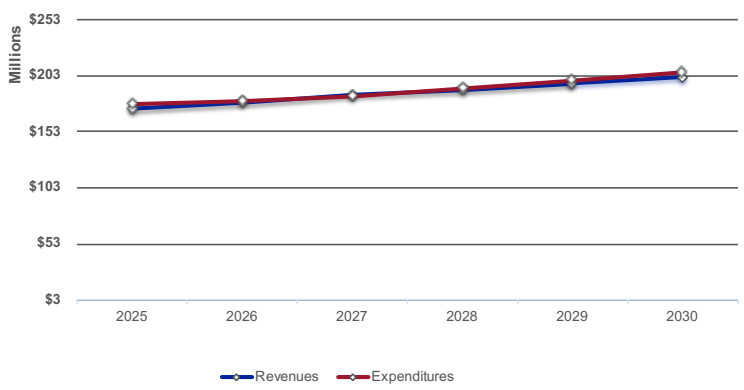
- Expenditures
  - Estimated increases of 3% for salaries and most benefits are assumed under yet-to-be determined contracts for all groups.
  - PERS employer contribution rates are forecasted to increase by 2% (ie: Tier I/II 27.65 to 29.65%) driving the actual costs to increase 8%.
  - For all other costs, increases of 3% are indicated.

The forecasts for 2027-28 onward indicate the District will incur deficit spending tied primarily to the increase in PERS Employer rates. Fund balance will drop as low as 2.48% which is well below that specified in the District's Fund Balance Policy (DBDB).

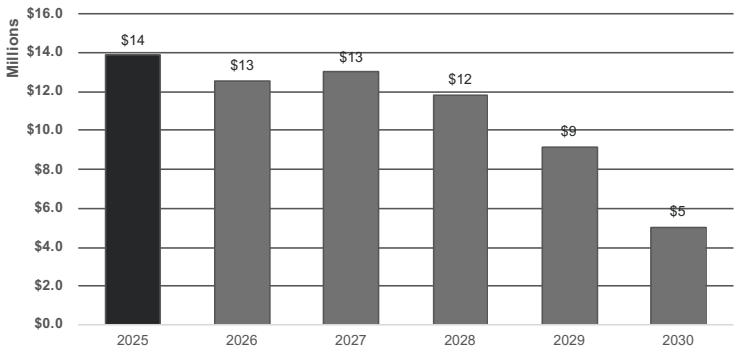
Tigard Tualatin School District 23J - General Fund - Projection Summary

	Forecast	REVENUE / EXPENDITURE PROJECTIONS									
	2025	2026	% Δ	2027	% Δ	2028	% Δ	2029	% Δ	2030	% Δ
REVENUE											
Local Sources	$84,613,149	$86,532,516	2.27%	$92,840,677	7.29%	$95,325,411	2.68%	$97,935,839	2.74%	$100,622,021	2.74%
Intermediate Sources	$2,208,173	$975,000	-55.85%	$1,175,000	20.51%	$1,210,250	3.00%	$1,246,558	3.00%	$1,283,954	3.00%
State Sources	$86,590,542	$91,252,933	5.38%	$91,252,933	0.00%	$93,990,521	3.00%	$96,810,237	3.00%	$99,714,544	3.00%
Federal Sources	$6,758	$0	-100.00%	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
Other Sources	$154,000	$200,000	29.87%	$200,000	0.00%	$200,000	0.00%	$200,000	0.00%	$200,000	0.00%
TOTAL REVENUE	**$173,572,622**	**$178,960,449**	3.10%	**$185,468,610**	**3.64%**	**$190,726,182**	**2.83%**	**$196,192,634**	**2.87%**	**$201,820,519**	**2.87%**
EXPENDITURES											
Salaries	$88,157,954	$88,732,403	0.65%	$90,984,305	2.54%	$93,852,884	3.15%	$96,668,470	3.00%	$99,568,525	3.00%
Benefits	$61,158,415	$63,511,846	3.85%	$65,159,104	2.59%	$68,322,171	4.85%	$71,620,155	4.83%	$74,902,649	4.58%
All Other	$28,267,028	$28,090,301	-0.63%	$28,841,788	2.68%	$29,702,422	2.98%	$30,588,874	2.98%	$31,501,920	2.98%
TOTAL EXPENDITURES	**$177,583,397**	**$180,334,550**	1.55%	**$184,985,197**	**2.58%**	**$191,877,476**	**3.73%**	**$198,877,499**	**3.65%**	**$205,973,094**	**3.57%**
SURPLUS / DEFICIT	**($4,010,775)**	**($1,374,101)**		**$483,413**		**($1,151,294)**		**($2,684,865)**		**($4,152,575)**	
BEGINNING FUND BALANCE	**$17,898,108**	**$13,887,333**		**$12,513,231**		**$12,996,645**		**$11,845,350**		**$9,160,485**	
PROJECTED YEAR END BALANCE	**$13,887,333**	**$12,513,231**		**$12,996,645**		**$11,845,350**		**$9,160,485**		**$5,007,910**	
FUND BALANCE AS % OF REVENUE	**8.00%**	**6.99%**		**7.01%**		**6.21%**		**4.67%**		**2.48%**	
FUND BALANCE AS # OF MONTHS OF EXPEND.	**0.94**	**0.83**		**0.84**		**0.74**		**0.55**		**0.29**	

Revenues vs. Expenditures



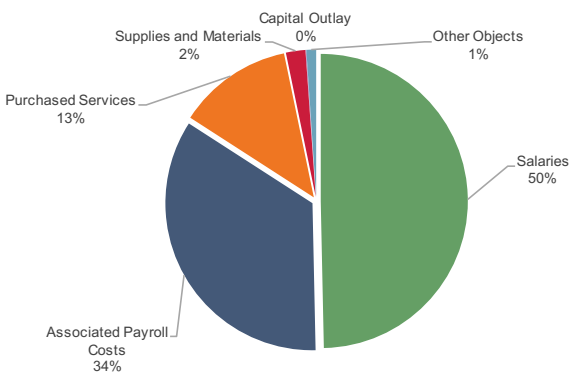
Year End General Fund Balance



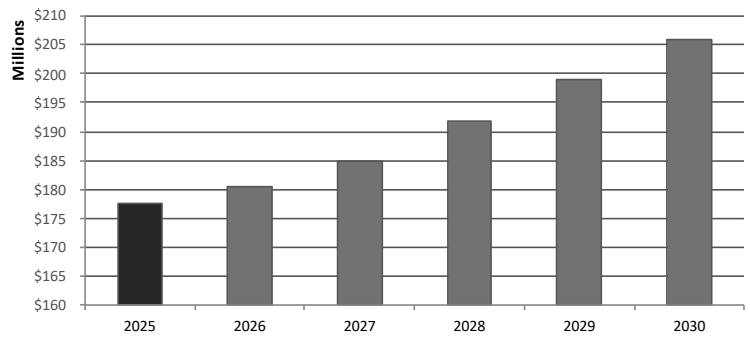
Tigard Tualatin School District 23J - General Fund - Expenditure Analysis

	Budget	EXPENDITURE PROJECTIONS									
	2025	2026	% Δ	2027	% Δ	2028	% Δ	2029	% Δ	2030	% Δ
Salaries	$88,157,954	$88,732,403	0.65%	$90,984,305	2.54%	$93,852,884	3.15%	$96,668,470	3.00%	$99,568,525	3.00%
Associated Payroll Costs	$61,158,415	$63,511,846	3.85%	$65,159,104	2.59%	$68,322,171	4.85%	$71,620,155	4.83%	$74,902,649	4.58%
TOTAL SALARIES & BENEFITS	**$149,316,369**	**$152,244,249**	1.96%	**$156,143,409**	2.56%	**$162,175,055**	3.86%	**$168,288,625**	3.77%	**$174,471,173**	3.67%
Purchased Services	$22,414,629	$21,564,969	-3.79%	$22,145,066	2.69%	$22,809,418	3.00%	$23,493,701	3.00%	$24,198,512	3.00%
Supplies and Materials	$3,799,544	$3,757,412	-1.11%	$3,858,486	2.69%	$3,974,241	3.00%	$4,093,468	3.00%	$4,216,272	3.00%
Capital Outlay	$88,597	$355,780	301.57%	$365,350	2.69%	$376,311	3.00%	$387,600	3.00%	$399,228	3.00%
Other Objects	$1,894,260	$2,258,141	19.21%	$2,318,885	2.69%	$2,388,451	3.00%	$2,460,105	3.00%	$2,533,908	3.00%
Transfers	$69,998	$154,000	120.01%	$154,000	0.00%	$154,000	0.00%	$154,000	0.00%	$154,000	0.00%
Other Uses of Funds	$0	$0		$0		$0		$0		$0	
TOTAL ALL OTHER	**$28,267,028**	**$28,090,301**	-0.63%	**$28,841,788**	2.68%	**$29,702,422**	2.98%	**$30,588,874**	2.98%	**$31,501,920**	2.98%
TOTAL EXPENDITURES	**$177,583,397**	**$180,334,550**	1.55%	**$184,985,197**	2.58%	**$191,877,476**	3.73%	**$198,877,499**	3.65%	**$205,973,094**	3.57%

Budgeted Expenditure Allocation by Object

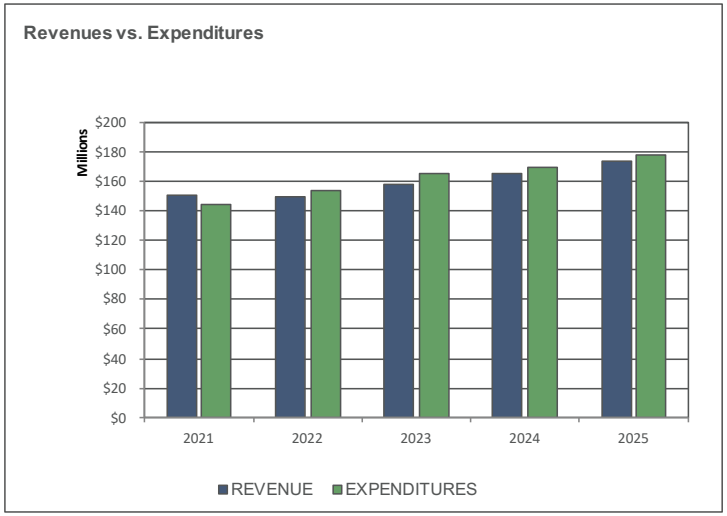


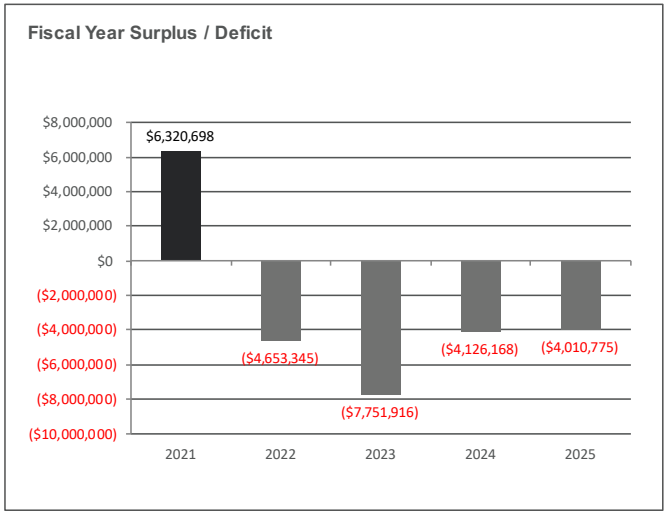
Expenditure Projection



Tigard Tualatin School District 23J - General Fund - Historical Summary

	ACTUAL REVENUE / EXPENDITURE							Budget	
	2021	2022	% chg	2023	% chg	2024	% chg	2025	% chg
REVENUE									
Local Sources	$71,514,814	$74,653,804	4.4%	$79,514,697	6.5%	$81,694,463	2.7%	$84,613,149	3.6%
Intermediate Sources	$1,374,465	$1,338,558	-2.6%	$2,265,957	69.3%	$1,278,287	-43.6%	$2,208,173	72.7%
State Sources	$77,430,785	$73,369,532	-5.2%	$75,512,400	2.9%	$82,270,827	9.0%	$86,590,542	5.3%
Federal Sources	$12,306	$0	-100.0%	$1,973		$12,944	556.0%	$6,758	-47.8%
Other Sources	$3,475	$0	-100.0%	$347,522		$508,632	46.4%	$154,000	-69.7%
TOTAL REVENUE	**$150,335,845**	**$149,361,894**	**-0.6%**	**$157,642,549**	**5.5%**	**$165,765,152**	**5.2%**	**$173,572,622**	**4.7%**
EXPENDITURES									
Salaries	$73,081,338	$78,252,874	7.1%	$83,386,710	6.6%	$84,677,352	1.5%	$88,157,954	4.1%
Benefits	$53,395,414	$52,815,362	-1.1%	$55,765,252	5.6%	$58,319,452	4.6%	$61,158,415	4.9%
All Other	$17,538,396	$22,947,003	30.8%	$26,242,503	14.4%	$26,894,516	2.5%	$28,267,028	5.1%
TOTAL EXPENDITURES	**$144,015,148**	**$154,015,239**	**6.94%**	**$165,394,465**	**7.39%**	**$169,891,320**	**2.72%**	**$177,583,397**	**4.5%**
SURPLUS / DEFICIT	**$6,320,698**	**($4,653,345)**		**($7,751,916)**		**($4,126,168)**		**($4,010,775)**	
BEGINNING FUND BALANCE	**$28,108,839**	**$34,429,536**		**$29,776,191**		**$22,024,276**		**$17,898,108**	
YEAR-END FUND BALANCE	**$34,429,536**	**$29,776,191**		**$22,024,276**		**$17,898,108**		**$13,887,333**	
FUND BALANCE AS % OF REVENUE	**22.90%**	**19.94%**		**13.97%**		**10.80%**		**8.00%**	
FUND BALANCE AS # OF MONTHS OF EXPEND.	**2.87**	**2.32**		**1.60**		**1.26**		**0.94**	





Strategic Financial Plan

Appendix 5.C. Budget Guiding Principles

Five concepts for TTSD Budget Guiding Principles are:

Student Focus	**Budget decisions will be based on the District's Strategic Plan.**
Sustainability	**Budget investments will be supported by future funding within the five-year financial projection.**
Equity	**Budget decisions will be determined based on data analysis and directed to areas of greatest student need.**
Efficiency	**Decisions will align with established operational foundations and strive to create cost savings and/or program efficiencies.**
Accountability	**District programs will be evaluated for effectiveness and efficiency in both spending and outcomes.**

We will write principles that are Clear, Simple, and Focused

Tigard-Tualatin School District 23J

GLOSSARY

10K SCHOOL DISTRICTS: The top thirteen largest school districts in Oregon based on enrollment of 10,000 students or more. Tigard-Tualatin is the 9th largest district. These thirteen districts represent one-half of the student enrollment in the state. The 10K school districts work collaboratively with ODE and each other to support all school districts in the state.

ACADEMIC RETURN ON INVESTMENT (AROI): A calculation that measures the impact of a program, or student growth per the amount of dollars expended on the initiative. Also known as "bang for the buck".

ACADIENCE: A short collection of tests measuring the acquisition of early literacy skills from kindergarten through sixth grade.

ACC: Board Policy ACC, Educational Equity and Racial Justice. TTSD is committed to academic and personal success for each student. This commitment is anchored in the belief that every student has the right to equitable educational opportunities and a school experience that is validating, empowering, and just.

ACCOUNTING SYSTEM: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government of any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ADEQUATE: *see* ***Investment Levels***

ADMINISTRATIVE RULE (AR): Specific rules, created by the district administration, that outline the steps by which the district will address the broader goals of a school board policy.

ADOPTED BUDGET: Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

AMERICAN COLLEGE TESTING (ACT): A college readiness assessment which is a standardized test for high school achievement and college admissions in the United States.

APPROPRIATION: A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board (ORS 294.411(3)).

APPROVED BUDGET: The budget that has been approved by the budget committee.

ARPA: American Rescue Plan Act; funds ESSER 3.

ASSESSED PROPERTY VALUE (AV): The value placed on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

ASSESSMENT: The process of using evidence to understand and improve student learning in academic programs.

ASSESSMENT LITERACY: The knowledge of how to assess what students know and what they can do; interpret the results of the assessment(s) and apply these results by selecting strategic instructional strategies that align to the data.

AVERAGE DAILY MEMBERSHIP (ADM): The year-to-date average of daily student enrollment.

AVERAGE DAILY MEMBERSHIP - Weighted (ADMw): Average of daily membership, weighted for additional student characteristics.

BALANCED BUDGET: Projected resources equal projected requirements within each fund.

BASIC: *see* ***Investment Levels***

BASIS OF ACCOUNTING: Methodology and timing of when revenues and expenditures or expenses are recognized and reported in the financial statements.

BOARD OF EDUCATION: Five member elected board, created according to state law and vested with responsibilities for educational activities in a given geographical area, who establishes policy, hires a superintendent and governs the operations of the district.

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

BOND MANAGEMENT TEAM (BMT): TTSD's Superintendent, Director of Bond and Operations, CFO, Controller, and Facilities Manager along with the contracted Bond Program and Project Managers. The BMT manages the District's bond program and budget.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period of purpose and the proposed means of financing them.

BUDGET COMMITTEE: A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

BUDGET DOCUMENT: Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

BUDGET MESSAGE: Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

BUDGETARY CONTROL: The control or management of a school district in accordance with an adopted 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 for the current fiscal period. It is usually a part of the current budget.

CAPITAL OUTLAY: Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

CAPITAL PROJECTS FUND: Accounts for resources, such as bond sale proceeds, construction excise taxes or land sales, used for activities related to the purchase or construction of major capital assets.

CARES Act: Coronavirus Aid, Relief, and Economic Security Act; funds ESSER 1.

CASH BASIS: System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

COMPREHENSIVE SUPPORT AND IMPROVEMENT (CSI): Under ESSA, schools that are in the bottom 5 percent of Title I schools for all students, or have a graduation rate of 67 percent or lower.

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

CONTINGENCY: An estimate in an operating fund for unforeseen spending that may become necessary.

CONTINUOUS IMPROVEMENT PLAN (CIP): Required plan that is submitted to the ODE on an annual basis documenting the strategies that lead to improved student experiences and outcomes due to the implementation of the CIP

CORNERSTONE: *See **Strategic Plan**.*

CORONAVIRUS: A virus that can infect birds and many mammals including humans, and include the causative agents of MERS, SARS, and COVID-19. The Coronavirus Pandemic/COVID-19 Crisis of 2020 caused Oregon schools to close in mid-March for the remainder of the academic year.

COST CENTER: An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

COVID-19: A mild to severe respiratory illness that is caused by a coronavirus. *See also **CORONAVIRUS**.*

CULTURALLY AND COMMUNITY RESPONSIVE EDUCATION: An instructional framework for implementation of Board Policy ACC (see ACC) at the classroom level.

CURRENT BUDGET PERIOD: The budget period currently in progress.

CURRENT SERVICE LEVEL:. The cost to perform the same level of service as in the previous fiscal year or budget period.

DBDB: Board Policy DBDB, Fund Balance. Requires the Superintendent to include in the proposed budget a total of 12% of operating revenues in reserve, 2% for Operating Contingency, 5% for Rainy Day Reserve, and 5% for Unappropriated Ending Fund Balance.

DEBT SERVICE FUND: A fund established to account for payment of general long-term debt principal and interest.

DYNAMIC INDICATORS OF BASIC EARLY LITERACY SKILLS (DIBELS): *See **Acadience.***

EARLY INDICATOR AND INTERVENTIONS SYSTEMS (EIIS): Systems that align school, district, and community systems to help students stay on track to graduate from high school.

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA): A 1965 education act, which is now modified by **ESSA**.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER): ESSER I awarded under the CARES Act, ESSER II awarded under CRRSAA, ESSER III awarded under ARPA.

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

ENGLISH LANGUAGE PROFICIENCY ASSESSMENT (ELPA): An assessment for non-native English speakers which measures and reports on students' English language proficiency overall, as well as in reading, writing, speaking, listening, and comprehension.

ENHANCED CORE READING INSTRUCTION (ECRI): A teaching method that uses explicit teaching routines in the foundational skill areas of phonemic awareness, phonics and word recognition, decodable text reading, fluency, dictation, vocabulary, and comprehension.

EVERY DAY MATTERS: Addressing chronic absenteeism through attention to student engagement, school culture, climate and safety, culturally effective practices, and student and family engagement.

EVERY STUDENT SUCCEEDS ACT (ESSA): The 2015 reauthorization of **ESEA.**

EXPENDITURES: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FISCAL YEAR (FY): A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FORMATIVE ASSESSMENT: Methods that teachers use to conduct in-process evaluations of student comprehension, learning needs, and academic progress during a lesson, unit, or course.

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

FUND: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

FUND BALANCE: The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

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, capital projects, enterprise, internal service, and trust and agency.

FULL TIME EQUIVALENT (FTE): The term used to note the percentage of the job employed based on one full time employee being the norm. One FTE is one employee 100% of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

GENERAL EDUCATIONAL DEVELOPMENT (GED): A test that provides a high school equivalency diploma.

GENERAL FUND: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

GOVERNING BODY: County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

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

HIGH SCHOOL SUCCESS: A State fund initiated by Ballot Measure 98 in November 2016 so schools work collectively with local communities to create a more equitable, well-rounded, and engaging education system for grades 8-12.

HYBRID INSTRUCTION: Combines in-class instruction with online activities.

INDIVIDUALIZED EDUCATION PLAN (IEP): A document that spells out services for special education students.

INSTRUCTION: The activities dealing directly with the teaching of students or improving the quality of teaching.

INTERIM ASSESSMENT: Assessments given to students at predetermined intervals to gauge student learning.

INTERNAL SERVICE FUND: A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

INVESTMENT LEVELS: The three levels of investment are **Basic**, **Adequate** & **Optimal**.

BASIC: *The service level required to have confidence that the program will address the students with the highest need and will achieve the desired results of the students who qualify. Because the strategy is worth addressing, this low level of investment allows the district to address the need, but does not offer a comprehensive program.*

ADEQUATE: *The service level required to have reasonable confidence that the program will address the needs of most students and will achieve desired results for those students.*
Because the strategy is worth addressing, this level of investment allows the district to address the need with a wider program that reaches more students.

OPTIMAL: *The service level required to have the highest level of confidence that the program will achieve above average results for all students affected by the program. This level of investment allows the district to address the need with a district-wide, comprehensive program that reaches all students.*

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

INTEGRATED GUIDANCE: Oregon Department of Education's effort to operationally align six federal and state initiatives (HSS, SIA, CIP, CTE, Every Day Matters, EIIS, CSI, TSI, and Early Literacy Success), to bring increased student success and realize the impact of the 2019 Oregon Student Success Act.

ION: A data analysis tool designed for K-12 schools and districts.

IREADY DIAGNOSTIC: Math and Reading formative and interim assessments used in grades K-8 to inform instructional decisions.

LIABILITIES: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

LIMITED IN-PERSON INSTRUCTION: When a school district is in CDL, LIPI includes any live interaction between school personnel and students, whether this is inside or outside a building.

LOCAL OPTION TAX: Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

MAZE: A short reading comprehension task for 3rd through 8th grade in which every seventh (approx.) word in a passage is left blank and the student must select one of three options to fill in the blank.

MEASURE 5 CONSTITUTIONAL LIMITS: The maximum amount of tax on property that can be collected from an individual property in each category of limitation.

MEASUREMENT FOCUS: The accounting convention which determines: (1) which assets and which liabilities are included on the governmental unit's balance sheet; and (2) whether its operating statement presents "financial flow: information (revenue and expenditures) or "capital maintenance: information (revenues and expenses).

MULTI-TIERED SYSTEMS OF SUPPORT: A framework that helps educators provide academic and behavioral strategies for students with various needs.

OPTIMAL: *see* ***Investment levels***

OBJECT CLASSIFICATION: A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other type of requirements.

OREGON DEPARTMENT of EDUCATION (ODE): The State agency that oversees compliance with minimum standards for K-12 school districts and related reporting, develops state content standards and student assessments, and manages and distributes State and federal pass-through funding.

OREGON ADMINISTRATIVE RULES (OAR): The official compilation of rules and regulations having the force of law in Oregon. It is the regulatory and administrative corollary to Oregon Revised Statutes. *See also **ORS.***

OREGON REVISED STATUTE (ORS): The codified body of statutory law governing Oregon, as enacted by the Oregon Legislative Assembly and occasionally by citizen initiative.

OREGON STATEWIDE ASSESSMENT SYSTEM (OSAS): Assesses students' mastery of Oregon content standards.

PERMANENT RATE LIMIT: The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit once it is established.

POSITIVE BEHAVIORAL INTERVENTIONS and SUPPORTS (PBIS): An evidence-based three-tiered framework to improve and integrate all of the data, systems, and practices affecting student outcomes every day.

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS): Retirement and disability fund for public employees in the state of Oregon.

PROGRAM: A group of related activities to accomplish a major service or function for which the local government is responsible.

PROPERTY TAXES: Ad valorem tax certified to the county assessor by a local government unit.

PROPOSED BUDGET: Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

PURCHASED SERVICES: Includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

REQUIREMENT: The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

RESERVE FUND: Established to accumulate money over time for a specific purpose, such as purchase of new equipment.

RESOLUTION: A formal order of a governing body.

RESOURCE: Estimated beginning funds on hand plus anticipated receipt.

RESPONSE TO INTERVENTION (RTI): A method to identify children who need help in school, and match the child to an appropriate intervention program.

SCHOOL-WIDE INTEGRATED FRAMEWORK for TRANSFORMATION (SWIFT): Involves an integration of special education, parent involvement, and several other components.

SMARTER SCHOOL SPENDING: A framework that leads to a collaborative budgeting process focused on developing goals and strategies to overcome achievement gaps, while allocating resources accordingly, and measuring and adjusting as necessary.

SPECIAL RESERVE FUND: A fund used to account revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

STAFFING MODEL: A plan for allocation of staff to schools and district programs. The plan includes class size ratios and allocations based on enrollment and other factors that help balance safety, instructional needs, and workload.

STATE SCHOOl FUND: An equalization formula that consists of a general purpose grant, which primarily consists of an amount per weighted Average Daily Memberships (ADMw), and a transportation grant. The total formula revenue is offset by local revenue, primarily property taxes, resulting in the State School Fund grant.

STRATEGIC FINANCIAL PLAN: A plan to fund the desired outcomes of the District's Strategic Plan. This plan is the link between the primary themes of the District's Strategic Plan and the decisions

made in the District's budget process.

STRATEGIC PLAN: "Strategic planning is a process in which an organization's leaders define their vision for the future and identify their organization's goals and objectives. The process includes establishing the sequence in which those goals should be realized so the organization can reach its stated vision."

https://www.techtarget.com/searchcio/definition/strategic-planning#:~:text=Strategic%20planning%20is%20a%20process,can%20reach%20its%20stated%20vision.

Tigard-Tualatin School District's Strategic Plan focuses on immediate outcomes that will improve learning and the education experience for all district students and their families. The plan is centered on **Equity** and built on the themes of ***Student Achievement***, ***Talent***, *and* ***Safety, Culture and Climate***.

STUDENT INVESTMENT ACCOUNT: A State revenue source created by the 2019 Oregon Student Success Act. Funds are generated by a Corporate Activity Tax dedicated to marginalized students for expanding learning time, reducing class size, student social-emotional health and safety, and well rounded education.

SUMMATIVE ASSESSMENT: Assessment to evaluate student learning at the end of an instructional unit by comparing it against some standard or benchmark.

SMARTER SCHOOL SPENDING: A budgeting framework developed by the GFOA that aligns allocation of resources with student achievement goals.

SUMMER LEARNING & CHILD CARE GRANTS: State grants for summer 2021: K-8 Enrichment, 9-12 Academic & K-5 Child Care.

SUPPLEMENTAL BUDGET: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the budget was originally adopted.

SUPPORT SERVICES: Includes support such as maintenance & custodial, transportation, school administration & technology.

TARGETED SUPPORT AND IMPROVEMENT (TSI): Under ESSA, schools that are "consistently underperforming" for any group of students, as defined by the State.

TITLE I: A federal program that provides funding to local school districts to improve the academic achievement of low-income students.

TITLE IX: A federal law, passed in 1972, which states no person can be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program on the basis of gender.

TRANSFERS: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

TRUST AND AGENCY FUND: A fund used to account for activities of assets held in trust by a local government.

UNAPPROPRIATED ENDING FUND BALANCE: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

Tigard-Tualatin School District 23J
Common Abbreviations

ACFR: Annual Comprehensive Financial Report

ACT: American College Testing

ADA: Americans with Disabilities Act

ADM and ADMw: Average Daily Membership (Weighted)

AR: Administrative Rule

ARE: Alberta Rider Elementary School

AROI: Academic Return on Investment

ARPA: American Rescue Plan Act

ART: Art Rutkin Elementary School

ASD: Autism Spectrum Disorder

AV: Assessed Property Value

AVID: Advancement via Individual Determination

BMT: Bond Management Team

BPES: Bridgeport Elementary School

BSP: Behavior Support Plan

BYES: Edward Byrom Elementary School

CARES: Coronavirus Aid, Relief, and Economic Security Act

CCHS: Creekside Community High School

CCRE: Culturally and Community Responsive Education

CCSS: Common Core State Standards

CDL: Comprehensive Distance Learning

CFA: Common Formative Assessment

CFO: Chief Financial Officer

CFT: Charles F. Tigard Elementary School

C & I: Curriculum and Instruction

CIP: Continuous Improvement Plan

CM: Constructing Meaning

CTE: Career and Technology Education

CRRSAA: Coronavirus Response and Relief Supplemental Appropriations Act

CCRE: Culturally and Community Responsive Education

CSI: Comprehensive Support and Improvement

CSL: Current Service Level

DCES: Deer Creek Elementary School

DEC: Durham Education Center: TTSD's alternative education facility

DES: Durham Elementary School

DIBELS: Dynamic Indicators of Basic Early Literacy Skills

DL: Dual Language (*see also **TWI***)

DOE: Department of Education

EIIS: Early Indicator and Intervention Systems

EBS/EBIS: Effective Behavior Supports/Effective Behavior and Instructional Supports

ECRI: Enhanced Core Reading Instruction

ELA: English/Language Arts

ELD: English Language Development

ELL: English Language Learners

ELP: English Language Proficiency

ELPA: English Language Proficiency Assessment

ELPA21: English Language Proficiency Assessment for the 21st Century (*see also **ELPA***)

ESEA: Elementary and Secondary Education Act

ESSA: Every Student Succeeds Act

ESSER: Elementary and Secondary School Emergency Relief

EWS: Early Warning System

FBA: Functional Behavior Assessment

FMS: Fowler Middle School

FTE: Full Time Equivalent

FY: Fiscal Year: (July 1 - June 30)

GASB: Government Accounting Standards Board

GED: General Educational Development

GFOA: Government Finance Officers Association

GLAD: Guided Language Acquisition Design

HSS: High School Success

HMS: Hazelbrook Middle School

IEP: Individualized Education Plan

LEAs: Local Education Agencies

LIPI: Limited In-Person Instruction

MAP: Measures of Academic Progress

MAZE: *see glossary*

MES: Metzger Elementary School

MITCH: Multi-Sensory Instruction Teaching Children Hands-On: TTSD's charter school

MLL: Multi Language Learners

MTSS: Multi-Tiered Systems of Support

MWW: Mary Woodward Elementary School

NCLB: No Child Left Behind

OAR: Oregon Administrative Rules (*see also* ***ORS***)

ODE: Oregon Department of Education

ORS: Oregon Revised Statutes

OSAS: Oregon Statewide Assessment System

PBS/PBIS: Positive Behavioral Supports/Positive Behavioral and Intervention Supports

PD: Professional Development

PERS: Public Employees Retirement System

PLC: Professional Learning Community (*see also* ***SAT***)

RFP: Request for Proposal

RTI: Response to Intervention

SAT: Scholastic Aptitude Test

SBAC: Smarter Balanced Assessment Consortium

SEAs: State Educational Agencies

SIA: Student Investment Account

SMART goal: Specific, Measurable, Attainable, Realistic and Timely

SpEd: Special Education

SSA: Student Success Act

SSF: State School Fund

SST: Student Support Team

STEAM: Science, Technology, Engineering, Arts, and Math

STEM: Science, Technology, Engineering, and Math

SWIFT: School-Wide Integrated Framework for Transformation

SWIS: System Wide Information System

T & L: Teaching and Learning

TAG: Talented and Gifted

TELL: Teaching, Empowering, Leading & Learning

THS: Tigard High School

Title I: *see glossary*

Title IX: *see glossary*

TMP: James Templeton Elementary School

TMS: Twality Middle School

TSI: Targeted Support and Improvement

TSPC: Teacher Standards and Practices Commission

TTVA: Tigard-Tualatin Virtual Academy

TUES: Tualatin Elementary School

TuHS: Tualatin High School

TWI: Two-Way Immersion (*see also **DI***)

FINANCIAL INFORMATION

Financial Information

Schedule of Requirements by Fund

FY 2025-26 Adopted Budget

Schedule of Requirements by Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE
100 - General Fund	187,418,742	187,789,428	191,233,383	1,133.17	192,847,782	1,061.24
204 - Transportation Equipment Fund	525,234	193,051	288,457		288,457	
205 - Food Service Fund	5,696,776	6,044,017	5,248,594	36.82	6,158,586	41.13
207 - Community Building & Grounds Use Fund	2,269,513	2,782,953	2,924,021	1.00	3,067,824	1.00
209 - Associated Student Body Fund	3,629,257	3,524,840	4,129,888		4,429,888	
211 - Federal Grants Fund	5,496,464	11,436,336	7,740,394	30.23	7,903,408	29.55
216 - Elementary & Secondary Emergency Relief 2 Fund	2,503,235	-	-		-	
217 - Elementary & Secondary Emergency Relief 3 Fund	3,790,505	-	-		-	
251 - Student Investment Account (SIA) Fund	9,824,555	10,859,460	11,810,596	92.13	11,658,683	82.88
252 - Oregon High School Success (BM98) Fund	3,454,827		3,500,000	16.17	3,419,664	18.13
262 - Early Retirement Fund	4,274,718	3,081,939	2,045,000		1,706,000	
270 - State, County & Local Grants Fund	18,631,968	16,288,059	15,941,527	29.78	15,175,873	31.52
275 - Early Literacy Success Fund	845,344	658,137	845,344	3.00	812,216	4.50
290 - Summer Enrichment & Child Care Fund	1,145,668	10,000	-		-	
300 - General Obligation Bond Debt Service Fund	23,877,338	25,132,810	25,000,100		21,767,000	
302 - Full Faith and Credit & Lease Obligation Fund	1,776,442	1,548,774	350,000		-	
310 - PERS Pension Bond Fund	4,311,359	4,528,532	4,558,000		4,729,000	
400 - Capital Projects Fund	73,909,103	43,998,152	38,557,712	1.50	24,257,713	1.50
600 - Internal Service Fund	3,705,748	4,254,340	3,048,000		4,214,531	
700 - Scholarship Fund	217,532	225,341	232,500		232,500	
Schedule of Requirements by Fund Total:	**356,897,122**	**322,356,169**	**317,453,516**	**1,343.79**	**302,669,125**	**1,271.44**

Tigard-Tualatin School District 23J
2025-26 Adopted Budget

Summary of All Funds

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Funds	Scholarship Fund	Total
REVENUES							
Current Year Property Taxes (excluding Local Option Tax)	$ 70,500,000	$ -	$ 21,302,000	$ -	$ -	$ -	$ 91,802,000
Current Year Local Option Taxes	12,300,000	-	-	-	-	-	12,300,000
Other Local Sources	3,732,516	4,991,363	5,079,000	2,407,317	908,800	10,000	17,128,996
Intermediate Sources	975,000	4,001,761	-	-	-	-	4,976,761
State Sources	91,252,933	22,115,080	-	-	-	-	113,368,013
Federal Sources	-	11,584,282	-	-	-	-	11,584,282
Interfund Transfers		1,779,000	-	-	-		1,779,000
Other Revenue Sources	200,000	-	-	-	-	-	200,000
Total Revenues	178,960,449	44,471,486	26,381,000	2,407,317	908,800	10,000	253,139,052
EXPENDITURES BY OBJECT CLASSIFICATION							
Salaries and Benefits	88,732,403	17,735,388	-	151,266	-	-	106,619,057
Associated Payroll Costs	63,511,846	12,883,487	-	92,926	561,482	-	77,049,741
Purchased Services	21,564,969	6,893,079	-	7,470,400	750,000	-	36,678,448
Supplies and Materials	3,757,412	9,270,339	-	2,500,000	1,090,000	-	16,617,751
Capital Outlay	355,780	1,326,399	-	14,043,121	1,208,000	-	16,933,300
Other Objects	2,258,141	1,078,810	-	-			3,336,951
Debt Service	-	-	26,496,000	-	-	-	26,496,000
Interfund Transfers	154,000	1,600,000	-	-	-	25,000	1,779,000
Total Expenditures	180,334,551	50,787,502	26,496,000	24,257,713	3,609,482	25,000	285,510,248
Excess (Deficiency of Revenue over Expenditures	(1,374,102)	(6,316,016)	(115,000)	(21,850,396)	(2,700,682)	(15,000)	(32,371,196)
Fund Balances Beginning	13,887,333	10,149,113	115,000	21,850,396	3,305,731	222,500	49,530,073
Fund Balances Ending	$ 12,513,231	$ 3,833,097	$ -	$ -	$ 605,049	$ 207,500	$ 17,158,877
Fund Balances Ending consist of:							
Operating Contingency	$ 3,575,209	$ -	$ -	$ -	$ -	$ -	$ 3,575,209
Unappropriated Ending Fund Balance	8,938,022	3,833,097	-	-	605,049	207,500	13,583,668
Sustainability Reserve	-	-	-	-	-	-	-
	$ 12,513,231	$ 3,833,097	$ -	$ -	$ 605,049	$ 207,500	$ 17,158,877

Tigard-Tualatin School District 23J

FY 2025-26 Budget Assumptions

Working Draft Number 1

March 10, 2025

1. Statewide Issues

The March 2025 Revenue and Economic Forecast report from the Oregon Office of Economic Analysis can be found here: https://www.oregon.gov/das/oea/Documents/OEA-Forecast-0325.pdf.

The Executive Summary on page 1 of the document provides an excellent overview of the current conditions and the outlook for both the U.S. and state economy. Excerpts worth noting include:

- The national and state economies enter into 2025 on sound footing, albeit with a wider potential distribution of outcomes relating to policy uncertainties. As conditions currently stand, firm growth and elevated inflation indicate a high level of nominal activity, which is typically supportive of general revenue trends. However, measures relating to tax reform, tariffs, immigration and the federal budget could dramatically change the economic outlook with significant revenue implications. Until the parameters of these polices are more clearly known, uncertainty at the federal level will directly translate into diminished clarity around the state revenue forecast.

Specific to Oregon:

- Oregon's economy is demonstrating moderate health.
- Output growth is lagging the national statistics but showing signs of reacceleration.
- Exports and manufacturing (agriculture, semiconductors, and apparel) play outsized roles in the state and are subject to tariff measures.
- Long term demographic projections depend on net migration from other states as well as overseas.
- Underlying fundamentals tied to revenue were revised upward significantly though a refund timing issue led to revenue performing less than expectation in the 4th quarter of 2024.
- Personal income tax return data and stronger-than-anticipated employment and retirement income led to a bump to the revenue forecast in the medium term.
- General Fund revenues decreased $90.3 million due primarily to spending authorized in the December 2024 Special Session (appropriations totaled $110.2 million).
- The 2023-25 biennium ending fund balance is projected to be $2.59 billion.
- At the three-quarters mark, the anticipated personal kicker is expected to total $1,726.6 million. The corporate kicker now stands at an expected $993.1 million and will be retained in the General Fund and spent on education in the next biennium.

2. Funding Level Assumptions

Fiscal year 2025-26 is the first year of the 2025-27 biennium. The Oregon Department of Education ("ODE") issued the first estimate for the 2025-26 on March 3, 2025 based on 49% of the Governor's Recommended Budget of $11.3 billion allocation for the 2025-27 biennium.

Other resources that flow through the Oregon Department of Education and are available for next year include the High School Success Grant, Student Investment Account, and Early Literacy grant – all of which are state sources. A comparison of current year and preliminary allocations for 2025-26 are as follows:

	2024-25 Final Allocations	2025-26 Preliminary Allocations	% Change
High School Success	$3,387,493	$3,771,547	10.2%
SIA	$11,486,209	$11,916,549	3.6%
Early Literacy	$809,221	$842,250	3.9%

3. Student Enrollment

The District's projected fall 2025 student enrollment of 11,025 forecasted by the demographer, is down from the fall 2024 enrollment of 11,153. The District will use this forecast to determine 2025-26 revenue estimates and staffing plans.

All but 2 of the 10 largest districts experienced enrollment losses this year compared to the prior year. Tigard Tualatin's decline of 1.38% according to ODE's recent 24-25 SSF Estimate was the third worst of the 10 largest Oregon districts (range of -.41 to -2.58% for District's experiencing enrollment decline).

4. PERS Rate

The PERS rates for 2025-27 biennium have been finalized and compare to the 2023-25 biennium as follows:

Plan	23-25	25-27	Change in %	% of Change
Tier I/II	23.69	27.33	3.64	15.4%
OPSRP	20.85	24.15	3.3	15.8%

The District anticipates that the effective rate of 4.8% for the Series 2007 PERS UAL bonds debt service will remain the same based on budgeted gross salary. The principal and interest due on the debt will increase by $170,486 in 2025-26 to $4,728,432.

5. Impact of Negotiated Contracts

Two-year collective bargaining agreements and contract agreements are effective through June 30, 2026 for all groups except classified which has a three-year collective bargaining agreement ending June 30, 2025. Collective bargaining with the classified group will commence this spring for a new agreement effective July 1, 2025.

6. Contractual Days

In the current year the contractual days for various groups are:

Administrators – 230-255 days

Managers and Confidential Employees - 261 days

Licensed Employees - 190 days (5 additional days for new teachers new to the profession)

Classified Employees - 175-261 days

7. Benefit Costs

In 2024-25, the maximum paid monthly contribution towards health insurance is $2,124.23. The maximum monthly contribution for 2025-26 has been established for all groups except classified at $2,196.45. The maximum contribution for Classified will be a subject of bargaining in the spring of 2025.

8. Other Contractual Services Increase

The U.S. City Average Consumer Price Index for both Urban Wage Earners and Clerical Workers and Urban Consumers are both estimated to be ~3.0%. The District estimates that premiums for property and liability will increase 15 - 20 percent for 2025-26. The District expects a slight increase in 2025-26 premiums for workers compensation due to increases in the experience modification factor.

Actual expenditures for the object codes 650 Insurance and Judgements are the following:

Year	Amount
2018-19	$ 478,955
2019-20	$ 550,247
2020-21	$ 646,921
2021-22	$ 772,000
2022-23	$ 831,894
2023-24	$ 1,016,122
2024-25 *Estimate*	$ 1,125,872

9. Transportation

General fund transportation expenses are 70 percent reimbursable under the State School Fund formula. The contract for the transportation services provider calls for cost escalation in 2024-25 of 3.2% based on the Consumer Price Index for Urban Consumers, U.S. City Average for the prior November to November period.

10. Local Option Dollars

The local option tax levy increased for the 2024-25 fiscal year. The current estimated receipts for the local option tax levy is currently $133,000 less than budget.

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate
Local Option Taxes	$ 9,517,783	$ 10,135,689	$ 10,635,345	$ 11,455,843	$ 12,008,013	$ 12,167,000
Increase/(Decrease)	$ 54,463	$ 617,906	$ 499,656	$ 820,498	$ 552,170	$ 158,987
% Change	0.58%	6.49%	4.93%	7.71%	4.82%	1.32%

11. Discretionary School Budgets

The chart below shows the amount per student by level for the 2024-25 budget. School discretionary budgets continue to include targeted allocations for staff development and support for AVID and IB programs. Staff is reviewing and evaluating changes to the allocations for the 2025-26 budget.

The historical rates by year are below:

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Elementary	$75.63	$71.88	$71.88	$78.05	$79.12	$84.66	$85.34
Middle	$115.94	$115.94	$115.94	$122.98	$133.20	$142.52	$134.69
High	$156.60	$156.60	$156.60	$167.65	$169.90	$181.79	$176.60

12. Estimated Ending Fund Balances

Staff currently expects reserve levels at the end of the year to fall below Board Policy targets as budgeted. The District as of the date of the report has not used contingency funds, those funds could be estimated as a resource.

13. Nutrition Services

The Nutrition Services program is intended to be self-sustaining supported by revenues from sales and federal reimbursement programs. Changes in Community Eligibility Provisions through the United States Department of Agriculture (USDA) and supplemental support through Oregon's Fueling Student Success initiative (Student Success Act) allowed certain schools in the 2023-24 to offer free meals to all students. In 2024-25, free meals for all students were expanded to all schools. Accordingly, the District will continue to plan for self-sufficiency in the Nutrition Services program going forward.

14. Class Size

Staffing ratio targets and average class sizes as of February 2025:

Grade / Level	Staffing Ratio Target for 2024-25	Average Class Size	Grade / Level	Staffing Ratio Target for 2024-25	Average Class Size	Grade / Level	Staffing Ratio Target for 2024-25	Average Class Size
K	1:22	20.5	MS Core	1:26	27.3	HS Core	1:26.5	29.5
1st	1:25	22.3	MS Elective	1:26	25.4	HS Elective	1:26.5	25.4
2nd	1:26	23.9						
3rd	1:27	25						
4th	1:28	24.3						
5th	1:29	25.3						

15. M.I.T.C.H. Charter School

The budget for M.I.T.C.H. Charter School will be based on enrollment estimates provided by the Charter School. The 2025-26 Charter School rate issued on March 3, 2025 with the District State School Fund estimates by the Oregon Department of Education is $11,364 per ADMw. The District retains 20 percent of the charter school rate for MITCH students K-8 as administrative fees.

The current year ADMr for MITCH is 234.71 at MITCH and ADMw of 256.09 is being used to calculate the State School Fund Grant payment. The current payment due to MITCH for 2024-25 is $2.5 million based on the current grant estimate.

16. Technology Replacement Plan

Expenditures for Technology Replacement for the current year are planned for in the bond passed in November 2016. Purchases for 2025-26 are depending on election results of the May 2025 bond measure.

CMG OREGON

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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, ss I, Nichole Lee DeBuse, being first duly sworn, depose and say that I am the Regional Publisher of the **The Times**, a newspaper of general circulation, published in Washington County, Oregon, as defined by ORS 193.010 and 193.020, that

Tigard -Tualatin School District
Budget Committee Meeting Notice for
TTSD's 25-26 meeting
Ad#: 358120

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
05/01/2025

See Exhibit A

Nichole Lee DeBuse (Regional Publisher)

Subscribed and sworn to before me this 05/01/2025.

Elizabeth Ann Hutchison
NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
ELIZABETH ANN HUTCHISON
NOTARY PUBLIC - OREGON
COMMISSION NO. 1036237
MY COMMISSION EXPIRES APRIL 20, 2027

Acct #: 101489
Attn: Sarah Mehrabzadeh
TIGARD-TUALATIN SCHOOL DIST 23J
6960 SW SANDBURG ST
TIGARD, OR 97223

EXHIBIT A

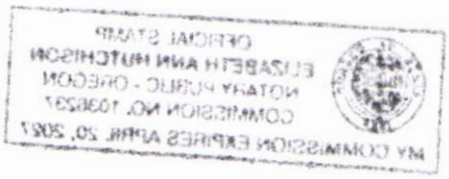
NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the **Tigard-Tualatin School District #23J**, Washington and Clackamas Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at TTSD Training Center, 9550 SW Murdock Street, Tigard, OR 97224. The meeting will take place on **May 15, 2025 at 6:30 p.m.** The meeting can also be live streamed using the following link- https://www.youtube.com/c/TigardTualatinSchoolDistrict

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. Public comments are submitted via email to businessoffice@ttsd.k12.or.us. The deadline for submitting public comment is 4:00pm the day of the meeting.

A copy of the budget document may be inspected or obtained on or after May 15, 2025 at the Tigard-Tualatin School District Office, 6960 SW Sandburg Street, Tigard, OR 97223 between the hours of 8:00 a.m. and 4:00 p.m. A second notice of the meeting of the Budget Committee of the Tigard-Tualatin School District #23J will be available on the Tigard Tualatin School District website.

Publish May 1, 2025 TT358120



CMG OR

P.O. Box 45 West Linn, OI
Phone: 503-684-0360 Fax: 5
E-mail: legals@commnews

AFFIDAVIT OF PUBL
State of Oregon, County of Wa
Nichole Lee DeBuse, being fi
depose and say that I am the
lisher of the **The Times**, a
general circulation, published
County, Oregon, as defined by
and 193.020, that

TigardTigard Tualatin School
Notice of Budget Hearing to
in The Times on May 29, 202
Ad#: 360271

A copy of which is hereto ann
published in the entire issue
newspaper(s) for 1 week(s) in
following issue(s):
05/29/2025

Nichole Lee DeBuse (Regional

Subscribed and sworn to befo
05/29/2025.

NOTARY PUBLIC FOR OREGON

Acct #: 101489
Attn: Tara Baumann
TIGARD-TUALATIN SCHOOL DIST 23J
6960 SW SANDBURG ST
TIGARD, OR 97223

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors of the Tigard-Tualatin School District #23J will be held on June 9, 2025 at 6:30 p.m. both in person, at the TTSD Training Center, 9550 SW Murdock Street, Tigard, Oregon, and via YouTube live stream: https://www.youtube.com/c/TigardTualatinSchoolDistrict. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Tigard-Tualatin School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at https://www.ttsdschools.org/departments/business-office. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jessica Seay Telephone: (503) 431-4016 Email: jseay@ttsd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	$82,165,995	$68,635,681	$49,530,073
Current Year Property Taxes, other than Local Option Taxes	$90,563,447	$92,200,100	$91,802,000
Current Year Local Option Property Taxes	$12,008,013	$12,300,000	$12,242,900
Other Revenue from Local Sources	$17,304,439	$17,639,561	$17,186,096
Revenue from Intermediate Sources	$6,375,464	$6,708,820	$4,976,761
Revenue from State Sources	$100,676,905	$107,569,959	$113,368,013
Revenue from Federal Sources	$14,386,091	$10,270,394	$11,584,282
Interfund Transfers	$2,072,603	$2,129,000	$1,779,000
All Other Budget Resources	$4,389,958	$0	$200,000
Total Resources	**$329,942,915**	**$317,453,516**	**$302,669,125**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$102,888,407	$106,632,554	$106,619,057
Other Associated Payroll Costs	$71,049,264	$75,737,783	$77,049,741
Purchased Services	$29,847,066	$42,772,877	$36,678,448
Supplies & Materials	$12,019,799	$15,443,814	$16,617,751
Capital Outlay	$10,218,730	$24,211,865	$16,933,300
Other Objects (except debt service & interfund transfers)	$3,711,320	$3,372,690	$3,336,951
Debt Service*	$33,076,178	$29,558,100	$26,496,000
Interfund Transfers*	$2,072,603	$2,129,000	$1,779,000
Operating Contingency	$0	$3,444,668	$3,575,209
Unappropriated Ending Fund Balance & Reserves	$65,059,547	$14,150,163	$13,583,668
Total Requirements	**$329,942,915**	**$317,453,516**	**$302,669,125**

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

1000 Instruction	$127,920,712	$131,219,209	$134,590,853
FTE	843.32	862.96	807.51
2000 Support Services	$82,293,836	$89,259,899	$88,275,816
FTE	411.82	436.18	415.21
3000 Enterprise & Community Service	$5,355,561	$9,134,766	$10,104,437
FTE	34.46	43.15	47.22
4000 Facility Acquisition & Construction	$14,097,779	$38,557,712	$24,264,142
FTE	2.50	1.50	1.50
5000 Other Uses	66,698	0	0
5100 Debt Service*	$33,076,178	$29,558,100	$26,496,000
5200 Interfund Transfers*	$2,072,603	$2,129,000	$1,779,000
6000 Contingency	$0	$3,444,668	$3,575,209
7000 Unappropriated Ending Fund Balance	$65,059,547	$14,150,163	$13,583,668
Total Requirements	**$329,942,915**	**$317,453,516**	**$302,669,125**
Total FTE	1,292.10	1,343.79	1,271.44

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Tigard-Tualatin School District 23J's 2025-26 general fund budget is based on a State School Fund level of $11.36 billion. The general fund budget reflects reductions of approximately $10.6 million and the spend down of fund balance by $1.4 million. The budget also includes continued resources from the Student Investment Account Fund of $11.6 million to meet the ongoing needs of our underserved marginalized students and families. Student Investment Account programs in the amount of $300,000 will also be reduced in 2025-26. The Capital Projects Fund continues to support scheduled projects from the current bond passed by voters in 2016 with $11 million included in the budget.

The 2025-26 general fund budget includes $200,000 in Other Resources (Revenue) to ensure proper accounting with GASB 87 and 96. This is a non-cash resource.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.9892 per $1,000)	$4.9892/$1,000	$4.9892/$1,000	$4.9892/$1,000
Local Option Levy	$1.0000/$1,000	$1.0000/$1,000	$1.0000/$1,000
Levy For General Obligation Bonds	$23,537,800	$24,687,700	$22,557,800

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$255,495,000	$0
Other Bonds	$11,010,000	$0
Other Borrowings	$0	$0
Total	**$266,505,000**	$0

Publish May 29, 2025 TT360271

FORM ED-1 **NOTICE OF BUDGET HEARING**

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Contact: Jessica Seay Telephone: (503) 431-4016 Email: jseay@ttsd.k12.or.us

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Total Resources	**$329,942,915**	**$317,453,516**	**$302,669,125**

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Debt Service*	$33,076,178	$29,558,100	$26,496,000
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Total Requirements	**$329,942,915**	**$317,453,516**	**$302,669,125**

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Total Requirements	**$329,942,915**	**$317,453,516**	**$302,669,125**
Total FTE		1,343.79	1,271.44

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

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Tigard-Tualatin School District 23J's 2025-26 general fund budget is based on a State School Fund level of $11.36 billion. The general fund budget reflects reductions of approximately $10.6 million and the spend down of fund balance by $1.4 million. The budget also includes continued resources from the Student Investment Account Fund of $11.6 million to meet the ongoing needs of our underserved marginalized students and families. Student Investment Account programs in the amount of $300,000 will also be reduced in 2025-26. The Capital Projects Fund continues to support scheduled projects from the current bond passed by voters in 2016 with $11 million included in the budget.

The 2025-26 general fund budget includes $200,000 in Other Resources (Revenue) to ensure proper accounting with GASB 87 and 96. This is a non-cash resource.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.9892 per $1,000)	$4.9892/$1,000	$4.9892/$1,000	$4.9892/$1,000
Local Option Levy	$1.0000/$1,000	$1.0000/$1,000	$1.0000/$1,000
Levy For General Obligation Bonds	$23,537,800	$24,687,700	$22,557,800

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$255,495,000	$0
Other Bonds	$11,010,000	$0
Other Borrowings	$0	$0
Total	**$266,505,000**	$0

Tigard-Tualatin School District 23 J
Resolution #2425-23

Resolution Adopting the Budget, Making Appropriations, and Imposing and Categorizing Taxes

Adopting the Budget

BE IT RESOLVED that the Board of Directors of the Tigard-Tualatin School District 23J, Washington and Clackamas Counties, Oregon, hereby adopts the budget for the 2025-26 fiscal year in the total amount of $302,669,125 for all funds now on file at the Hibbard Administration Building.

Making Appropriations

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

General Fund	
Instruction	109,200,950
Support Services	70,494,472
Enterprise and Community Services	485,129
Transfers	154,000
Contingency	3,575,209
Total Appropriation	183,909,760
* Unappropriated Ending Fund Balance	8,938,022
Total General Fund	192,847,782
Special Revenue Funds	
Instruction	25,140,503
Support Services	14,977,382
Enterprise and Community Services	9,063,188
Capital Outlay	6,429
Transfers	1,600,000
Total Appropriation	50,787,502
* Unappropriated Ending Fund Balance	3,833,097
Total State, County, and Local Grants Fund	54,620,599
General Obligation Debt Service Fund	
Debt Service	21,767,000
Total General Obligation Debt Service Fund	21,767,000
Pension Bond Series 2007 Debt Service Fund	
Debt Service	4,729,000
Total Pension Bond Series 2007 Debt Service Fund	4,729,000
Capital Projects Fund	
Facilities Maintenance and Construction	24,257,713
Total Capital Projects Fund	24,257,713
Internal Service Fund	
Instruction	249,400
Support Services	2,803,962
Enterprise and Community Services	556,120
Total Appropriation	3,609,482
* Unappropriated Ending Fund Balance	605,049
Total Insurance Reserve Fund	4,214,531
Trust and Agency Fund	
Transfers	25,000
Total Appropriation	25,000
* Unappropriated Ending Fund Balance	207,500

Total Trust and Agency Fund	232,500
Total All Funds	
Total Appropriations	289,690,506
* Total Unappropriated Ending Fund Balance	12,978,619
Total All Funds	**302,669,125**

* Unappropriated Ending Fund Balances are not appropriated

Imposing and Categorizing Taxes

BE RESOLVED that the Board of Directors of Tigard-Tualatin School District 23J, Washington and Clackamas Counties, Oregon hereby imposes the taxes provided for in the adopted budget at the rate of $4.9892 per $1,000 of assessed value for operations; in the amount of $1.0000 per $1,000 for local option operations; in the amount of $22,557,800 for bonds; and that these taxes are hereby imposed and categorized for tax year 2025-26 upon the assessed value of all taxable property within the District.

	Education	Excluded from Limitation
General Fund Permanent Rate Tax	$4.9892/$1,000	
General Fund Local Option Tax	$1.0000/$1,000	
Debt Service Fund		$22,557,800

The above resolution statements were approved and declared adopted on this 9th day of June.

Signed:

Tristan Irvin , Board Chair

Attest:

Dr. Iton Udosenata, Superintendent/District Clerk

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

To assessor of Washington/Clackama County

FORM OR-ED-50
2025–2026

☐ Check here if this is an amended form.

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

The Tigard-Tualatin SD 23J (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Washington/Clackam (County Name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing Address of District	City	State	ZIP Code	Date Submitted
6960 SW Sandburg St.	Tigard	OR	97223	7/1/2025

Contact person	Title	Daytime telephone number	Contact person e-mail address
Jessica Seay	CFO	503.431.4016	jseay@ttsd.k12.or.us

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

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits: Rate —**or**— Dollar Amount	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 levied (within permanent rate limit) 1	$4.9892/$1,000	
2. Local option operating tax 2	$1.00/$1,000	
3. Local option capital project tax 3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 ..... 4a		
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 ..... 4b		40,746,700
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c		40,746,700

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000 5	$4.9892/$1,000
6. Election date when your new district received voter approval for your permanent rate limit 6	
7. **Estimated** permanent rate limit for newly **merged/consolidated** district 7	

PART III: SCHEDULE OF LOCAL OPTION TAXES—

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —**or**— rate authorized per year by voters
Operating	November 5, 2024	2025-26	2029-2030	$1.0000/$1,000

150-504-060 (Rev. 10-11-24)

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

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

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

Worksheet for Allocating Bond Taxes

*Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):*

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total A	

*Debt service requirements for bonds approved **on or after** October 6, 2001:*

	Principal	Interest	Total
Bond Issue 1			
Bond Issue 2			
Bond Issue 3			
		Total B	
		Total Bond (A + B)	

Total Bonds

$\frac{\text{Total A} = \$_____}{\text{Total A + B} = \$_____}$ = Allocation % _____% × Bond Levy $_____ = $_____ (enter on line 4a on the front)

$\frac{\text{Total B} = \$_____}{\text{Total A + B} = \$_____}$ = Allocation % _____% × Bond Levy $_____ = $_____ (enter on line 4b on the front)

Total Bond Levy $_____ (enter on line 4c on the front)

Example—Total Bond Levy = $5,000

*Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):*

		Principal	Interest	Total
Bond A:	Bond Issue 1			
	Bond Issue 2	5,000.00	500.00	5,500.00
	Bond Issue 3	3,000.00	250.00	3,250.00
		1,000.00	100.00 Total A	1,100.00
				9,850.00

*Debt service requirements for bonds approved **on or after** October 6, 2001:*

		Principal	Interest	Total
Bond B:	Bond Issue 1	3,000.00	50.00	3,050.00
			Total B	3,050.00
			Total Bond (A + B)	$12,900.00

Formula for determining the division of tax:

$\frac{\text{Total A} = \$\ 9,850.00}{\text{Total A + B} = \$\ 12,900.00}$ = Allocation % 0.7636 % × Bond Levy $ 5,000.00 = $ 3,818.00 (enter on line 4a on the front)

$\frac{\text{Total B} = \$\ 3,050.00}{\text{Total A + B} = \$\ 12,900.00}$ = Allocation % 0.2364 % × Bond Levy $ 5,000.00 = $ 1,182.00 (enter on line 4b on the front)

Total Bond Levy $ 5,000.00 (enter on line 4c on the front)

Supplemental Budget

Supplemental Budget

Your Local News Source
CMGOregon

PO Box 310 Gresham, OR 97030
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Washington, ss
I, Kristine Humphries, being first duly sworn, depose and say that I am the Principal Clerk of the **The Times**, a newspaper of general circulation, published in Washington County, Oregon, as defined by ORS 193.010 and 193.020, that

Owner: TigardTigard Tualatin School District 23J
Description: Notice of Supplemental Budget Hearing to be published in The Times on August 15 and 22, 2025.
Ad#: 366469

See Exhibit A

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 2 week(s) in the following issue(s):
08/15/2025, 08/22/2025

Kristine Humphries (Principal Clerk)

Subscribed and sworn to before me this 08/22/2025.

NOTARY PUBLIC FOR OREGON

Acct #: 101489
Attn: Tara Baumann
TIGARD-TUALATIN SCHOOL DIST 23J
6960 SW SANDBURG ST
TIGARD, OR 97223

OFFICIAL STAMP
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 1060646
MY COMMISSION EXPIRES JULY 16, 2029

FORM OR-ED-SBH **Notice of Supplemental Budget Hearing**

A public hearing on a proposed supplemental budget for Tigard-Tualatin School District #23J, for the current fiscal year, will be held both in person, at the TTSD Training Center, 9550 SW Murdock Street, Tigard, Oregon, and via YouTube live stream: https://www.youtube.com/c/TigardTualatinSchoolDistrict. The hearing will take place on August 25, 2025 at 6:30 p.m. The purpose of this hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after August 11th at the Hibbard Administration Center, 6960 SW Sandburg, Tigard, Oregon, between the hours of 8:00 AM and 4:30 PM.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: DEBT SERVICE FUND - GENERAL OBLIGATION BONDS

Resource	Amount	Expenditure	Amount
Current Property Taxes	$38,555,975	Long Term Debt - Principal 300.5110.0610.000.000.000	$21,667,000
Interest Income	$600,000	Long Term Debt - Interest 300.5110.0620.000.000.000	$17,783,974
Revised Total Resources	**$39,155,975**	**Revised Total Expenditures**	**$39,450,974**

Explanation of change(s):

Voters living within the boundaries of Tigard-Tualatin School District approved a measure authorizing general obligation bonds totaling $421,300,000 in the general election held on May 21, 2025. This supplemental budget reflects revisions to the District's debt service fund reflecting property taxes estimated to be received and debt payments related to the sale of current interest bonds totaling $197,120,000 in August 2025. The Board of Directors will update it's prior tax imposition and categorization at the board meeting scheduled for August 25th, 2025 for the 2025-26 budget year. The revised amounts will impose a revised total of $40,746,700 for debt service for general obligation bonds. This categorization for taxes for the debt service fund will be excluded from limitation. The Board of Directors will also consider adopting a budget with a revised fund total that specifies necessary appropriations to pay the debt service reflecting the amounts above.

FUND: CAPITAL PROJECT FUND

Resource	Amount	Expenditure	Amount
Bond Proceeds	$197,120,000	Building Construction 400.4150.0521.000.000.000	$207,856,151
Bond Premium	$9,353,186	Equipment 400.4180.0540.000.000.000	$8,000,000
Interest	$776,001	Professional Fees 400.4110.0380.000.000.000	$855,809
		Other Dues and Fees 400.4110.0640.000.000.000	$25,000
Revised Total Resources	**$207,249,187**	**Revised Total Expenditures**	**$216,736,960**

Explanation of change(s):

The Capital Project Fund is being updated to reflect the bond sale proceeds, bond premium and anticipated interest resulting from the August 2025 bond sale. Expenditures related to the cost of issuance as well as development and acquisition of capital assets is also recognized. The Board of Directors will also consider adopting a budget with a revised fund total that specifies necessary appropriations to related to bond expenditures reflecting the amounts above.

Tigard-Tualatin School District 23J
Resolution 2526-03

Supplemental Budget #1: 25-26 General Obligation Debt Service Fund

Whereas, ORS 294.471(1)(i) authorizes the formulation of a supplemental budget when the original budget of a municipal corporation adopted under ORS 294.456 did not include estimated requirements to pay certain debt service pursuant to ORS 294.477 (Inclusion in budget of estimated requirements for bonds approved at May election),

Whereas, The District has issued general obligation debt authorized in the May 2025 election and approved by the Board of Directors via Resolution 2526-02,

Whereas, This Supplemental Budget was posted in accordance with ORS 294.473,

Whereas, This resolution complies with ORS 294.477.

Now Therefore Be It Resolved, That the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated as follows:

General Obligation Debt Service Fund	Adopted Budget	Adjustments	Revised Budget
1000 - Local Sources	$ 21,652,000	$ 17,683,974	$ 39,335,974
5400 - Beginning Fund Balance	$ 115,000	$ -	$ 115,000
Total Resources	$ 21,767,000	$ 17,683,974	$ 39,450,974
5100 - Debt Service	$ 21,767,000	$ 17,683,974	$ 39,450,974
Total Requirements	$ 21,767,000	$ 17,683,974	$ 39,450,974

Duly passed this 25th day of August at the Board Meeting of the Board of Directors of Tigard-Tualatin School District 23J.

Jill Zurschmeide, Board Chair

Dr. Iton Udosenata, Superintendent

Tigard-Tualatin School District 23J
Resolution 2526-04

Supplemental Budget #2: 25-26 Capital Projects Fund

Whereas, ORS 294.471(1)(a) authorizes the formulation of a supplemental budget resulting from "an occurrence or condition that is not ascertained when preparing the original budget or a previous supplemental budget for the current year or current budget period and requires a change in financial planning."

Whereas, The District anticipates expenditures related to bond projects approved by voters in the May 2025 election and funded by bond proceeds received in August 2025,

Whereas, This Supplemental Budget was posted in accordance with ORS 294.473,

Now Therefore Be It Resolved, That the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated as follows:

Capital Projects Fund	Adopted Budget	Adjustments	Revised Budget
1000 - Local Sources	$ 2,407,317	$ 500,000	$ 2,907,317
5100 - Long Term Debt Financing Proceeds	$ -	$ 206,473,186	$ 206,473,186
5400 - Beginning Fund Balance	$ 21,850,396	$ -	$ 21,850,396
Total Resources	$ 24,257,713	$ 206,973,186	$ 231,230,899
4000 - Facilities Maintenance and Equipment	$ 24,257,713	$ 206,973,186	$ 231,230,899
Total Requirements	$ 24,257,713	$ 206,973,186	$ 231,230,899

Duly passed this 25th day of August at the Board Meeting of the Board of Directors of Tigard-Tualatin School District 23J.

Jill Zurschmeide, Board Chair

Dr. Iton Udosenata, Superintendent

Tigard-Tualatin School District 23J
Resolution 2526-05

Imposing and Categorizing Additional Taxes for the 2025-26 Budget

Whereas, ORS 294.477 and OAR 150-294-0490 allow Local Governments to impose and categorize additional taxes for general obligation bonds when approved in a May general election,

Whereas, The District has issued general obligation debt authorized in the May 2025 election and approved by the Board of Directors via Resolution 2526-02,

Whereas, This Supplemental Budget was posted in accordance with ORS 294.473,

Now Therefore Be It Resolved, That the Board of Directors of Tigard-Tualatin School District 23J, Washington and Clackamas Counties, Oregon hereby impose an additional $18,188,900 in taxes for bonds. The revised total imposed bond amount totals $40,746,700. Other previously imposed taxes (permanent and local option) are unchanged. The bond tax is hereby imposed and categorized for tax year 2025-26 upon the assessed value of all taxable property within the District as follows:

Tax	Education	Excluded from Limitation
Debt Service Fund		Additional $18,188,900; Total $40,746,700

Duly passed this 25th day of August at the Board Meeting of the Board of Directors of Tigard-Tualatin School District 23J.

Jill Zurschmeide, Board Chair

Dr. Iton Udosenata, Superintendent

GENERAL FUND

General Fund Summaries

TTSD General Fund Preliminary Estimate & Forecast	2024-25 Estimate	2025-26 Budget	2026-27 Forecast
Operating revenue			
State School Fund Grant	$ 151,209,382	$ 158,322,933	$ 164,785,094
Local Option Levy	12,121,810	12,300,000	12,546,000
All other operating revenue	9,278,470	8,137,516	8,137,516
Total operating revenue	172,609,662	178,760,449	185,468,610
Operating expenditures			
Salaries and benefits	149,599,036	152,148,555	156,713,012
All other expenditures	27,021,401	27,985,996	28,825,576
26-27 attrition and/or reductions	-	-	(553,391)
Total operating expenditures	176,620,437	180,134,551	184,985,197
Fund balance			
Operating (deficit)/surplus	(4,010,775)	(1,374,102)	483,413
Beginning fund balance	17,898,108	13,887,333	12,513,231
Projected ending fund balance	$ 13,887,333	$ 12,513,231	$ 12,996,644
Ending Fund Balance as a % of Operating Revenue (Policy DBDB)	8.05%	7.00%	7.01%

TOC

2025-2026

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

Washington County, Tigard-Tualatin SD 23J - 2242

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$70,500,000.00
Common School Fund	=	$1,623,466.07
County School Fund	=	$250,000.00
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	=	**$72,373,466.07**

2025-2026 Experience Adjustment

District Average Teacher Experience	=	13.68
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	**1.59**

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$9,894,000.00
Transportation per ADMr Rank		42%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $6,925,800.00

2025-2026 Extended ADMw

2025-2026 ADMw 13,339.71 **2024-2025 ADMw** 13,489.91 **Extended ADMw** 13,489.91

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.59 by $25 then add $4500 to the result = $4,539.75
Then multiply $4,539.75 by the Extended ADMw 13489.9114 and then by the funding ratio 2.47542604256 = $151,597,133.76

2025-2026 Total Formula Revenue

Add the General Purpose Grant $151,597,133.76 to the Transportation Grant $6,925,800.00 = $158,522,933.76

2025-2026 State School Fund Grant

Subtract the Local Revenue $72,373,466.07 from the Total Formula Revenue $158,522,933.76 = $86,149,467.69

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,238

Total Formula Revenue per Extended ADMw = $11,751

Charter Schools Rate(ORS 338.155) = $11,364

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

Washington County, Tigard-Tualatin SD 23J District ID: 2242

Tigard-Tualatin SD 23J: District total extended ADMw for funding calculations

			2025-2026			2024-2025
ADMr:	11,184.00	X 1.00	11,184.00	11,006.78	X 1.00	11,006.78
Students in EL programs:	1,382.00	X 0.50	691.00	1,469.53	X 0.50	734.77
Students in Pregnant and Parenting Programs:	1.00	X 1.00	1.00	0.00	X 1.00	0.00
1398 IEP Students capped at 11% of District ADMr:	1,230.24	X 1.00	1,230.24	1,236.56	X 1.00	1,236.56
Students on IEP Above 11% of ADMr:	8.20	X 1.00	8.20	8.20	X 1.00	8.20
Students in Poverty:	881.06	X 0.25	220.27	1,008.31	X 0.25	252.08
Students in Foster Care and Neglected/Delinquent:	20.00	X 0.25	5.00	20.00	X 0.25	5.00
Remote Elementary School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Small High School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Post Graduate Scholars:	0.00	X-0.25	0.00	0.00	X-0.25	0.00
		2025-2026 ADMw	**13,339.71**		**2024-2025 ADMw**	**13,243.39**

Tigard-Tualatin SD 23J Extended ADMw 13,489.91

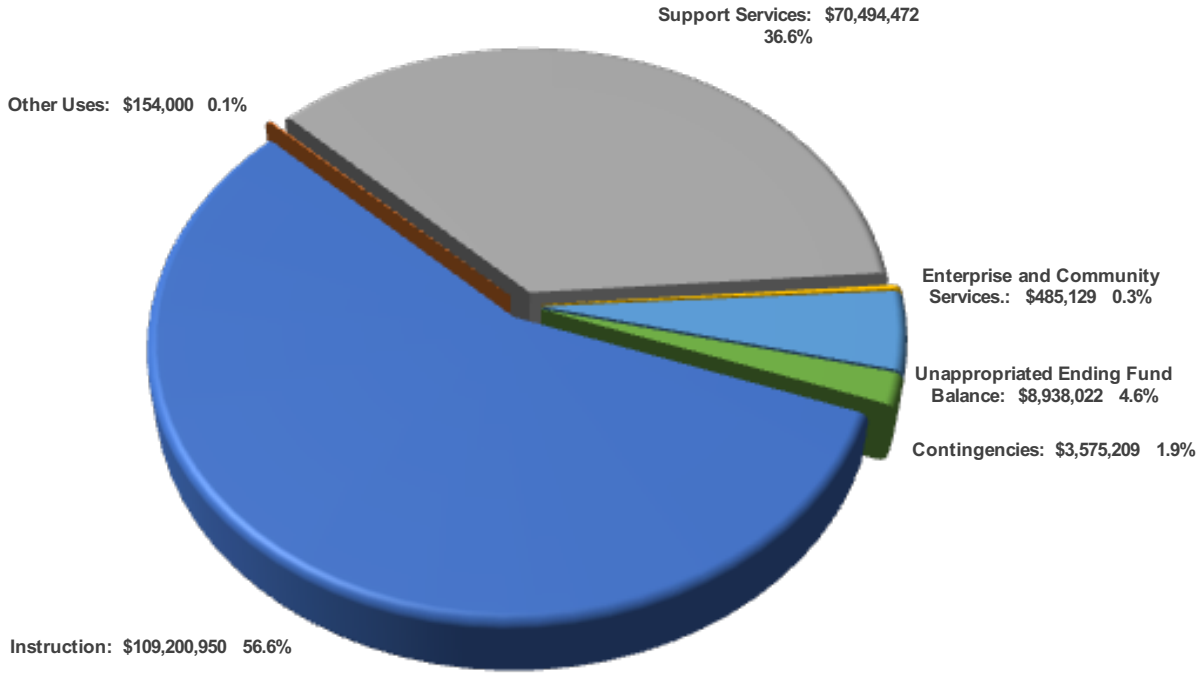
Multi-sensory Instruction Teaching Children Hands-On (MITCH): Charter ADMw for information only

			2025-2026			2024-2025
ADMr:	0.00	X 1.00	0.00	234.71	X 1.00	234.71
Students in EL programs:	0.00	X 0.50	0.00	12.88	X 0.50	6.44
Students in Pregnant and Parenting Programs:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
0 IEP Students capped at 11% of District ADMr:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Students on IEP Above 11% of ADMr:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Students in Poverty:	0.00	X 0.25	0.00	21.50	X 0.25	5.38
Students in Foster Care and Neglected/Delinquent:	0.00	X 0.25	0.00	0.00	X 0.25	0.00
Remote Elementary School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Small High School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Post Graduate Scholars:	0.00	X-0.25	0.00	0.00	X-0.25	0.00
		2025-2026 ADMw	**0.00**		**2024-2025 ADMw**	**246.53**

Tigard Tualatin SD 23J Extended ADMw 13,489.91

General Fund Requirements Summary By Major Function

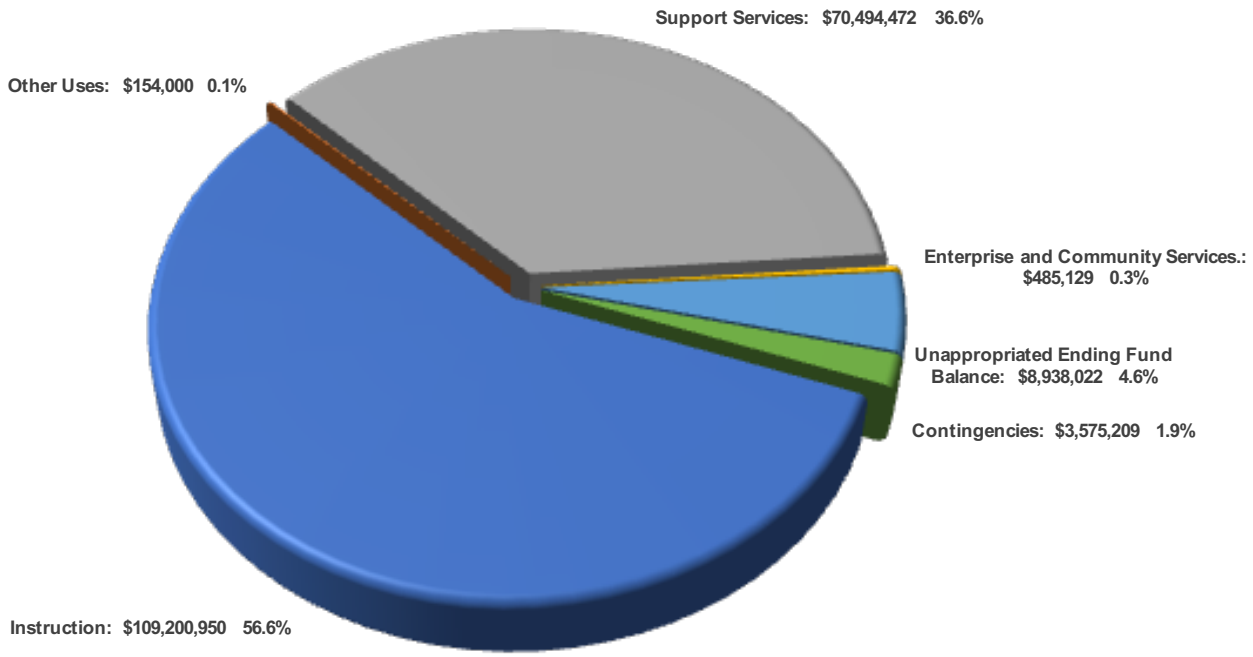
FY 2025/26 Adopted Budget



General Fund Requirements Summary By Major Function	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction	104,188,912	104,856,451	108,054,645	754.15	109,200,950	699.79	109,200,950	109,200,950	699.79
2000 - Support Services	60,481,710	64,187,924	68,729,882	375.33	70,494,472	357.56	70,494,472	70,494,472	357.56
3000 - Enterprise and Community Services.	353,834	470,815	407,523	3.69	485,129	3.89	485,129	485,129	3.89
5000 - Other Uses	370,010	376,130	154,000		154,000		154,000	154,000	
6000 - Contingencies	-	-	3,444,668		3,575,209		3,575,209	3,575,209	
7000 - Unappropriated Ending Fund Balance	22,024,276	17,898,108	10,442,665		8,938,022		8,938,022	8,938,022	
Total:	**187,418,742**	**187,789,428**	**191,233,383**	**1,133.17**	**192,847,782**	**1,061.24**	**192,847,782**	**192,847,782**	**1,061.24**

General Fund Requirements by Major Function & Major Object

FY 2025/26 Adopted Budget



General Fund Requirements by Major Function & Major Object	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	57,368,964	57,476,654	59,681,840	754.15	59,504,829	699.79	59,504,829	59,504,829	699.79
200 - Associated Payroll Costs	38,476,444	39,292,765	41,940,288		41,769,225		41,769,225	41,769,225	
300 - Purchased Services	6,214,518	6,560,446	5,336,679		6,858,394		6,858,394	6,858,394	
400 - Supplies and Materials	1,843,563	1,264,094	950,712		878,228		878,228	878,228	
500 - Capital Outlay	19,079	11,381	2,300		41,955		41,955	41,955	
600 - Other Objects	266,345	251,110	142,826		148,319		148,319	148,319	
1000 - Instruction Total:	**104,188,912**	**104,856,451**	**108,054,645**	**754.15**	**109,200,950**	**699.79**	**109,200,950**	**109,200,950**	**699.79**
2000 - Support Services									
100 - Salaries	25,824,123	26,951,789	28,581,922	375.33	28,981,347	357.56	28,981,347	28,981,347	357.56
200 - Associated Payroll Costs	17,148,516	18,846,190	21,054,106		21,534,681		21,534,681	21,534,681	
300 - Purchased Services	12,919,098	13,654,781	14,522,436		14,698,516		14,698,516	14,698,516	
400 - Supplies and Materials	2,243,238	2,274,676	2,584,023		2,856,281		2,856,281	2,856,281	
500 - Capital Outlay	650,903	502,434	153,650		313,825		313,825	313,825	
600 - Other Objects	1,695,831	1,958,054	1,833,745		2,109,822		2,109,822	2,109,822	
2000 - Support Services Total:	**60,481,710**	**64,187,924**	**68,729,882**	**375.33**	**70,494,472**	**357.56**	**70,494,472**	**70,494,472**	**357.56**

Continued from previous page.

TOC

General Fund Requirements by Major Function & Major Object	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3000 - Enterprise and Community Services.									
100 - Salaries	193,624	248,909	201,149	3.69	246,227	3.89	246,227	246,227	3.89
200 - Associated Payroll Costs	140,292	180,497	169,921		207,940		207,940	207,940	
300 - Purchased Services	5,834	10,146	9,508		8,059		8,059	8,059	
400 - Supplies and Materials	14,085	30,795	26,945		22,903		22,903	22,903	
600 - Other Objects	-	468	-		-		-	-	
3000 - Enterprise and Community Services. Total:	**353,834**	**470,815**	**407,523**	**3.69**	**485,129**	**3.89**	**485,129**	**485,129**	**3.89**
5000 - Other Uses									
700 - Transfers	370,010	376,130	154,000		154,000		154,000	154,000	
5000 - Other Uses Total:	**370,010**	**376,130**	**154,000**		**154,000**		**154,000**	**154,000**	
6000 - Contingencies									
800 - Other Uses of Funds	-	-	3,444,668		3,575,209		3,575,209	3,575,209	
6000 - Contingencies Total:	**-**	**-**	**3,444,668**		**3,575,209**		**3,575,209**	**3,575,209**	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	22,024,276	17,898,108	10,442,665		8,938,022		8,938,022	8,938,022	
7000 - Unappropriated Ending Fund Balance Total:	**22,024,276**	**17,898,108**	**10,442,665**		**8,938,022**		**8,938,022**	**8,938,022**	
General Fund Requirements by Major Function & Major Object Total:	**187,418,742**	**187,789,428**	**191,233,383**	**1,133.17**	**192,847,782**	**1,061.24**	**192,847,782**	**192,847,782**	**1,061.24**

General Fund
Resources and Requirements

General Fund

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

Revenues:

The State School Fund (SSF) total formula revenue is made up of the general purpose and transportation grants totaling 88.6% of operating revenue. The SSF total formula revenue is allocated to school districts, 95.5%, with the remainder allocated to ESDs. The SSF Grant is the total SSF formula revenue less local revenue. Local revenue includes general operating property taxes, county and common school funds, and federal forest fees. Local property taxes account for 97.4% of the local revenue component. The general purpose grant is allocated through a weighted average daily membership formula. The transportation grant is paid at 70% of the district's allowable general fund transportation costs. Each January, school districts in the state are required to estimate for the following year the components of the grant such as ADMw, local property taxes, transportation costs, and the cost of students with an Individualized Education Plan (IEP) with annual costs over $30,000 per student. The district receives estimated payments starting in July and ending in May. The general purpose and transportation portion of the grant is reconciled the subsequent year (specifically each May) after districts file student enrollment data and final annual financial reports. The High Cost Disabilities grant, another state resource, is a shared grant based on the district's proportion of the funds claimed for the education costs over $30,000 for each student with disabilities and is 2% of operating revenue. The district receives an estimated payment for the current year in May and a final settlement the following May.

The local option tax levy is a voter approved levy that allows the district to collect taxes outside the constitutional tax limitation. The length of the approval is limited to five years. In November 2024, voters renewed the levy for five years beginning in 2025-26 through 2030-31. This resource accounts for 6.9% of operating revenue. The approved levy is $1.00 per thousand of assessed value. The levy is subject to compression as the tax is levied on the assessed valuation but the limit on the tax is determined by the real market value. The 2024-25 assessed value is $14.3 billion and the District estimates the current year local option tax collection to be $12.1 million.

In the year beginning 2025-26, the District is including a resource estimate related to the recognition of leased assets and software subscriptions as required by GASB 87 and 96. This resource is non-cash and is not included in the operating revenue basis. For the 2025-26 budget year, the preliminary estimate is $200,000.

The remainder of the revenue is 2.35% of the total and includes earnings on investments, the portion of the district's ESD allocation not used for services, athletic gate fees, and other state and local sources.

Expenditures:

Staff salaries and benefits account for 84.4% of operating expenditures in the general fund. FTE is summarized below.

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Licensed	654.87	682.23	608.87
Classified	386.32	397.81	398.29
Administrative	41.54	38.97	40.25
Managerial and Confidential	13.00	14.00	13.84
Total FTE	1,095.73	1,133.01	1,061.25

The state accounting handbook describes and specifies certain segments which are helpful for analysis:

Function

A function is the “activity for which a service or material is acquired.” The functional allocation is as follows:

Function	Budget	% of Operating Budget
Direct Instruction	109,200,950	60.6%
Support Services - Students	13,253,358	7.4%
Support Services - Instructional Staff Support	5,775,366	3.2%
Office of the Principal	13,507,812	7.5%
Student Transportation	10,027,687	5.6%
Technology Services	3,253,008	1.8%
Operation and Maintenance of Physical Plant	15,633,895	8.7%
Central Support	9,043,346	5.0%
Enterprise and Community Service	485,129	0.3%
Transfers to Other Funds	154,000	0.1%
Total operating budget	180,334,551	

Object

An object is the “service or commodity bought.” The allocation by object is as follows:

Object	Budget	% of Operating Budget
Salaries and Benefits	152,244,249	84.4%
Purchased Services	21,564,969	12.0%
Supplies And Materials	3,757,412	2.1%
Capital Outlay	355,780	0.2%
Other Objects	2,258,141	1.3%
Transfers	154,000	0.1%
Total operating budget	180,334,551	

100 - General Fund

FY 2025/26 Adopted Budget

Resources	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1111 - Current Years Taxes	63,444,408	65,947,203	67,560,000		70,020,500		70,020,500	70,020,500	
1112 - Prior Years Taxes	541,348	525,945	740,000		479,500		479,500	479,500	
1114 - Payments In Lieu of Property Taxes	13,494	13,561	-		-		-	-	
1121 - Current Years Local Opt	11,364,192	11,915,568	12,160,000		12,242,900		12,242,900	12,242,900	
1122 - Prior Years Local Opt	91,650	92,445	140,000		57,100		57,100	57,100	
1190 - Penalty & Interest On Tax	84,286	133,665	-		-		-	-	
1312 - Tuition From Other Dist In	48,200	50,400	50,000		50,000		50,000	50,000	
1510 - Interest On Investments	2,221,684	1,260,108	1,000,000		1,150,000		1,150,000	1,150,000	
1711 - Athletic Fees-Gate Receip	53,009	48,808	55,000		55,000		55,000	55,000	
1742 - Drivers Ed Fees	51,905	46,055	100,000		40,000		40,000	40,000	
1801 - Child Care Tuition	82,965	104,009	-		-		-	-	
1910 - Rentals	-	-	-		1,031,316		1,031,316	1,031,316	
1960 - Recovery Prior Years Exp	15,053	84,129	20,000		20,000		20,000	20,000	
1980 - Fees Charged to Grants	929,024	1,049,400	800,000		700,000		700,000	700,000	
1990 - Miscellaneous Revenues	573,478	423,169	500,000		686,200		686,200	686,200	
2000 - Revenue From Intermediate Sources									
2101 - County School Funds	301,405	208,493	300,000		250,000		250,000	250,000	
2102 - ESD Apportionment	1,900,000	1,000,000	2,470,000		725,000		725,000	725,000	
2199 - Other Intermediate Sources	64,552	69,794	-		-		-	-	
3000 - Revenue From State Sources									
3101 - State School FD-Gen Support	73,472,005	77,130,470	80,842,264		85,949,467		85,949,467	85,949,467	
3103 - Common School Fund	1,534,256	1,579,864	1,576,119		1,623,466		1,623,466	1,623,466	
3109 - SSF-High Cost Students	719,506	2,960,705	3,450,000		3,600,000		3,600,000	3,600,000	
3111 - Prior YR SSFG Adjustment	(213,367)	599,788	-		-		-	-	
3204 - Drivers Education	-	-	120,000		80,000		80,000	80,000	
4000 - Revenue From Federal Sources									
4575 - Undesignated	-	12,105	-		-		-	-	
4801 - Federal Forest Fees	1,973	839	-		-		-	-	
5000 - Other Sources									
5160 - Lease Purchase Receipts	339,458	508,586	-		200,000		200,000	200,000	
5200 - Interfund Transfers	-	-	350,000		-		-	-	
5300 - Sale/Loss Fixed Assets	8,065	46	-		-		-	-	
5400 - Beginning Fund Balance	29,776,191	22,024,276	19,000,000		13,887,333		13,887,333	13,887,333	
Resources Total:	**187,418,742**	**187,789,428**	**191,233,383**		**192,847,782**		**192,847,782**	**192,847,782**	

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	57,368,964	57,476,654	59,681,840	754.15	59,504,829	699.79	59,504,829	59,504,829	699.79
200 - Associated Payroll Costs	38,476,444	39,292,765	41,940,288		41,769,225		41,769,225	41,769,225	
300 - Purchased Services	6,214,518	6,560,446	5,336,679		6,858,394		6,858,394	6,858,394	
400 - Supplies and Materials	1,843,563	1,264,094	950,712		878,228		878,228	878,228	
500 - Capital Outlay	19,079	11,381	2,300		41,955		41,955	41,955	
600 - Other Objects	266,345	251,110	142,826		148,319		148,319	148,319	

Continued from previous page.

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2000 - Support Services									
100 - Salaries	25,824,123	26,951,789	28,581,922	375.33	28,981,347	357.56	28,981,347	28,981,347	357.56
200 - Associated Payroll Costs	17,148,516	18,846,190	21,054,106		21,534,681		21,534,681	21,534,681	
300 - Purchased Services	12,919,098	13,654,781	14,522,436		14,698,516		14,698,516	14,698,516	
400 - Supplies and Materials	2,243,238	2,274,676	2,584,023		2,856,281		2,856,281	2,856,281	
500 - Capital Outlay	650,903	502,434	153,650		313,825		313,825	313,825	
600 - Other Objects	1,695,831	1,958,054	1,833,745		2,109,822		2,109,822	2,109,822	
3000 - Enterprise and Community Services.									
100 - Salaries	193,624	248,909	201,149	3.69	246,227	3.89	246,227	246,227	3.89
200 - Associated Payroll Costs	140,292	180,497	169,921		207,940		207,940	207,940	
300 - Purchased Services	5,834	10,146	9,508		8,059		8,059	8,059	
400 - Supplies and Materials	14,085	30,795	26,945		22,903		22,903	22,903	
600 - Other Objects	-	468	-		-		-	-	
5000 - Other Uses									
700 - Transfers	370,010	376,130	154,000		154,000		154,000	154,000	
6000 - Contingencies									
800 - Other Uses of Funds	-	-	3,444,668		3,575,209		3,575,209	3,575,209	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	22,024,276	17,898,108	10,442,665		8,938,022		8,938,022	8,938,022	
Requirements Total:	**187,418,742**	**187,789,428**	**191,233,383**	**1,133.17**	**192,847,782**	**1,061.24**	**192,847,782**	**192,847,782**	**1,061.24**

OTHER FUNDS

Other Funds
Resources and Requirements

Transportation Equipment Fund

This fund was established to support the replacement of school buses and school bus facilities. The principal resource is an allocation of funds based on the allowable depreciation on district owned transportation equipment, improvements and property. Depreciation payments are received in the Transportation Equipment Fund and by law may be used only for the purchase of transportation equipment.

204 - Transportation Equipment Fund

FY 2025/26 Adopted Budget

Resources	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1900 - Other Revenue From Local Sources	18,000	33,000	34,000		34,000		34,000	34,000	
3000 - Revenue From State Sources									
3200 - Restricted Grants-In-Aid	138,679	-	140,000		140,000		140,000	140,000	
5000 - Other Sources									
5400 - Beginning Fund Balance	368,555	160,051	114,457		114,457		114,457	114,457	
Resources Total:	**525,234**	**193,051**	**288,457**		**288,457**		**288,457**	**288,457**	

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2000 - Support Services									
300 - Purchased Services	2,139	3,528	150,200		150,200		150,200	150,200	
500 - Capital Outlay	523,095	300,000	138,257		138,257		138,257	138,257	
7000 - Unappropriated Ending Fund Balance									
820 - Reserved for Next Year	-	(110,477)	-		-		-	-	
Requirements Total:	**525,234**	**193,051**	**288,457**		**288,457**		**288,457**	**288,457**	

Nutrition Services Fund

This fund accounts for the activities of the District's nutrition service program. Services include lunch programs in all schools and breakfast programs in many schools. Resources reflect federal subsidies from the United States Department of Agriculture, which provide partial reimbursement to the District for each meal served, the value of federal commodities, and a matching grant from the State. The proposed budget has resources of $6.16 million including a beginning fund balance of $2,087,086. Requirements consist of $2.8 million for staff, $1.7 million for food supplies, and $908 thousand for materials, supplies, services and equipment.

Federal law does not allow the Nutrition Service Fund to absorb the cost associated with a student's inability to pay as a bad debt; therefore, a resource outside of the fund, e.g. general fund, must cover the cost. The budget includes a general fund transfer of $100,000 as a resource for this purpose.

The Nutrition Service Fund operates as a nonprofit school food service program. This means that all food service operations conducted by the school food authority are principally for the benefit of school children; all revenue from this fund is used solely for the operation or improvement of such food services.

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Classified	33.38	35.82	40.13
Managerial and Confidential	1.00	1.00	1.00
Total FTE	34.38	36.82	41.13

205 - Nutrition Services Fund

FY 2025/26 Adopted Budget

Resources	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1500 - Earnings On Investments	53,841	48,579	17,504		27,500		27,500	27,500	
1600 - Food Service	902,781	767,879	1,334,000		334,000		334,000	334,000	
3000 - Revenue From State Sources									
3100 - Unrestricted Grants-In-Aid	37,684	31,974	35,000		110,000		110,000	110,000	
3200 - Restricted Grants-In-Aid	388,640	191,793	45,000		45,000		45,000	45,000	
4000 - Revenue From Federal Sources									
4500 - Fed Restricted Rev Thru State	2,159,067	2,572,634	2,050,000		3,150,000		3,150,000	3,150,000	
4901 - Donated Commodities (USDA)	394,698	283,002	380,000		380,000		380,000	380,000	
5000 - Other Sources									
5200 - Interfund Transfers	225,129	235,326	100,000		25,000		25,000	25,000	
5400 - Beginning Fund Balance	1,534,937	1,912,830	1,287,090		2,087,086		2,087,086	2,087,086	
Resources Total:	**5,696,776**	**6,044,017**	**5,248,594**		**6,158,586**		**6,158,586**	**6,158,586**	

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2000 - Support Services									
124 - Temporary - Classifed	259	-	-		-		-	-	
130 - Additional Salaries	172	-	-		-		-	-	
210 - Public Employees Retirement System	106	(760)	-		-		-	-	
220 - FICA	32	-	-		-		-	-	
230 - Other Required Payroll Costs.	6	-	-		-		-	-	
240 - Health Insurance	0	-	-		-		-	-	
3000 - Enterprise and Community Services.									
112 - Classified/Conf Salaries	888,129	907,083	938,430	27.25	1,122,481	31.91	1,122,481	1,122,481	31.91
114 - Managerial Salaries	118,212	122,941	124,170	1.00	132,972	1.00	132,972	132,972	1.00
117 - Unused Vacation Pay Out	8,334	3,310	3,330		-		-	-	
120 - Nonpermanent Salaries	133	-	-		-		-	-	
124 - Temporary - Classifed	134,223	166,830	204,220	8.56	218,209	8.23	218,209	218,209	8.23
130 - Additional Salaries	13,511	8,027	1,800		1,800		1,800	1,800	
210 - Public Employees Retirement System	285,714	331,380	370,105		497,386		497,386	497,386	
220 - FICA	87,921	91,529	97,304		112,931		112,931	112,931	
230 - Other Required Payroll Costs.	23,002	21,236	23,290		31,211		31,211	31,211	
240 - Health Insurance	607,591	616,109	664,472		681,457		681,457	681,457	
320 - Property Services	106,542	66,388	142,500		32,500		32,500	32,500	
340 - Travel	1,050	7,533	4,000		22,000		22,000	22,000	
350 - Communication	2,255	558	3,000		2,000		2,000	2,000	
380 - Non-Instructional Professional and Technical Services	3,542	5,114	-		-		-	-	
390 - Other Gen Prof Services	4,331	3,264	-		-		-	-	
410 - Consumable Supplies and Materials	537,586	461,395	559,000		634,000		634,000	634,000	
430 - Library Books	-	311	-		-		-	-	
440 - Periodicals	-	-	50		50		50	50	
450 - Food-Food Serv Use Only	912,803	1,079,476	1,619,422		1,719,422		1,719,422	1,719,422	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
460 - Non	261	15,524	2,000		2,000		2,000	2,000	
470 - Computer Software	16,944	35,335	23,500		23,500		23,500	23,500	
480 - Computer Hardware Under $5,000	943	38	5,500		5,500		5,500	5,500	
540 - Equipment	-	-	-		164,570		164,570	164,570	
610 - Redemption Principal	16,462	15,251	-		-		-	-	
620 - Interest	134	72	-		-		-	-	
640 - Dues/Fees/Membership	13,749	15,334	12,500		21,500		21,500	21,500	
820 - Reserved for Next Year	-	-	-		-		-	(733,097)	
7000 - Unappropriated Ending Fund Balance									
820 - Reserved for Next Year	1,912,830	2,070,741	450,000		733,097		733,097	1,466,194	
Requirements Total:	**5,696,776**	**6,044,017**	**5,248,594**	**36.82**	**6,158,586**	**41.13**	**6,158,586**	**6,158,586**	**41.13**

Community Building and Grounds Use Fund

This fund accounts for the resources and requirements related to the rental of school facilities for community and private use and the parking fees collected at both high schools. The requirements in this fund include wages for building monitors and management of the program. High school parking lot fees are used for parking lot security and maintenance.

Parking fees at both high schools are committed to parking lot repairs and improvements.

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Classified	1.00	1.00	1.00

207 - Community Building and Ground Use Fund

FY 2025/26 Adopted Budget

Resources	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1700 - Extracurricular Activities	33,468	26,593	130,000		173,803		173,803	173,803	
1900 - Other Revenue From Local Sources	545,327	666,119	400,000		500,000		500,000	500,000	
5000 - Other Sources									
5400 - Beginning Fund Balance	1,690,717	2,090,241	2,394,021		2,394,021		2,394,021	2,394,021	
Resources Total:	**2,269,513**	**2,782,953**	**2,924,021**		**3,067,824**		**3,067,824**	**3,067,824**	

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
400 - Supplies and Materials	-	4,200	-		-		-	-	
2000 - Support Services									
300 - Purchased Services	-	136,945	63,093		55,000		55,000	55,000	
400 - Supplies and Materials	300	-	105,000		105,000		105,000	105,000	
500 - Capital Outlay	-	11,301	-		-		-	-	
3000 - Enterprise and Community Services.									
100 - Salaries	87,153	83,522	206,481	1.00	174,369	1.00	174,369	174,369	1.00
200 - Associated Payroll Costs	48,412	57,925	132,567		100,747		100,747	100,747	
300 - Purchased Services	3,850	43,071	562,810		562,810		562,810	562,810	
400 - Supplies and Materials	33,356	14,754	575,060		595,000		595,000	595,000	
500 - Capital Outlay	6,200	-	700,000		774,898		774,898	774,898	
600 - Other Objects	-	2,208	-		-		-	-	
800 - Other Uses of Funds	-	-	-		-		-	43,803	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	2,090,241	2,429,026	579,011		700,000		700,000	656,197	
Requirements Total:	**2,269,513**	**2,782,953**	**2,924,021**	**1.00**	**3,067,824**	**1.00**	**3,067,824**	**3,067,824**	**1.00**

Associated Student Body Fund

This fund accounts for the money schools receive from students and parent groups for purposes such as special school projects, field trips, various student activities and a flow through to the General Fund for athletic program gate receipts.

Student funds are committed to students' activities.

209 - Associated Student Body Fund

FY 2025/26 Adopted Budget

Resources	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1900 - Other Revenue From Local Sources	1,930,882	1,794,952	2,400,000		2,700,000		2,700,000	2,700,000	
5000 - Other Sources									
5400 - Beginning Fund Balance	1,698,375	1,729,888	1,729,888		1,729,888		1,729,888	1,729,888	
Resources Total:	3,629,257	3,524,840	4,129,888		4,429,888		4,429,888	4,429,888	

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
400 - Supplies and Materials	905,629	712,737	1,429,888		1,729,888		1,729,888	1,729,888	
5000 - Other Uses									
700 - Transfers	993,740	1,192,633	1,600,000		1,600,000		1,600,000	1,600,000	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	1,729,888	1,619,470	1,100,000		1,100,000		1,100,000	1,100,000	
Requirements Total:	3,629,257	3,524,840	4,129,888		4,429,888		4,429,888	4,429,888	

Federal Grants Fund

For the 2025-26 fiscal year, the District has active federal grants totaling $7.9 million. Federal grants such as the Title 1A and 1D basic programs, and IDEA Part B comprise the largest federal grants.

The grants include but are not limited to:

- Title 1A - Improving the Academic Achievement of the Economically Disadvantaged
- Title 1D - Academic Programs for Neglected or Delinquent Students
- IDEA Part B for Special Education

Other grants in this fund:

- Title IIA - Improving Teacher Quality
- Title III - English Language Learners
- Title IV – ESSA Student Academic Enrichment
- Title IV – 21st Century Community Learning Center
- Youth Transitions Program

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Licensed	18.70	20.05	17.47
Classified	9.98	9.11	11.23
Administrative	0.68	1.08	0.85
Managerial and Confidential	0.00	0.00	0.00
Total FTE	29.36	30.23	29.55

211 - Federal Grants Fund

FY 2025/26 Adopted Budget

Resources - 211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1900 - Other Revenue From Local Sources	33,472	34,471	-		-		-	-	
4000 - Revenue From Federal Sources									
4302 - Upward Bond	91,948								
4307 - Federal Creekside Farm to School	59,082								
4500 - Fed Restricted Rev Thru State	185,481	6,322,057	770,761		2,593,137		2,593,137	2,593,137	
4501 - IDEA	2,202,787	1,890,526	2,448,637		1,479,467		1,479,467	1,479,467	
4502 - Title I Low Income	1,874,547	2,170,380	3,130,017		2,945,007		2,945,007	2,945,007	
4508 - Title Iia-NCLB	511,242	377,261	604,947		353,496		353,496	353,496	
4511 - Title III-ELL	167,203	181,595	84,740		188,541		188,541	188,541	
4514 - ARP McKinney-Vento HCY	8,793	22,588	40,000		-		-	-	
4516 - Title IV - Academic Enrichment	229,303	250,884	432,385		168,158		168,158	168,158	
4545 - YTP Grant-Dept of Hum Res	125,917	129,678	228,907		175,602		175,602	175,602	
5000 - Other Sources									
5100 - Long Term Debt Financing Sources	7,134	57,341	-		-		-	-	
5200 - Interfund Transfers		-	-		-		-	-	
5400 - Beginning Fund Balance	(445)	(445)	-		-		-	-	
Resources Total:	5,496,464	11,436,336	7,740,394		7,903,408		7,903,408	7,903,408	

Requirements - 211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	2,078,815	4,761,203	2,656,287	20.66	2,694,805	18.97	2,694,805	2,694,805	18.97
200 - Associated Payroll Costs	1,180,568	2,762,759	1,564,821		1,685,191		1,685,191	1,685,191	
300 - Purchased Services	328,464	198,609	175,000		215,715		215,715	215,715	
400 - Supplies and Materials	195,041	125,198	101,450		60,295		60,295	60,295	
600 - Other Objects	107,434	3,269	115,500		92,155		92,155	92,155	
2000 - Support Services									
100 - Salaries	716,334	1,615,730	1,315,472	8.93	1,394,886	9.93	1,394,886	1,394,886	9.93
200 - Associated Payroll Costs	445,308	1,000,811	770,051		815,703		815,703	815,703	
300 - Purchased Services	199,691	369,705	612,545		281,766		281,766	281,766	
400 - Supplies and Materials	6,171	14,486	52,150		43,802		43,802	43,802	
500 - Capital Outlay	-	54,071	-		-		-	-	
600 - Other Objects	41,630	114,951	75,150		36,762		36,762	36,762	
3000 - Enterprise and Community Services,									
100 - Salaries	81,099	52,754	140,728	0.65	251,155	0.65	251,155	251,155	0.65
200 - Associated Payroll Costs	39,650	32,428	61,240		122,033		122,033	122,033	
300 - Purchased Services	29,992	6,893	35,000		87,000		87,000	87,000	
400 - Supplies and Materials	37,388	42,955	55,000		100,140		100,140	100,140	
500 - Capital Outlay	7,134								
600 - Other Objects	2,190	-	10,000		22,000		22,000	22,000	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	(445)	(445)	579,011		700,000		700,000	700,000	
Requirements Total:	5,496,464	11,436,336	7,740,394	30.23	7,903,408	29.55	7,903,408	7,903,408	29.55

Elementary & Secondary School Emergency Relief Funds (ESSER 2 & 3) Funds

In response to the impacts of the COVID-19 pandemic, U.S. Congress approved legislation referred to as Elementary & Secondary School Emergency Relief Funds (ESSER). ESSER provided targeted financial relief to school districts to offset negative effects of the pandemic on student learning. The District used nearly all of its ESSER funds by the end of the prior fiscal year (June 30, 2024). There continue to be no appropriations for ESSER funds in the 2025-26 budget.

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Licensed	29.09	0.00	0.00
Classified	5.00	0.00	0.00
Administrative	1.00	0.00	0.00
Total FTE	35.09	0.00	0.00

216 - Elementary & Secondary Emergency Relief 2 Fund

FY 2025/26 Adopted Budget

Resources	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
4000 - Revenue From Federal Sources									
4500 - Fed Restricted Rev Thru State	2,503,235	-	-		-		-	-	
Resources Total:	2,503,235		-		-		-		-

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	741,270	-	-		-		-	-	
200 - Associated Payroll Costs	364,323	-	-		-		-	-	
300 - Purchased Services	4,994	-	-		-		-	-	
400 - Supplies and Materials	2,820	-	-		-		-	-	
2000 - Support Services									
100 - Salaries	782,530	-	-		-		-	-	
200 - Associated Payroll Costs	359,191	-	-		-		-	-	
300 - Purchased Services	23,890	-	-		-		-	-	
400 - Supplies and Materials	14,366	-	-		-		-	-	
3000 - Enterprise and Community Services.									
100 - Salaries	44,475	-	-		-		-	-	
200 - Associated Payroll Costs	15,375	-	-		-		-	-	
300 - Purchased Services	150,000	-	-		-		-	-	
Requirements Total:	2,503,235	-	-		-		-	-	

217 - Elementary & Secondary Emergency Relief 3 Fund

FY 2025/26 Adopted Budget

Resources - 217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
4000 - Revenue From Federal Sources									
4500 - Fed Restricted Rev Thru State	3,790,505	-	-		-		-	-	
Resources Total:	3,790,505	-	-		-		-	-	

Requirements - 217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	1,021,256	-	-		-		-	-	
200 - Associated Payroll Costs	674,374	-	-		-		-	-	
300 - Purchased Services	154,410	-	-		-		-	-	
400 - Supplies and Materials	10,848	-	-		-		-	-	
2000 - Support Services									
100 - Salaries	1,092,614	-	-		-		-	-	
200 - Associated Payroll Costs	523,277	-	-		-		-	-	
300 - Purchased Services	7,062	-	-		-		-	-	
400 - Supplies and Materials	2,282	-	-		-		-	-	
600 - Other Objects	150,055	-	-		-		-	-	
3000 - Enterprise and Community Services.									
100 - Salaries	95,133	-	-		-		-	-	
200 - Associated Payroll Costs	59,194	-	-		-		-	-	
Requirements Total:	3,790,505	-	-		-		-	-	

Student Investment Account Fund

The Student Success Act was passed by the Oregon Legislature during the 2019 session and was implemented in the 2020-21 school year. The Act provides ~$700 million to enhance the State School Fund, with the remaining funds primarily divided among three key accounts. The main account (50% of remaining funds) is the Student Investment Account which is allocated to the District based on its weighted average daily membership. The grant's restricted purposes require the district to account for the grant in a separate fund. The programs supported by the fund were developed though a community engagement process. The current year is the fifth year of the district receiving these state funds of approximately $11.6 million. The District expects a similar allocation in 2025-26.

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Licensed	29.83	39.55	39.89
Classified	42.04	43.28	33.68
Administrative	8.30	8.30	8.30
Managerial and Confidential	1.00	1.00	1.00
Total FTE	81.17	92.13	82.87

251 - Student Investment Account (SIA) Fund

FY 2025/26 Adopted Budget

Resources - 251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3000 - Revenue From State Sources									
3200 - Restricted Grants-In-Aid	9,823,404	10,854,891	11,810,596		11,658,683		11,658,683	11,658,683	
5000 - Other Sources									
5100 - Long Term Debt Financing Sources	1,151	4,569	-		-		-	-	
5400 - Beginning Fund Balance	-	-	-		-		-	-	
Resources Total:	9,824,555	10,859,460	11,810,596		11,658,683		11,658,683	11,658,683	

Requirements - 251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	2,263,552	2,660,531	2,942,726	54.08	3,363,478	53.20	3,363,478	3,363,478	53.20
200 - Associated Payroll Costs	1,678,251	2,148,032	2,514,061		2,745,989		2,745,989	2,745,989	
300 - Purchased Services	98,493	323,448	211,607		221,899		221,899	221,899	
400 - Supplies and Materials	15,856	22,369	-		15,130		15,130	15,130	
600 - Other Objects	3,500	1,185	-		-		-	-	
2000 - Support Services									
100 - Salaries	2,835,974	2,977,415	3,140,686	38.05	2,778,424	29.68	2,778,424	2,778,424	29.68
200 - Associated Payroll Costs	1,866,037	2,039,162	2,150,931		1,840,058		1,840,058	1,840,058	
300 - Purchased Services	296,280	42,586	182,000		5,250		5,250	5,250	
400 - Supplies and Materials	13,922	7,946	208,000		8,201		8,201	8,201	
500 - Capital Outlay	-	-	-		-		-	-	
600 - Other Objects	388,995	403,809	170,584		423,620		423,620	423,620	
3000 - Enterprise and Community Services.									
100 - Salaries	10,734	17,858	-		46,190		46,190	46,190	
200 - Associated Payroll Costs	3,707	7,103	-		20,234		20,234	20,234	
300 - Purchased Services	292,585	152,307	240,000		140,210		140,210	140,210	
400 - Supplies and Materials	53,170	47,181	50,000		50,000		50,000	50,000	
500 - Capital Outlay	-	4,569	-		-		-	-	
600 - Other Objects	3,499	3,958	-		-		-	-	
Requirements Total:	9,824,555	10,859,460	11,810,596	92.13	11,658,683	82.88	11,658,683	11,658,683	82.88

High School Success Fund

High School Success is a fund approved by voters in November 2016. Per Oregon Department of Education guidance, the funding is provided to establish or expand programs in three areas:

- Dropout Prevention
- Career & Technical Education
- College Level Education Opportunities

The intent of the High School Success Fund is to:

- Improve student progress toward graduation beginning with grade 9
- Increase the graduation rates of high schools
- Improve high school graduates' readiness for college and career

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Licensed	15.23	13.67	15.63
Classified	2.00	2.00	2.00
Administrative	1.38	0.50	0.50
Total FTE	18.61	16.17	18.13

252 - Oregon High School Success (BM98) Fund

FY 2025/26 Adopted Budget

Resources - 252 - Oregon High School Success (BM98) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3000 - Revenue From State Sources									
3200 - Restricted Grants-In-Aid	3,454,827	3,363,788	3,500,000		3,419,664		3,419,664	3,419,664	
Resources Total:	3,454,827	3,363,788	3,500,000		3,419,664		3,419,664	3,419,664	

Requirements - 252 - Oregon High School Success (BM98)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	527,990	562,987	546,826	7.15	508,664	5.99	508,664	508,664	5.99
200 - Associated Payroll Costs	351,402	377,071	378,498		316,161		316,161	316,161	
300 - Purchased Services	18,037	44,454	58,316		20,150		20,150	20,150	
400 - Supplies and Materials	164,248	114,544	343,944		256,219		256,219	256,219	
500 - Capital Outlay	33,482	-	256,386		-		-	-	
600 - Other Objects	182,679	174,005	125,000		123,004		123,004	123,004	
2000 - Support Services									
100 - Salaries	1,097,040	1,093,688	910,344	9.02	1,186,072	12.14	1,186,072	1,186,072	12.14
200 - Associated Payroll Costs	671,486	654,659	560,023		783,014		783,014	783,014	
300 - Purchased Services	155,171	112,259	250,418		62,700		62,700	62,700	
400 - Supplies and Materials	59,071	52,239	70,244		118,680		118,680	118,680	
500 - Capital Outlay	191,826	-	-		-		-	-	
600 - Other Objects	2,394	10	-		-		-	-	
3000 - Enterprise and Community Services.									
300 - Purchased Services	-	177,873	-		45,000		45,000	45,000	
Requirements Total:	3,454,827	3,363,788	3,500,000	16.17	3,419,664	18.13	3,419,664	3,419,664	18.13

Early Retirement Plan Fund

This fund is used to account for the resources and requirements of the District's early retirement stipends and post-employment health benefits. The benefit extends per the agreement but not past age 65. Both plans have ended but there is an obligation to employees hired before the plan termination dates. The early retirement plans were discontinued for employees hired after July 1, 1993 and July 1, 1995. The principal resource is an assessment of salaries. The district contracts with an actuary for a biennial review of the plan. As of the June 2024 study, there were 25 employees retired with benefits and 36 employees receiving a stipend. An additional 53 retired employees purchase health insurance through the district's plan per Oregon law. As the eligibility dates of the various plans sunset, the active retirees count is beginning to decline. The budget reflects a planned decline in the fund balance. Effective 2023-24, the assessment of salaries was discontinued due to the projected fund balance being sufficient to cover future estimated retirement benefits. There are 3 current employees vested in the plan and 1 additional non-vested employee.

The Early Retirement Plan Fund does not qualify as a trust fund under GASB 84. Therefore, it has been reclassified as a Special Revenue Fund from a Trust and Agency Fund effective 2020-21.

262 - Early Retirement Fund

FY 2025/26 Adopted Budget

Resources - 262 - Early Retirement Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1500 - Earnings On Investments	68,727	89,738	45,000		90,000		90,000	90,000	
1900 - Other Revenue From Local Sources	685,307	-	-		-		-	-	
5000 - Other Sources									
5400 - Beginning Fund Balance	3,520,684	2,992,202	2,000,000		1,616,000		1,616,000	1,616,000	
Resources Total:	**4,274,718**	**3,081,939**	**2,045,000**		**1,706,000**		**1,706,000**	**1,706,000**	

Requirements - Early Retirement Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2000 - Support Services									
100 - Salaries	407,775	422,425	235,418		-		-	-	
200 - Associated Payroll Costs	856,942	736,163	438,595		706,000		706,000	706,000	
300 - Purchased Services	17,800	-	-		-		-	-	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	2,992,202	1,923,351	1,370,987		1,000,000		1,000,000	-	
Requirements Total:	**4,274,718**	**3,081,939**	**2,045,000**		**1,706,000**		**1,706,000**	**706,000**	

State, County and Private Grants Fund

The State, County, and Private Grants Fund accounts for activities not funded by State School Fund or Federal sources.

Grants in this fund include resources and requirements for the Long Term Care and Treatment Program, Preschool Promise, Latinx Student Success, Native Hawaiian and Pacific Islander Student Success, NW Regional Education Service District Autism Services, Career Pathways, NW Regional Education Service District service credits, and the Business Energy Tax Credit (BETC) proceeds. County Grants include Tier 1 Social Emotional Learning (SEL), Tier 2 SEL Behavioral Learning, and the Early Learning Family Resource Center. Fundraising activities are also included in this fund. Donations made to schools are accounted for in this fund including ASB turnovers for the cost of coaches and other positions funded by donations.

Foundation grants to schools are included in this fund.

All fund resources are either restricted by outside sources or committed to programs.

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Licensed	11.50	15.60	14.38
Classified	12.58	16.98	16.38
Administrative	0.60	0.20	0.77
Total FTE	24.68	32.78	31.52

270 - State, County, Local Grants Fund

FY 2025/26 Adopted Budget

Resources - 270 - State, County, Local Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1900 - Other Revenue From Local Sources	1,329,904	1,534,762	1,888,741		1,132,060		1,132,060	1,132,060	
2000 - Revenue From Intermediate Sources									
2100 - Unrestricted Revenue	4,141,926	4,563,335	3,429,100		3,429,100		3,429,100	3,429,100	
2201 - Uofo Ecri Revenue	4,412	-	-		-		-	-	
2204 - Tualatin Res Center Wa Co	95,054	97,417	195,069		98,011		98,011	98,011	
2205 - Kindergarten Partnership	150,000	-	-		-		-	-	
2210 - Other Wa County Grants	32,901	44,313	141,090		74,743		74,743	74,743	
2248 - NWRESD - NREN	77,570	114,570	220,675		66,421		66,421	66,421	
2249 - NWRESD Autism Spec	238,759	257,216	252,886		333,486		333,486	333,486	
3000 - Revenue From State Sources									
3100 - Unrestricted Grants-In-Aid	47,208	907	20,500		21,493		21,493	21,493	
3200 - Restricted Grants-In-Aid	4,847,014	3,304,588	5,185,136		5,908,024		5,908,024	5,908,024	
4000 - Revenue From Federal Sources									
4500 - Fed Restricted Rev Thru State	-	118,225	50,000		70,874		70,874	70,874	
4503 - Long Term Care	-	54,317	50,000		80,000		80,000	80,000	
5000 - Other Sources									
5100 - Long Term Debt Financing Sources	100,697	164,416	-		-		-	-	
5200 - Interfund Transfers	1,141,620	1,333,438	1,679,000		1,754,000		1,754,000	1,754,000	
5400 - Beginning Fund Balance	6,424,902	4,700,555	2,829,330		2,207,661		2,207,661	2,207,661	
Resources Total:	**18,631,968**	**16,288,059**	**15,941,527**		**15,175,873**		**15,175,873**	**15,175,873**	

Requirements - 270 - State, County, Local Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	2,487,798	1,719,556	2,583,030	23.93	2,615,003	26.07	2,615,003	2,615,003	26.07
200 - Associated Payroll Costs	1,281,921	1,064,634	1,771,957		1,684,206		1,684,206	1,684,206	
300 - Purchased Services	3,247,808	3,286,065	2,227,597		2,720,269		2,720,269	2,720,269	
400 - Supplies and Materials	936,656	1,032,082	1,909,541		2,974,310		2,974,310	2,974,310	
500 - Capital Outlay	126,043	29,302	225,000		193,445		193,445	193,445	
600 - Other Objects	192,775	303,726	441,631		308,617		308,617	308,617	
800 - Other Uses of Funds	-	-	-		-		-	300,000	
2000 - Support Services									
100 - Salaries	581,229	624,039	1,308,074	4.85	741,374	4.90	741,374	741,374	4.90
200 - Associated Payroll Costs	329,439	377,139	638,177		426,644		426,644	426,644	
300 - Purchased Services	2,413,575	2,714,708	2,546,519		1,929,568		1,929,568	1,929,568	
400 - Supplies and Materials	890,996	386,971	592,385		663,073		663,073	663,073	
500 - Capital Outlay	1,269,787	848,389	960,100		48,800		48,800	48,800	
600 - Other Objects	13,508	70,004	77,754		18,222		18,222	18,222	
3000 - Enterprise and Community Services.									
100 - Salaries	49,262	56,589	195,083	1.00	28,561	0.55	28,561	28,561	0.55
200 - Associated Payroll Costs	38,402	45,638	108,206		25,611		25,611	25,611	
300 - Purchased Services	12,830	9,548	110,474		319,392		319,392	319,392	
400 - Supplies and Materials	48,318	13,609	190,000		166,129		166,129	166,129	
600 - Other Objects	11,067	5,783	56,000		6,220		6,220	6,220	
4000 - Facilities Acquisition and Construction									
500 - Capital Outlay	-	-	-		6,429		6,429	6,429	

Continued from previous page.

Requirements - 270 - State, County, Local Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	4,754,122	3,700,281	-		300,000		300,000	-	
Requirements Total:	**18,631,968**	**16,288,059**	**15,941,527**	**29.78**	**15,175,873**	**31.52**	**15,175,873**	**15,175,873**	**31.52**

Early Literacy Fund

The Early Literacy Success Initiative is an initiative approved by the Oregon State Legislature in 2023 to address four goals:

- Increase early literacy for children from birth to third grade
- Reduce literacy academic disparities for student groups that have historically experienced academic disparities
- Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge
- Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

The Early Literacy Grant is distributed to school districts on a formula basis based on ADMw in grades kindergarten through third (K-3). Districts must provide a 25% match. The 2025-26 school year will be the third year of the Early Literacy Grant and is estimated to be approximately $812 thousand at Current Service Level. If the Governor's Recommended Budget is approved, the amount may more than double to approximately $1.7 million.

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Licensed	0.00	3.00	4.50
Classified	0.00	0.00	0.00
Administrative	0.00	0.00	0.00
Total FTE	0.00	3.00	4.50

275 - Early Literacy Success Fund

FY 2025/26 Adopted Budget

Resources - 275 - Early Literacy Success Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3000 - Revenue From State Sources									
3200 - Restricted Grants-In-Aid	-	658,137	845,344		812,216		812,216	812,216	
Resources Total:	**-**	**658,137**	**845,344**		**812,216**		**812,216**	**812,216**	

Requirements - 275 -Early Literacy Success Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	-	-	372,540	3.00	351,460	3.50	351,460	351,460	3.50
200 - Associated Payroll Costs	-	-	212,958		217,740		217,740	217,740	
300 - Purchased Services	-	324,000	-		-		-	-	
400 - Supplies and Materials	-	1,078	-		-		-	-	
600 - Other Objects	-	26,261	-		26,710		26,710	26,710	
2000 - Support Services									
100 - Salaries	-	140,142	174,126		125,485	1.00	125,485	125,485	1.00
200 - Associated Payroll Costs	-	64,500	-		71,171		71,171	71,171	
300 - Purchased Services	-	102,156	73,720		19,650		19,650	19,650	
600 - Other Objects	-	-	12,000		-		-	-	
Requirements Total:	**-**	**658,137**	**845,344**	**3.00**	**812,216**	**4.50**	**812,216**	**812,216**	**4.50**

Summer Learning and Child Care Fund

Oregon leaders awarded $100 million to K-12 education for K-8 summer enrichment programs and 9-12 academic support during the summer of 2022. Tigard-Tualatin was awarded $1.47 million for K-8 enrichment programs and $726,766 for high school academic support. The grant required the District to provide 25% in matching resources.

Despite investments made in summer learning by Oregon's Legislature in the last two years, Tigard-Tualatin School District has not received high enough priority based on the formula allocation. Accordingly, there continues to be no budget for the 2025-26 school year.

290 - Summer Enrichment & Child Care Fund

FY 2025/26 Adopted Budget

Resources - 290 - Summer Enrichment & Child Care Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1900 - Other Revenue From Local Sources		10,000	-		-		-	-	
3000 - Revenue From State Sources									
3200 - Restricted Grants-In-Aid	1,145,668		-		-		-	-	
Resources Total:	1,145,668	10,000	-		-		-	-	

Requirements - 290 - Summer Enrichment & Child Care Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
100 - Salaries	552,156	-	-		-		-	-	
200 - Associated Payroll Costs	190,240	-	-		-		-	-	
300 - Purchased Services	121,369	-	-		-		-	-	
400 - Supplies and Materials	95,217	-	-		-		-	-	
600 - Other Objects	-	-	-		-		-	-	
2000 - Support Services									
100 - Salaries	95,234	2,493	-		-		-	-	
200 - Associated Payroll Costs	38,240	21	-		-		-	-	
300 - Purchased Services	(375)	70	-		-		-	-	
400 - Supplies and Materials	-	7,016	-		-		-	-	
600 - Other Objects	-	400	-		-		-	-	
3000 - Enterprise and Community Services.									
100 - Salaries	39,984	-	-		-		-	-	
200 - Associated Payroll Costs	13,603	-	-		-		-	-	
Requirements Total:	1,145,668	10,000	-		-		-	-	

Debt Service Funds

In the proposed budget, three funds account for the payment of principal and interest of the District's general obligation bonds, full faith and credit obligations and the Public Employees Retirement System Unfunded Actuarial Liability (PERS UAL) bonds.

Debt Service Funds/General Obligation Bond Fund - This fund accounts for the District's repayment of general obligations bonds. In June 2024, the District refunded a portion of the 2017 bonds. The total of $21,767,000 for general obligation bonds is comprised of the non-refunded 2017 bonds, the 2019 bonds, and the 2024 refunding bonds.

Current year collections are applied to 2024-25 estimated property values of $14.6 billion for an estimated rate of $1.54 per $1,000 of assessed valuation.

Note: The District has proposed a general obligation bond measure to the voters in the Tigard-Tualatin School District seeking authorization to issue bonds totaling $421.3 million. The election date may occur after the budget committee considers the budget and makes a recommendation to the school board. In the event the measure passes, the District will prepare a supplemental budget to incorporate bond proceeds and will update the amount of taxes necessary to levy to service debt associated with the new bonds.

Debt Service Funds/Full Faith and Credit Debt and Lease Obligation Fund – This fund accounts for the District's historical debt that was not secured by property taxes or the State School Fund Grant. All debt was settled in the prior fiscal year so there is no budget proposed for 2025-26.

Debt Service Funds/Pension Bond Series 2007 Fund - In October 2008, the District participated with several other school districts in issuing bonds to finance the District's PERS Unfunded Actuarial Liability (UAL). Principal and interest payments of $4.7 million are included in this debt service fund. Payment on this debt is from funds previously paid through PERS rates.

300 - General Obligation Bond Funds

FY 2025/26 Adopted Budget

300 - General Obligation Bond Funds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1111 - Current Years Taxes	22,608,667	23,560,234	23,700,100		21,122,000		21,122,000	21,122,000	
1112 - Prior Years Taxes	197,199	140,201	200,000		180,000		180,000	180,000	
1114 - Payments In Lieu of Property Taxes	4,058	3,704	-		-		-	-	
1190 - Penalty & Interest On Tax	22,901	51,146	-		-		-	-	
1510 - Interest On Investments	308,214	477,912	300,000		350,000		350,000	350,000	
2000 - Revenue From Intermediate Sources									
2199 - Other Intermediate Sources	18,792	18,902	-		-		-	-	
5000 - Other Sources									
5400 - Beginning Fund Balance	717,507	880,710	800,000		115,000		115,000	115,000	
	717,507	**880,710**	**800,000**		**115,000**		**115,000**	**115,000**	
Resources Total:	**23,877,338**	**25,132,810**	**25,000,100**		**21,767,000**		**21,767,000**	**21,767,000**	

300 -General Obligation Bond Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5000 - Other Uses									
600 - Other Objects	23,346,164	24,902,093	25,000,100		21,767,000		21,767,000	21,767,000	
Requirements Total:	**23,346,164**	**24,902,093**	**25,000,100**		**21,767,000**		**21,767,000**	**21,767,000**	

Schedule of Long-Term Debt Principal and Interest Payments

General Obligation Bonds

	6/2019A Construction Bond School Additions, Improvements, New Schools		4/2017 Construction Bond School Additions, Improvements, New Schools Unrefunded Portion		6/2024 Refunding Bond issued to refund a portion of the 4/2017 Bond maturing in 6/2037		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
	Due 6/15	Due 6/15 Due 12/15	Due 6/15	Due 6/15 Due 12/15	Due 6/15	Due 6/15 Due 12/15	
Fiscal Year							
2025-26	780,000	4,266,000	8,180,000	8,495,700	40,000	3,360	21,765,060
2026-27	990,000	4,227,000	9,095,000	8,089,150	20,000	1,120	22,422,270
2027-28	1,200,000	4,177,500	10,060,000	7,642,000	-	-	23,079,500
2028-29	1,420,000	4,117,500	11,100,000	7,139,000	-	-	23,776,500
2029-30	1,660,000	4,046,500	12,205,000	6,584,000	-	-	24,495,500
2030-31	1,915,000	3,963,500	13,385,000	5,973,750	-	-	25,237,250
2031-32	2,185,000	3,867,750	14,640,000	5,304,500	-	-	25,997,250
2032-33	2,475,000	3,758,500	15,975,000	4,572,500	-	-	26,781,000
2033-34	2,785,000	3,634,750	17,400,000	3,773,750	-	-	27,593,500
2034-35	3,115,000	3,495,500	18,910,000	2,903,750	-	-	28,424,250
2034-36	3,470,000	3,339,750	20,515,000	1,958,250	-	-	29,283,000
2036-37	3,850,000	3,166,250	18,650,000	932,500	-	-	26,598,750
2037-38	18,240,000	2,973,750	-	-	-	-	21,213,750
2038-39	19,805,000	2,061,750	-	-	-	-	21,866,750
2039-40	21,430,000	1,071,500	-	-	-	-	22,501,500
	85,320,000	52,167,500	170,115,000	63,368,850	60,000	4,480	370,971,350

NOTE: Voters approved $291.5M in GO debt in November 2016. $200,955,000 of the debt was issued in April 2017. The District issued the remainder of the General Obligation Debt in June 2019. The amount estimated for debt service for this bond is a not to exceed amount for budget purposes. The Budget Committee sets the maximum that may be levied. In June 2024, the District issued Refunding Bonds to refund a portion of the 2017 Bonds maturing in June 2037.

302 - Full Faith and Credit Debt and Lease Obligation Fund

FY 2025/26 Adopted Budget

302 - Full Faith and Credit Debt and Lease Obligation Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1510 - Interest On Investments	80,543	66,743	-		-		-	-	
1910 - Rentals	965,492	965,492	-		-		-	-	
5000 - Other Sources		12,700							
5200 - Interfund Transfers	499,239	503,839	-		-		-	-	
5400 - Beginning Fund Balance	231,168	-	350,000		350,000		350,000	350,000	
Resources Total:	**1,776,442**	**1,548,774**	**350,000**		**350,000**		**350,000**	**350,000**	

302 - Full Faith and Credit Debt and Lease Obligation Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5000 - Other Uses									
600 - Other Objects	1,449,161	1,005,006	-		-		-	-	
700 - Transfers	-	-	350,000		350,000		350,000	350,000	
7000 - Unappropriate Ending Fund Balance									
800 - Other Uses of Funds	327,281	543,768							
Requirements Total:	**1,776,442**	**1,548,774**	**350,000**		**350,000**		**350,000**	**350,000**	

Schedule of Long-Term Debt Principal and Interest Payments

Full Faith and Credit Obligations
No budget transactions for 2025-2026.

310 - PERS Pension Bonds Fund

FY 2025/26 Adopted Budget

310 - PERS Pension Bonds Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1500 - Interest On Investments	75,723	125,692	-		-		-	-	
1900 - Other Revenue From Local Sources	4,222,134	4,325,038	4,558,000		4,729,000		4,729,000	4,729,000	
5000 - Other Sources									
5400 - Beginning Fund Balance	13,554	77,802	-		-		-	-	
Total:	4,311,411	4,528,532	4,558,000		4,729,000		4,729,000	4,729,000	

310 - PERS Pension Bonds Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5000 - Other Uses									
600 - Other Objects	4,233,557	4,392,520	4,558,000		4,729,000		4,729,000	4,729,000	
7000 - Unappropriate Ending Fund Balance									
800 - Other Uses of Funds	77,802	294,974	-		-		-	-	
Total:	4,311,359	4,528,531	4,558,000		4,729,000		4,729,000	4,729,000	

Schedule of Long-Term Debt Principal and Interest Payments

Pension Obligation

	10/2007 PERS UAL		Total
	Principal	Interest	
	Due 6/30	Due 6/30 Due 12/30	
Fiscal Year			
2025-26	4,110,000	618,432	4,728,432
2026-27	4,515,000	387,573	4,902,573
2027-28	2,385,000	133,965	2,518,965
	11,010,000	1,139,970	12,149,970

Capital Projects Fund

Fund for acquisition or construction of major capital facilities, technology upgrades, curriculum and small capital projects.

2025-26 Budget Expenditures: $11 million remaining funds from the 2017 voter authorized bond sales and earned premium is funding numerous bond construction projects throughout the district as the program winds down.

Other resources include prior year balances and sale of fixed assets. The Construction Excise Tax revenue is reported in this fund and is restricted in use by state law related to payments for facilities and equipment.

Current Major Projects Include:

- Curriculum - purchase updated textbooks and digital curriculum
- Technology - purchase new and replacement technology devices at every school
- District-wide security including cameras and entrance controls
- Boiler replacement project at THS, TuHS, HMS, Deer Creek
- Condensing unit replacement at TuHS, HMS, Bridgeport and Byrom

Completed Projects

- Byrom, Durham, & Mary Woodward Elementary Schools Secure Vestibule Projects - completed Fall 2019
- Templeton Elementary New Construction - Fall 2019
- Tigard High School Softball Field - completed June 2019
- Tualatin High School Modification Project - completed
- Alberta Rider New Track Project
- Kalapuya Early Learning Center & Training Facility – completed Fall 2021
- Twality Middle School Field Restoration – completed Fall 2021
- Alberta Rider, Charles F Tigard, Deer Creek, Metzger, and Tualatin Elementary Schools Secure Vestibule Projects – completed Fall 2020
- Tigard High School Modernization Project – completed Fall 2020
- Twality Middle School New Construction – completed December 2020
- Art Rutkin Elementary – completed Fall 2023, closed out Spring 2025

	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Adopted Budget
Classified	1.50	1.00	1.00
Administrative	0.50	0.50	0.50
Total FTE	2.00	1.50	1.50

400 - Capital Projects Fund

FY 2025/26 Adopted Budget

Resources - 400 - Capital Projects Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1100 - Taxes	879,607	1,587,985	1,000,000		1,000,000		1,000,000	1,000,000	
1500 - Earnings On Investments	796,202	951,904	1,276,000		376,001		376,001	376,001	
1900 - Other Revenue From Local Sources	514,559	6,093	1,031,316		1,031,316		1,031,316	1,031,316	
5000 - Other Sources									
5400 - Beginning Fund Balance	70,909,103	41,452,170	35,250,396		21,850,396		21,850,396	21,850,396	
Resources Total:	**73,099,472**	**43,998,152**	**38,557,712**		**24,257,713**		**24,257,713**	**24,257,713**	

Requirements - 400 - Capital Projects Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
4000 - Facilities Acquisition and Construction									
100 - Salaries	366,251	211,933	167,871	1.50	151,266	1.50	151,266	151,266	1.50
200 - Associated Payroll Costs	187,828	108,696	116,214		92,926		92,926	92,926	
300 - Purchased Services	2,909,281	1,291,659	14,505,455		7,470,400		7,470,400	7,470,400	
400 - Supplies and Materials	4,930,153	4,253,458	2,900,000		2,500,000		2,500,000	2,500,000	
500 - Capital Outlay	22,256,655	8,157,357	20,568,172		14,043,121		14,043,121	14,043,121	
600 - Other Objects	497,894	74,676	300,000		-		-	-	
5000 - Other Uses									
700 - Transfers	499,239	503,839	-		-		-	-	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	41,452,170	29,396,533	-		-		-	-	
Requirements Total:	**73,099,472**	**43,998,152**	**38,557,712**	**1.50**	**24,257,713**	**1.50**	**24,257,713**	**24,257,713**	**1.50**

Internal Service Fund

This fund accounts for risk management activities including any proceeds received from insurance recoveries and related costs, payment of claims for long-term disability, premiums for workers' compensation and potential future unemployment claims. In 2008, the District began to self-insure for unemployment claims. An assessment of salaries is the resource to this fund for future potential unemployment claims.

In the 2018-19 budget, this fund was renamed from the previous name of Insurance Reserve Fund as a new internal service fund was added to account for the purchase and subsequent charges to schools for new copiers. Terms of the recent copier contract were a significant savings if the district purchased copiers rather than leasing as in the past. Copiers will be purchased and schools and departments will be charged for the copier over the life of the copier. Copiers are sized for each school for an asset life of five years.

The technology portion of the general obligation bond includes purchasing devices for students. Elementary and middle school students are issued iPads and high school students are issued Chromebooks. A separate account was set up to collect lost and damaged device charges. This fund is used to repair or replace devices.

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600 - Internal Service Funds

FY 2025/26 Adopted Budget

Resources - 600 - Internal Service Funds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1900 - Other Revenue From Local Sources	411,654	703,330	390,000		908,800		908,800	908,800	
5000 - Other Sources									
5400 - Beginning Fund Balance	3,294,094	3,551,010	2,658,000		3,305,731		3,305,731	3,305,731	
Resources Total:	**3,705,748**	**4,254,340**	**3,048,000**		**4,214,531**		**4,214,531**	**4,214,531**	

Requirements - 600 - Internal Service Funds	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Instruction									
200 - Associated Payroll Costs	-	-	-		249,400		249,400	249,400	
2000 - Support Services									
200 - Associated Payroll Costs	27,218	161,393	-		255,962		255,962	255,962	
300 - Purchased Services	28,626	141,356	750,000		750,000		750,000	750,000	
400 - Supplies and Materials	9,945	5,331	1,090,000		1,090,000		1,090,000	1,090,000	
500 - Capital Outlay	88,950	296,656	708,000		708,000		708,000	708,000	
3000 - Enterprise and Community Services.									
200 - Associated Payroll Costs	-	32,185	-		56,120		56,120	56,120	
500 - Capital Outlay	-	-	500,000		500,000		500,000	500,000	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	3,551,010	3,617,419	-		605,049		605,049	-	
Requirements Total:	**3,705,748**	**4,254,340**	**3,048,000**		**4,214,531**		**4,214,531**	**3,609,482**	

Scholarship Fund

This fund was established as a fiduciary fund to budget for the proceeds of a donation made to Tigard High School for student scholarships. The fund principal is invested in the Local Government Investment Pool or securities as allowed by the State of Oregon to maximize the funds available for scholarship award. This fund, therefore, represents the anticipated earnings on investments that will be awarded as scholarships. The endowment will be preserved.

705 - Scholarship Fund

FY 2025/26 Adopted Budget

Resources - 705 - Scholarship Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1500 - Earnings On Investments	6,230	10,809	10,000		10,000		10,000	10,000	
5000 - Other Sources									
5400 - Beginning Fund Balance	211,302	214,532	222,500		222,500		222,500	222,500	
Resources Total:	**217,532**	**225,341**	**232,500**		**232,500**		**232,500**	**232,500**	

Requirements - 705 - Scholarship Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5000 - Other Uses									
700 - Transfers	3,000	-	25,000		25,000		25,000	25,000	
7000 - Unappropriated Ending Fund Balance									
800 - Other Uses of Funds	214,532	225,341	207,500		207,500		207,500	-	
Requirements Total:	**217,532**	**225,341**	**232,500**		**232,500**		**232,500**	**25,000**	

BUDGET DETAIL ALL FUNDS

Budget Detail
All Funds

General Fund Requirements Report

FY 2025/26 Adopted Budget

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1111 - Primary Programs									
100 - Salaries									
111 - Licensed Salaries	18,646,438	19,032,842	19,575,950	231.00	18,732,033	205.50	18,732,033	18,732,033	205.50
112 - Classified/Conf Salaries	147,010	100,814	110,602	3.00	115,962	3.00	115,962	115,962	3.00
121 - Licensed Sub Salaries	11,479	449	-		-		-	-	
124 - Temporary - Classifed	15,575	13,681	7,715		-		-	-	
130 - Additional Salaries	408,601	136,117	63,080		70,563		70,563	70,563	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	6,207,381	6,436,594	6,382,628		6,624,059		6,624,059	6,624,059	
220 - FICA	1,517,977	1,527,155	1,509,998		1,501,403		1,501,403	1,501,403	
230 - Other Required Payroll Costs.	258,874	187,153	329,162		229,006		229,006	229,006	
240 - Health Insurance	4,901,339	4,842,483	5,385,645		4,549,439		4,549,439	4,549,439	
300 - Purchased Services									
310 - Instructional	-	-	3,929		3,339		3,339	3,339	
320 - Property Services	3,232	2,917	5,483		7,250		7,250	7,250	
340 - Travel	3,212	393	710		-		-	-	
350 - Communication	1,003	5	100		85		85	85	
380 - Non-Instructional Professional and Technical Services	613	102,462	-		-		-	-	
390 - Other Gen Prof Services	1,350,615	1,393,065	829,221		1,402,251		1,402,251	1,402,251	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	351,721	332,011	128,952		198,163		198,163	198,163	
420 - Textbooks	86,929	3,887	11,855		10,087		10,087	10,087	
430 - Library Books	4,929	5,604	400		2,040		2,040	2,040	
440 - Periodicals	75,324	928	500		425		425	425	
460 - Non	48,803	26,713	19,086		17,775		17,775	17,775	
470 - Computer Software	4,850	3,895	710		604		604	604	
480 - Computer Hardware Under $5,000	39,278	16,399	42,208		32,586		32,586	32,586	
500 - Capital Outlay									
570 - Sbita Capital Outlay	-	-	-		10,000		10,000	10,000	
600 - Other Objects									
640 - Dues/Fees/Membership	991	1,033	-		-		-	-	
1113 - Elem Extra-Curricular Program									
100 - Salaries									
124 - Temporary - Classifed	14,837	10,916	12,883		14,158		14,158	14,158	
130 - Additional Salaries	43,446	54,428	59,140		64,864		64,864	64,864	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	14,783	17,701	19,200		27,197		27,197	27,197	
220 - FICA	4,456	4,990	5,510		6,048		6,048	6,048	
230 - Other Required Payroll Costs.	643	609	1,204		930		930	930	
240 - Health Insurance	2,057	1,351	1,097		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	3,457	123	-		-		-	-	

Continued from previous page.

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1121 - Middle School Programs									
100 - Salaries									
111 - Licensed Salaries	9,984,568	9,829,016	9,516,953	108.28	9,556,906	99.18	9,556,906	9,556,906	99.18
112 - Classified/Conf Salaries	15,069	10,775	9,359	0.50	17,161	0.50	17,161	17,161	0.50
121 - Licensed Sub Salaries	1,435	-	-		-		-	-	
124 - Temporary - Classifed	14,818	18,336	40,957		19,521		19,521	19,521	
130 - Additional Salaries	304,843	98,117	62,860		76,222		76,222	76,222	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	3,324,929	3,341,822	3,109,073		3,358,594		3,358,594	3,358,594	
220 - FICA	820,745	785,677	732,816		758,814		758,814	758,814	
230 - Other Required Payroll Costs.	139,455	96,109	159,885		123,045		123,045	123,045	
240 - Health Insurance	2,409,788	2,369,446	2,522,095		2,110,416		2,110,416	2,110,416	
300 - Purchased Services									
320 - Property Services	2,759	3,710	9,480		8,060		8,060	8,060	
340 - Travel	2,208	4,534	3,833		3,259		3,259	3,259	
350 - Communication	33	-	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	-	300	-		6,375		6,375	6,375	
390 - Other Gen Prof Services	487,388	658,030	466,117		672,596		672,596	672,596	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	181,009	171,326	142,227		97,503		97,503	97,503	
420 - Textbooks	126,042	10,457	5,570		3,307		3,307	3,307	
430 - Library Books	425	412	-		-		-	-	
440 - Periodicals	1,509	1,913	1,300		1,105		1,105	1,105	
460 - Non	12,742	5,752	14,265		23,067		23,067	23,067	
470 - Computer Software	12,807	16,528	8,160		15,436		15,436	15,436	
480 - Computer Hardware Under $5,000	29,733	7,534	19,763		17,678		17,678	17,678	
500 - Capital Outlay									
570 - Sbita Capital Outlay	-	-	-		10,000		10,000	10,000	
600 - Other Objects									
640 - Dues/Fees/Membership	5,774	18,266	870		4,389		4,389	4,389	
1122 - MS Extra Curricular Programs									
100 - Salaries									
130 - Additional Salaries	84,438	83,511	114,784		99,691		99,691	99,691	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	23,477	24,418	28,517		34,352		34,352	34,352	
220 - FICA	6,422	6,341	7,776		7,629		7,629	7,629	
230 - Other Required Payroll Costs.	1,043	767	1,709		1,707		1,707	1,707	
240 - Health Insurance	-	793	811		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	4,742	6,702	7,457		7,188		7,188	7,188	
600 - Other Objects									
640 - Dues/Fees/Membership	229	375	-		-		-	-	
1131 - High School Programs									
100 - Salaries									
111 - Licensed Salaries	13,388,170	12,723,999	12,637,049	143.00	12,986,053	134.71	12,986,053	12,986,053	134.71
112 - Classified/Conf Salaries	106,095	15,597	26,495	0.75	-		-	-	
121 - Licensed Sub Salaries	6,225	2,767	-		-		-	-	
124 - Temporary - Classifed	2,329	4,770	3,000		-		-	-	
130 - Additional Salaries	603,418	324,810	321,990		313,986		313,986	313,986	

Continued from previous page.

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	4,539,922	4,391,782	4,102,549		4,670,299		4,670,299	4,670,299	
220 - FICA	1,114,443	1,031,679	975,745		1,052,961		1,052,961	1,052,961	
230 - Other Required Payroll Costs.	191,278	125,040	209,513		163,043		163,043	163,043	
240 - Health Insurance	3,359,227	2,971,088	3,308,263		2,933,468		2,933,468	2,933,468	
300 - Purchased Services									
310 - Instructional	530,613	182,088	210,000		210,000		210,000	210,000	
320 - Property Services	16,632	50,973	47,200		40,594		40,594	40,594	
340 - Travel	30,465	26,294	83,652		52,939		52,939	52,939	
350 - Communication	1,479	1,192	2,220		1,156		1,156	1,156	
370 - Tuition	2,151	-	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	18,435	4,371	6,750		6,038		6,038	6,038	
390 - Other Gen Prof Services	736,636	795,632	629,910		778,858		778,858	778,858	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	241,599	254,833	196,048		159,728		159,728	159,728	
420 - Textbooks	133,115	17,578	21,774		15,958		15,958	15,958	
430 - Library Books	1,684	1,509	1,090		927		927	927	
440 - Periodicals	1,963	1,248	850		724		724	724	
460 - Non	43,246	26,740	23,517		13,111		13,111	13,111	
470 - Computer Software	15,072	30,712	26,425		26,205		26,205	26,205	
480 - Computer Hardware Under $5,000	50,808	16,260	28,060		26,103		26,103	26,103	
500 - Capital Outlay									
540 - Equipment	-	-	2,300		1,955		1,955	1,955	
570 - Sbita Capital Outlay	3,944	3,121	-		20,000		20,000	20,000	
600 - Other Objects									
610 - Redemption Principal	24,259	24,875	-		-		-	-	
620 - Interest	882	604	-		-		-	-	
640 - Dues/Fees/Membership	42,095	29,113	30,250		32,545		32,545	32,545	
1132 - HS Extra Curricular Programs									
100 - Salaries									
112 - Classified/Conf Salaries	187,826	184,660	178,107	4.00	218,140	4.00	218,140	218,140	4.00
120 - Nonpermanent Salaries	35,031	53,437	34,567		32,714		32,714	32,714	
121 - Licensed Sub Salaries	-	460	-		-		-	-	
124 - Temporary - Classifed	26,626	27,845	26,618		-		-	-	
130 - Additional Salaries	956,795	1,125,369	1,319,748		1,304,507		1,304,507	1,304,507	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	245,758	284,135	285,934		542,360		542,360	542,360	
220 - FICA	89,290	101,917	93,234		118,988		118,988	118,988	
230 - Other Required Payroll Costs.	13,494	12,583	20,964		21,378		21,378	21,378	
240 - Health Insurance	78,310	85,757	83,094		99,197		99,197	99,197	
300 - Purchased Services									
320 - Property Services	30,571	1,256	19,224		15,902		15,902	15,902	
340 - Travel	20,037	1,642	2,050		2,050		2,050	2,050	
350 - Communication	80	-	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	11,398	15,674	6,500		10,261		10,261	10,261	
390 - Other Gen Prof Services	145	14,437	-		60		60	60	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	44,697	34,085	69,609		60,734		60,734	60,734	
430 - Library Books	183	-	-		-		-	-	
440 - Periodicals	-	-	50		50		50	50	
460 - Non	13,600	6,003	2,650		3,128		3,128	3,128	
470 - Computer Software	690	3,300	600		600		600	600	
480 - Computer Hardware Under $5,000	342	295	-		-		-	-	
500 - Capital Outlay									
570 - Sbita Capital Outlay	2,687	8,261	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	695	4,252	-		-		-	-	
620 - Interest	-	27	-		-		-	-	
640 - Dues/Fees/Membership	124,191	105,178	110,071		109,996		109,996	109,996	
1140 - Pre-Kindergarten Programs									
100 - Salaries									
111 - Licensed Salaries	293,418	315,569	323,648	4.00	333,407	4.00	333,407	333,407	4.00
112 - Classified/Conf Salaries	182,609	246,241	275,078	8.00	137,130	3.53	137,130	137,130	3.53
114 - Managerial Salaries	-	101,223	102,235	1.00	91,418	0.84	91,418	91,418	0.84
117 - Unused Vacation Pay Out	-	-	2,742		2,742		2,742	2,742	
121 - Licensed Sub Salaries	-	1,605	-		-		-	-	
124 - Temporary - Classifed	22,971	8,920	-		15,811		15,811	15,811	
130 - Additional Salaries	7,510	1,311	-		2,083		2,083	2,083	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	154,774	225,380	223,259		214,476		214,476	214,476	
220 - FICA	42,477	55,893	52,377		48,207		48,207	48,207	
230 - Other Required Payroll Costs.	7,223	6,847	11,482		7,666		7,666	7,666	
240 - Health Insurance	162,452	197,153	277,806		153,888		153,888	153,888	
300 - Purchased Services									
310 - Instructional	76,418	216,000	183,000		155,550		155,550	155,550	
320 - Property Services	8,269	-	-		-		-	-	
340 - Travel	16,502	1,525	9,000		7,650		7,650	7,650	
350 - Communication	98	51	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	2,498	-	-		-		-	-	
390 - Other Gen Prof Services	21,120	20,621	12,006		20,621		20,621	20,621	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	33,293	11,804	18,000		15,300		15,300	15,300	
420 - Textbooks	11,935	-	4,500		3,825		3,825	3,825	
430 - Library Books	408	56	-		-		-	-	
460 - Non	4,438	1,101	18,000		15,300		15,300	15,300	
470 - Computer Software	72	-	-		-		-	-	
480 - Computer Hardware Under $5,000	291	159	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	1,099	129	-		-		-	-	
1210 - Programs for Talented & Gifted									
100 - Salaries									
111 - Licensed Salaries	205,413	242,718	248,772	2.75	121,597	1.25	121,597	121,597	1.25
130 - Additional Salaries	11,956	6,870	6,000		6,300		6,300	6,300	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	78,571	90,801	82,612		45,795		45,795	45,795	
220 - FICA	18,421	20,872	19,031		10,273		10,273	10,273	
230 - Other Required Payroll Costs.	3,190	2,558	4,145		1,604		1,604	1,604	
240 - Health Insurance	35,488	37,904	65,378		22,359		22,359	22,359	
300 - Purchased Services									
340 - Travel	-	-	400		-		-	-	
390 - Other Gen Prof Services	-	-	13,663		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	4,089	1,386	1,740		1,703		1,703	1,703	
420 - Textbooks	-	84	420		374		374	374	
430 - Library Books	450	280	1,500		1,500		1,500	1,500	
470 - Computer Software	-	-	12,000		12,000		12,000	12,000	
600 - Other Objects									
640 - Dues/Fees/Membership	8,110	10,232	-		-		-	-	
1220 - Restrictive Programs Stu w/Disb									
100 - Salaries									
111 - Licensed Salaries	722,196	716,337	754,479	8.70	452,908	4.75	452,908	452,908	4.75
112 - Classified/Conf Salaries	335,163	373,479	410,123	11.94	536,158	13.66	536,158	536,158	13.66
124 - Temporary - Classifed	6,789	52,552	26,290		-		-	-	
130 - Additional Salaries	85,427	79,107	132,300		91,391		91,391	91,391	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	340,084	385,679	360,006		371,910		371,910	371,910	
220 - FICA	90,280	96,314	88,762		83,558		83,558	83,558	
230 - Other Required Payroll Costs.	14,755	11,654	18,540		14,114		14,114	14,114	
240 - Health Insurance	373,249	378,902	470,019		448,192		448,192	448,192	
300 - Purchased Services									
310 - Instructional	2,340	-	-		-		-	-	
320 - Property Services	26,200	28,400	24,000		27,200		27,200	27,200	
340 - Travel	2,771	3,279	1,300		2,805		2,805	2,805	
350 - Communication	2,077	1,901	1,500		1,785		1,785	1,785	
370 - Tuition	12,352	-	50,000		-		-	-	
390 - Other Gen Prof Services	25,942	38,022	51,806		40,853		40,853	40,853	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,874	6,313	3,000		8,075		8,075	8,075	
430 - Library Books	39	-	-		-		-	-	
460 - Non	5,270	4,596	-		-		-	-	
470 - Computer Software	9,489	3,245	17,000		19,125		19,125	19,125	
500 - Capital Outlay									
540 - Equipment	6,000	-	-		-		-	-	
1250 - Less Restrictive Programs Stu w/Dis									
100 - Salaries									
111 - Licensed Salaries	2,877,986	3,049,093	3,389,273	43.00	3,990,530	46.95	3,990,530	3,990,530	46.95
112 - Classified/Conf Salaries	2,772,112	3,411,258	3,828,984	109.00	4,273,440	112.25	4,273,440	4,273,440	112.25
117 - Unused Vacation Pay Out	-	2,044	-		-		-	-	
122 - Classified Sub Salaries	2,624	-	-		-		-	-	
124 - Temporary - Classifed	91,643	86,440	30,043		-		-	-	
130 - Additional Salaries	107,205	89,019	13,826		49,412		49,412	49,412	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,507,011	1,918,560	2,318,956		2,809,515		2,809,515	2,809,515	
220 - FICA	455,078	516,238	560,160		643,034		643,034	643,034	
230 - Other Required Payroll Costs.	82,825	65,515	124,358		102,827		102,827	102,827	
240 - Health Insurance	2,741,662	3,359,813	3,973,544		3,861,953		3,861,953	3,861,953	
300 - Purchased Services									
340 - Travel	20	101	-		-		-	-	
390 - Other Gen Prof Services	311,593	563,881	266,421		507,209		507,209	507,209	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	32,485	36,080	4,700		2,788		2,788	2,788	
420 - Textbooks	1,750	-	-		-		-	-	
430 - Library Books	100	59	2,000		-		-	-	
460 - Non	960	371	-		-		-	-	
470 - Computer Software	862	503	60		51		51	51	
480 - Computer Hardware Under $5,000	490	535	120		102		102	102	
600 - Other Objects									
640 - Dues/Fees/Membership	-	25	60		51		51	51	
1271 - Remediation Programs									
100 - Salaries									
111 - Licensed Salaries	396,234	465,680	225,557	2.50	192,325	2.00	192,325	192,325	2.00
112 - Classified/Conf Salaries	68,542	60,007	71,472	1.91	50,569	1.22	50,569	50,569	1.22
121 - Licensed Sub Salaries	799	-	-		-		-	-	
124 - Temporary - Classifed	246,762	230,889	415,018		356,215		356,215	356,215	
130 - Additional Salaries	17,762	2,408	-		1,070		1,070	1,070	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	191,364	213,691	137,148		200,696		200,696	200,696	
220 - FICA	58,527	61,262	46,975		46,847		46,847	46,847	
230 - Other Required Payroll Costs.	8,378	7,447	10,334		7,855		7,855	7,855	
240 - Health Insurance	136,791	142,880	91,502		64,497		64,497	64,497	
300 - Purchased Services									
320 - Property Services	65	-	-		-		-	-	
390 - Other Gen Prof Services	16,748	2,450	16,427		2,450		2,450	2,450	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	5,434	5,243	-		-		-	-	
420 - Textbooks	33,702	34,420	20,500		275		275	275	
430 - Library Books	41	32	-		-		-	-	
460 - Non	-	295	-		-		-	-	
480 - Computer Hardware Under $5,000	534	87	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	35	-	-		-		-	-	
1280 - Alternative Education									
100 - Salaries									
111 - Licensed Salaries	1,360,972	1,380,760	2,409,677	29.14	2,244,585	23.72	2,244,585	2,244,585	23.72
112 - Classified/Conf Salaries	117,805	120,934	165,503	4.88	154,715	3.85	154,715	154,715	3.85
120 - Nonpermanent Salaries	5,170	23,634	-		-		-	-	
121 - Licensed Sub Salaries	1,000	-	-		-		-	-	
124 - Temporary - Classifed	1,905	2,475	-		-		-	-	
130 - Additional Salaries	37,177	26,598	-		11,180		11,180	11,180	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	457,917	491,199	784,025		805,371		805,371	805,371	
220 - FICA	119,893	121,834	192,243		189,879		189,879	189,879	
230 - Other Required Payroll Costs.	20,944	15,299	41,983		29,493		29,493	29,493	
240 - Health Insurance	416,210	413,776	749,499		644,249		644,249	644,249	
300 - Purchased Services									
310 - Instructional	261,025	218,816	42,250		449,163		449,163	449,163	
320 - Property Services	381	2,378	12,674		16,589		16,589	16,589	
340 - Travel	2,028	3,163	9,660		8,212		8,212	8,212	
350 - Communication	882	907	525		447		447	447	
360 - Charter School Payments	1,988,488	2,059,579	2,132,000		2,245,000		2,245,000	2,245,000	
380 - Non-Instructional Professional and Technical Services	17,248	391	5,704		4,848		4,848	4,848	
390 - Other Gen Prof Services	57,403	57,146	91,777		57,145		57,145	57,145	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	79,598	118,341	54,891		46,658		46,658	46,658	
420 - Textbooks	2,608	600	735		625		625	625	
430 - Library Books	1,012	58	315		268		268	268	
440 - Periodicals	198	-	630		536		536	536	
460 - Non	17,224	12,983	9,450		8,033		8,033	8,033	
470 - Computer Software	296	1,313	-		-		-	-	
480 - Computer Hardware Under $5,000	1,880	389	2,135		1,814		1,814	1,814	
500 - Capital Outlay									
540 - Equipment	5,519	-	-		-		-	-	
570 - Sbita Capital Outlay	928	-	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	240	-	-		-		-	-	
640 - Dues/Fees/Membership	2,943	1,927	1,575		1,338		1,338	1,338	
670 - Taxes & Licenses	84	-	-		-		-	-	
1290 - English Second Language Programs									
100 - Salaries									
111 - Licensed Salaries	1,813,483	1,986,814	2,157,013	24.00	2,126,730	21.83	2,126,730	2,126,730	21.83
112 - Classified/Conf Salaries	430,069	426,955	456,587	12.81	493,555	13.06	493,555	493,555	13.06
121 - Licensed Sub Salaries	120	-	-		-		-	-	
124 - Temporary - Classifed	57,930	98,010	114,364		92,206		92,206	92,206	
130 - Additional Salaries	59,253	14,990	1,000		54,871		54,871	54,871	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	719,306	825,145	838,503		962,358		962,358	962,358	
220 - FICA	186,485	198,238	208,689		217,126		217,126	217,126	
230 - Other Required Payroll Costs.	32,095	24,273	45,303		34,236		34,236	34,236	
240 - Health Insurance	746,138	760,246	867,234		792,914		792,914	792,914	
300 - Purchased Services									
320 - Property Services	-	49	-		-		-	-	
340 - Travel	7,162	-	-		12,611		12,611	12,611	
350 - Communication	-	1,299	510		434		434	434	
380 - Non-Instructional Professional and Technical Services	5,924	7,046	190		2,286		2,286	2,286	
390 - Other Gen Prof Services	99,259	74,464	85,487		74,463		74,463	74,463	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	13,300	18,951	5,270		5,270		5,270	5,270	
420 - Textbooks	44,834	-	400		187		187	187	
430 - Library Books	732	759	220		187		187	187	
440 - Periodicals	125	-	-		-		-	-	
460 - Non	718	723	-		-		-	-	
470 - Computer Software	231	378	-		-		-	-	
480 - Computer Hardware Under $5,000	500	206	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	-	358	-		-		-	-	
690 - Grant Indirect Charges	54,716	54,716	-		-		-	-	
1400 - Summer School Programs									
100 - Salaries									
124 - Temporary - Classifed	10,866	-	-		-		-	-	
130 - Additional Salaries	13,018	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	4,301	-	-		-		-	-	
220 - FICA	4,835	-	-		-		-	-	
230 - Other Required Payroll Costs.	624	-	-		-		-	-	
240 - Health Insurance	5	-	-		-		-	-	
2112 - Attendance Services									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	74	-	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	478	-	2,120		1,802		1,802	1,802	
460 - Non	403	-	-		-		-	-	
2113 - Social Work Services									
100 - Salaries									
111 - Licensed Salaries	59,560	156,417	166,715	2.00	181,170	2.00	181,170	181,170	2.00
112 - Classified/Conf Salaries	131,799	150,126	167,842	3.75	178,471	3.75	178,471	178,471	3.75
124 - Temporary - Classifed	1,025	1,358	-		-		-	-	
130 - Additional Salaries	2,824	1,806	-		740		740	740	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	39,249	101,680	108,705		125,678		125,678	125,678	
220 - FICA	15,045	23,860	25,594		27,755		27,755	27,755	
230 - Other Required Payroll Costs.	2,923	2,924	5,616		4,978		4,978	4,978	
240 - Health Insurance	89,830	130,709	131,473		139,701		139,701	139,701	
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	-	30,000		111,350		111,350	111,350	
390 - Other Gen Prof Services	-	-	3,670		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	377	1,490	-		850		850	850	
430 - Library Books	118	52	-		-		-	-	
460 - Non	-	138	-		-		-	-	
480 - Computer Hardware Under $5,000	-	30	-		-		-	-	
2114 - Student Account Services									
100 - Salaries									
112 - Classified/Conf Salaries	141,239	146,337	119,627	2.81	49,092	1.00	49,092	49,092	1.00
124 - Temporary - Classifed	1,478	864	-		-		-	-	
130 - Additional Salaries	316	327	1,650		1,200		1,200	1,200	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	32,182	40,502	37,862		16,427		16,427	16,427	
220 - FICA	11,011	11,192	9,151		3,848		3,848	3,848	
230 - Other Required Payroll Costs.	1,739	1,357	2,023		598		598	598	
240 - Health Insurance	81,340	77,525	68,582		25,072		25,072	25,072	
300 - Purchased Services									
390 - Other Gen Prof Services	150	-	2,936		-		-	-	
2115 - Student Safety Services									
100 - Salaries									
112 - Classified/Conf Salaries	241,873	261,222	256,760	7.03	304,259	7.97	304,259	304,259	7.97
114 - Managerial Salaries	82,355	85,649	86,506	1.00	92,638	1.00	92,638	92,638	1.00
117 - Unused Vacation Pay Out	2,209	2,306	2,320		-		-	-	
122 - Classified Sub Salaries	68	-	-		-		-	-	
124 - Temporary - Classifed	345,921	354,631	417,492		456,362		456,362	456,362	
130 - Additional Salaries	14,373	4,618	16,050		11,086		11,086	11,086	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	109,959	133,490	137,339		299,415		299,415	299,415	
220 - FICA	52,494	54,122	58,131		66,195		66,195	66,195	
230 - Other Required Payroll Costs.	9,012	8,161	14,542		12,949		12,949	12,949	
240 - Health Insurance	183,077	188,211	181,974		223,799		223,799	223,799	
300 - Purchased Services									
390 - Other Gen Prof Services	18,087	23,182	15,719		23,183		23,183	23,183	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	686	97	600		510		510	510	
460 - Non	1,654	2,027	1,000		850		850	850	
2120 - Guidance Services Direction									
100 - Salaries									
111 - Licensed Salaries	2,740,571	2,743,187	3,486,354	40.79	2,935,636	32.61	2,935,636	2,935,636	32.61
112 - Classified/Conf Salaries	632,648	678,070	691,134	15.56	774,113	17.09	774,113	774,113	17.09
113 - Administrator Salaries	126,536	134,367	137,110	1.00	175,826	1.00	175,826	175,826	1.00
114 - Managerial Salaries	69,932	-	-		-		-	-	
117 - Unused Vacation Pay Out	-	-	3,917		3,917		3,917	3,917	
121 - Licensed Sub Salaries	-	22	-		-		-	-	
122 - Classified Sub Salaries	138	-	-		-		-	-	
124 - Temporary - Classifed	23,043	44,620	-		-		-	-	
130 - Additional Salaries	206,760	150,774	74,344		63,078		63,078	63,078	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,167,163	1,197,425	1,404,384		1,371,031		1,371,031	1,371,031	
220 - FICA	295,354	289,073	332,232		307,192		307,192	307,192	
230 - Other Required Payroll Costs.	52,570	35,568	73,172		48,818		48,818	48,818	
240 - Health Insurance	1,112,279	1,113,229	1,336,364		1,256,026		1,256,026	1,256,026	
300 - Purchased Services									
310 - Instructional	-	475	-		-		-	-	
320 - Property Services	150	49	-		-		-	-	
340 - Travel	11,419	11,355	9,500		1,275		1,275	1,275	
350 - Communication	-	-	150		150		150	150	
380 - Non-Instructional Professional and Technical Services	219,438	300,073	308,000		10,000		10,000	10,000	
390 - Other Gen Prof Services	48,875	98,012	173,134		102,571		102,571	102,571	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	30,506	35,861	36,821		19,550		19,550	19,550	
420 - Textbooks	1,398	-	-		-		-	-	
430 - Library Books	773	613	-		-		-	-	
460 - Non	3,178	3,025	-		-		-	-	
470 - Computer Software	9,829	9,373	8,900		13,600		13,600	13,600	
480 - Computer Hardware Under $5,000	1,732	1,111	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	400	199	1,000		1,000		1,000	1,000	
2130 - Health Services									
100 - Salaries									
111 - Licensed Salaries	77,013	80,094	-		-		-	-	
124 - Temporary - Classifed	-	-	-		17,139		17,139	17,139	
130 - Additional Salaries	2,955	230	5,000		11,940		11,940	11,940	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	27,033	27,742	-		10,403		10,403	10,403	
220 - FICA	6,046	6,060	-		2,226		2,226	2,226	
230 - Other Required Payroll Costs.	1,053	748	-		351		351	351	
240 - Health Insurance	23,771	24,564	-		-		-	-	
300 - Purchased Services									
310 - Instructional	97,550	117,935	252,000		265,200		265,200	265,200	
340 - Travel	336	475	500		-		-	-	
350 - Communication	651	183	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	263,701	1,742	6,930		5,891		5,891	5,891	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	12,739	8,108	13,000		11,050		11,050	11,050	
460 - Non	151	350	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	108	72	-		-		-	-	
2140 - Psychological Services									
100 - Salaries									
111 - Licensed Salaries	409,572	475,216	720,298	9.10	600,154	7.10	600,154	600,154	7.10
124 - Temporary - Classifed	-	20,000	-		-		-	-	
130 - Additional Salaries	15,413	18,040	2,000		7,160		7,160	7,160	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	131,450	147,252	229,335		204,370		204,370	204,370	
220 - FICA	32,547	39,451	55,103		47,305		47,305	47,305	
230 - Other Required Payroll Costs.	5,615	4,849	12,029		7,371		7,371	7,371	
240 - Health Insurance	110,821	121,825	207,114		161,849		161,849	161,849	
300 - Purchased Services									
310 - Instructional	-	159,139	10,000		8,500		8,500	8,500	
320 - Property Services	49	-	-		-		-	-	
340 - Travel	-	60	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	16,550	-	-		-		-	-	
390 - Other Gen Prof Services	3,628	2,959	58,854		58,842		58,842	58,842	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	4,893	8,569	12,000		12,000		12,000	12,000	
420 - Textbooks	-	64	-		-		-	-	
430 - Library Books	630	-	-		-		-	-	
480 - Computer Hardware Under $5,000	200	-	-		-		-	-	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2150 - Speech Path and Audiology Services									
100 - Salaries									
111 - Licensed Salaries	122,604	345,428	808,247	11.50	986,545	11.50	986,545	986,545	11.50
130 - Additional Salaries	2,871	8,379	1,500		19,380		19,380	19,380	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	36,550	100,750	252,244		341,667		341,667	341,667	
220 - FICA	10,110	28,195	61,832		78,229		78,229	78,229	
230 - Other Required Payroll Costs.	1,342	3,323	13,215		12,200		12,200	12,200	
240 - Health Insurance	23,943	94,045	253,258		275,313		275,313	275,313	
300 - Purchased Services									
310 - Instructional	71,940	19,125	-		-		-	-	
340 - Travel	-	61	-		-		-	-	
390 - Other Gen Prof Services	-	-	6,532		6,532		6,532	6,532	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	443	3,624	-		7,300		7,300	7,300	
430 - Library Books	189	97	-		-		-	-	
480 - Computer Hardware Under $5,000	520	-	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	253	-	-		-		-	-	
2160 - Student Treatment Service									
300 - Purchased Services									
310 - Instructional	86,908	75,582	95,000		-		-	-	
380 - Non-Instructional Professional and Technical Services	15,737	-	-		-		-	-	
2190 - Student Services Direction									
100 - Salaries									
111 - Licensed Salaries	40,984	42,624	44,410	0.48	49,016	0.48	49,016	49,016	0.48
112 - Classified/Conf Salaries	92,287	99,882	102,230	1.60	97,544	1.60	97,544	97,544	1.60
113 - Administrator Salaries	240,475	181,939	132,773	0.95	213,026	1.25	213,026	213,026	1.25
117 - Unused Vacation Pay Out	4,498	3,079	8,518		8,519		8,519	8,519	
124 - Temporary - Classifed	60	273	-		-		-	-	
130 - Additional Salaries	15,388	16,726	19,300		6,290		6,290	6,290	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	113,828	111,127	93,004		132,439		132,439	132,439	
220 - FICA	29,150	24,956	22,738		28,908		28,908	28,908	
230 - Other Required Payroll Costs.	5,191	2,780	6,337		4,517		4,517	4,517	
240 - Health Insurance	62,927	56,157	86,773		66,388		66,388	66,388	
300 - Purchased Services									
320 - Property Services	140	72	-		-		-	-	
340 - Travel	4,751	1,548	8,000		4,250		4,250	4,250	
350 - Communication	9	20	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	67	238	18,700		15,895		15,895	15,895	
390 - Other Gen Prof Services	4,623	-	2,827		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	1,206	1,202	12,500		10,475		10,475	10,475	
430 - Library Books	-	364	1,000		213		213	213	
460 - Non	2,535	-	1,000		850		850	850	
470 - Computer Software	135	-	-		8,500		8,500	8,500	
480 - Computer Hardware Under $5,000	-	-	3,500		3,425		3,425	3,425	
500 - Capital Outlay									
570 - Sbita Capital Outlay	37,546	-	-		-		-	-	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
610 - Redemption Principal	9,710	9,403	-		-		-	-	
620 - Interest	-	308	-		-		-	-	
640 - Dues/Fees/Membership	2,435	2,185	1,000		425		425	425	
2210 - Improvement of Instruction Services									
100 - Salaries									
111 - Licensed Salaries	1,211,170	1,300,782	1,417,046	15.00	637,552	6.00	637,552	637,552	6.00
112 - Classified/Conf Salaries	83,710	99,974	104,341	1.75	114,748	1.75	114,748	114,748	1.75
113 - Administrator Salaries	316,407	315,086	334,560	2.00	362,528	2.00	362,528	362,528	2.00
117 - Unused Vacation Pay Out	26,235	31,848	7,319		7,319		7,319	7,319	
121 - Licensed Sub Salaries	93	-	-		-		-	-	
124 - Temporary - Classifed	5	1,658	5,000		-		-	-	
130 - Additional Salaries	81,798	58,701	84,460		80,414		80,414	80,414	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	533,240	586,310	591,538		404,058		404,058	404,058	
220 - FICA	132,041	139,194	142,949		92,442		92,442	92,442	
230 - Other Required Payroll Costs.	21,553	16,247	29,338		14,486		14,486	14,486	
240 - Health Insurance	362,570	370,531	488,310		259,475		259,475	259,475	
300 - Purchased Services									
310 - Instructional	74,086	-	11,355		20,000		20,000	20,000	
320 - Property Services	1,688	882	2,000		2,000		2,000	2,000	
340 - Travel	8,384	4,128	5,000		5,000		5,000	5,000	
350 - Communication	6,272	10	100		100		100	100	
390 - Other Gen Prof Services	19,903	46,977	116,910		3,809		3,809	3,809	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	20,172	21,609	10,000		17,032		17,032	17,032	
430 - Library Books	13,300	2,375	3,000		2,985		2,985	2,985	
460 - Non	100	149	-		-		-	-	
470 - Computer Software	4,257	-	4,000		-		-	-	
480 - Computer Hardware Under $5,000	220	466	1,500		1,000		1,000	1,000	
600 - Other Objects									
640 - Dues/Fees/Membership	4,279	2,594	3,660		1,800		1,800	1,800	
2220 - Educational Media Services									
100 - Salaries									
111 - Licensed Salaries	68,473	73,647	76,847	1.00	84,934	1.00	84,934	84,934	1.00
112 - Classified/Conf Salaries	719,891	756,502	783,993	16.44	878,973	16.88	878,973	878,973	16.88
117 - Unused Vacation Pay Out	-	1,430	-		-		-	-	
124 - Temporary - Classifed	3,833	9,177	-		-		-	-	
130 - Additional Salaries	1,270	2,033	750		1,437		1,437	1,437	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	201,025	263,431	276,345		321,734		321,734	321,734	
220 - FICA	60,573	64,326	65,854		73,926		73,926	73,926	
230 - Other Required Payroll Costs.	11,709	8,710	15,325		13,461		13,461	13,461	
240 - Health Insurance	324,940	349,161	411,505		391,291		391,291	391,291	
300 - Purchased Services									
320 - Property Services	-	-	1,230		960		960	960	
340 - Travel	138	136	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	3,000	-	-		-		-	-	
390 - Other Gen Prof Services	3,478	7,731	20,881		7,732		7,732	7,732	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	11,895	13,854	14,360		11,134		11,134	11,134	
420 - Textbooks	3,255	495	1,300		1,105		1,105	1,105	
430 - Library Books	76,688	75,568	86,870		83,470		83,470	83,470	
440 - Periodicals	301	363	1,180		1,003		1,003	1,003	
460 - Non	3,527	3,908	2,200		2,035		2,035	2,035	
470 - Computer Software	13,028	5,472	9,400		4,990		4,990	4,990	
480 - Computer Hardware Under $5,000	-	208	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	372	265	120		102		102	102	
2230 - Assessment & Testing Services									
100 - Salaries									
112 - Classified/Conf Salaries	124,065	141,784	145,810	2.00	155,549	2.00	155,549	155,549	2.00
114 - Managerial Salaries	118,212	122,941	124,170	1.00	132,972	1.00	132,972	132,972	1.00
117 - Unused Vacation Pay Out	3,171	3,310	3,330		3,330		3,330	3,330	
124 - Temporary - Classifed	19,424	19,163	69,351		-		-	-	
130 - Additional Salaries	7,875	2,658	3,300		3,430		3,430	3,430	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	73,468	90,439	101,099		99,376		99,376	99,376	
220 - FICA	20,756	21,836	24,056		22,609		22,609	22,609	
230 - Other Required Payroll Costs.	2,546	2,514	5,537		3,528		3,528	3,528	
240 - Health Insurance	67,311	67,284	70,887		82,387		82,387	82,387	
300 - Purchased Services									
310 - Instructional	54,881	53,762	2,500		2,500		2,500	2,500	
340 - Travel	-	624	1,000		1,000		1,000	1,000	
350 - Communication	-	-	500		500		500	500	
380 - Non-Instructional Professional and Technical Services	-	-	2,500		2,500		2,500	2,500	
390 - Other Gen Prof Services	582	-	3,228		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	124	-		-		-	-	
470 - Computer Software	(496)	322	4,600		4,600		4,600	4,600	
600 - Other Objects									
640 - Dues/Fees/Membership	58,710	9,265	2,500		2,500		2,500	2,500	
2240 - Instructional Staff Development									
100 - Salaries									
111 - Licensed Salaries	282,451	277,705	283,350	3.00	138,136	1.30	138,136	138,136	1.30
113 - Administrator Salaries	95,579	108,708	-		-		-	-	
114 - Managerial Salaries	2,981	868	-		-		-	-	
121 - Licensed Sub Salaries	1,015	-	-		-		-	-	
124 - Temporary - Classifed	7,146	17,727	1,000		-		-	-	
130 - Additional Salaries	188,922	199,053	319,338		311,515		311,515	311,515	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	189,599	199,114	97,326		135,666		135,666	135,666	
220 - FICA	45,099	47,227	22,756		24,104		24,104	24,104	
230 - Other Required Payroll Costs.	7,628	5,570	4,911		5,864		5,864	5,864	
240 - Health Insurance	77,350	81,103	68,667		22,670		22,670	22,670	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
310 - Instructional	-	-	1,318		1,120		1,120	1,120	
320 - Property Services	680	-	6,900		5,940		5,940	5,940	
340 - Travel	52,035	51,649	146,640		53,828		53,828	53,828	
380 - Non-Instructional Professional and Technical Services	117,496	35,194	29,200		154,147		154,147	154,147	
390 - Other Gen Prof Services	38,511	97,668	249,105		74,659		74,659	74,659	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	10,631	8,930	376,877		423,703		423,703	423,703	
420 - Textbooks	-	399	-		-		-	-	
430 - Library Books	236	544	2,085		1,773		1,773	1,773	
460 - Non	162	300	-		-		-	-	
470 - Computer Software	-	-	500		425		425	425	
480 - Computer Hardware Under $5,000	58	40	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	119	10	-		-		-	-	
2310 - Board of Education Services									
100 - Salaries									
123 - Temporary - Licensed	-	300	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	71	-		-		-	-	
220 - FICA	-	23	-		-		-	-	
230 - Other Required Payroll Costs.	-	2	-		-		-	-	
300 - Purchased Services									
340 - Travel	4,987	5,073	14,000		11,900		11,900	11,900	
350 - Communication	17	11	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	177,808	243,223	218,830		184,529		184,529	184,529	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	21,760	27,260	7,000		5,950		5,950	5,950	
430 - Library Books	-	-	200		170		170	170	
440 - Periodicals	-	97	-		-		-	-	
470 - Computer Software	2,500	-	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	19,851	23,561	23,000		19,550		19,550	19,550	
650 - Insurance and Judgments	342,808	352,888	443,234		425,557		425,557	425,557	
2320 - Executive Administration Services									
100 - Salaries									
113 - Administrator Salaries	396,239	434,907	407,886	2.00	479,623	2.00	479,623	479,623	2.00
114 - Managerial Salaries	86,670	90,137	91,039	1.00	81,507	1.00	81,507	81,507	1.00
117 - Unused Vacation Pay Out	12,000	8,504	18,587		18,587		18,587	18,587	
121 - Licensed Sub Salaries	124	-	-		-		-	-	
124 - Temporary - Classifed	-	10,673	5,415		-		-	-	
130 - Additional Salaries	26,400	18,129	17,400		6,580		6,580	6,580	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	159,294	174,922	179,148		192,158		192,158	192,158	
220 - FICA	32,953	35,607	41,335		44,979		44,979	44,979	
230 - Other Required Payroll Costs.	6,768	4,089	8,758		7,025		7,025	7,025	
240 - Health Insurance	87,933	94,623	227,803		103,439		103,439	103,439	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
310 - Instructional	51,500	-	27,000		21,834		21,834	21,834	
320 - Property Services	1,864	1,407	-		-		-	-	
340 - Travel	35,535	12,435	68,530		33,030		33,030	33,030	
350 - Communication	8,217	6,249	13,000		11,050		11,050	11,050	
380 - Non-Instructional Professional and Technical Services	107,484	42,094	113,475		32,789		32,789	32,789	
390 - Other Gen Prof Services	11,661	14,365	-		722		722	722	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	22,137	25,647	29,550		20,948		20,948	20,948	
430 - Library Books	-	-	300		255		255	255	
440 - Periodicals	79	144	300		255		255	255	
460 - Non	999	-	500		425		425	425	
470 - Computer Software	177	144	-		-		-	-	
480 - Computer Hardware Under $5,000	-	36	400		340		340	340	
600 - Other Objects									
640 - Dues/Fees/Membership	3,560	2,465	6,350		5,398		5,398	5,398	
2410 - Office of the Princ/Adm									
100 - Salaries									
111 - Licensed Salaries	172,490	164,960	195,586	2.00	-		-	-	
112 - Classified/Conf Salaries	2,698,258	2,828,928	2,973,249	60.71	3,202,242	62.58	3,202,242	3,202,242	62.58
113 - Administrator Salaries	3,731,515	3,992,039	3,970,322	28.40	4,333,212	27.50	4,333,212	4,333,212	27.50
117 - Unused Vacation Pay Out	93,225	45,013	110,984		107,044		107,044	107,044	
120 - Nonpermanent Salaries	5,300	-	-		-		-	-	
121 - Licensed Sub Salaries	2,087	-	-		-		-	-	
122 - Classified Sub Salaries	1,738	-	-		-		-	-	
124 - Temporary - Classifed	56,710	66,340	20,917		18,322		18,322	18,322	
130 - Additional Salaries	208,607	125,740	98,198		86,112		86,112	86,112	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,999,006	2,313,685	2,301,523		2,641,173		2,641,173	2,641,173	
220 - FICA	538,836	553,779	566,054		600,214		600,214	600,214	
230 - Other Required Payroll Costs.	91,464	62,184	162,165		93,099		93,099	93,099	
240 - Health Insurance	1,851,677	1,972,359	2,193,225		2,118,818		2,118,818	2,118,818	
300 - Purchased Services									
320 - Property Services	8,426	6,989	10,787		8,531		8,531	8,531	
340 - Travel	695	1,386	5,650		5,803		5,803	5,803	
350 - Communication	42,200	29,614	32,874		23,458		23,458	23,458	
380 - Non-Instructional Professional and Technical Services	10,711	11,038	4,251		4,684		4,684	4,684	
390 - Other Gen Prof Services	81,870	154,655	150,579		141,049		141,049	141,049	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	107,491	106,373	89,750		79,737		79,737	79,737	
420 - Textbooks	-	4,821	810		689		689	689	
430 - Library Books	933	446	3,163		2,690		2,690	2,690	
440 - Periodicals	134	72	100		85		85	85	
460 - Non	20,570	18,848	11,545		9,729		9,729	9,729	
470 - Computer Software	3,766	2,776	-		20,054		20,054	20,054	
480 - Computer Hardware Under $5,000	1,809	3,550	3,230		4,371		4,371	4,371	
500 - Capital Outlay									
540 - Equipment	1,000	-	-		-		-	-	
570 - Sbita Capital Outlay	10,163	-	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	10,154	-	-		-		-	-	
640 - Dues/Fees/Membership	9,087	14,513	6,937		6,696		6,696	6,696	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2510 - Business Services Direct									
100 - Salaries									
112 - Classified/Conf Salaries	65,448	68,145	71,146	1.00	75,899	1.00	75,899	75,899	1.00
113 - Administrator Salaries	164,562	170,162	168,681	1.00	184,325	1.00	184,325	184,325	1.00
117 - Unused Vacation Pay Out	14,406	12,698	6,750		6,750		6,750	6,750	
130 - Additional Salaries	6,975	2,400	4,500		2,400		2,400	2,400	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	60,690	66,469	65,144		92,841		92,841	92,841	
220 - FICA	17,484	16,904	19,208		21,744		21,744	21,744	
230 - Other Required Payroll Costs.	2,040	1,550	2,372		3,393		3,393	3,393	
240 - Health Insurance	50,313	53,318	87,116		45,845		45,845	45,845	
300 - Purchased Services									
340 - Travel	3,209	3,819	5,757		7,461		7,461	7,461	
350 - Communication	703	46	500		425		425	425	
380 - Non-Instructional Professional and Technical Services	15,043	18,583	20,000		20,000		20,000	20,000	
390 - Other Gen Prof Services	-	-	4,892		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	149	85	500		425		425	425	
440 - Periodicals	-	362	-		-		-	-	
460 - Non	-	25	81		69		69	69	
470 - Computer Software	9,750	10,700	7,700		40,000		40,000	40,000	
480 - Computer Hardware Under $5,000	305	24	100		85		85	85	
600 - Other Objects									
640 - Dues/Fees/Membership	8,008	6,296	5,981		5,084		5,084	5,084	
2520 - Fiscal Services									
100 - Salaries									
112 - Classified/Conf Salaries	515,052	572,144	579,868	9.00	625,424	9.00	625,424	625,424	9.00
114 - Managerial Salaries	327,847	340,961	344,370	3.00	368,783	3.00	368,783	368,783	3.00
117 - Unused Vacation Pay Out	22,859	20,442	9,236		9,236		9,236	9,236	
124 - Temporary - Classifed	81,790	48,880	-		-		-	-	
130 - Additional Salaries	19,771	10,540	9,000		6,450		6,450	6,450	
199 - TAX Liability	4,041	7,443	9,618		26,478		26,478	26,478	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	308,320	362,169	300,798		348,341		348,341	348,341	
220 - FICA	97,783	100,189	72,835		80,352		80,352	80,352	
230 - Other Required Payroll Costs.	15,707	11,659	17,652		15,650		15,650	15,650	
240 - Health Insurance	226,975	253,753	279,746		300,490		300,490	300,490	
300 - Purchased Services									
320 - Property Services	1,278	478	3,000		2,550		2,550	2,550	
340 - Travel	5,104	2,154	5,678		4,826		4,826	4,826	
350 - Communication	5,332	5,556	8,589		7,301		7,301	7,301	
380 - Non-Instructional Professional and Technical Services	3,846	5,655	3,040		2,584		2,584	2,584	
390 - Other Gen Prof Services	-	-	17,614		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	5,562	5,892	6,489		5,515		5,515	5,515	
430 - Library Books	-	-	150		128		128	128	
460 - Non	-	961	-		-		-	-	
470 - Computer Software	-	4,720	83,897		130,000		130,000	130,000	
480 - Computer Hardware Under $5,000	1,104	1,416	2,400		1,955		1,955	1,955	
500 - Capital Outlay									
570 - Sbita Capital Outlay	-	133,494	-		-		-	-	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
610 - Redemption Principal	-	53,395	-		-		-	-	
620 - Interest	-	2,869	-		-		-	-	
640 - Dues/Fees/Membership	67,112	77,054	15,510		14,496		14,496	14,496	
650 - Insurance and Judgments	489,086	617,355	775,724		861,054		861,054	861,054	
2540 - Operation and Maint of Plant Services									
100 - Salaries									
112 - Classified/Conf Salaries	3,377,253	3,424,595	3,830,725	70.88	4,219,158	70.88	4,219,158	4,219,158	70.88
113 - Administrator Salaries	230,688	239,916	237,469	1.50	259,493	1.50	259,493	259,493	1.50
114 - Managerial Salaries	234,853	248,097	250,578	2.00	119,571	1.00	119,571	119,571	1.00
117 - Unused Vacation Pay Out	36,501	31,545	17,845		-		-	-	
120 - Nonpermanent Salaries	1,844	5,682	-		-		-	-	
124 - Temporary - Classifed	127,938	226,850	180,625		204,139		204,139	204,139	
130 - Additional Salaries	178,088	157,899	6,200		68,910		68,910	68,910	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,000,728	1,251,104	1,413,566		1,656,805		1,656,805	1,656,805	
220 - FICA	318,998	332,205	345,982		373,576		373,576	373,576	
230 - Other Required Payroll Costs.	99,476	86,174	125,206		116,522		116,522	116,522	
240 - Health Insurance	1,413,231	1,495,701	1,647,328		1,753,321		1,753,321	1,753,321	
300 - Purchased Services									
310 - Instructional	-	-	100		85		85	85	
320 - Property Services	3,618,331	4,230,548	3,519,760		4,423,738		4,423,738	4,423,738	
340 - Travel	5,008	2,300	11,225		9,542		9,542	9,542	
350 - Communication	99,563	110,306	94,625		80,732		80,732	80,732	
380 - Non-Instructional Professional and Technical Services	447,162	405,623	689,002		602,479		602,479	602,479	
390 - Other Gen Prof Services	37,066	25,827	58,772		108,303		108,303	108,303	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	810,215	875,492	776,734		761,516		761,516	761,516	
430 - Library Books	50	37	1,000		850		850	850	
460 - Non	163,173	85,782	71,180		72,295		72,295	72,295	
470 - Computer Software	41,601	34,393	7,100		6,035		6,035	6,035	
480 - Computer Hardware Under $5,000	244	15	5,100		4,335		4,335	4,335	
500 - Capital Outlay									
540 - Equipment	211,711	250,130	152,150		142,550		142,550	142,550	
550 - Computer Hardware (Capitalizable)	-	-	500		425		425	425	
570 - Sbita Capital Outlay	7,203	-	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	35,496	71,315	-		-		-	-	
620 - Interest	1,066	5,413	-		-		-	-	
640 - Dues/Fees/Membership	262,230	263,762	484,090		639,362		639,362	639,362	
670 - Taxes & Licenses	9,149	4,671	10,310		10,153		10,153	10,153	
2550 - Student Transportation Services									
100 - Salaries									
112 - Classified/Conf Salaries	905,919	1,013,765	1,048,204	25.60	1,145,875	26.35	1,145,875	1,145,875	26.35
114 - Managerial Salaries	93,321	97,054	98,025	1.00	91,916	1.00	91,916	91,916	1.00
117 - Unused Vacation Pay Out	-	2,823	2,629		2,629		2,629	2,629	
124 - Temporary - Classifed	133,450	79,976	-		9,625		9,625	9,625	
130 - Additional Salaries	15,473	12,409	1,800		5,470		5,470	5,470	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	278,441	381,353	368,104		424,074		424,074	424,074	
220 - FICA	87,736	91,970	88,025		97,093		97,093	97,093	
230 - Other Required Payroll Costs.	35,169	32,094	39,004		39,959		39,959	39,959	
240 - Health Insurance	565,447	633,675	699,075		701,675		701,675	701,675	
300 - Purchased Services									
320 - Property Services	134,889	167,121	224,777		241,042		241,042	241,042	
330 - Student Transportation Services	5,947,223	6,443,765	6,531,129		6,833,241		6,833,241	6,833,241	
340 - Travel	884	2,500	3,375		3,548		3,548	3,548	
350 - Communication	1,854	1,613	6,753		7,100		7,100	7,100	
380 - Non-Instructional Professional and Technical Services	14,860	15,939	6,753		7,100		7,100	7,100	
390 - Other Gen Prof Services	-	-	144,623		70,066		70,066	70,066	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	288,636	264,414	254,598		267,674		267,674	267,674	
460 - Non	13,816	7,538	1,126		1,184		1,184	1,184	
470 - Computer Software	-	-	14,068		14,790		14,790	14,790	
480 - Computer Hardware Under $5,000	117	320	422		444		444	444	
500 - Capital Outlay									
540 - Equipment	168,035	-	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	51,485	43,986	-		-		-	-	
620 - Interest	2,595	2,927	-		-		-	-	
640 - Dues/Fees/Membership	7,427	1,225	1,124		1,182		1,182	1,182	
650 - Insurance and Judgments	-	45,879	-		62,000		62,000	62,000	
670 - Taxes & Licenses	1,060	-	-		-		-	-	
2570 - Internal Services									
100 - Salaries									
112 - Classified/Conf Salaries	201,911	236,034	238,892	4.00	260,513	4.00	260,513	260,513	4.00
117 - Unused Vacation Pay Out	1,352	-	-		-		-	-	
124 - Temporary - Classifed	5,051	1,294	-		-		-	-	
130 - Additional Salaries	7,666	1,795	-		40		40	40	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	50,364	68,823	75,609		84,963		84,963	84,963	
220 - FICA	16,522	18,269	18,275		19,932		19,932	19,932	
230 - Other Required Payroll Costs.	5,187	4,550	6,428		5,894		5,894	5,894	
240 - Health Insurance	81,902	81,773	91,443		86,740		86,740	86,740	
300 - Purchased Services									
320 - Property Services	185,655	133,724	230,234		216,140		216,140	216,140	
340 - Travel	750	1,534	1,601		1,361		1,361	1,361	
350 - Communication	12,908	9,340	57,600		57,210		57,210	57,210	
380 - Non-Instructional Professional and Technical Services	34,463	-	-		-		-	-	
390 - Other Gen Prof Services	-	-	5,380		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	180,769	214,852	160,191		158,417		158,417	158,417	
430 - Library Books	-	-	350		297		297	297	
460 - Non	-	650	2,803		2,757		2,757	2,757	
480 - Computer Hardware Under $5,000	-	-	1,000		1,000		1,000	1,000	
500 - Capital Outlay									
540 - Equipment	102,500	-	-		-		-	-	
570 - Sbita Capital Outlay	10,822	-	-		-		-	-	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
610 - Redemption Principal	2,799	-	-		-		-	-	
640 - Dues/Fees/Membership	3,774	651	5,250		4,463		4,463	4,463	
2620 - Planning Research Dev Services									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	27,500	-	-		-		-	-	
2630 - Information Services									
100 - Salaries									
112 - Classified/Conf Salaries	114,154	116,659	128,208	2.00	137,500	2.00	137,500	137,500	2.00
113 - Administrator Salaries	163,865	170,419	168,681	1.00	184,325	1.00	184,325	184,325	1.00
114 - Managerial Salaries	79,465	91,043	89,243	1.00	95,569	1.00	95,569	95,569	1.00
117 - Unused Vacation Pay Out	9,663	5,546	9,143		9,143		9,143	9,143	
121 - Licensed Sub Salaries	78	-	-		-		-	-	
124 - Temporary - Classifed	14,229	15,412	15,383		16,413		16,413	16,413	
130 - Additional Salaries	9,431	3,618	2,400		5,480		5,480	5,480	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	100,309	119,690	125,864		147,401		147,401	147,401	
220 - FICA	28,764	29,467	31,599		34,380		34,380	34,380	
230 - Other Required Payroll Costs.	5,059	3,306	6,874		5,365		5,365	5,365	
240 - Health Insurance	91,481	83,506	93,227		99,630		99,630	99,630	
300 - Purchased Services									
320 - Property Services	-	-	1,520		1,292		1,292	1,292	
340 - Travel	2,795	88	4,151		3,528		3,528	3,528	
350 - Communication	24,548	2,192	32,929		29,552		29,552	29,552	
380 - Non-Instructional Professional and Technical Services	1,704	33,710	10,198		8,668		8,668	8,668	
390 - Other Gen Prof Services	9,445	12,202	2,152		12,202		12,202	12,202	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	20,640	11,754	10,250		4,463		4,463	4,463	
430 - Library Books	-	-	200		171		171	171	
440 - Periodicals	100	100	970		824		824	824	
460 - Non	8,674	-	10,047		8,540		8,540	8,540	
470 - Computer Software	15,539	13,490	50,438		44,372		44,372	44,372	
480 - Computer Hardware Under $5,000	198	461	150		129		129	129	
500 - Capital Outlay									
540 - Equipment	-	-	1,000		850		850	850	
570 - Sbita Capital Outlay	2,136	23,018	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	954	8,750	-		-		-	-	
620 - Interest	-	178	-		-		-	-	
640 - Dues/Fees/Membership	13,203	6,402	20,955		22,000		22,000	22,000	
2640 - Staff Services									
100 - Salaries									
111 - Licensed Salaries	(54,150)	(53,025)	89,657	1.00	96,013	1.00	96,013	96,013	1.00
112 - Classified/Conf Salaries	131,008	134,188	135,676	2.00	144,738	2.00	144,738	144,738	2.00
113 - Administrator Salaries	307,597	361,011	316,638	2.00	346,004	2.00	346,004	346,004	2.00
114 - Managerial Salaries	158,705	166,375	170,756	2.00	283,265	3.00	283,265	283,265	3.00
117 - Unused Vacation Pay Out	22,372	2,053	15,557		15,557		15,557	15,557	
124 - Temporary - Classifed	864	2,725	-		-		-	-	
130 - Additional Salaries	58,206	162,306	19,500		79,600		79,600	79,600	

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	217,612	289,190	242,588		301,228		301,228	301,228	
220 - FICA	59,564	70,955	56,517		76,976		76,976	76,976	
230 - Other Required Payroll Costs.	8,463	8,026	12,197		12,077		12,077	12,077	
240 - Health Insurance	354,527	416,796	633,547		597,707		597,707	597,707	
300 - Purchased Services									
320 - Property Services	311	131	600		600		600	600	
340 - Travel	56,073	68,621	157,750		126,877		126,877	126,877	
350 - Communication	40	340	4,100		4,100		4,100	4,100	
380 - Non-Instructional Professional and Technical Services	81,450	15,659	40,800		40,800		40,800	40,800	
390 - Other Gen Prof Services	6,220	-	11,297		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	24,815	9,304	7,335		6,600		6,600	6,600	
430 - Library Books	1,499	1,646	-		-		-	-	
440 - Periodicals	97	-	-		-		-	-	
460 - Non	5,262	6,042	2,000		2,000		2,000	2,000	
470 - Computer Software	3,184	48,490	55,000		65,000		65,000	65,000	
480 - Computer Hardware Under $5,000	1,543	45	500		500		500	500	
600 - Other Objects									
610 - Redemption Principal	63,997	67,556	-		-		-	-	
620 - Interest	489	1,192	-		-		-	-	
640 - Dues/Fees/Membership	56,459	77,812	26,200		26,200		26,200	26,200	
2661 - Technology Services Direction									
100 - Salaries									
113 - Administrator Salaries	161,143	167,588	165,879	1.00	181,264	1.00	181,264	181,264	1.00
117 - Unused Vacation Pay Out	6,319	-	6,638		6,638		6,638	6,638	
130 - Additional Salaries	5,400	2,400	2,400		2,440		2,440	2,440	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	58,116	62,446	60,329		73,373		73,373	73,373	
220 - FICA	12,142	12,347	13,381		15,435		15,435	15,435	
230 - Other Required Payroll Costs.	2,240	1,346	2,875		2,410		2,410	2,410	
240 - Health Insurance	29,217	22,741	62,197		19,695		19,695	19,695	
2664 - Tech Operation Services									
100 - Salaries									
111 - Licensed Salaries	179,818	98,242	99,225	1.00	202,272	2.00	202,272	202,272	2.00
112 - Classified/Conf Salaries	942,321	917,950	870,360	9.50	985,595	10.50	985,595	985,595	10.50
117 - Unused Vacation Pay Out	547	24	-		-		-	-	
124 - Temporary - Classifed	10,305	1,265	-		-		-	-	
130 - Additional Salaries	9,196	2,266	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	294,510	319,424	303,016		397,871		397,871	397,871	
220 - FICA	87,762	77,803	74,174		91,877		91,877	91,877	
230 - Other Required Payroll Costs.	15,107	8,927	16,213		13,906		13,906	13,906	
240 - Health Insurance	269,764	244,773	240,049		302,478		302,478	302,478	
300 - Purchased Services									
320 - Property Services	74,288	29,308	45,700		45,700		45,700	45,700	
340 - Travel	5,122	9,600	6,000		6,000		6,000	6,000	
350 - Communication	158,694	187,949	233,700		228,700		228,700	228,700	
380 - Non-Instructional Professional and Technical Services	90,273	51,945	44,571		44,571		44,571	44,571	
390 - Other Gen Prof Services	-	-	65		-		-	-	

Continued from previous page.

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	17,182	19,323	19,000		19,000		19,000	19,000	
430 - Library Books	114	-	250		250		250	250	
440 - Periodicals	-	-	520		520		520	520	
460 - Non	9,192	1,642	-		-		-	-	
470 - Computer Software	201,260	240,383	215,713		384,713		384,713	384,713	
480 - Computer Hardware Under $5,000	3,987	12,784	57,500		57,500		57,500	57,500	
500 - Capital Outlay									
540 - Equipment	8,450	-	-		-		-	-	
550 - Computer Hardware (Capitalizable)	-	-	-		10,000		10,000	10,000	
570 - Sbita Capital Outlay	91,336	95,792	-		160,000		160,000	160,000	
600 - Other Objects									
610 - Redemption Principal	156,832	168,594	-		-		-	-	
620 - Interest	-	8,681	-		-		-	-	
640 - Dues/Fees/Membership	762	4,364	800		800		800	800	
2670 - Records Management Services									
100 - Salaries									
124 - Temporary - Classifed	8,440	6,791	12,772		-		-	-	
130 - Additional Salaries	7,208	4,349	2,000		6,080		6,080	6,080	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	4,002	3,596	-		2,121		2,121	2,121	
220 - FICA	1,216	852	-		466		466	466	
230 - Other Required Payroll Costs.	181	104	-		75		75	75	
240 - Health Insurance	23	-	-		-		-	-	
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	16,560	17,018	10,328		10,279		10,279	10,279	
3100 - Food Services									
100 - Salaries									
112 - Classified/Conf Salaries	-	2,955	2,985	0.06	3,196	0.06	3,196	3,196	0.06
124 - Temporary - Classifed	78	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	19	935	945		1,043		1,043	1,043	
220 - FICA	6	218	228		244		244	244	
230 - Other Required Payroll Costs.	1	26	50		38		38	38	
240 - Health Insurance	-	1,392	1,372		1,444		1,444	1,444	
300 - Purchased Services									
390 - Other Gen Prof Services	-	-	665		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	(6)	-		-		-	-	
3300 - Community Services									
100 - Salaries									
111 - Licensed Salaries	38,210	-	-		-		-	-	
112 - Classified/Conf Salaries	80,622	83,769	85,759	1.63	104,469	1.83	104,469	104,469	1.83
114 - Managerial Salaries	-	64,034	71,728	1.00	79,525	1.00	79,525	79,525	1.00
117 - Unused Vacation Pay Out	-	1,318	1,924		1,924		1,924	1,924	
124 - Temporary - Classifed	2,448	4,058	-		-		-	-	
130 - Additional Salaries	19,152	30,537	1,800		16,090		16,090	16,090	

Continued from previous page.

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	39,005	58,593	51,023		67,040		67,040	67,040	
220 - FICA	10,674	14,089	12,333		15,641		15,641	15,641	
230 - Other Required Payroll Costs.	1,892	1,685	2,688		2,452		2,452	2,452	
240 - Health Insurance	58,843	64,958	63,274		78,036		78,036	78,036	
300 - Purchased Services									
340 - Travel	2,769	3,156	190		161		161	161	
350 - Communication	1,133	1,595	60		51		51	51	
380 - Non-Instructional Professional and Technical Services	1,483	1,509	5,500		4,675		4,675	4,675	
390 - Other Gen Prof Services	-	715	2,017		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	14,035	30,780	26,945		22,903		22,903	22,903	
430 - Library Books	50	-	-		-		-	-	
480 - Computer Hardware Under $5,000	-	20	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	-	468	-		-		-	-	
3500 - Custdy/Care of Child Services									
100 - Salaries									
112 - Classified/Conf Salaries	33,846	35,903	36,953	1.00	40,933	1.00	40,933	40,933	1.00
120 - Nonpermanent Salaries	17,106	25,508	-		-		-	-	
124 - Temporary - Classifed	2,022	747	-		-		-	-	
130 - Additional Salaries	139	79	-		90		90	90	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	3,757	11,625	11,696		13,380		13,380	13,380	
220 - FICA	2,903	3,068	2,827		3,138		3,138	3,138	
230 - Other Required Payroll Costs.	632	535	626		488		488	488	
240 - Health Insurance	22,560	23,373	22,861		24,996		24,996	24,996	
300 - Purchased Services									
390 - Other Gen Prof Services	449	3,172	1,076		3,172		3,172	3,172	
5200 - Transfers of Funds									
700 - Transfers									
710 - Fund Modifications	370,010	376,130	154,000		154,000		154,000	154,000	
6100 - Operating Contingency									
800 - Other Uses of Funds									
810 - Planned Reserve	-	-	3,444,668		3,575,209		3,575,209	3,575,209	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
815 - Sustainablity Reserve	-	-	10,442,665		8,938,022		8,938,022	8,938,022	
820 - Reserved for Next Year	22,024,276	17,898,108	-		-		-	-	
General Fund Requirements Report Total:	**187,418,742**	**187,789,428**	**191,233,383**	**1,133.17**	**192,847,782**	**1,061.24**	**192,847,782**	**192,847,782**	**1,061.24**

204 - Transportation Equipment Fund

FY 2025/26 Adopted Budget

204 - Transportation Equipment Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2550 - Student Transportation Services									
322 - Repair & Maintenance Services									
320 - Property Services	2,139	3,528	-		-		-	-	
324 - Rentals									
320 - Property Services	-	-	150,200		150,200		150,200	150,200	
541 - Initial/Add Equipment (Non-Computer)									
540 - Equipment	-	300,000	-		-		-	-	
542 - Replacement Equip of Possibly Prev. Tagged Item									
540 - Equipment	523,095	-	-		-		-	-	
562 - Bus Garage Purchases									
562 - Bus Garage Purchases	-	-	138,257		138,257		138,257	138,257	
7000 - Unappro Ending Fund Bal									
820 - Reserved for Next Year									
820 - Reserved for Next Year	160,051	(110,476)	-		-		-	-	
204 - Transportation Equipment Fund Total:	**685,285**	**193,051**	**288,457**		**288,457**		**288,457**	**288,457**	

205 - Nutrition Services Fund

FY 2025-26 Adopted Budget

205 - Nutrition Services Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2120 - Guidance Services Direction									
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	(760)	-		-		-	-	
2120 - Guidance Services Direction Total:	**-**	**(760)**	**-**		**-**		**-**	**-**	
2670 - Records Management Services									
100 - Salaries									
124 - Temporary - Classifed	259	-	-		-		-	-	
130 - Additional Salaries	172	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	106	-	-		-		-	-	
220 - FICA	32	-	-		-		-	-	
230 - Other Required Payroll Costs.	6	-	-		-		-	-	
240 - Health Insurance	0	-	-		-		-	-	
2670 - Records Management Services Total:	**574**	**-**	**-**		**-**		**-**	**-**	
3100 - Food Services									
100 - Salaries									
112 - Classified/Conf Salaries	888,129	907,083	938,430	27.25	1,122,481	31.91	1,122,481	1,122,481	31.91
114 - Managerial Salaries	118,212	122,941	124,170	1.00	132,972	1.00	132,972	132,972	1.00
117 - Unused Vacation Pay Out	8,334	3,310	3,330		-		-	-	
120 - Nonpermanent Salaries	133	-	-		-		-	-	
124 - Temporary - Classifed	134,223	166,830	204,220	8.56	218,209	8.23	218,209	218,209	8.23
130 - Additional Salaries	13,511	8,027	1,800		1,800		1,800	1,800	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	285,714	331,380	370,105		497,386		497,386	497,386	
220 - FICA	87,921	91,529	97,304		112,931		112,931	112,931	
230 - Other Required Payroll Costs.	23,002	21,236	23,290		31,211		31,211	31,211	
240 - Health Insurance	607,591	616,109	664,472		681,457		681,457	681,457	
300 - Purchased Services									
320 - Property Services	106,542	66,388	142,500		32,500		32,500	32,500	
340 - Travel	1,050	7,533	4,000		22,000		22,000	22,000	
350 - Communication	2,255	558	3,000		2,000		2,000	2,000	
380 - Non-Instructional Professional and Technical Services	3,542	5,114	-		-		-	-	
390 - Other Gen Prof Services	4,331	3,264	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	537,586	461,395	559,000		634,000		634,000	634,000	
430 - Library Books	-	311	-		-		-	-	
440 - Periodicals	-	-	50		50		50	50	
450 - Food-Food Serv Use Only	912,803	1,079,476	1,619,422		1,719,422		1,719,422	1,719,422	
460 - Non	261	15,524	2,000		2,000		2,000	2,000	
470 - Computer Software	16,944	35,335	23,500		23,500		23,500	23,500	
480 - Computer Hardware Under $5,000	943	38	5,500		5,500		5,500	5,500	
500 - Capital Outlay									
540 - Equipment	-	-	-		164,570		164,570	164,570	
600 - Other Objects									
610 - Redemption Principal	16,462	15,251	-		-		-	-	
620 - Interest	134	72	-		-		-	-	
640 - Dues/Fees/Membership	13,749	15,334	12,500		21,500		21,500	21,500	
3100 - Food Services Total:	**3,783,372**	**3,974,036**	**4,798,594**	**36.82**	**5,425,489**	**41.13**	**5,425,489**	**5,425,489**	**41.13**

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205 - Nutrition Services Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	1,912,830	2,070,741	450,000		733,097		733,097	733,097	
7000 - Unappro Ending Fund Bal Total:	**1,912,830**	**2,070,741**	**450,000**		**733,097**		**733,097**	**733,097**	
205 - Nutrition Services Fund Total:	**5,696,776**	**6,044,017**	**5,248,594**	**36.82**	**6,158,586**	**41.13**	**6,158,586**	**6,158,586**	**41.13**

207- Community Building & Grounds Use Fund

FY 2025-26 Adopted Budget

207- Community Building & Grounds Use Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1132 - HS Extra Curricular Programs									
400 - Supplies and Materials									
460 - Non	-	4,200	-		-		-	-	
400 - Supplies and Materials Total:	**-**	**4,200**	**-**		**-**		**-**	**-**	
1132 - HS Extra Curricular Programs Total:	**-**	**4,200**	**-**		**-**		**-**	**-**	
2115 - Student Safety Services									
300 - Purchased Services									
350 - Communication	-	3,983	-		-		-	-	
300 - Purchased Services Total:	**-**	**3,983**	**-**		**-**		**-**	**-**	
2115 - Student Safety Services Total:	**-**	**3,983**	**-**		**-**		**-**	**-**	
2520 - Fiscal Services									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	-	8,093		-		-	-	
300 - Purchased Services Total:	**-**	**-**	**8,093**		**-**		**-**	**-**	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	300	-	25,000		25,000		25,000	25,000	
400 - Supplies and Materials Total:	**300**	**-**	**25,000**		**25,000**		**25,000**	**25,000**	
2520 - Fiscal Services Total:	**300**	**-**	**33,093**		**25,000**		**25,000**	**25,000**	
2540 - Operation and Maint of Plant Services									
300 - Purchased Services									
320 - Property Services	-	53,899	55,000		55,000		55,000	55,000	
380 - Non-Instructional Professional and Technical Services	-	79,063	-		-		-	-	
300 - Purchased Services Total:	**-**	**132,962**	**55,000**		**55,000**		**55,000**	**55,000**	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	-	80,000		80,000		80,000	80,000	
400 - Supplies and Materials Total:	**-**	**-**	**80,000**		**80,000**		**80,000**	**80,000**	
500 - Capital Outlay									
540 - Equipment	-	11,301	-		-		-	-	
500 - Capital Outlay Total:	**-**	**11,301**	**-**		**-**		**-**	**-**	
2540 - Operation and Maint of Plant Services Total:	**-**	**144,263**	**135,000**		**135,000**		**135,000**	**135,000**	
3100 - Food Services									
100 - Salaries									
124 - Temporary - Classifed	26	-	-		-		-	-	
130 - Additional Salaries	447	-	-		-		-	-	
100 - Salaries Total:	**472**	**-**	**-**		**-**		**-**	**-**	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	116	-	-		-		-	-	
220 - FICA	36	-	-		-		-	-	
230 - Other Required Payroll Costs.	10	-	-		-		-	-	
240 - Health Insurance	2	-	-		-		-	-	
200 - Associated Payroll Costs Total:	**164**	**-**	**-**		**-**		**-**	**-**	
3100 - Food Services Total:	**637**	**-**	**-**		**-**		**-**	**-**	

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207- Community Building & Grounds Use Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3300 - Community Services									
100 - Salaries									
112 - Classified/Conf Salaries	67,012	67,530	66,909	1.00	72,369	1.00	72,369	72,369	1.00
120 - Nonpermanent Salaries	413	-	-		-		-	-	
124 - Temporary - Classifed	17,007	1,134	138,572		100,000		100,000	100,000	
130 - Additional Salaries	2,249	14,859	1,000		2,000		2,000	2,000	
100 - Salaries Total:	**86,681**	**83,522**	**206,481**	**1.00**	**174,369**	**1.00**	**174,369**	**174,369**	**1.00**
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	17,168	26,435	60,332		59,135		59,135	59,135	
220 - FICA	6,610	6,375	20,909		13,340		13,340	13,340	
230 - Other Required Payroll Costs.	2,038	1,878	6,356		3,276		3,276	3,276	
240 - Health Insurance	22,433	23,237	44,970		24,996		24,996	24,996	
200 - Associated Payroll Costs Total:	**48,248**	**57,925**	**132,567**		**100,747**		**100,747**	**100,747**	
300 - Purchased Services									
320 - Property Services	2,695	40,527	444,810		444,810		444,810	444,810	
340 - Travel	-	481	8,500		8,500		8,500	8,500	
350 - Communication	-	-	1,500		1,500		1,500	1,500	
390 - Other Gen Prof Services	1,155	2,063	108,000		108,000		108,000	108,000	
300 - Purchased Services Total:	**3,850**	**43,071**	**562,810**		**562,810**		**562,810**	**562,810**	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,439	1,458	-		-		-	-	
460 - Non	18,842	724	575,060		575,000		575,000	575,000	
470 - Computer Software	12,075	12,573	-		20,000		20,000	20,000	
400 - Supplies and Materials Total:	**33,356**	**14,754**	**575,060**		**595,000**		**595,000**	**595,000**	
500 - Capital Outlay									
540 - Equipment	6,200	-	700,000		774,898		774,898	774,898	
500 - Capital Outlay Total:	**6,200**	**-**	**700,000**		**774,898**		**774,898**	**774,898**	
600 - Other Objects									
610 - Redemption Principal	-	2,027	-		-		-	-	
620 - Interest	-	181	-		-		-	-	
600 - Other Objects Total:	**-**	**2,208**	**-**		**-**		**-**	**-**	
3300 - Community Services Total:	**178,335**	**201,481**	**2,176,917**	**1.00**	**2,207,824**	**1.00**	**2,207,824**	**2,207,824**	**1.00**
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	2,090,241	2,429,026	579,011		700,000		700,000	700,000	
800 - Other Uses of Funds Total:	**2,090,241**	**2,429,026**	**579,011**		**700,000**		**700,000**	**700,000**	
7000 - Unappro Ending Fund Bal Total:	**2,090,241**	**2,429,026**	**579,011**		**700,000**		**700,000**	**700,000**	
207- Community Building & Grounds Use Fund Total:	**2,269,513**	**2,782,953**	**2,924,021**	**1.00**	**3,067,824**	**1.00**	**3,067,824**	**3,067,824**	**1.00**

209 - Associated Student Body Fund

FY 2025-26 Adopted Budget

209 - Associated Student Body Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1122 - MS Extra Curricular Programs									
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	39,860	8,201	529,888		529,888		529,888	529,888	
1122 - MS Extra Curricular Programs Total:	**39,860**	**8,201**	**529,888**		**529,888**		**529,888**	**529,888**	
1132 - HS Extra Curricular Programs									
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	865,769	704,536	900,000		1,200,000		1,200,000	1,200,000	
1132 - HS Extra Curricular Programs Total:	**865,769**	**704,536**	**900,000**		**1,200,000**		**1,200,000**	**1,200,000**	
5200 - Transfers of Funds									
700 - Transfers									
710 - Fund Modifications	993,740	1,192,633	1,600,000		1,600,000		1,600,000	1,600,000	
5200 - Transfers of Funds Total:	**993,740**	**1,192,633**	**1,600,000**		**1,600,000**		**1,600,000**	**1,600,000**	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	1,729,888	1,619,470	1,100,000		1,100,000		1,100,000	1,100,000	
7000 - Unappro Ending Fund Bal Total:	**1,729,888**	**1,619,470**	**1,100,000**		**1,100,000**		**1,100,000**	**1,100,000**	
209 - Associated Student Body Fund Total:	**3,629,257**	**3,524,840**	**4,129,888**		**4,429,888**		**4,429,888**	**4,429,888**	

211 - Federal Grants Fund

FY 2025-26 Adopted Budget

211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1111 - Elementary Programs									
100 - Salaries									
111 - Licensed Salaries	165,022	272,568	-		-		-	-	
112 - Classified/Conf Salaries	66,050	48,403	-		-		-	-	
124 - Temporary - Classifed	1,777	1,443	-		-		-	-	
130 - Additional Salaries	1,291	316,640	540,000		455,000		455,000	455,000	
200 - Associated Payroll Costs									
200 - Associated Payroll Cost	-	-	353,370		-		-	-	
210 - Public Employees Retirement System	33,587	195,608	-		158,518		158,518	158,518	
220 - FICA	18,914	49,053	-		180,816		180,816	180,816	
230 - Other Required Payroll Costs.	3,358	6,068	-		5,978		5,978	5,978	
240 - Health Insurance	67,008	127,760	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	6,626	31,626	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,589	1,786	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	-	116,076	-		-		-	-	
1111 - Elementary Programs Total:	**366,221**	**1,167,029**	**893,370**		**800,312**		**800,312**	**800,312**	
1121 - Middle School Programs									
100 - Salaries									
111 - Licensed Salaries	220,653	90,373	-		-		-	-	
124 - Temporary - Classifed	209	-	-		-		-	-	
130 - Additional Salaries	3,857	159,481	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	45,378	72,164	-		-		-	-	
220 - FICA	17,588	19,544	-		-		-	-	
230 - Other Required Payroll Costs.	3,014	2,179	-		-		-	-	
240 - Health Insurance	82,286	20,349	-		-		-	-	
300 - Purchased Services									
320 - Property Services	49	-	-		-		-	-	
340 - Travel	7,105	-	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	6,000	4,000	-		-		-	-	
390 - Other Gen Prof Services	19,184	16,386	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	4,870	3,474	-		-		-	-	
480 - Computer Hardware Under $5,000	449	-	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	-	11,748	-		-		-	-	
620 - Interest	-	207	-		-		-	-	
690 - Grant Indirect Charges	-	34,401	-		-		-	-	
1121 - Middle School Programs Total:	**410,641**	**434,307**	**-**		**-**		**-**	**-**	
1122 - MS Extra Curricular Programs									
100 - Salaries									
130 - Additional Salaries	88	1,314	-		-		-	-	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	27	420	-		-		-	-	
220 - FICA	7	99	-		-		-	-	
230 - Other Required Payroll Costs.	1	10	-		-		-	-	
300 - Purchased Services									
340 - Travel	835	-	-		-		-	-	
1122 - MS Extra Curricular Programs Total:	957	1,843	-		-		-	-	
1131 - High School Programs									
100 - Salaries									
111 - Licensed Salaries	-	83,223	-		-		-	-	
130 - Additional Salaries	-	214,529	-		20,000		20,000	20,000	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	96,438	-		6,968		6,968	6,968	
220 - FICA	-	23,154	-		1,530		1,530	1,530	
230 - Other Required Payroll Costs.	-	2,565	-		263		263	263	
240 - Health Insurance	-	28,357	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	14,967	2,131	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	-	28,674	-		-		-	-	
1131 - High School Programs Total:	14,967	479,072	-		28,761		28,761	28,761	
1140 - Pre-Kindergarten Programs									
100 - Salaries									
130 - Additional Salaries	-	7,143	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	2,273	-		-		-	-	
220 - FICA	-	545	-		-		-	-	
230 - Other Required Payroll Costs.	-	55	-		-		-	-	
1140 - Pre-Kindergarten Programs Total:	-	10,017	-		-		-	-	
1210 - Programs for Talented & Gifted									
100 - Salaries									
130 - Additional Salaries	-	3,856	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	1,227	-		-		-	-	
220 - FICA	-	294	-		-		-	-	
230 - Other Required Payroll Costs.	-	30	-		-		-	-	
1210 - Programs for Talented & Gifted Total:	-	5,408	-		-		-	-	
1220 - Restrictive Programs Stu w/Disb									
100 - Salaries									
111 - Licensed Salaries	78,097	84,060	89,612	1.00	97,056	1.00	97,056	97,056	1.00
112 - Classified/Conf Salaries	80,009	81,057	82,221	2.25	84,714	2.00	84,714	84,714	2.00
117 - Unused Vacation Pay Out	-	6,133	-		-		-	-	
124 - Temporary - Classifed	4,233	6,129	-		-		-	-	
130 - Additional Salaries	1,958	22,653	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	46,541	68,296	55,553		59,273		59,273	59,273	
220 - FICA	12,541	16,061	13,145		13,905		13,905	13,905	
230 - Other Required Payroll Costs.	2,197	1,919	2,893		2,163		2,163	2,163	
240 - Health Insurance	49,212	41,797	60,136		75,368		75,368	75,368	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
310 - Instructional	3,690	-	-		-		-	-	
330 - Student Transportation Services	390	-	-		-		-	-	
340 - Travel	3,427	1,990	-		50,000		50,000	50,000	
370 - Tuition	22,000	-	-		-		-	-	
390 - Other Gen Prof Services	2,040	4,264	-		110,000		110,000	110,000	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	10,440	13,438	-		8,795		8,795	8,795	
420 - Textbooks	10,214	-	-		-		-	-	
460 - Non	26,689	4,167	-		-		-	-	
470 - Computer Software	-	1,635	-		-		-	-	
480 - Computer Hardware Under $5,000	-	1,394	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	6,307	(796)	-		5,407		5,407	5,407	
1220 - Restrictive Programs Stu w/Disb Total:	**359,985**	**354,199**	**303,561**	**3.25**	**506,681**	**3.00**	**506,681**	**506,681**	**3.00**
1250 - Less Restrictive Programs Stu w/Dis									
100 - Salaries									
111 - Licensed Salaries	812,861	843,370	802,555	10.00	474,258	6.00	474,258	474,258	6.00
112 - Classified/Conf Salaries	110,570	131,940	-		-		-	-	
124 - Temporary - Classifed	8,850	1,557	-		-		-	-	
130 - Additional Salaries	37,932	104,638	-		5,200		5,200	5,200	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	272,378	347,647	256,666		166,682		166,682	166,682	
220 - FICA	75,472	84,042	61,395		38,191		38,191	38,191	
230 - Other Required Payroll Costs.	13,092	10,206	13,395		5,949		5,949	5,949	
240 - Health Insurance	319,099	336,372	230,471		135,799		135,799	135,799	
300 - Purchased Services									
390 - Other Gen Prof Services	169,677	48,422	-		46,000		46,000	46,000	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	51,713	25,730	-		-		-	-	
420 - Textbooks	2,172	20,092	-		-		-	-	
430 - Library Books	26	1,247	-		-		-	-	
460 - Non	19,516	5,426	-		-		-	-	
470 - Computer Software	292	7,234	-		-		-	-	
480 - Computer Hardware Under $5,000	299	1,282	-		-		-	-	
500 - Capital Outlay									
570 - Sbita Capital Outlay	-	3,269	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	-	851	-		-		-	-	
640 - Dues/Fees/Membership	5	-	-		-		-	-	
690 - Grant Indirect Charges	-	1,918	-		-		-	-	
1250 - Less Restrictive Programs Stu w/Dis Total:	**1,893,953**	**1,975,243**	**1,364,482**	**10.00**	**872,079**	**6.00**	**872,079**	**872,079**	**6.00**
1260 - Early Intervention Programs									
300 - Purchased Services									
310 - Instructional	56,928	20,337	-		9,715		9,715	9,715	
1260 - Early Intervention Programs Total:	**56,928**	**20,337**	**-**		**9,715**		**9,715**	**9,715**	
1271 - Remediation Programs									
100 - Salaries									
130 - Additional Salaries	-	10,472	-		-		-	-	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	3,333	-		-		-	-	
220 - FICA	-	799	-		-		-	-	
230 - Other Required Payroll Costs.	-	81	-		-		-	-	
1271 - Remediation Programs Total:	-	14,685	-		-		-	-	
1272 - Title IA Prim Read Program									
100 - Salaries									
111 - Licensed Salaries	276,409	298,749	306,866	3.50	385,746	4.00	385,746	385,746	4.00
112 - Classified/Conf Salaries	151,932	149,859	145,735	3.91	179,670	4.47	179,670	179,670	4.47
124 - Temporary - Classifed	522,766	667,877	689,297		705,414		705,414	705,414	
130 - Additional Salaries	68,940	92,208	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	225,235	278,556	240,074		430,794		430,794	430,794	
220 - FICA	76,525	91,321	87,355		97,308		97,308	97,308	
230 - Other Required Payroll Costs.	10,417	11,247	19,275		15,879		15,879	15,879	
240 - Health Insurance	130,643	122,063	171,093		141,328		141,328	141,328	
300 - Purchased Services									
310 - Instructional	4,425	-	-		-		-	-	
340 - Travel	-	700	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	43,600	33	-		-		-	-	
390 - Other Gen Prof Services	22,288	11,082	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	21,118	12,227	-		-		-	-	
420 - Textbooks	47,852	21,353	-		10,000		10,000	10,000	
460 - Non	4,716	626	-		-		-	-	
470 - Computer Software	10	90	-		-		-	-	
480 - Computer Hardware Under $5,000	463	-	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	94,506	80,634	-		86,748		86,748	86,748	
1272 - Title IA Prim Read Program Total:	1,701,844	1,838,623	1,659,695	7.41	2,052,887	8.47	2,052,887	2,052,887	8.47
1280 - Alternative Education									
100 - Salaries									
111 - Licensed Salaries	485,219	793,959	-		-		-	-	
130 - Additional Salaries	1,349	38,065	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	176,944	263,142	-		-		-	-	
220 - FICA	42,344	64,178	-		-		-	-	
230 - Other Required Payroll Costs.	7,563	7,831	-		-		-	-	
240 - Health Insurance	123,571	219,642	-		-		-	-	
300 - Purchased Services									
360 - Charter School Payments	94,900	37,633	-		-		-	-	
390 - Other Gen Prof Services	4,744	15,839	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,177	2,223	101,450		-		-	-	
460 - Non	129	129	-		-		-	-	
470 - Computer Software	31	60	-		-		-	-	
480 - Computer Hardware Under $5,000	126	362	-		-		-	-	
1280 - Alternative Education Total:	939,097	1,443,062	101,450		-		-	-	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1290 - English Second Language Programs									
100 - Salaries									
111 - Licensed Salaries	-	182,178	-		67,684	0.69	67,684	67,684	0.69
112 - Classified/Conf Salaries	-	-	-		26,554	0.81	26,554	26,554	0.81
124 - Temporary - Classifed	-	-	-		118,509		118,509	118,509	
130 - Additional Salaries	-	47,325	-		75,000		75,000	75,000	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	77,480	-		99,601		99,601	99,601	
220 - FICA	-	18,700	-		22,012		22,012	22,012	
230 - Other Required Payroll Costs.	-	2,219	-		3,612		3,612	3,612	
240 - Health Insurance	-	47,634	-		23,254		23,254	23,254	
300 - Purchased Services									
390 - Other Gen Prof Services	-	4,167	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	1,171	-		-		-	-	
430 - Library Books	-	13	-		-		-	-	
470 - Computer Software	-	-	-		41,500		41,500	41,500	
480 - Computer Hardware Under $5,000	-	40	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	-	-	115,500		-		-	-	
690 - Grant Indirect Charges	6,616	7,245	-		-		-	-	
1290 - English Second Language Programs Total:	**6,616**	**388,171**	**115,500**		**477,726**	**1.50**	**477,726**	**477,726**	**1.50**
1400 - Summer School Programs									
300 - Purchased Services									
390 - Other Gen Prof Services	-	-	175,000		-		-	-	
1400 - Summer School Programs Total:	**-**	**-**	**175,000**		**-**		**-**	**-**	
2110 - Attendance and Social Work Services									
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	164	-		-		-	-	
2110 - Attendance and Social Work Services Total:	**-**	**164**	**-**		**-**		**-**	**-**	
2113 - Social Work Services									
100 - Salaries									
111 - Licensed Salaries	50,529	58,877	-		14,904	0.25	14,904	14,904	0.25
130 - Additional Salaries	17	4,629	470,500		190,000		190,000	190,000	
200 - Associated Payroll Costs									
200 - Associated Payroll Cost	-	-	224,025		-		-	-	
210 - Public Employees Retirement System	15,846	20,320	-		71,055		71,055	71,055	
220 - FICA	3,973	4,908	-		15,675		15,675	15,675	
230 - Other Required Payroll Costs.	338	598	-		2,674		2,674	2,674	
240 - Health Insurance	22,474	23,509	-		6,527		6,527	6,527	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	465	246	-		-		-	-	
430 - Library Books	139	55	-		-		-	-	
460 - Non	177	-	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	-	135	-		-		-	-	
2113 - Social Work Services Total:	**93,958**	**113,278**	**694,525**		**300,835**	**0.25**	**300,835**	**300,835**	**0.25**

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2115 - Student Safety Services									
400 - Supplies and Materials									
460 - Non	-	488	-		-		-	-	
2115 - Student Safety Services Total:	**-**	**488**	**-**		**-**		**-**	**-**	
2120 - Guidance Services Direction									
100 - Salaries									
111 - Licensed Salaries	174,941	325,311	94,091	1.17	34,252	0.33	34,252	34,252	0.33
112 - Classified/Conf Salaries	6,386	29,934	10,658	0.25	61,577	1.25	61,577	61,577	1.25
114 - Managerial Salaries	14,524	-	-		-		-	-	
117 - Unused Vacation Pay Out	1,416	-	-		-		-	-	
120 - Nonpermanent Salaries	-	-	-		21,000		21,000	21,000	
121 - Licensed Sub Salaries	370	-	-		-		-	-	
124 - Temporary - Classifed	4,940	9,973	-		-		-	-	
130 - Additional Salaries	23,048	101,875	-		14,000		14,000	14,000	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	73,477	146,708	27,741		45,040		45,040	45,040	
220 - FICA	17,949	35,882	6,639		10,090		10,090	10,090	
230 - Other Required Payroll Costs.	3,118	4,404	1,448		1,614		1,614	1,614	
240 - Health Insurance	50,792	98,984	19,071		26,307		26,307	26,307	
300 - Purchased Services									
310 - Instructional	-	66,798	-		108,365		108,365	108,365	
320 - Property Services	-	114	-		11,300		11,300	11,300	
340 - Travel	6,416	99	-		2,000		2,000	2,000	
350 - Communication	-	192	-		450		450	450	
380 - Non-Instructional Professional and Technical Services	350	150,000	-		-		-	-	
390 - Other Gen Prof Services	73,333	33,038	-		2,500		2,500	2,500	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	3,637	9,177	-		22,000		22,000	22,000	
430 - Library Books	-	160	-		-		-	-	
460 - Non	-	968	-		-		-	-	
470 - Computer Software	-	-	-		3,000		3,000	3,000	
480 - Computer Hardware Under $5,000	149	437	-		500		500	500	
500 - Capital Outlay									
540 - Equipment	-	41,252	-		-		-	-	
570 - Sbita Capital Outlay	-	12,820	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	-	2,806	-		-		-	-	
620 - Interest	-	150	-		-		-	-	
640 - Dues/Fees/Membership	66	40	-		-		-	-	
670 - Taxes & Licenses	-	1,129	-		50		50	50	
690 - Grant Indirect Charges	12,336	11,815	-		16,650		16,650	16,650	
2120 - Guidance Services Direction Total:	**467,248**	**1,084,067**	**159,647**	**1.42**	**380,695**	**1.58**	**380,695**	**380,695**	**1.58**
2130 - Health Services									
100 - Salaries									
124 - Temporary - Classifed	-	510	-		-		-	-	
130 - Additional Salaries	-	1,273	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	430	-		-		-	-	
220 - FICA	-	136	-		-		-	-	
230 - Other Required Payroll Costs.	-	14	-		-		-	-	
2130 - Health Services Total:	**-**	**2,362**	**-**		**-**		**-**	**-**	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2140 - Psychological Services									
100 - Salaries									
130 - Additional Salaries	-	7,550	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	2,403	-		-		-	-	
220 - FICA	-	576	-		-		-	-	
230 - Other Required Payroll Costs.	-	58	-		-		-	-	
2140 - Psychological Services Total:	**-**	**10,588**	**-**		**-**		**-**	**-**	
2150 - Speech Path and Audiology Services									
100 - Salaries									
130 - Additional Salaries	-	5,488	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	1,747	-		-		-	-	
220 - FICA	-	419	-		-		-	-	
230 - Other Required Payroll Costs.	-	42	-		-		-	-	
300 - Purchased Services									
320 - Property Services	485	452	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	227	-		1,000		1,000	1,000	
470 - Computer Software	-	99	-		1,000		1,000	1,000	
2150 - Speech Path and Audiology Services Total:	**485**	**8,475**	**-**		**2,000**		**2,000**	**2,000**	
2190 - Student Services Direction									
100 - Salaries									
112 - Classified/Conf Salaries	12,837	12,787	12,885	0.20	10,830	0.20	10,830	10,830	0.20
113 - Administrator Salaries	66,592	83,389	141,385	0.85	136,135	0.85	136,135	136,135	0.85
117 - Unused Vacation Pay Out	1,285	2,053	2,348		-		-	-	
124 - Temporary - Classifed	300	(1)	-		-		-	-	
130 - Additional Salaries	1,350	677	-		1,650		1,650	1,650	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	26,944	34,134	54,017		54,057		54,057	54,057	
220 - FICA	6,035	7,167	11,981		11,441		11,441	11,441	
230 - Other Required Payroll Costs.	1,082	839	2,608		1,779		1,779	1,779	
240 - Health Insurance	14,324	17,668	34,999		26,209		26,209	26,209	
300 - Purchased Services									
340 - Travel	1,785	2,550	-		2,000		2,000	2,000	
400 - Supplies and Materials									
430 - Library Books	64	-	-		-		-	-	
440 - Periodicals	100	-	-		-		-	-	
2190 - Student Services Direction Total:	**132,699**	**161,264**	**260,223**	**1.05**	**244,101**	**1.05**	**244,101**	**244,101**	**1.05**
2210 - Improvement of Instruction Services									
100 - Salaries									
111 - Licensed Salaries	308,126	356,969	326,648	3.38	318,775	3.00	318,775	318,775	3.00
112 - Classified/Conf Salaries	32,791	35,924	36,958	0.60	39,624	0.60	39,624	39,624	0.60
113 - Administrator Salaries	28,550	32,322	32,801	0.23	-		-	-	
117 - Unused Vacation Pay Out	3,802	-	918		-		-	-	
124 - Temporary - Classifed	-	2,805	-		-		-	-	
130 - Additional Salaries	27,616	59,283	414		-		-	-	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	126,155	164,029	131,521		127,489		127,489	127,489	
220 - FICA	30,961	37,658	30,427		27,989		27,989	27,989	
230 - Other Required Payroll Costs.	5,384	4,431	6,629		4,356		4,356	4,356	
240 - Health Insurance	82,231	90,880	88,506		67,168		67,168	67,168	
300 - Purchased Services									
310 - Instructional	-	-	-		20,000		20,000	20,000	
340 - Travel	-	32,591	-		-		-	-	
390 - Other Gen Prof Services	-	5,258	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,683	1,990	-		-		-	-	
480 - Computer Hardware Under $5,000	119	109	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	9,073	14,688	-		19,271		19,271	19,271	
2210 - Improvement of Instruction Services Total:	**657,490**	**838,936**	**654,823**	**4.21**	**624,672**	**3.60**	**624,672**	**624,672**	**3.60**
2220 - Educational Media Services									
100 - Salaries									
130 - Additional Salaries	-	1,170	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	372	-		-		-	-	
220 - FICA	-	89	-		-		-	-	
230 - Other Required Payroll Costs.	-	9	-		-		-	-	
2220 - Educational Media Services Total:	**-**	**1,641**	**-**		**-**		**-**	**-**	
2230 - Assessment & Testing Services									
100 - Salaries									
130 - Additional Salaries	-	-	-		1,481		1,481	1,481	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	-	-		516		516	516	
220 - FICA	-	-	-		113		113	113	
230 - Other Required Payroll Costs.	-	-	-		19		19	19	
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	-	-		1,500		1,500	1,500	
400 - Supplies and Materials									
470 - Computer Software	-	-	-		16,302		16,302	16,302	
600 - Other Objects									
690 - Grant Indirect Charges	-	-	-		721		721	721	
2230 - Assessment & Testing Services Total:	**-**	**-**	**-**		**20,652**		**20,652**	**20,652**	
2240 - Instructional Staff Development									
100 - Salaries									
111 - Licensed Salaries	141,181	138,423	91,626	1.00	225,633	2.20	225,633	225,633	2.20
112 - Classified/Conf Salaries	6,373	11,197	11,865	0.25	13,149	0.25	13,149	13,149	0.25
124 - Temporary - Classifed	-	-	-		75,000		75,000	75,000	
130 - Additional Salaries	667,001	35,080	-		149,000		149,000	149,000	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	248,476	59,290	32,755		162,143		162,143	162,143	
220 - FICA	61,940	14,148	7,917		36,654		36,654	36,654	
230 - Other Required Payroll Costs.	8,918	1,728	1,727		5,982		5,982	5,982	
240 - Health Insurance	38,850	40,981	29,087		46,037		46,037	46,037	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
320 - Property Services	105	-	-		-		-	-	
340 - Travel	22,461	39,327	18,685		5,000		5,000	5,000	
380 - Non-Instructional Professional and Technical Services	95,180	22,000	593,860		95,151		95,151	95,151	
390 - Other Gen Prof Services	589	3,698	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	485	64	52,150		-		-	-	
430 - Library Books	-	301	-		-		-	-	
460 - Non	219	-	-		-		-	-	
480 - Computer Hardware Under $5,000	216	-	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	-	-	75,150		70		70	70	
690 - Grant Indirect Charges	170,210	84,188	-		-		-	-	
2240 - Instructional Staff Development Total:	**1,462,204**	**450,424**	**914,821**	**1.25**	**813,819**	**2.45**	**813,819**	**813,819**	**2.45**
2410 - Office of the Princ/Adm									
100 - Salaries									
112 - Classified/Conf Salaries	-	47,840	-		-		-	-	
113 - Administrator Salaries	143,673	149,422	-		-		-	-	
117 - Unused Vacation Pay Out	4,025	-	-		-		-	-	
124 - Temporary - Classifed	-	424	-		-		-	-	
130 - Additional Salaries	4,692	13,600	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	48,921	70,834	-		-		-	-	
220 - FICA	12,267	16,272	-		-		-	-	
230 - Other Required Payroll Costs.	2,155	1,771	-		-		-	-	
240 - Health Insurance	12,043	36,708	-		-		-	-	
2410 - Office of the Princ/Adm Total:	**227,775**	**336,873**	**-**		**-**		**-**	**-**	
2550 - Student Transportation Services									
300 - Purchased Services									
330 - Student Transportation Services	546	9,776	-		25,000		25,000	25,000	
2550 - Student Transportation Services Total:	**546**	**9,776**	**-**		**25,000**		**25,000**	**25,000**	
2620 - Planning Research Dev Services									
100 - Salaries									
112 - Classified/Conf Salaries	81,085	84,503	82,375	1.00	87,876	1.00	87,876	87,876	1.00
124 - Temporary - Classifed	1,500	312	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	22,810	29,253	28,411		32,003		32,003	32,003	
220 - FICA	6,284	6,467	6,302		6,723		6,723	6,723	
230 - Other Required Payroll Costs.	1,094	748	1,380		1,047		1,047	1,047	
240 - Health Insurance	22,427	23,237	22,861		24,996		24,996	24,996	
2620 - Planning Research Dev Services Total:	**135,199**	**144,521**	**141,328**	**1.00**	**152,645**	**1.00**	**152,645**	**152,645**	**1.00**
2640 - Staff Services									
100 - Salaries									
130 - Additional Salaries	-	(842)	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	(268)	-		-		-	-	
220 - FICA	-	(64)	-		-		-	-	
230 - Other Required Payroll Costs.	-	(7)	-		-		-	-	
240 - Health Insurance	1,317	100	-		-		-	-	
2640 - Staff Services Total:	**1,317**	**(1,082)**	**-**		**-**		**-**	**-**	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2664 - Tech Operation Services									
100 - Salaries									
130 - Additional Salaries	-	2,971	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	946	-		-		-	-	
220 - FICA	-	227	-		-		-	-	
230 - Other Required Payroll Costs.	-	23	-		-		-	-	
2664 - Tech Operation Services Total:	-	4,167	-		-		-	-	
2670 - Records Management Services									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	5,503	3,812	-		8,500		8,500	8,500	
2670 - Records Management Services Total:	5,503	3,812	-		8,500		8,500	8,500	
3300 - Community Services									
100 - Salaries									
111 - Licensed Salaries	94,464	-	-		-		-	-	
112 - Classified/Conf Salaries	33,255	34,537	35,728	0.65	38,155	0.65	38,155	38,155	0.65
124 - Temporary - Classifed	380	1,115	-		3,000		3,000	3,000	
130 - Additional Salaries	12,966	17,103	105,000		210,000		210,000	210,000	
200 - Associated Payroll Costs									
200 - Associated Payroll Cost	-	-	30,000		-		-	-	
210 - Public Employees Retirement System	41,784	15,703	11,591		87,056		87,056	87,056	
220 - FICA	10,730	4,009	2,733		19,215		19,215	19,215	
230 - Other Required Payroll Costs.	1,818	478	602		3,252		3,252	3,252	
240 - Health Insurance	34,926	12,238	16,313		12,510		12,510	12,510	
300 - Purchased Services									
330 - Student Transportation Services	1,032	2,448	-		3,000		3,000	3,000	
340 - Travel	236	4,445	-		1,000		1,000	1,000	
350 - Communication	49	-	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	743	-	-		-		-	-	
390 - Other Gen Prof Services	-	-	35,000		83,000		83,000	83,000	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	26,624	36,755	55,000		82,140		82,140	82,140	
470 - Computer Software	-	6,200	-		18,000		18,000	18,000	
500 - Capital Outlay									
570 - Sbita Capital Outlay	7,134	-	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	1,845	-	-		-		-	-	
640 - Dues/Fees/Membership	345	-	10,000		22,000		22,000	22,000	
3300 - Community Services Total:	268,332	135,030	301,968	0.65	582,328	0.65	582,328	582,328	0.65
3500 - Custdy/Care of Child Services									
100 - Salaries									
112 - Classified/Conf Salaries	6,713	-	-		-		-	-	
114 - Managerial Salaries	22,208	-	-		-		-	-	
124 - Temporary - Classifed	6,245	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	7,353	-	-		-		-	-	
220 - FICA	1,890	-	-		-		-	-	
230 - Other Required Payroll Costs.	341	-	-		-		-	-	
240 - Health Insurance	1	-	-		-		-	-	

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211 - Federal Grants Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	27,932	-	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	738	-	-		-		-	-	
460 - Non	10,026	-	-		-		-	-	
3500 - Custdy/Care of Child Services Total:	**83,447**	**-**	**-**		**-**		**-**	**-**	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	(445)	(445)	-		-		-	-	
7000 - Unappro Ending Fund Bal Total:	**(445)**	**(445)**	**-**		**-**		**-**	**-**	
211 - Federal Grants Fund Total:	**9,286,969**	**11,436,336**	**7,740,394**	**30.23**	**7,903,408**	**29.55**	**7,903,408**	**7,903,408**	**29.55**

216 - Elementary & Secondary Emergency Relief 2 Fund

FY 2025-26 Adopted Budget

216 - Elementary & Secondary Emergency Relief 2 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1111 - Elementary Programs									
100 - Salaries									
124 - Temporary - Classifed	5,438	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,333	-	-		-		-	-	
220 - FICA	411	-	-		-		-	-	
230 - Other Required Payroll Costs.	60	-	-		-		-	-	
1111 - Elementary Programs Total:	**7,241**	**-**	**-**		**-**		**-**	**-**	
1121 - Middle School Programs									
100 - Salaries									
111 - Licensed Salaries	38,126	-	-		-		-	-	
124 - Temporary - Classifed	1,172	-	-		-		-	-	
130 - Additional Salaries	2,804	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	20,531	-	-		-		-	-	
220 - FICA	4,949	-	-		-		-	-	
230 - Other Required Payroll Costs.	676	-	-		-		-	-	
240 - Health Insurance	23,436	-	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	1,187	-	-		-		-	-	
1121 - Middle School Programs Total:	**92,882**	**-**	**-**		**-**		**-**	**-**	
1131 - High School Programs									
100 - Salaries									
111 - Licensed Salaries	48,867	-	-		-		-	-	
124 - Temporary - Classifed	4,500	-	-		-		-	-	
130 - Additional Salaries	327	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	16,640	-	-		-		-	-	
220 - FICA	4,312	-	-		-		-	-	
230 - Other Required Payroll Costs.	756	-	-		-		-	-	
240 - Health Insurance	16,648	-	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	1,911	-	-		-		-	-	
1131 - High School Programs Total:	**93,961**	**-**	**-**		**-**		**-**	**-**	
1132 - HS Extra Curricular Programs									
100 - Salaries									
124 - Temporary - Classifed	6,000	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,517	-	-		-		-	-	
220 - FICA	457	-	-		-		-	-	
230 - Other Required Payroll Costs.	86	-	-		-		-	-	
1132 - HS Extra Curricular Programs Total:	**8,061**	**-**	**-**		**-**		**-**	**-**	
1140 - Pre-Kindergarten Programs									
100 - Salaries									
124 - Temporary - Classifed	9,000	-	-		-		-	-	

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216 - Elementary & Secondary Emergency Relief 2 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	2,253	-	-		-		-	-	
220 - FICA	689	-	-		-		-	-	
230 - Other Required Payroll Costs.	130	-	-		-		-	-	
1140 - Pre-Kindergarten Programs Total:	12,071	-	-		-		-	-	
1220 - Restrictive Programs Stu w/Disb									
100 - Salaries									
124 - Temporary - Classifed	18,300	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	4,588	-	-		-		-	-	
220 - FICA	1,399	-	-		-		-	-	
230 - Other Required Payroll Costs.	235	-	-		-		-	-	
1220 - Restrictive Programs Stu w/Disb Total:	24,521	-	-		-		-	-	
1250 - Less Restrictive Programs Stu w/Dis									
100 - Salaries									
124 - Temporary - Classifed	177,434	-	-		-		-	-	
130 - Additional Salaries	106,688	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	71,948	-	-		-		-	-	
220 - FICA	21,396	-	-		-		-	-	
230 - Other Required Payroll Costs.	3,976	-	-		-		-	-	
1250 - Less Restrictive Programs Stu w/Dis Total:	381,442	-	-		-		-	-	
1271 - Remediation Programs									
100 - Salaries									
124 - Temporary - Classifed	4,547	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,163	-	-		-		-	-	
220 - FICA	346	-	-		-		-	-	
230 - Other Required Payroll Costs.	66	-	-		-		-	-	
1271 - Remediation Programs Total:	6,122	-	-		-		-	-	
1272 - Title IA Prim Read Program									
100 - Salaries									
124 - Temporary - Classifed	9,656	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	2,367	-	-		-		-	-	
220 - FICA	696	-	-		-		-	-	
230 - Other Required Payroll Costs.	135	-	-		-		-	-	
1272 - Title IA Prim Read Program Total:	12,855	-	-		-		-	-	
1280 - Alternative Education									
100 - Salaries									
111 - Licensed Salaries	101,602	-	-		-		-	-	
124 - Temporary - Classifed	5,156	-	-		-		-	-	
130 - Additional Salaries	10,800	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	16,902	-	-		-		-	-	
220 - FICA	4,416	-	-		-		-	-	
230 - Other Required Payroll Costs.	559	-	-		-		-	-	
240 - Health Insurance	25,871	-	-		-		-	-	
1280 - Alternative Education Total:	165,306	-	-		-		-	-	200

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216 - Elementary & Secondary Emergency Relief 2 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1290 - English Second Language Programs									
100 - Salaries									
111 - Licensed Salaries	161,883	-	-		-		-	-	
124 - Temporary - Classifed	27,000	-	-		-		-	-	
130 - Additional Salaries	1,969	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	49,185	-	-		-		-	-	
220 - FICA	15,614	-	-		-		-	-	
230 - Other Required Payroll Costs.	2,723	-	-		-		-	-	
240 - Health Insurance	45,856	-	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	1,896	-	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,724	-	-		-		-	-	
470 - Computer Software	96	-	-		-		-	-	
1290 - English Second Language Programs Total:	**308,946**	**-**	**-**		**-**		**-**	**-**	
2113 - Social Work Services									
100 - Salaries									
124 - Temporary - Classifed	24,375	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	5,607	-	-		-		-	-	
220 - FICA	1,852	-	-		-		-	-	
230 - Other Required Payroll Costs.	351	-	-		-		-	-	
2113 - Social Work Services Total:	**32,185**	**-**	**-**		**-**		**-**	**-**	
2114 - Student Account Services									
100 - Salaries									
124 - Temporary - Classifed	6,000	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,471	-	-		-		-	-	
220 - FICA	457	-	-		-		-	-	
230 - Other Required Payroll Costs.	77	-	-		-		-	-	
2114 - Student Account Services Total:	**8,004**	**-**	**-**		**-**		**-**	**-**	
2115 - Student Safety Services									
100 - Salaries									
124 - Temporary - Classifed	10,875	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	2,722	-	-		-		-	-	
220 - FICA	827	-	-		-		-	-	
230 - Other Required Payroll Costs.	209	-	-		-		-	-	
2115 - Student Safety Services Total:	**14,633**	**-**	**-**		**-**		**-**	**-**	
2120 - Guidance Services Direction									
100 - Salaries									
111 - Licensed Salaries	104,117	-	-		-		-	-	
124 - Temporary - Classifed	30,234	-	-		-		-	-	
130 - Additional Salaries	2,753	-	-		-		-	-	

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216 - Elementary & Secondary Emergency Relief 2 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	41,102	-	-		-		-	-	
220 - FICA	10,742	-	-		-		-	-	
230 - Other Required Payroll Costs.	1,897	-	-		-		-	-	
240 - Health Insurance	41,492	-	-		-		-	-	
300 - Purchased Services									
340 - Travel	770	-	-		-		-	-	
390 - Other Gen Prof Services	288	-	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	1,038	-	-		-		-	-	
430 - Library Books	30	-	-		-		-	-	
480 - Computer Hardware Under $5,000	49	-	-		-		-	-	
2120 - Guidance Services Direction Total:	**234,511**	**-**	**-**		**-**		**-**	**-**	
2130 - Health Services									
100 - Salaries									
112 - Classified/Conf Salaries	116,698	-	-		-		-	-	
124 - Temporary - Classifed	117,219	-	-		-		-	-	
130 - Additional Salaries	179	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	39,179	-	-		-		-	-	
220 - FICA	17,657	-	-		-		-	-	
230 - Other Required Payroll Costs.	2,552	-	-		-		-	-	
240 - Health Insurance	43,886	-	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	4,873	-	-		-		-	-	
2130 - Health Services Total:	**342,243**	**-**	**-**		**-**		**-**	**-**	
2190 - Student Services Direction									
100 - Salaries									
124 - Temporary - Classifed	2,400	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	432	-	-		-		-	-	
220 - FICA	182	-	-		-		-	-	
230 - Other Required Payroll Costs.	35	-	-		-		-	-	
2190 - Student Services Direction Total:	**3,049**	**-**	**-**		**-**		**-**	**-**	
2210 - Improvement of Instruction Services									
100 - Salaries									
124 - Temporary - Classifed	3,525	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	864	-	-		-		-	-	
220 - FICA	270	-	-		-		-	-	
230 - Other Required Payroll Costs.	52	-	-		-		-	-	
2210 - Improvement of Instruction Services Total:	**4,710**	**-**	**-**		**-**		**-**	**-**	
2220 - Educational Media Services									
100 - Salaries									
124 - Temporary - Classifed	25,500	-	-		-		-	-	

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216 - Elementary & Secondary Emergency Relief 2 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	6,343	-	-		-		-	-	
220 - FICA	1,946	-	-		-		-	-	
230 - Other Required Payroll Costs.	387	-	-		-		-	-	
2220 - Educational Media Services Total:	**34,176**	**-**	**-**		**-**		**-**	**-**	
2230 - Assessment & Testing Services									
100 - Salaries									
124 - Temporary - Classifed	3,000	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	782	-	-		-		-	-	
220 - FICA	226	-	-		-		-	-	
230 - Other Required Payroll Costs.	43	-	-		-		-	-	
2230 - Assessment & Testing Services Total:	**4,050**	**-**	**-**		**-**		**-**	**-**	
2240 - Instructional Staff Development									
100 - Salaries									
124 - Temporary - Classifed	375	-	-		-		-	-	
130 - Additional Salaries	38,881	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	11,653	-	-		-		-	-	
220 - FICA	2,981	-	-		-		-	-	
230 - Other Required Payroll Costs.	491	-	-		-		-	-	
300 - Purchased Services									
340 - Travel	85	-	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	11,200	-	-		-		-	-	
390 - Other Gen Prof Services	6,674	-	-		-		-	-	
2240 - Instructional Staff Development Total:	**72,341**	**-**	**-**		**-**		**-**	**-**	
2410 - Office of the Princ/Adm									
100 - Salaries									
112 - Classified/Conf Salaries	39,304	-	-		-		-	-	
124 - Temporary - Classifed	89,811	-	-		-		-	-	
130 - Additional Salaries	1,533	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	31,955	-	-		-		-	-	
220 - FICA	9,903	-	-		-		-	-	
230 - Other Required Payroll Costs.	1,794	-	-		-		-	-	
240 - Health Insurance	20,156	-	-		-		-	-	
2410 - Office of the Princ/Adm Total:	**194,456**	**-**	**-**		**-**		**-**	**-**	
2510 - Business Services Direct									
100 - Salaries									
124 - Temporary - Classifed	1,500	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	368	-	-		-		-	-	
220 - FICA	110	-	-		-		-	-	
230 - Other Required Payroll Costs.	21	-	-		-		-	-	
2510 - Business Services Direct Total:	**1,999**	**-**	**-**		**-**		**-**	**-**	
2520 - Fiscal Services									
100 - Salaries									
124 - Temporary - Classifed	12,000	-	-		-		-	-	

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216 - Elementary & Secondary Emergency Relief 2 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	3,035	-	-		-		-	-	
220 - FICA	916	-	-		-		-	-	
230 - Other Required Payroll Costs.	199	-	-		-		-	-	
2520 - Fiscal Services Total:	16,150	-	-		-		-	-	
2540 - Operation and Maint of Plant Services									
100 - Salaries									
124 - Temporary - Classifed	88,500	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	21,076	-	-		-		-	-	
220 - FICA	6,752	-	-		-		-	-	
230 - Other Required Payroll Costs.	2,258	-	-		-		-	-	
2540 - Operation and Maint of Plant Services Total:	118,587	-	-		-		-	-	
2550 - Student Transportation Services									
100 - Salaries									
124 - Temporary - Classifed	39,000	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	9,378	-	-		-		-	-	
220 - FICA	2,979	-	-		-		-	-	
230 - Other Required Payroll Costs.	1,256	-	-		-		-	-	
2550 - Student Transportation Services Total:	52,613	-	-		-		-	-	
2570 - Internal Services									
100 - Salaries									
124 - Temporary - Classifed	4,500	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,103	-	-		-		-	-	
220 - FICA	344	-	-		-		-	-	
230 - Other Required Payroll Costs.	102	-	-		-		-	-	
2570 - Internal Services Total:	6,049	-	-		-		-	-	
2630 - Information Services									
100 - Salaries									
124 - Temporary - Classifed	1,500	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	368	-	-		-		-	-	
220 - FICA	115	-	-		-		-	-	
230 - Other Required Payroll Costs.	22	-	-		-		-	-	
2630 - Information Services Total:	2,004	-	-		-		-	-	
2640 - Staff Services									
100 - Salaries									
124 - Temporary - Classifed	3,000	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	782	-	-		-		-	-	
220 - FICA	230	-	-		-		-	-	
230 - Other Required Payroll Costs.	33	-	-		-		-	-	
2640 - Staff Services Total:	4,044	-	-		-		-	-	
2664 - Tech Operation Services									
100 - Salaries									
124 - Temporary - Classifed	15,750	-	-		-		-	-	

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216 - Elementary & Secondary Emergency Relief 2 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	3,744	-	-		-		-	-	
220 - FICA	1,201	-	-		-		-	-	
230 - Other Required Payroll Costs.	226	-	-		-		-	-	
400 - Supplies and Materials									
470 - Computer Software	13,250	-	-		-		-	-	
2664 - Tech Operation Services Total:	34,171	-	-		-		-	-	
3100 - Food Services									
100 - Salaries									
124 - Temporary - Classifed	39,000	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	9,655	-	-		-		-	-	
220 - FICA	2,952	-	-		-		-	-	
230 - Other Required Payroll Costs.	931	-	-		-		-	-	
3100 - Food Services Total:	52,538	-	-		-		-	-	
3300 - Community Services									
100 - Salaries									
124 - Temporary - Classifed	5,475	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,354	-	-		-		-	-	
220 - FICA	415	-	-		-		-	-	
230 - Other Required Payroll Costs.	69	-	-		-		-	-	
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	150,000	-	-		-		-	-	
3300 - Community Services Total:	157,312	-	-		-		-	-	
216 - Elementary & Secondary Emergency Relief 2 Fund Total:	2,503,235	-	-		-		-	-	

217 - Elementary & Secondary Emergency Relief 3 Fund

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217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1111 - Elementary Programs									
100 - Salaries									
111 - Licensed Salaries	165,022	272,568	-		-		-	-	
112 - Classified/Conf Salaries	66,050	48,403	-		-		-	-	
124 - Temporary - Classifed	1,777	1,443	-		-		-	-	
130 - Additional Salaries	1,291	316,640	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	33,587	195,608	-		-		-	-	
220 - FICA	18,914	49,053	-		-		-	-	
230 - Other Required Payroll Costs.	3,358	6,068	-		-		-	-	
240 - Health Insurance	67,008	127,760	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	6,626	31,626	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,589	1,786	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	-	116,076	-		-		-	-	
1111 - Elementary Programs Total:	**366,221**	**1,167,029**	**-**		**-**		**-**	**-**	
1121 - Middle School Programs									
100 - Salaries									
111 - Licensed Salaries	220,653	90,373	-		-		-	-	
124 - Temporary - Classifed	209	-	-		-		-	-	
130 - Additional Salaries	3,857	159,481	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	45,378	72,164	-		-		-	-	
220 - FICA	17,588	19,544	-		-		-	-	
230 - Other Required Payroll Costs.	3,014	2,179	-		-		-	-	
240 - Health Insurance	82,286	20,349	-		-		-	-	
300 - Purchased Services									
320 - Property Services	49	-	-		-		-	-	
340 - Travel	7,105	-	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	6,000	4,000	-		-		-	-	
390 - Other Gen Prof Services	19,184	16,386	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	4,870	3,474	-		-		-	-	
480 - Computer Hardware Under $5,000	449	-	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	-	11,748	-		-		-	-	
620 - Interest	-	207	-		-		-	-	
690 - Grant Indirect Charges	-	34,401	-		-		-	-	
1121 - Middle School Programs Total:	**410,641**	**434,307**	**-**		**-**		**-**	**-**	
1122 - MS Extra Curricular Programs									
100 - Salaries									
130 - Additional Salaries	88	1,314	-		-		-	-	

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217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	27	420	-		-		-	-	
220 - FICA	7	99	-		-		-	-	
230 - Other Required Payroll Costs.	1	10	-		-		-	-	
300 - Purchased Services									
340 - Travel	835	-	-		-		-	-	
1122 - MS Extra Curricular Programs Total:	957	1,843	-		-		-	-	
1131 - High School Programs									
100 - Salaries									
111 - Licensed Salaries	-	83,223	-		-		-	-	
130 - Additional Salaries	-	214,529	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	96,438	-		-		-	-	
220 - FICA	-	23,154	-		-		-	-	
230 - Other Required Payroll Costs.	-	2,565	-		-		-	-	
240 - Health Insurance	-	28,357	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	14,967	2,131	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	-	28,674	-		-		-	-	
1131 - High School Programs Total:	14,967	479,072	-		-		-	-	
1140 - Pre-Kindergarten Programs									
100 - Salaries									
130 - Additional Salaries	-	7,143	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	2,273	-		-		-	-	
220 - FICA	-	545	-		-		-	-	
230 - Other Required Payroll Costs.	-	55	-		-		-	-	
1140 - Pre-Kindergarten Programs Total:	-	10,017	-		-		-	-	
1210 - Programs for Talented & Gifted									
100 - Salaries									
130 - Additional Salaries	-	3,856	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	1,227	-		-		-	-	
220 - FICA	-	294	-		-		-	-	
230 - Other Required Payroll Costs.	-	30	-		-		-	-	
1210 - Programs for Talented & Gifted Total:	-	5,408	-		-		-	-	
1220 - Restrictive Programs Stu w/Disb									
100 - Salaries									
130 - Additional Salaries	-	19,468	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	6,196	-		-		-	-	
220 - FICA	-	1,485	-		-		-	-	
230 - Other Required Payroll Costs.	-	151	-		-		-	-	
1220 - Restrictive Programs Stu w/Disb Total:	-	27,300	-		-		-	-	

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217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1250 - Less Restrictive Programs Stu w/Dis									
100 - Salaries									
111 - Licensed Salaries	75,372	81,221	-		-		-	-	
112 - Classified/Conf Salaries	-	131,940	-		-		-	-	
124 - Temporary - Classifed	-	1,557	-		-		-	-	
130 - Additional Salaries	370	68,289	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	23,603	85,219	-		-		-	-	
220 - FICA	5,918	21,874	-		-		-	-	
230 - Other Required Payroll Costs.	1,017	2,614	-		-		-	-	
240 - Health Insurance	22,246	116,394	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	-	1,477	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	228	-	-		-		-	-	
420 - Textbooks	250	-	-		-		-	-	
1250 - Less Restrictive Programs Stu w/Dis Total:	**129,004**	**510,586**	**-**		**-**		**-**	**-**	
1271 - Remediation Programs									
100 - Salaries									
130 - Additional Salaries	-	10,472	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	3,333	-		-		-	-	
220 - FICA	-	799	-		-		-	-	
230 - Other Required Payroll Costs.	-	81	-		-		-	-	
1271 - Remediation Programs Total:	**-**	**14,685**	**-**		**-**		**-**	**-**	
1272 - Title IA Prim Read Program									
100 - Salaries									
130 - Additional Salaries	-	4,747	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	1,511	-		-		-	-	
220 - FICA	-	362	-		-		-	-	
230 - Other Required Payroll Costs.	-	37	-		-		-	-	
1272 - Title IA Prim Read Program Total:	**-**	**6,656**	**-**		**-**		**-**	**-**	
1280 - Alternative Education									
100 - Salaries									
111 - Licensed Salaries	485,219	793,959	-		-		-	-	
130 - Additional Salaries	1,349	38,065	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	176,944	263,142	-		-		-	-	
220 - FICA	42,344	64,178	-		-		-	-	
230 - Other Required Payroll Costs.	7,563	7,831	-		-		-	-	
240 - Health Insurance	123,571	219,642	-		-		-	-	
300 - Purchased Services									
360 - Charter School Payments	94,900	37,633	-		-		-	-	
390 - Other Gen Prof Services	4,744	15,839	-		-		-	-	

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217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,177	2,223	-		-		-	-	
460 - Non	129	129	-		-		-	-	
470 - Computer Software	31	60	-		-		-	-	
480 - Computer Hardware Under $5,000	126	362	-		-		-	-	
1280 - Alternative Education Total:	**939,097**	**1,443,062**	**-**		**-**		**-**	**-**	
1290 - English Second Language Programs									
100 - Salaries									
111 - Licensed Salaries	-	182,178	-		-		-	-	
130 - Additional Salaries	-	47,325	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	77,480	-		-		-	-	
220 - FICA	-	18,700	-		-		-	-	
230 - Other Required Payroll Costs.	-	2,219	-		-		-	-	
240 - Health Insurance	-	47,634	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	-	4,167	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	1,171	-		-		-	-	
430 - Library Books	-	13	-		-		-	-	
480 - Computer Hardware Under $5,000	-	40	-		-		-	-	
1290 - English Second Language Programs Total:	**-**	**380,926**	**-**		**-**		**-**	**-**	
2113 - Social Work Services									
100 - Salaries									
111 - Licensed Salaries	50,529	58,877	-		-		-	-	
130 - Additional Salaries	17	4,629	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	15,846	20,320	-		-		-	-	
220 - FICA	3,973	4,908	-		-		-	-	
230 - Other Required Payroll Costs.	338	598	-		-		-	-	
240 - Health Insurance	22,474	23,509	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	465	246	-		-		-	-	
430 - Library Books	139	55	-		-		-	-	
460 - Non	177	-	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	-	135	-		-		-	-	
2113 - Social Work Services Total:	**93,958**	**113,278**	**-**		**-**		**-**	**-**	
2120 - Guidance Services Direction									
100 - Salaries									
111 - Licensed Salaries	136,907	258,323	-		-		-	-	
112 - Classified/Conf Salaries	6,386	20,717	-		-		-	-	
124 - Temporary - Classifed	193	572	-		-		-	-	
130 - Additional Salaries	3,075	61,032	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	45,954	106,927	-		-		-	-	
220 - FICA	11,188	26,457	-		-		-	-	
230 - Other Required Payroll Costs.	1,938	3,148	-		-		-	-	
240 - Health Insurance	33,415	82,132	-		-		-	-	

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217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	150,000	-		-		-	-	
390 - Other Gen Prof Services	223	2,860	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	446	1,358	-		-		-	-	
480 - Computer Hardware Under $5,000	149	117	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	66	-	-		-		-	-	
2120 - Guidance Services Direction Total:	**239,939**	**713,642**	**-**		**-**		**-**	**-**	
2130 - Health Services									
100 - Salaries									
124 - Temporary - Classifed	-	510	-		-		-	-	
130 - Additional Salaries	-	1,273	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	430	-		-		-	-	
220 - FICA	-	136	-		-		-	-	
230 - Other Required Payroll Costs.	-	14	-		-		-	-	
2130 - Health Services Total:	**-**	**2,362**	**-**		**-**		**-**	**-**	
2140 - Psychological Services									
100 - Salaries									
130 - Additional Salaries	-	7,550	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	2,403	-		-		-	-	
220 - FICA	-	576	-		-		-	-	
230 - Other Required Payroll Costs.	-	58	-		-		-	-	
2140 - Psychological Services Total:	**-**	**10,588**	**-**		**-**		**-**	**-**	
2150 - Speech Path and Audiology Services									
100 - Salaries									
130 - Additional Salaries	-	5,488	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	1,747	-		-		-	-	
220 - FICA	-	419	-		-		-	-	
230 - Other Required Payroll Costs.	-	42	-		-		-	-	
2150 - Speech Path and Audiology Services Total:	**-**	**7,696**	**-**		**-**		**-**	**-**	
2190 - Student Services Direction									
100 - Salaries									
130 - Additional Salaries	-	677	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	216	-		-		-	-	
220 - FICA	-	52	-		-		-	-	
230 - Other Required Payroll Costs.	-	5	-		-		-	-	
2190 - Student Services Direction Total:	**-**	**950**	**-**		**-**		**-**	**-**	
2210 - Improvement of Instruction Services									
100 - Salaries									
111 - Licensed Salaries	35,642	37,457	-		-		-	-	
130 - Additional Salaries	7,173	41,810	-		-		-	-	

Continued from previous page.

217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	15,000	27,100	-		-		-	-	
220 - FICA	3,519	6,396	-		-		-	-	
230 - Other Required Payroll Costs.	636	749	-		-		-	-	
240 - Health Insurance	6,239	6,187	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	907	151	-		-		-	-	
2210 - Improvement of Instruction Services Total:	**69,116**	**119,850**	**-**		**-**		**-**	**-**	
2220 - Educational Media Services									
100 - Salaries									
130 - Additional Salaries	-	1,170	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	372	-		-		-	-	
220 - FICA	-	89	-		-		-	-	
230 - Other Required Payroll Costs.	-	9	-		-		-	-	
2220 - Educational Media Services Total:	**-**	**1,641**	**-**		**-**		**-**	**-**	
2240 - Instructional Staff Development									
100 - Salaries									
111 - Licensed Salaries	44,504	47,704	-		-		-	-	
130 - Additional Salaries	655,798	9,003	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	213,824	18,372	-		-		-	-	
220 - FICA	53,268	4,434	-		-		-	-	
230 - Other Required Payroll Costs.	7,423	526	-		-		-	-	
240 - Health Insurance	11,541	12,338	-		-		-	-	
300 - Purchased Services									
340 - Travel	6,750	11,663	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	149,989	68,981	-		-		-	-	
2240 - Instructional Staff Development Total:	**1,143,096**	**173,021**	**-**		**-**		**-**	**-**	
2410 - Office of the Princ/Adm									
100 - Salaries									
112 - Classified/Conf Salaries	-	47,840	-		-		-	-	
113 - Administrator Salaries	143,673	149,422	-		-		-	-	
117 - Unused Vacation Pay Out	4,025	-	-		-		-	-	
124 - Temporary - Classifed	-	424	-		-		-	-	
130 - Additional Salaries	4,692	13,600	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	48,921	70,834	-		-		-	-	
220 - FICA	12,267	16,272	-		-		-	-	
230 - Other Required Payroll Costs.	2,155	1,771	-		-		-	-	
240 - Health Insurance	12,043	36,708	-		-		-	-	
2410 - Office of the Princ/Adm Total:	**227,775**	**336,873**	**-**		**-**		**-**	**-**	
2550 - Student Transportation Services									
300 - Purchased Services									
330 - Student Transportation Services	90	355	-		-		-	-	
2550 - Student Transportation Services Total:	**90**	**355**	**-**		**-**		**-**	**-**	

Continued from previous page.

217 - Elementary & Secondary Emergency Relief 3 Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2640 - Staff Services									
100 - Salaries									
130 - Additional Salaries	-	(842)	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	(268)	-		-		-	-	
220 - FICA	-	(64)	-		-		-	-	
230 - Other Required Payroll Costs.	-	(7)	-		-		-	-	
240 - Health Insurance	1,317	-	-		-		-	-	
2640 - Staff Services Total:	**1,317**	**(1,181)**	**-**		**-**		**-**	**-**	
2664 - Tech Operation Services									
100 - Salaries									
130 - Additional Salaries	-	2,971	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	946	-		-		-	-	
220 - FICA	-	227	-		-		-	-	
230 - Other Required Payroll Costs.	-	23	-		-		-	-	
2664 - Tech Operation Services Total:	**-**	**4,167**	**-**		**-**		**-**	**-**	
3300 - Community Services									
100 - Salaries									
111 - Licensed Salaries	94,464	-	-		-		-	-	
130 - Additional Salaries	491	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	29,694	-	-		-		-	-	
220 - FICA	7,221	-	-		-		-	-	
230 - Other Required Payroll Costs.	1,264	-	-		-		-	-	
240 - Health Insurance	20,996	-	-		-		-	-	
3300 - Community Services Total:	**154,130**	**-**	**-**		**-**		**-**	**-**	
3500 - Custdy/Care of Child Services									
100 - Salaries									
124 - Temporary - Classifed	178	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	2	-	-		-		-	-	
220 - FICA	14	-	-		-		-	-	
230 - Other Required Payroll Costs.	2	-	-		-		-	-	
240 - Health Insurance	1	-	-		-		-	-	
3500 - Custdy/Care of Child Services Total:	**196**	**-**	**-**		**-**		**-**	**-**	
217 - Elementary & Secondary Emergency Relief 3 Fund Total:	**3,790,505**	**5,964,133**	**-**		**-**		**-**	**-**	

251 - Student Investment Account (SIA) Fund

FY 2025-26 Adopted Budget

251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1111 - Elementary Programs									
100 - Salaries									
111 - Licensed Salaries	323,795	574,136	727,285	11.00	1,055,305	13.00	1,055,305	1,055,305	13.00
112 - Classified/Conf Salaries	-	63,364	-		-		-	-	
124 - Temporary - Classifed	-	4,121	-		-		-	-	
130 - Additional Salaries	5,125	4,869	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	89,276	171,885	228,163		355,651		355,651	355,651	
220 - FICA	27,125	54,022	56,556		82,382		82,382	82,382	
230 - Other Required Payroll Costs.	4,675	6,252	11,185		12,823		12,823	12,823	
240 - Health Insurance	70,847	205,384	250,095		315,197		315,197	315,197	
300 - Purchased Services									
390 - Other Gen Prof Services	10,463	26,726	-		2,180		2,180	2,180	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	4,028	8,420	-		6,110		6,110	6,110	
470 - Computer Software	84	-	-		-		-	-	
480 - Computer Hardware Under $5,000	40	-	-		-		-	-	
1111 - Elementary Programs Total:	**535,459**	**1,119,180**	**1,273,285**	**11.00**	**1,829,648**	**13.00**	**1,829,648**	**1,829,648**	**13.00**
1121 - Middle School Programs									
100 - Salaries									
111 - Licensed Salaries	-	24,210	33,856	0.50	-		-	-	
130 - Additional Salaries	-	230	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	7,634	10,715		-		-	-	
220 - FICA	-	2,940	2,590		-		-	-	
230 - Other Required Payroll Costs.	-	324	566		-		-	-	
240 - Health Insurance	-	19,255	11,448		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	-	324	-		180		180	180	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	343	-		-		-	-	
1121 - Middle School Programs Total:	**-**	**55,262**	**59,176**	**0.50**	**180**		**180**	**180**	
1131 - High School Programs									
100 - Salaries									
111 - Licensed Salaries	-	43,246	77,343	1.00	191,958	2.34	191,958	191,958	2.34
130 - Additional Salaries	2,000	4,230	4,000		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	610	15,492	25,802		62,847		62,847	62,847	
220 - FICA	149	3,726	6,223		14,744		14,744	14,744	
230 - Other Required Payroll Costs.	26	390	1,358		2,295		2,295	2,295	
240 - Health Insurance	-	14,179	22,872		52,143		52,143	52,143	
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	17,250	11,550	-		-		-	-	
390 - Other Gen Prof Services	-	3,202	-		710		710	710	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	750	4,597	-		860		860	860	
480 - Computer Hardware Under $5,000	-	-	-		30		30	30	

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251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
640 - Dues/Fees/Membership	3,500	385	-		-		-	-	
1131 - High School Programs Total:	**24,285**	**100,996**	**137,598**	**1.00**	**325,587**	**2.34**	**325,587**	**325,587**	**2.34**
1132 - HS Extra Curricular Programs									
100 - Salaries									
124 - Temporary - Classifed	-	2,478	-		-		-	-	
130 - Additional Salaries	4,379	2,120	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	542	1,485	-		-		-	-	
220 - FICA	335	350	-		-		-	-	
230 - Other Required Payroll Costs.	39	54	-		-		-	-	
300 - Purchased Services									
340 - Travel	11,314	-	-		-		-	-	
1132 - HS Extra Curricular Programs Total:	**16,610**	**6,488**	**-**		**-**		**-**	**-**	
1220 - Restrictive Programs Stu w/Disb									
100 - Salaries									
112 - Classified/Conf Salaries	54,470	79,161	108,564	3.28	96,151	2.56	96,151	96,151	2.56
124 - Temporary - Classifed	426	1,245	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	14,249	20,412	29,745		32,506		32,506	32,506	
220 - FICA	4,199	6,106	6,924		7,355		7,355	7,355	
230 - Other Required Payroll Costs.	730	762	1,530		1,145		1,145	1,145	
240 - Health Insurance	32,537	57,022	57,158		73,436		73,436	73,436	
300 - Purchased Services									
390 - Other Gen Prof Services	157	1,323	-		430		430	430	
1220 - Restrictive Programs Stu w/Disb Total:	**106,769**	**166,031**	**203,921**	**3.28**	**211,023**	**2.56**	**211,023**	**211,023**	**2.56**
1250 - Less Restrictive Programs Stu w/Dis									
100 - Salaries									
111 - Licensed Salaries	343,147	384,245	411,591	5.80	500,878	6.30	500,878	500,878	6.30
112 - Classified/Conf Salaries	755,354	711,077	902,269	25.00	855,130	21.75	855,130	855,130	21.75
124 - Temporary - Classifed	39,483	32,693	18,047		-		-	-	
130 - Additional Salaries	4,164	6,714	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	278,519	350,755	421,572		452,214		452,214	452,214	
220 - FICA	88,942	88,256	101,891		105,030		105,030	105,030	
230 - Other Required Payroll Costs.	15,770	11,265	22,736		16,749		16,749	16,749	
240 - Health Insurance	628,111	638,819	795,621		725,143		725,143	725,143	
300 - Purchased Services									
390 - Other Gen Prof Services	44,843	29,164	-		6,820		6,820	6,820	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	4,784	4,266	-		4,110		4,110	4,110	
430 - Library Books	35	-	-		-		-	-	
460 - Non	-	142	-		-		-	-	
480 - Computer Hardware Under $5,000	676	65	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	-	800	-		-		-	-	
1250 - Less Restrictive Programs Stu w/Dis Total:	**2,203,829**	**2,258,263**	**2,673,729**	**30.80**	**2,666,074**	**28.05**	**2,666,074**	**2,666,074**	**28.05**

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251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1271 - Remediation Programs									
100 - Salaries									
111 - Licensed Salaries	188,927	193,447	198,449	2.00	-		-	-	
130 - Additional Salaries	5,922	460	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	70,131	72,327	65,627		-		-	-	
220 - FICA	16,644	16,619	15,181		-		-	-	
230 - Other Required Payroll Costs.	2,866	2,023	3,303		-		-	-	
240 - Health Insurance	23,889	24,700	45,745		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	767	1,022	-		-		-	-	
430 - Library Books	503	-	-		-		-	-	
1271 - Remediation Programs Total:	**309,649**	**310,598**	**328,306**	**2.00**	**-**		**-**	**-**	
1280 - Alternative Education									
100 - Salaries									
111 - Licensed Salaries	88,125	-	-		-		-	-	
300 - Purchased Services									
360 - Charter School Payments	-	231,618	211,607		209,449		209,449	209,449	
1280 - Alternative Education Total:	**88,125**	**231,618**	**211,607**		**209,449**		**209,449**	**209,449**	
1290 - English Second Language Programs									
100 - Salaries									
111 - Licensed Salaries	425,157	487,686	418,085	4.75	571,577	6.25	571,577	571,577	6.25
112 - Classified/Conf Salaries	17,114	24,209	25,188	0.75	34,677	1.00	34,677	34,677	1.00
124 - Temporary - Classifed	2,141	14,534	18,047		57,802		57,802	57,802	
130 - Additional Salaries	3,823	2,055	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	131,971	165,932	144,587		224,834		224,834	224,834	
220 - FICA	35,360	41,324	35,074		52,136		52,136	52,136	
230 - Other Required Payroll Costs.	6,360	5,083	7,659		8,117		8,117	8,117	
240 - Health Insurance	134,346	143,252	132,132		149,242		149,242	149,242	
300 - Purchased Services									
390 - Other Gen Prof Services	14,466	19,541	-		2,130		2,130	2,130	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	3,656	3,165	-		4,020		4,020	4,020	
430 - Library Books	80	-	-		-		-	-	
460 - Non	-	170	-		-		-	-	
470 - Computer Software	198	178	-		-		-	-	
480 - Computer Hardware Under $5,000	255	-	-		-		-	-	
1290 - English Second Language Programs Total:	**774,927**	**907,130**	**780,772**	**5.50**	**1,104,535**	**7.25**	**1,104,535**	**1,104,535**	**7.25**
2112 - Attendance Services									
300 - Purchased Services									
390 - Other Gen Prof Services	288	-	-		-		-	-	
2112 - Attendance Services Total:	**288**	**-**	**-**		**-**		**-**	**-**	
2113 - Social Work Services									
100 - Salaries									
111 - Licensed Salaries	63,072	76,086	141,873	2.00	157,206	2.00	157,206	157,206	2.00
112 - Classified/Conf Salaries	541,293	588,391	611,149	14.25	387,507	8.38	387,507	387,507	8.38
124 - Temporary - Classifed	3,835	3,528	-		-		-	-	
130 - Additional Salaries	2,725	6,417	-		-		-	-	

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251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	129,022	203,623	237,769		181,267		181,267	181,267	
220 - FICA	46,358	51,158	57,403		41,728		41,728	41,728	
230 - Other Required Payroll Costs.	8,510	6,154	12,653		7,649		7,649	7,649	
240 - Health Insurance	299,491	339,825	366,294		249,397		249,397	249,397	
300 - Purchased Services									
340 - Travel	619	45	-		-		-	-	
390 - Other Gen Prof Services	186	1,846	-		10		10	10	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	388	1,241	-		1,020		1,020	1,020	
430 - Library Books	-	120	-		-		-	-	
2113 - Social Work Services Total:	**1,095,498**	**1,278,433**	**1,427,141**	**16.25**	**1,025,784**	**10.38**	**1,025,784**	**1,025,784**	**10.38**
2120 - Guidance Services Direction									
100 - Salaries									
111 - Licensed Salaries	277,159	412,868	506,801	6.50	456,615	5.00	456,615	456,615	5.00
112 - Classified/Conf Salaries	102,049	107,906	-		-		-	-	
113 - Administrator Salaries	39,374	41,086	42,784	0.30	45,817	0.30	45,817	45,817	0.30
117 - Unused Vacation Pay Out	-	-	1,198		-		-	-	
124 - Temporary - Classifed	1,294	809	-		-		-	-	
130 - Additional Salaries	42,310	11,719	-		540		540	540	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	137,538	189,021	178,698		179,058		179,058	179,058	
220 - FICA	36,853	46,473	42,135		40,582		40,582	40,582	
230 - Other Required Payroll Costs.	6,005	5,612	9,195		7,108		7,108	7,108	
240 - Health Insurance	129,298	182,588	158,608		104,439		104,439	104,439	
300 - Purchased Services									
340 - Travel	25,631	-	-		-		-	-	
390 - Other Gen Prof Services	6,009	10,994	-		2,880		2,880	2,880	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	1,153	950	-		1,270		1,270	1,270	
430 - Library Books	481	45	-		-		-	-	
460 - Non	-	475	-		-		-	-	
480 - Computer Hardware Under $5,000	181	50	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	241	266	-		-		-	-	
690 - Grant Indirect Charges	388,754	403,543	170,584		423,620		423,620	423,620	
2120 - Guidance Services Direction Total:	**1,194,328**	**1,414,406**	**1,110,004**	**6.80**	**1,261,929**	**5.30**	**1,261,929**	**1,261,929**	**5.30**
2130 - Health Services									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	-	175,000		-		-	-	
2130 - Health Services Total:	**-**	**-**	**175,000**		**-**		**-**	**-**	
2210 - Improvement of Instruction Services									
100 - Salaries									
111 - Licensed Salaries	87,230	90,719	91,626	1.00	-		-	-	
124 - Temporary - Classifed	66	-	-		-		-	-	
130 - Additional Salaries	199	-	-		-		-	-	

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251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	32,990	35,106	31,602		-		-	-	
220 - FICA	7,457	7,734	7,009		-		-	-	
230 - Other Required Payroll Costs.	1,284	943	1,527		-		-	-	
240 - Health Insurance	13,197	13,608	22,872		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	157	-	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	1,131	986	-		750		750	750	
470 - Computer Software	96	-	-		-		-	-	
480 - Computer Hardware Under $5,000	20	34	-		-		-	-	
2210 - Improvement of Instruction Services Total:	**143,827**	**149,130**	**154,637**	**1.00**	**750**		**750**	**750**	
2230 - Assessment & Testing Services									
400 - Supplies and Materials									
470 - Computer Software	-	-	208,000		-		-	-	
2230 - Assessment & Testing Services Total:	**-**	**-**	**208,000**		**-**		**-**	**-**	
2240 - Instructional Staff Development									
100 - Salaries									
124 - Temporary - Classifed	7,314	492	-		-		-	-	
130 - Additional Salaries	31,591	8,580	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	11,318	2,848	-		-		-	-	
220 - FICA	2,956	690	-		-		-	-	
230 - Other Required Payroll Costs.	503	90	-		-		-	-	
240 - Health Insurance	19	-	-		-		-	-	
300 - Purchased Services									
340 - Travel	7,747	1,496	-		1,800		1,800	1,800	
380 - Non-Instructional Professional and Technical Services	230,368	3,375	-		-		-	-	
390 - Other Gen Prof Services	4,075	-	-		20		20	20	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	5,522	2,056	-		-		-	-	
430 - Library Books	2,508	-	-		-		-	-	
2240 - Instructional Staff Development Total:	**303,919**	**19,627**	**-**		**1,820**		**1,820**	**1,820**	
2410 - Office of the Princ/Adm									
100 - Salaries									
111 - Licensed Salaries	432,056	417,849	444,128	5.00	482,885	5.00	482,885	482,885	5.00
113 - Administrator Salaries	1,015,052	1,027,035	1,033,096	8.00	1,098,682	8.00	1,098,682	1,098,682	8.00
117 - Unused Vacation Pay Out	21,631	18,809	30,931		-		-	-	
130 - Additional Salaries	44,393	8,864	7,800		14,400		14,400	14,400	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	500,048	495,997	478,787		559,089		559,089	559,089	
220 - FICA	120,542	118,411	115,970		126,488		126,488	126,488	
230 - Other Required Payroll Costs.	20,667	13,214	25,135		19,689		19,689	19,689	
240 - Health Insurance	239,957	236,167	297,759		240,103		240,103	240,103	
300 - Purchased Services									
390 - Other Gen Prof Services	8,974	24,379	-		460		460	460	

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251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	2,182	1,417	-		2,080		2,080	2,080	
470 - Computer Software	140	140	-		-		-	-	
480 - Computer Hardware Under $5,000	120	432	-		-		-	-	
2410 - Office of the Princ/Adm Total:	**2,405,762**	**2,362,714**	**2,433,606**	**13.00**	**2,543,876**	**13.00**	**2,543,876**	**2,543,876**	**13.00**
2550 - Student Transportation Services									
300 - Purchased Services									
330 - Student Transportation Services	384	162	-		-		-	-	
2550 - Student Transportation Services Total:	**384**	**162**	**-**		**-**		**-**	**-**	
2640 - Staff Services									
100 - Salaries									
114 - Managerial Salaries	118,212	122,941	124,170	1.00	132,972	1.00	132,972	132,972	1.00
117 - Unused Vacation Pay Out	-	665	3,330		-		-	-	
130 - Additional Salaries	4,800	32,172	101,800		1,800		1,800	1,800	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	38,480	39,692	64,467		43,967		43,967	43,967	
220 - FICA	11,289	10,769	9,892		10,315		10,315	10,315	
230 - Other Required Payroll Costs.	1,682	1,277	8,489		1,605		1,605	1,605	
240 - Health Insurance	70,477	37,971	24,667		27,574		27,574	27,574	
300 - Purchased Services									
340 - Travel	-	-	7,000		-		-	-	
380 - Non-Instructional Professional and Technical Services	11,844	-	-		-		-	-	
390 - Other Gen Prof Services	-	290	-		80		80	80	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	-	-		3,081		3,081	3,081	
2640 - Staff Services Total:	**256,783**	**245,777**	**343,814**	**1.00**	**221,394**	**1.00**	**221,394**	**221,394**	**1.00**
2670 - Records Management Services									
100 - Salaries									
124 - Temporary - Classifed	321	444	-		-		-	-	
130 - Additional Salaries	-	35	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	75	151	-		-		-	-	
220 - FICA	21	36	-		-		-	-	
230 - Other Required Payroll Costs.	4	4	-		-		-	-	
2670 - Records Management Services Total:	**420**	**670**	**-**		**-**		**-**	**-**	
3300 - Community Services									
100 - Salaries									
124 - Temporary - Classifed	4,847	2,685	-		-		-	-	
130 - Additional Salaries	5,887	15,173	-		46,190		46,190	46,190	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	2,753	5,566	-		16,093		16,093	16,093	
220 - FICA	808	1,352	-		3,534		3,534	3,534	
230 - Other Required Payroll Costs.	139	185	-		607		607	607	
240 - Health Insurance	7	-	-		-		-	-	

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251 - Student Investment Account (SIA) Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
310 - Instructional	48,531	-	-		-		-	-	
320 - Property Services	1,251	2,086	-		-		-	-	
330 - Student Transportation Services	-	680	-		-		-	-	
340 - Travel	4,978	2,867	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	236,244	142,277	240,000		140,000		140,000	140,000	
390 - Other Gen Prof Services	1,581	4,397	-		210		210	210	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	52,770	44,541	50,000		50,000		50,000	50,000	
460 - Non	400	2,640	-		-		-	-	
500 - Capital Outlay									
570 - Sbita Capital Outlay	-	4,569	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	-	1,191	-		-		-	-	
640 - Dues/Fees/Membership	3,499	2,767	-		-		-	-	
3300 - Community Services Total:	**363,695**	**232,976**	**290,000**		**256,634**		**256,634**	**256,634**	
251 - Student Investment Account (SIA) Fund Total:	**9,824,555**	**10,859,460**	**11,810,596**	**92.13**	**11,658,683**	**82.88**	**11,658,683**	**11,658,683**	**82.88**

252 - Oregon High School Success (BM98)

FY 2025-26 Adopted Budget

252 - Oregon High School Success (BM98)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1121 - Middle School Programs									
100 - Salaries									
130 - Additional Salaries	669	1,301	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	211	430	-		-		-	-	
220 - FICA	51	99	-		-		-	-	
230 - Other Required Payroll Costs.	9	15	-		-		-	-	
300 - Purchased Services									
340 - Travel	-	12,845	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	1,500	-	-		-		-	-	
390 - Other Gen Prof Services	575	666	-		60		60	60	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	8,301	158	-		54,000		54,000	54,000	
420 - Textbooks	-	5,000	-		-		-	-	
460 - Non	2,995	3,364	-		-		-	-	
470 - Computer Software	-	-	60,054		-		-	-	
480 - Computer Hardware Under $5,000	3,165	-	3,165		-		-	-	
600 - Other Objects									
610 - Redemption Principal	22,802	19,337	-		-		-	-	
620 - Interest	88	341	-		-		-	-	
1121 - Middle School Programs Total:	**40,366**	**43,555**	**63,219**		**54,060**		**54,060**	**54,060**	
1131 - High School Programs									
100 - Salaries									
111 - Licensed Salaries	454,209	494,909	497,978	6.15	457,727	4.99	457,727	457,727	4.99
112 - Classified/Conf Salaries	43,531	43,267	47,458	1.00	49,377	1.00	49,377	49,377	1.00
121 - Licensed Sub Salaries	913	708	-		-		-	-	
124 - Temporary - Classifed	3,557	146	-		-		-	-	
130 - Additional Salaries	16,633	9,824	1,390		1,560		1,560	1,560	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	171,908	181,822	174,539		173,999		173,999	173,999	
220 - FICA	43,067	46,807	41,832		40,505		40,505	40,505	
230 - Other Required Payroll Costs.	7,455	5,707	9,135		6,306		6,306	6,306	
240 - Health Insurance	125,295	137,012	152,991		95,351		95,351	95,351	
300 - Purchased Services									
340 - Travel	937	2,018	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	1,000	-	-		18,000		18,000	18,000	
390 - Other Gen Prof Services	13,757	28,346	53,236		2,060		2,060	2,060	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	56,151	46,814	107,756		187,490		187,490	187,490	
420 - Textbooks	-	-	12,600		-		-	-	
430 - Library Books	40	24	-		-		-	-	
460 - Non	43,413	29,269	53,164		-		-	-	
470 - Computer Software	8,134	-	68,000		-		-	-	
480 - Computer Hardware Under $5,000	10,077	288	14,100		-		-	-	
500 - Capital Outlay									
540 - Equipment	26,135	-	100,000		-		-	-	
550 - Computer Hardware (Capitalizable)	7,347	-	75,000		-		-	-	

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252 - Oregon High School Success (BM98)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
600 - Other Objects									
610 - Redemption Principal	29,032	26,501	-		-		-	-	
620 - Interest	112	468	-		-		-	-	
640 - Dues/Fees/Membership	-	119	-		-		-	-	
690 - Grant Indirect Charges	125,000	125,000	125,000		123,004		123,004	123,004	
1131 - High School Programs Total:	**1,187,702**	**1,179,049**	**1,534,180**	**7.15**	**1,155,379**	**5.99**	**1,155,379**	**1,155,379**	**5.99**
1280 - Alternative Education									
100 - Salaries									
130 - Additional Salaries	6,272	12,832	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,920	4,091	-		-		-	-	
220 - FICA	473	979	-		-		-	-	
230 - Other Required Payroll Costs.	90	110	-		-		-	-	
300 - Purchased Services									
340 - Travel	186	-	-		-		-	-	
350 - Communication	82	-	80		-		-	-	
380 - Non-Instructional Professional and Technical Services	-	-	5,000		-		-	-	
390 - Other Gen Prof Services	-	580	-		30		30	30	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	26,681	28,863	15,065		14,729		14,729	14,729	
420 - Textbooks	21	-	3,140		-		-	-	
430 - Library Books	49	-	35		-		-	-	
460 - Non	4,506	764	6,000		-		-	-	
470 - Computer Software	360	-	810		-		-	-	
480 - Computer Hardware Under $5,000	299	-	-		-		-	-	
500 - Capital Outlay									
540 - Equipment	-	-	81,386		-		-	-	
600 - Other Objects									
610 - Redemption Principal	3,478	2,200	-		-		-	-	
620 - Interest	89	39	-		-		-	-	
640 - Dues/Fees/Membership	2,079	-	-		-		-	-	
1280 - Alternative Education Total:	**46,584**	**50,457**	**111,516**		**14,759**		**14,759**	**14,759**	
1400 - Summer School Programs									
100 - Salaries									
130 - Additional Salaries	2,206	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	731	-	-		-		-	-	
220 - FICA	169	-	-		-		-	-	
230 - Other Required Payroll Costs.	23	-	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	56	-	55		-		-	-	
1400 - Summer School Programs Total:	**3,186**	**-**	**55**		**-**		**-**	**-**	
2112 - Attendance Services									
400 - Supplies and Materials									
470 - Computer Software	-	-	-		103,130		103,130	103,130	
2112 - Attendance Services Total:	**-**	**-**	**-**		**103,130**		**103,130**	**103,130**	

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252 - Oregon High School Success (BM98)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2120 - Guidance Services Direction									
100 - Salaries									
111 - Licensed Salaries	407,919	295,345	303,524	3.17	564,779	6.17	564,779	564,779	6.17
112 - Classified/Conf Salaries	51,844	53,644	52,083	1.00	55,776	1.00	55,776	55,776	1.00
124 - Temporary - Classifed	18,732	24,486	21,300		22,801		22,801	22,801	
130 - Additional Salaries	37,949	113,747	60,000		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	156,695	157,349	118,013		214,705		214,705	214,705	
220 - FICA	40,914	38,039	28,833		49,893		49,893	49,893	
230 - Other Required Payroll Costs.	7,277	4,600	6,291		8,555		8,555	8,555	
240 - Health Insurance	110,329	71,604	97,866		161,749		161,749	161,749	
300 - Purchased Services									
340 - Travel	26,673	19,671	9,881		-		-	-	
380 - Non-Instructional Professional and Technical Services	63,800	45,000	194,306		45,000		45,000	45,000	
390 - Other Gen Prof Services	12,568	2,547	4,815		2,170		2,170	2,170	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	57,345	47,513	60,974		13,410		13,410	13,410	
430 - Library Books	408	397	-		-		-	-	
460 - Non	(248)	-	-		420		420	420	
480 - Computer Hardware Under $5,000	49	-	50		10		10	10	
600 - Other Objects									
640 - Dues/Fees/Membership	-	10	-		-		-	-	
2120 - Guidance Services Direction Total:	**992,255**	**873,950**	**957,936**	**4.17**	**1,139,268**	**7.17**	**1,139,268**	**1,139,268**	**7.17**
2210 - Improvement of Instruction Services									
100 - Salaries									
111 - Licensed Salaries	355,200	383,455	394,051	4.35	444,291	4.47	444,291	444,291	4.47
113 - Administrator Salaries	141,806	147,478	-		-		-	-	
117 - Unused Vacation Pay Out	-	-	4,171		-		-	-	
130 - Additional Salaries	7,627	4,650	1,800		22,275		22,275	22,275	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	159,173	171,596	126,607		157,824		157,824	157,824	
220 - FICA	39,256	40,490	30,602		36,908		36,908	36,908	
230 - Other Required Payroll Costs.	6,835	4,780	6,644		5,773		5,773	5,773	
240 - Health Insurance	104,669	119,233	100,410		98,450		98,450	98,450	
300 - Purchased Services									
390 - Other Gen Prof Services	1,940	2,750	500		620		620	620	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	713	1,814	190		700		700	700	
460 - Non	-	496	-		880		880	880	
480 - Computer Hardware Under $5,000	804	679	30		130		130	130	
2210 - Improvement of Instruction Services Total:	**818,023**	**877,419**	**665,005**	**4.35**	**767,851**	**4.47**	**767,851**	**767,851**	**4.47**
2240 - Instructional Staff Development									
100 - Salaries									
130 - Additional Salaries	3,503	3,084	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	1,089	987	-		-		-	-	
220 - FICA	269	234	-		-		-	-	
230 - Other Required Payroll Costs.	49	25	-		-		-	-	

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252 - Oregon High School Success (BM98)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300 - Purchased Services									
340 - Travel	5,414	28,696	4,000		90		90	90	
390 - Other Gen Prof Services	6,116	1,274	4,000		320		320	320	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	1,341	-		-		-	-	
2240 - Instructional Staff Development Total:	**16,439**	**35,640**	**8,000**		**410**		**410**	**410**	
2410 - Office of the Princ/Adm									
100 - Salaries									
113 - Administrator Salaries	65,883	65,301	70,978	0.50	75,250	0.50	75,250	75,250	0.50
117 - Unused Vacation Pay Out	3,784	-	1,987		-		-	-	
130 - Additional Salaries	1,575	450	450		900		900	900	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	24,444	23,206	25,321		27,909		27,909	27,909	
220 - FICA	5,544	5,123	5,616		5,862		5,862	5,862	
230 - Other Required Payroll Costs.	958	544	1,215		913		913	913	
240 - Health Insurance	12,851	13,624	12,604		12,513		12,513	12,513	
2410 - Office of the Princ/Adm Total:	**115,039**	**108,249**	**118,172**	**0.50**	**123,347**	**0.50**	**123,347**	**123,347**	**0.50**
2540 - Operation and Maint of Plant Services									
300 - Purchased Services									
350 - Communication	-	150	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	23,639	-	27,586		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	-	4,000		-		-	-	
460 - Non	-	-	5,000		-		-	-	
500 - Capital Outlay									
520 - Major Building Acquisition	191,826	-	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	2,394	-	-		-		-	-	
2540 - Operation and Maint of Plant Services Total:	**217,859**	**150**	**36,586**		**-**		**-**	**-**	
2550 - Student Transportation Services									
100 - Salaries									
130 - Additional Salaries	-	80	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	25	-		-		-	-	
220 - FICA	-	6	-		-		-	-	
230 - Other Required Payroll Costs.	-	1	-		-		-	-	
300 - Purchased Services									
330 - Student Transportation Services	12,220	7,511	5,330		14,500		14,500	14,500	
340 - Travel	2,801	4,661	-		-		-	-	
2550 - Student Transportation Services Total:	**15,021**	**12,283**	**5,330**		**14,500**		**14,500**	**14,500**	
2640 - Staff Services									
100 - Salaries									
120 - Nonpermanent Salaries	1,218	1,970	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	278	467	-		-		-	-	
220 - FICA	93	151	-		-		-	-	
230 - Other Required Payroll Costs.	4	13	-		-		-	-	
240 - Health Insurance	759	2,563	-		1,960		1,960	1,960	
2640 - Staff Services Total:	**2,353**	**5,164**	**-**		**1,960**		**1,960**	**1,960**	

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252 - Oregon High School Success (BM98)	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3300 - Community Services									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	177,873	-		45,000		45,000	45,000	
3300 - Community Services Total:	**-**	**177,873**	**-**		**45,000**		**45,000**	**45,000**	
252 - Oregon High School Success (BM98) Total:	**3,454,827**	**3,363,788**	**3,500,000**	**16.17**	**3,419,664**	**18.13**	**3,419,664**	**3,419,664**	**18.13**

262 - Early Retirement Fund

FY 2025/26 Adopted Budget

262 - Early Retirement Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2520 - Fiscal Services									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	17,800	-	-		-		-	-	
2520 - Fiscal Services Total:	**17,800**	**-**	**-**		**-**		**-**	**-**	
2700 - Suppl Retirement Program									
100 - Salaries									
116 - Suppl Retiree Stipends	407,775	422,425	235,418		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	995	-		-		-	-	
220 - FICA	31,184	32,293	17,539		-		-	-	
230 - Other Required Payroll Costs.	1,007	1,711	-		-		-	-	
240 - Health Insurance	824,751	701,164	421,056		706,000		706,000	706,000	
2700 - Suppl Retirement Program Total:	**1,264,717**	**1,158,588**	**674,013**		**706,000**		**706,000**	**706,000**	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	2,992,202	1,923,351	1,370,987		1,000,000		1,000,000	1,000,000	
7000 - Unappro Ending Fund Bal Total:	**2,992,202**	**1,923,351**	**1,370,987**		**1,000,000**		**1,000,000**	**1,000,000**	
262 - Early Retirement Fund Total:	**4,274,718**	**3,081,939**	**2,045,000**		**1,706,000**		**1,706,000**	**1,706,000**	

270 - State, Local & County Grants Fund

FY 2025-26 Adopted Budget

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
1111 - Elementary Programs								
100 - Salaries								
112 - Classified/Conf Salaries	5,604	11,190	-		-			
122 - Classified Sub Salaries	126	-	-		-			
124 - Temporary - Classifed	112,056	93,241	-		111,969			
130 - Additional Salaries	314,503	750	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	109,480	13,013	-		39,286			
220 - F I C A	32,724	7,947	-		8,565			
230 - Other Required Payroll Costs.	5,367	973	-		1,357			
240 - Health Insurance	8,629	10,791	-		11			
300 - Purchased Services								
320 - Property Services	1,247	-	-		-			
340 - Travel	19,482	26,066	-		5,737			
380 - Non-Instructional Professional and Technical Services	25,386	14,347	-		3,883			
390 - Other Gen Prof Services	1,497	903	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	110,224	74,236	461,447		886,854			
420 - Textbooks	2,342	96,347	-		598			
430 - Library Books	21	1,322	-		24			
440 - Periodicals	(118)	74,501	-		-			
460 - Non	17,039	10,965	-		108,904			
470 - Computer Software	50	721	-		-			
480 - Computer Hardware Under 5000	20	8	-		500			
500 - Capital Outlay								
570 - Sbita Capital Outlay	1,820	-	-		-			
600 - Other Objects								
610 - Redemption Principal	471	362	-		-			
620 - Interest	-	17	-		-			
640 - Dues/Fees/Membership	292	514	-		723			
1111 - Elementary Programs Total:	**768,263**	**438,214**	**461,447**		**1,168,411**			
1113 - Elem Extra-Curricular PRG								
100 - Salaries								
124 - Temporary - Classifed	19,945	18,743	-		10,303			
130 - Additional Salaries	13,237	9,734	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	7,543	7,129	-		3,359			
220 - F I C A	2,533	2,169	-		788			
230 - Other Required Payroll Costs.	353	284	-		123			
240 - Health Insurance	9	-	-		-			
300 - Purchased Services								
320 - Property Services	1,342	-	-		-			
340 - Travel	24	24	-		-			
380 - Non-Instructional Professional and Technical Services	3,200	4,800	-		50,791			
390 - Other Gen Prof Services	-	33	-		-			

Continued from previous page.

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	5,535	10,278	-		1,423			
480 - Computer Hardware Under 5000	-	32	-		-			
600 - Other Objects								
640 - Dues/Fees/Membership	425	938	-		2,157			
1113 - Elem Extra-Curricular PRG Total:	**54,145**	**54,162**	**-**		**68,944**			
1121 - Middle School Programs								
100 - Salaries								
124 - Temporary - Classifed	-	179	-		-			
130 - Additional Salaries	261,542	48,794	-		47,679			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	78,813	15,860	-		16,547			
220 - F I C A	19,637	3,721	-		3,650			
230 - Other Required Payroll Costs.	3,661	507	-		609			
240 - Health Insurance	152	313	-		-			
300 - Purchased Services								
320 - Property Services	16,448	7,379	-		916			
340 - Travel	2,085	8,707	-		1,729			
350 - Communication	76	-	-		-			
370 - Tuition	681,800	640,500	-		616,622			
380 - Non-Instructional Professional and Technical Services	5,225	4,927	-		(1,599)			
390 - Other Gen Prof Services	2,471	4,758	-		(727)			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	67,047	86,134	253,717		277,418			
420 - Textbooks	5,491	4,662	-		11			
430 - Library Books	438	350	-		-			
440 - Periodicals	-	-	-		25			
460 - Non	20,139	12,238	-		109,380			
470 - Computer Software	8,593	4,910	-		100,640			
480 - Computer Hardware Under 5000	4,556	422	-		1,172			
600 - Other Objects								
640 - Dues/Fees/Membership	17,311	6,355	-		(637)			
690 - Grant Indirect Charges	579	2,389	-		-			
1121 - Middle School Programs Total:	**1,196,065**	**853,105**	**253,717**		**1,173,435**			
1122 - MS Extra Curricular PRGMS								
100 - Salaries								
124 - Temporary - Classifed	7,528	8,925	-		-			
130 - Additional Salaries	33,515	29,939	-		9,020			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	10,808	11,960	-		3,143			
220 - F I C A	3,128	2,955	-		691			
230 - Other Required Payroll Costs.	571	366	-		118			
240 - Health Insurance	22	163	-		-			
300 - Purchased Services								
320 - Property Services	138	-	-		-			

Continued from previous page.

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	9,546	6,274	-		1,076			
460 - Non	1,688	-	-		300			
470 - Computer Software	95	-	-		-			
480 - Computer Hardware Under 5000	2,500	-	-		-			
600 - Other Objects								
640 - Dues/Fees/Membership	1,525	1,626	-		(74)			
1122 - MS Extra Curricular PRGMS Total:	**71,065**	**62,208**	**-**		**14,274**			
1131 - High School Programs								
100 - Salaries								
111 - Licensed Salaries	116,731	128,189	134,795	2.00	291,230	3.38		
120 - Nonpermanent Salaries	236	131	-		-			
124 - Temporary - Classifed	11,543	16,303	-		-			
130 - Additional Salaries	284,573	27,344	-		26,955			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	116,407	52,052	38,663		104,792			
220 - F I C A	31,514	13,136	10,312		24,443			
230 - Other Required Payroll Costs.	5,704	1,685	2,255		3,839			
240 - Health Insurance	41,619	42,987	45,745		64,569			
300 - Purchased Services								
310 - Instructional	62,625	62,296	-		800			
320 - Property Services	3,398	2,537	-		-			
340 - Travel	18,868	18,343	-		12,106			
350 - Communication	4,459	316	-		-			
370 - Tuition	3,000	582	-		-			
380 - Non-Instructional Professional and Technical Services	40,250	6,632	-		1,404			
390 - Other Gen Prof Services	3,610	17,388	-		7,300			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	167,209	90,777	132,158		633,494			
420 - Textbooks	38,523	96,900	-		9,024			
430 - Library Books	2,448	5,587	-		4,031			
460 - Non	87,893	39,581	-		60,831			
470 - Computer Software	5,874	13,440	-		(21)			
480 - Computer Hardware Under 5000	25,703	610	-		1,459			
500 - Capital Outlay								
540 - Equipment	12,062	-	-		4,750			
550 - Computer Hardware (Capitalizable)	13,000	11,239	-		178,695			
570 - Sbita Capital Outlay	72,498	-	-		-			
600 - Other Objects								
610 - Redemption Principal	18,750	-	-		-			
640 - Dues/Fees/Membership	10,083	29,554	-		6,122			
670 - Taxes & Licenses	458	-	-		-			
690 - Grant Indirect Charges	4,353	2,372	-		63,381			
1131 - High School Programs Total:	**1,203,389**	**679,982**	**363,927**	**2.00**	**1,499,204**	**3.38**		

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
1132 - HS Extra Curricular PRGMS								
100 - Salaries								
120 - Nonpermanent Salaries	-	-	-		850			
124 - Temporary - Classifed	8,512	1,965	-		-			
130 - Additional Salaries	172,549	193,325	164,835		27,877			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	19,180	17,536	12,359		9,614			
220 - F I C A	13,830	14,496	7,406		2,197			
230 - Other Required Payroll Costs.	1,547	1,895	1,641		360			
240 - Health Insurance	899	-	-		-			
300 - Purchased Services								
320 - Property Services	8,100	19,571	-		1,190			
340 - Travel	170,552	230,727	-		84,552			
350 - Communication	658	455	-		102			
380 - Non-Instructional Professional and Technical Services	94,254	117,794	-		33,821			
390 - Other Gen Prof Services	-	290	-		(290)			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	252,081	271,481	-		165,447			
430 - Library Books	468	100	-		-			
460 - Non	29,939	19,326	-		107,287			
470 - Computer Software	3,678	4,748	-		1,629			
480 - Computer Hardware Under 5000	2,083	234	-		2,643			
500 - Capital Outlay								
540 - Equipment	19,321	-	-		10,000			
570 - Sbita Capital Outlay	7,343	18,063	-		-			
600 - Other Objects								
610 - Redemption Principal	1,899	6,336	-		-			
620 - Interest	-	62	-		-			
640 - Dues/Fees/Membership	37,420	148,857	-		104,834			
1132 - HS Extra Curricular PRGMS Total:	**844,312**	**1,067,261**	**186,241**		**552,113**			
1140 - Pre-Kindergarten Programs								
100 - Salaries								
111 - Licensed Salaries	84,171	134,013	162,070	3.00	183,056	3.00		
112 - Classified/Conf Salaries	105,153	162,984	222,707	7.00	243,555	7.00		
114 - Managerial Salaries	-	-	-		18,065	0.17		
124 - Temporary - Classifed	4,235	1,605	-		-			
130 - Additional Salaries	8,043	1,868	-		297			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	41,570	78,729	121,044		155,031			
220 - F I C A	17,081	25,029	29,435		36,371			
230 - Other Required Payroll Costs.	3,230	3,693	6,967		6,216			
240 - Health Insurance	91,570	139,365	228,642		190,971			
300 - Purchased Services								
310 - Instructional	144,065	-	-		-			
340 - Travel	-	-	-		500			
390 - Other Gen Prof Services	3,031	11,735	-		-			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	2,445	16,211	-		3,191			
420 - Textbooks	-	1,454	-		-			
460 - Non	5,556	9,906	-		-			
600 - Other Objects								
690 - Grant Indirect Charges	27,381	27,785	-		40,404			
1140 - Pre-Kindergarten Programs Total:	**537,532**	**614,378**	**770,866**	**10.00**	**877,657**	**10.17**		
1210 - PRMS for Talented &GIFTED								
100 - Salaries								
130 - Additional Salaries	10,500	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	2,746	-	-		-			
220 - F I C A	795	-	-		-			
230 - Other Required Payroll Costs.	150	-	-		-			
1210 - PRMS for Talented &GIFTED Total:	**14,191**	**-**	**-**		**-**			
1220 - Rstrctve PRGMS Stu W/Disb								
300 - Purchased Services								
310 - Instructional	5,829	9,419	-		-			
1220 - Rstrctve PRGMS Stu W/Disb Total:	**5,829**	**9,419**	**-**		**-**			
1221 - LRN CTRS-STRCT/Intensive								
100 - Salaries								
111 - Licensed Salaries	378,665	424,909	402,917	4.40	510,027	5.05		
112 - Classified/Conf Salaries	165,845	171,185	178,649	5.08	180,461	5.13		
117 - Unused Vacation Pay Out	-	-	-		130			
122 - Classified Sub Salaries	125	-	-		-			
124 - Temporary - Classifed	12,342	22,640	17,047		-			
130 - Additional Salaries	37,884	17,663	-		36,039			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	170,062	207,816	185,966		267,895			
220 - F I C A	46,589	51,201	45,577		58,289			
230 - Other Required Payroll Costs.	7,589	6,294	10,209		9,119			
240 - Health Insurance	206,818	202,750	218,216		222,363			
300 - Purchased Services								
320 - Property Services	1,103	1,814	2,500		3,500			
330 - Student Transportation Services	-	657	-		-			
340 - Travel	173	544	-		6,000			
350 - Communication	1,275	1,809	-		1,825			
390 - Other Gen Prof Services	5,440	18,567	-		30,159			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	32,601	25,253	-		35,404			
420 - Textbooks	600	590	-		1,374			
440 - Periodicals	1,395	1,128	-		-			
460 - Non	1,955	6,807	-		10,000			
470 - Computer Software	-	1,216	-		6,000			
480 - Computer Hardware Under 5000	6,110	-	-		5,000			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
600 - Other Objects								
690 - Grant Indirect Charges	8,750	10,086	-		3,010			
1221 - LRN CTRS-STRCT/Intensive Total:	**1,085,321**	**1,172,929**	**1,061,081**	**9.48**	**1,386,595**	**10.18**		
1223 - Community Transition CNTR								
100 - Salaries								
130 - Additional Salaries	3,000	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	962	-	-		-			
220 - F I C A	229	-	-		-			
230 - Other Required Payroll Costs.	43	-	-		-			
1223 - Community Transition CNTR Total:	**4,234**	**-**	**-**		**-**			
1225 - Out of District Programs								
300 - Purchased Services								
310 - Instructional	976,500	1,184,487	897,300		897,300			
1225 - Out of District Programs Total:	**976,500**	**1,184,487**	**897,300**		**897,300**			
1228 - Diagnostic Classrooms PRG								
100 - Salaries								
130 - Additional Salaries	6,000	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	1,924	-	-		-			
220 - F I C A	458	-	-		-			
230 - Other Required Payroll Costs.	86	-	-		-			
1228 - Diagnostic Classrooms PRG Total:	**8,468**	**-**	**-**		**-**			
1250 - Less RSTR PRGMS Stu W/Dis								
100 - Salaries								
130 - Additional Salaries	28,312	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	9,573	-	-		-			
220 - F I C A	2,283	-	-		-			
230 - Other Required Payroll Costs.	430	-	-		-			
300 - Purchased Services								
310 - Instructional	467,610	390,367	271,200		271,200			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		182			
1250 - Less RSTR PRGMS Stu W/Dis Total:	**508,207**	**390,367**	**271,200**		**271,382**			
1260 - Early Intervention PRGMS								
300 - Purchased Services								
310 - Instructional	387,979	392,212	282,300		282,300			
1260 - Early Intervention PRGMS Total:	**387,979**	**392,212**	**282,300**		**282,300**			
1271 - Remediation Programs								
400 - Supplies and Materials								
420 - Textbooks	-	475	-		-			
1271 - Remediation Programs Total:	**-**	**475**	**-**		**-**			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
1272 - Title IA Prim Read PRGM								
100 - Salaries								
130 - Additional Salaries	7,500	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	2,428	-	-		-			
220 - F I C A	570	-	-		-			
230 - Other Required Payroll Costs.	107	-	-		-			
1272 - Title IA Prim Read PRGM Total:	**10,605**	**-**	**-**		**-**			
1278 - EBIS-Remediation								
100 - Salaries								
124 - Temporary - Classifed	-	9,251	-		-			
130 - Additional Salaries	12,000	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	3,801	-	-		-			
220 - F I C A	915	708	-		-			
230 - Other Required Payroll Costs.	172	92	-		-			
1278 - EBIS-Remediation Total:	**16,888**	**10,051**	**-**		**-**			
1283 - Alternative Education PRG								
100 - Salaries								
130 - Additional Salaries	16,500	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	4,919	-	-		-			
220 - F I C A	1,259	-	-		-			
230 - Other Required Payroll Costs.	225	-	-		-			
300 - Purchased Services								
310 - Instructional	74,520	77,128	120,400		120,400			
340 - Travel	-	-	-		2,548			
380 - Non-Instructional Professional and Technical Services	5,800	-	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	4,345	8,478	11,073		32,851			
420 - Textbooks	-	60	-		-			
460 - Non	4,390	-	-		-			
1283 - Alternative Education PRG Total:	**111,958**	**85,666**	**131,473**		**155,799**			
1284 - Home Instruction-Alt Ed								
100 - Salaries								
130 - Additional Salaries	10,500	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	3,297	-	-		-			
220 - F I C A	796	-	-		-			
230 - Other Required Payroll Costs.	150	-	-		-			
300 - Purchased Services								
310 - Instructional	-	-	27,200		27,200			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	79	-		-			
420 - Textbooks	-	3,737	-		-			
1284 - Home Instruction-Alt Ed Total:	**14,744**	**3,816**	**27,200**		**27,200**			232

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
1291 - Engl Lang Learn/Translat								
100 - Salaries								
130 - Additional Salaries	42,000	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	12,958	-	-		-			
220 - F I C A	3,202	-	-		-			
230 - Other Required Payroll Costs.	592	-	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		1,159			
420 - Textbooks	-	18,039	-		-			
470 - Computer Software	-	355	-		-			
1291 - Engl Lang Learn/Translat Total:	**58,752**	**18,394**	**-**		**1,159**			
1299 - Other Designated Programs								
100 - Salaries								
111 - Licensed Salaries	135,322	145,587	151,943	1.85	167,960	1.85		
112 - Classified/Conf Salaries	18,226	19,145	19,917	0.50	21,329	0.50		
113 - Administrator Salaries	29,751	15,411	15,625	0.10	-			
117 - Unused Vacation Pay Out	-	-	438		-			
124 - Temporary - Classifed	2,050	430	-		-			
130 - Additional Salaries	7,473	4,111	1,112,087		728,201			
200 - Associated Payroll Costs								
200 - Associated Payroll Cost	-	-	674,432		-			
210 - Public Employees Retirement System	58,952	59,341	59,477		316,120			
220 - F I C A	14,960	14,206	14,376		70,351			
230 - Other Required Payroll Costs.	2,584	1,725	3,138		11,847			
240 - Health Insurance	51,716	51,748	56,097		51,572			
300 - Purchased Services								
340 - Travel	-	47	-		4,000			
380 - Non-Instructional Professional and Technical Services	163	-	-		-			
390 - Other Gen Prof Services	4,127	7,904	626,697		255,000			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	5,190	7,037	1,051,145		401,000			
420 - Textbooks	215	-	-		-			
430 - Library Books	240	1,199	-		-			
460 - Non	212	1,500	-		4,000			
470 - Computer Software	295	899	-		-			
480 - Computer Hardware Under 5000	-	1,475	-		-			
500 - Capital Outlay								
540 - Equipment	-	-	225,000		-			
600 - Other Objects								
640 - Dues/Fees/Membership	-	-	441,631		-			
690 - Grant Indirect Charges	63,078	66,474	-		88,697			
1299 - Other Designated Programs Total:	**394,555**	**398,240**	**4,452,003**	**2.45**	**2,120,077**	**2.35**		
2112 - Attendance Services								
300 - Purchased Services								
380 - Non-Instructional Professional and Technical Services	-	228	3,300		3,300			
2112 - Attendance Services Total:	**-**	**228**	**3,300**		**3,300**			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
2113 - Social Work Services								
100 - Salaries								
111 - Licensed Salaries	-	-	-		44,711	0.75		
124 - Temporary - Classifed	-	-	-		17,460			
130 - Additional Salaries	4,500	-	988,810		17,460			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	962	-	392,469		26,747			
220 - F I C A	342	-	-		6,091			
230 - Other Required Payroll Costs.	64	-	-		992			
240 - Health Insurance	-	-	-		19,581			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	144	-		-			
600 - Other Objects								
690 - Grant Indirect Charges	-	-	-		7,144			
2113 - Social Work Services Total:	**5,869**	**144**	**1,381,279**		**140,186**	**0.75**		
2115 - Student Safety Services								
100 - Salaries								
124 - Temporary - Classifed	1,841	-	-		-			
200 - Associated Payroll Costs								
220 - F I C A	141	-	-		-			
230 - Other Required Payroll Costs.	12	-	-		-			
300 - Purchased Services								
350 - Communication	-	16,622	-		-			
380 - Non-Instructional Professional and Technical Services	-	4,100	-		-			
390 - Other Gen Prof Services	42	-	-		-			
2115 - Student Safety Services Total:	**2,036**	**20,722**	**-**		**-**			
2120 - Guidance SRVCS Direction								
300 - Purchased Services								
310 - Instructional	6,210	112	-		-			
2120 - Guidance SRVCS Direction Total:	**6,210**	**112**	**-**		**-**			
2122 - Counseling Services								
100 - Salaries								
111 - Licensed Salaries	-	17,754	-		19,203	0.20		
130 - Additional Salaries	49,500	-	-		3,310			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	15,569	5,619	-		7,415			
220 - F I C A	3,756	1,358	-		1,722			
230 - Other Required Payroll Costs.	688	165	-		273			
240 - Health Insurance	-	4,418	-		5,188			
300 - Purchased Services								
340 - Travel	-	-	-		4,000			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	2,728	40	-		9,651			
600 - Other Objects								
690 - Grant Indirect Charges	130	-	-		811			
2122 - Counseling Services Total:	**72,371**	**29,355**	**-**		**51,573**	**0.20**		

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
2123 - Appraisal Services								
100 - Salaries								
130 - Additional Salaries	1,500	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	458	-	-		-			
220 - F I C A	115	-	-		-			
230 - Other Required Payroll Costs.	21	-	-		-			
2123 - Appraisal Services Total:	**2,094**	**-**	**-**		**-**			
2124 - Information Services								
100 - Salaries								
130 - Additional Salaries	1,500	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	458	-	-		-			
220 - F I C A	115	-	-		-			
230 - Other Required Payroll Costs.	22	-	-		-			
300 - Purchased Services								
340 - Travel	2,924	2,286	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	247	186	-		1,642			
600 - Other Objects								
640 - Dues/Fees/Membership	-	250	-		-			
2124 - Information Services Total:	**5,264**	**2,722**	**-**		**1,642**			
2126 - Placement Services								
100 - Salaries								
111 - Licensed Salaries	25,698	27,719	29,332	0.35	14,558	0.15		
112 - Classified/Conf Salaries	11,339	11,521	11,681	0.20	13,746	0.20		
130 - Additional Salaries	1,533	2,095	-		1,600			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	11,209	13,499	12,981		9,787			
220 - F I C A	2,961	3,238	3,138		2,288			
230 - Other Required Payroll Costs.	514	389	686		357			
240 - Health Insurance	11,723	13,170	12,577		8,014			
300 - Purchased Services								
390 - Other Gen Prof Services	1,853	6,652	-		2,043			
2126 - Placement Services Total:	**66,830**	**78,284**	**70,396**	**0.55**	**52,393**	**0.35**		
2127 - Prevention-At Risk PRGMS								
100 - Salaries								
124 - Temporary - Classifed	19,149	14,448	-		-			
130 - Additional Salaries	87,332	24,896	-		16,751			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	44,993	24,914	-		5,836			
220 - F I C A	11,598	6,094	-		1,282			
230 - Other Required Payroll Costs.	1,996	736	-		220			
240 - Health Insurance	26	-	-		-			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
300 - Purchased Services								
340 - Travel	8,325	34,955	-		16,192			
380 - Non-Instructional Professional and Technical Services	-	7,800	-		32,200			
390 - Other Gen Prof Services	6,430	2,615	-		5,250			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	7,418	1,148	-		41,250			
420 - Textbooks	10,198	7,794	-		15,320			
470 - Computer Software	1,485	3,900	-		-			
600 - Other Objects								
640 - Dues/Fees/Membership	-	-	-		3,182			
690 - Grant Indirect Charges	5,202	418	-		2,812			
2127 - Prevention-At Risk PRGMS Total:	**204,151**	**129,717**	**-**		**140,295**			
2132 - Medical Services								
300 - Purchased Services								
380 - Non-Instructional Professional and Technical Services	-	175,000	175,000		-			
2132 - Medical Services Total:	**-**	**175,000**	**175,000**		**-**			
2134 - Nurse Services								
300 - Purchased Services								
310 - Instructional	521,277	649,397	5,700		5,700			
2134 - Nurse Services Total:	**521,277**	**649,397**	**5,700**		**5,700**			
2140 - Psychological Services								
100 - Salaries								
130 - Additional Salaries	20,734	8,820	-		6,500			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	6,008	2,792	-		2,265			
220 - F I C A	1,584	675	-		497			
230 - Other Required Payroll Costs.	297	78	-		86			
2140 - Psychological Services Total:	**28,623**	**12,365**	**-**		**9,348**			
2143 - Psychological Counsel SRV								
300 - Purchased Services								
310 - Instructional	182,073	303,097	389,000		389,000			
2143 - Psychological Counsel SRV Total:	**182,073**	**303,097**	**389,000**		**389,000**			
2152 - Speech Pathology SRVS								
100 - Salaries								
130 - Additional Salaries	3,000	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	915	-	-		-			
220 - F I C A	230	-	-		-			
230 - Other Required Payroll Costs.	43	-	-		-			
300 - Purchased Services								
310 - Instructional	1,274,232	1,211,017	836,200		885,900			
2152 - Speech Pathology SRVS Total:	**1,278,420**	**1,211,017**	**836,200**		**885,900**			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
2153 - Audiology Services								
300 - Purchased Services								
310 - Instructional	1,279	271	5,900		5,900			
2153 - Audiology Services Total:	**1,279**	**271**	**5,900**		**5,900**			
2190 - Student Services Direction								
100 - Salaries								
112 - Classified/Conf Salaries	-	-	-		50,658	0.70		
113 - Administrator Salaries	84,236	141,967	18,012	0.10	94,795	0.60		
117 - Unused Vacation Pay Out	4,444	-	2,672		-			
130 - Additional Salaries	3,300	-	-		1,140			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	31,434	47,961	6,858		50,618			
220 - F I C A	6,993	10,828	1,521		11,707			
230 - Other Required Payroll Costs.	1,232	1,111	330		1,823			
240 - Health Insurance	14,447	14,996	7,413		26,362			
300 - Purchased Services								
340 - Travel	-	-	-		7,000			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		751			
2190 - Student Services Direction Total:	**146,086**	**216,863**	**36,807**	**0.10**	**244,854**	**1.30**		
2211 - Imprmt Instruct SRVS Dir								
100 - Salaries								
130 - Additional Salaries	34,862	-	-		10,000			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	10,776	-	-		3,484			
220 - F I C A	2,658	-	-		766			
230 - Other Required Payroll Costs.	497	-	-		132			
300 - Purchased Services								
390 - Other Gen Prof Services	1,746	-	-		4,753			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	697	-	-		8,360			
600 - Other Objects								
690 - Grant Indirect Charges	-	-	-		1,076			
2211 - Imprmt Instruct SRVS Dir Total:	**51,236**	**-**	**-**		**28,571**			
2213 - Curriculum Development PR								
100 - Salaries								
130 - Additional Salaries	4,542	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	1,386	-	-		-			
220 - F I C A	347	-	-		-			
230 - Other Required Payroll Costs.	57	-	-		-			
300 - Purchased Services								
340 - Travel	17,000	17,543	-		8,140			
400 - Supplies and Materials								
420 - Textbooks	(1,147)	-	-		-			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
600 - Other Objects								
690 - Grant Indirect Charges	2,515	-	-		-			
2213 - Curriculum Development PR Total:	**24,700**	**17,543**	**-**		**8,140**			
2219 - OTH Imprvt Instruct SRVS								
300 - Purchased Services								
390 - Other Gen Prof Services	26	-	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	2,805	-	-		-			
420 - Textbooks	1,581	-	-		-			
2219 - OTH Imprvt Instruct SRVS Total:	**4,412**	**-**	**-**		**-**			
2222 - Library/Media Center SVCS								
100 - Salaries								
130 - Additional Salaries	1,500	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	458	-	-		-			
220 - F I C A	115	-	-		-			
230 - Other Required Payroll Costs.	22	-	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	1,515	1,009	-		7,825			
430 - Library Books	3,538	4,658	-		3,294			
460 - Non	-	77	-		617			
480 - Computer Hardware Under 5000	-	-	-		100			
600 - Other Objects								
640 - Dues/Fees/Membership	65	170	-		15			
2222 - Library/Media Center SVCS Total:	**7,211**	**5,915**	**-**		**11,851**			
2223 - Multimedia Services								
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		64			
2223 - Multimedia Services Total:	**-**	**-**	**-**		**64**			
2230 - Assessment & Testing SVCS								
400 - Supplies and Materials								
470 - Computer Software	34,734	34,478	-		34,195			
2230 - Assessment & Testing SVCS Total:	**34,734**	**34,478**	**-**		**34,195**			
2240 - Instructional Staff DVLP								
100 - Salaries								
124 - Temporary - Classifed	-	-	-		90,000			
130 - Additional Salaries	12,275	57,693	-		202,490			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	3,838	19,342	-		101,903			
220 - F I C A	936	4,650	-		22,376			
230 - Other Required Payroll Costs.	165	668	-		3,843			
300 - Purchased Services								
340 - Travel	24,672	9,464	82,224		20,084			
380 - Non-Instructional Professional and Technical Services	-	17,335	368,795		71,540			
390 - Other Gen Prof Services	-	19,953	-		8,500			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	384,685		-			
600 - Other Objects								
640 - Dues/Fees/Membership	-	-	77,754		-			
690 - Grant Indirect Charges	-	-	-		1,745			
2240 - Instructional Staff DVLP Total:	**41,886**	**129,105**	**913,458**		**522,481**			
2321 - Office Superintendent SRV								
100 - Salaries								
112 - Classified/Conf Salaries	-	59,821	62,852	1.00	63,273	1.00		
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	-	20,632	21,678		20,632			
220 - F I C A	-	4,576	4,808		4,840			
230 - Other Required Payroll Costs.	-	534	1,059		753			
240 - Health Insurance	-	20,908	22,861		26,228			
300 - Purchased Services								
370 - Tuition	5,000	2,000	-		-			
380 - Non-Instructional Professional and Technical Services	9,930	-	-		75,000			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	34,104	4,013	-		76,581			
600 - Other Objects								
640 - Dues/Fees/Membership	-	2,555	-		-			
2321 - Office Superintendent SRV Total:	**49,034**	**115,040**	**113,258**	**1.00**	**267,307**	**1.00**		
2410 - Office of the Princ/Adm								
100 - Salaries								
112 - Classified/Conf Salaries	-	4,146	-		4,767	0.10		
124 - Temporary - Classifed	503	-	-		-			
130 - Additional Salaries	22,454	266	-		1,589			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	6,649	1,404	-		2,107			
220 - F I C A	1,615	337	-		487			
230 - Other Required Payroll Costs.	269	40	-		78			
240 - Health Insurance	1	2,301	-		2,464			
300 - Purchased Services								
320 - Property Services	96	-	-		-			
340 - Travel	-	44	-		-			
350 - Communication	1,268	-	-		-			
380 - Non-Instructional Professional and Technical Services	1,107	1,578	-		-			
390 - Other Gen Prof Services	25	-	-		1,017			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	22,165	11,672	-		88,308			
420 - Textbooks	-	-	-		481			
460 - Non	9,151	2,372	-		9,642			
470 - Computer Software	-	811	-		-			
480 - Computer Hardware Under 5000	-	3,357	-		1,498			
500 - Capital Outlay								
570 - Sbita Capital Outlay	-	49,972	-		-			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
600 - Other Objects								
610 - Redemption Principal	-	19,698	-		-			
2410 - Office of the Princ/Adm Total:	**65,305**	**97,998**	**-**		**112,438**	**0.10**		
2525 - Financial Accounting SRVS								
600 - Other Objects								
640 - Dues/Fees/Membership	-	2,133	-		-			
2525 - Financial Accounting SRVS Total:	**-**	**2,133**	**-**		**-**			
2528 - Risk Management Services								
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		80			
2528 - Risk Management Services Total:	**-**	**-**	**-**		**80**			
2541 - Operations/Maint SRVS Dir								
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		478			
500 - Capital Outlay								
530 - Major Imprvt Other Than Building	178,643	63,710	-		(18,624)			
2541 - Operations/Maint SRVS Dir Total:	**178,643**	**63,710**	**-**		**(18,146)**			
2542 - Care/Upkeep of BLDGS SRVS								
100 - Salaries								
112 - Classified/Conf Salaries	-	38,109	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	-	1,865	-		-			
220 - F I C A	-	449	-		-			
230 - Other Required Payroll Costs.	-	52	-		-			
240 - Health Insurance	-	2,194	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	76,211	-	-		5,253			
460 - Non	-	530	-		-			
500 - Capital Outlay								
540 - Equipment	-	-	960,100		-			
2542 - Care/Upkeep of BLDGS SRVS Total:	**76,211**	**43,199**	**960,100**		**5,253**			
2543 - Care/Upkeep of Grounds SR								
500 - Capital Outlay								
540 - Equipment	436,104	-	-		-			
2543 - Care/Upkeep of Grounds SR Total:	**436,104**	**-**	**-**		**-**			
2544 - Maintenance Services								
300 - Purchased Services								
380 - Non-Instructional Professional and Technical Services	68,000	-	-		903			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	1,804	-	-		9,654			
500 - Capital Outlay								
520 - Major BLDG Acquisition	-	-	-		45,590			
2544 - Maintenance Services Total:	**69,804**	**-**	**-**		**56,147**			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
2546 - Security Services								
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		5			
2546 - Security Services Total:	**-**	**-**	**-**		**5**			
2549 - Telecommunications SRVS								
300 - Purchased Services								
350 - Communication	-	-	-		960			
2549 - Telecommunications SRVS Total:	**-**	**-**	**-**		**960**			
2552 - Transportation-Regular								
100 - Salaries								
112 - Classified/Conf Salaries	76,711	38,337	40,633	1.20	44,855	1.20		
124 - Temporary - Classifed	4,500	4,023	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	17,661	13,955	12,860		14,627			
220 - F I C A	6,193	3,343	3,108		3,432			
230 - Other Required Payroll Costs.	2,749	1,384	1,590		1,614			
240 - Health Insurance	55,062	20,006	22,872		17,865			
300 - Purchased Services								
330 - Student Transportation Services	91,663	106,925	-		(2,429)			
340 - Travel	1,018	-	300,000		2,500			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		1,200			
460 - Non	-	2,522	-		-			
500 - Capital Outlay								
540 - Equipment	-	370,760	-		-			
600 - Other Objects								
640 - Dues/Fees/Membership	-	8,389	-		-			
2552 - Transportation-Regular Total:	**255,556**	**569,643**	**381,064**	**1.20**	**83,664**	**1.20**		
2574 - Printing/Publis/Dup SRVS								
300 - Purchased Services								
320 - Property Services	869	-	-		-			
380 - Non-Instructional Professional and Technical Services	-	34,452	-		-			
500 - Capital Outlay								
540 - Equipment	15,990	5,282	-		-			
2574 - Printing/Publis/Dup SRVS Total:	**16,859**	**39,734**	**-**		**-**			
2621 - Planning Research SRV Dir								
300 - Purchased Services								
380 - Non-Instructional Professional and Technical Services	-	30,000	-		-			
2621 - Planning Research SRV Dir Total:	**-**	**30,000**	**-**		**-**			
2626 - Grant Writing Services								
100 - Salaries								
114 - Managerial Salaries	-	220	-		-			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	-	52	-		-			
220 - F I C A	-	17	-		-			
230 - Other Required Payroll Costs.	-	1	-		-			
2626 - Grant Writing Services Total:	**-**	**291**	**-**		**-**			
2631 - Information Services Dir								
100 - Salaries								
112 - Classified/Conf Salaries	53,997	-	-		-			
117 - Unused Vacation Pay Out	3,682	-	-		-			
124 - Temporary - Classifed	2,274	-	-		-			
130 - Additional Salaries	-	-	-		5,189			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	13,792	-	-		1,808			
220 - F I C A	4,518	-	-		397			
230 - Other Required Payroll Costs.	794	-	-		68			
240 - Health Insurance	10,872	-	-		-			
300 - Purchased Services								
320 - Property Services	500	-	-		-			
380 - Non-Instructional Professional and Technical Services	-	-	-		1,260			
390 - Other Gen Prof Services	3,267	-	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	40,421	43,492	-		112,836			
2631 - Information Services Dir Total:	**134,118**	**43,492**	**-**		**121,558**			
2641 - Staff Services Direction								
100 - Salaries								
124 - Temporary - Classifed	443	2,127	-		-			
130 - Additional Salaries	31,684	15,211	-		18,107			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	9,634	5,666	-		6,310			
220 - F I C A	2,519	1,350	-		1,384			
230 - Other Required Payroll Costs.	442	177	-		239			
300 - Purchased Services								
320 - Property Services	220	803	-		-			
340 - Travel	15,970	435	-		500			
380 - Non-Instructional Professional and Technical Services	23,450	35,300	22,500		22,500			
390 - Other Gen Prof Services	1,150	435	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	11,835	41,391	-		6,996			
430 - Library Books	-	6,318	-		-			
460 - Non	-	77	-		-			
600 - Other Objects								
690 - Grant Indirect Charges	673	946	-		685			
2641 - Staff Services Direction Total:	**98,020**	**110,236**	**22,500**		**56,721**			

Continued from previous page.

Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
2642 - Recruitment & Placement								
300 - Purchased Services								
380 - Non-Instructional Professional and Technical Services	23,883	23,883	40,400		40,400			
390 - Other Gen Prof Services	39,206	-	-		-			
2642 - Recruitment & Placement Total:	**63,089**	**23,883**	**40,400**		**40,400**			
2645 - Staff Health Services								
100 - Salaries								
124 - Temporary - Classifed	1,521	-	-		-			
130 - Additional Salaries	4,599	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	1,888	-	-		-			
220 - F I C A	489	-	-		-			
230 - Other Required Payroll Costs.	67	-	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	5,513	-		9,624			
460 - Non	-	8,887	-		9,624			
600 - Other Objects								
690 - Grant Indirect Charges	-	600	-		752			
2645 - Staff Health Services Total:	**8,563**	**15,000**	**-**		**20,000**			
2649 - Other Staff Services								
100 - Salaries								
130 - Additional Salaries	1,500	-	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	504	-	-		-			
220 - F I C A	113	-	-		-			
230 - Other Required Payroll Costs.	21	-	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		44			
2649 - Other Staff Services Total:	**2,139**	**-**	**-**		**44**			
2664 - Tech Operation Services								
100 - Salaries								
111 - Licensed Salaries	-	88,769	89,657	1.00	-			
112 - Classified/Conf Salaries	-	63,698	64,425	1.00	-			
130 - Additional Salaries	3,000	460	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	915	52,145	48,767		-			
220 - F I C A	230	12,385	11,787		-			
230 - Other Required Payroll Costs.	43	1,487	2,579		-			
240 - Health Insurance	-	32,397	46,232		-			
300 - Purchased Services								
380 - Non-Instructional Professional and Technical Services	77,647	-	317,500		317,500			
400 - Supplies and Materials								
470 - Computer Software	622,595	203,083	207,700		207,700			
500 - Capital Outlay								
550 - Computer Hardware (Capitalizable)	620,014	262,283	-		21,834			
570 - Sbita Capital Outlay	19,036	96,382	-		-			

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
600 - Other Objects								
610 - Redemption Principal	4,923	34,558	-		-			
620 - Interest	-	287	-		-			
2664 - Tech Operation Services Total:	**1,348,403**	**847,935**	**788,647**	**2.00**	**547,034**			
2680 - Interpretation and Translation Services								
100 - Salaries								
124 - Temporary - Classifed	758	642	-		-			
130 - Additional Salaries	-	1,296	-		(788)			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	108	613	-		(274)			
220 - F I C A	30	148	-		(60)			
230 - Other Required Payroll Costs.	5	17	-		(10)			
300 - Purchased Services								
380 - Non-Instructional Professional and Technical Services	349	405	-		(45)			
2680 - Interpretation and Translation Services Total:	**1,249**	**3,121**	**-**		**(1,177)**			
2690 - OTH Support SRVS-Central								
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	(500)	-		-			
2690 - OTH Support SRVS-Central Total:	**-**	**(500)**	**-**		**-**			
3110 - Food Services Direction								
400 - Supplies and Materials								
460 - Non	24,110	7,890	-		-			
3110 - Food Services Direction Total:	**24,110**	**7,890**	**-**		**-**			
3120 - Food Preparation/Disp SRV								
100 - Salaries								
130 - Additional Salaries	-	415	-		(162)			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	-	138	-		(56)			
220 - F I C A	-	32	-		(12)			
230 - Other Required Payroll Costs.	-	7	-		(3)			
3120 - Food Preparation/Disp SRV Total:	**-**	**591**	**-**		**(233)**			
3300 - Community Services								
100 - Salaries								
124 - Temporary - Classifed	-	1,000	-		-			
130 - Additional Salaries	1,220	5,000	143,000		2,032			
200 - Associated Payroll Costs								
200 - Associated Payroll Cost	-	-	64,000		-			
210 - Public Employees Retirement System	-	1,582	-		708			
220 - F I C A	-	456	-		155			
230 - Other Required Payroll Costs.	-	64	-		26			
300 - Purchased Services								
310 - Instructional	-	-	-		9,003			
320 - Property Services	186	-	-		-			
340 - Travel	223	-	-		-			
380 - Non-Instructional Professional and Technical Services	-	1,260	-		-			
390 - Other Gen Prof Services	-	-	110,474		10,000			244

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Requirements	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	7,531	2,449	190,000		114,408			
600 - Other Objects								
640 - Dues/Fees/Membership	-	-	56,000		-			
690 - Grant Indirect Charges	-	399	-		1,745			
3300 - Community Services Total:	**9,159**	**12,211**	**563,474**		**138,077**			
3312 - Community Volunteer Coord								
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	-	-	-		1,182			
3312 - Community Volunteer Coord Total:	**-**	**-**	**-**		**1,182**			
3360 - Welfare Activities TRC								
100 - Salaries								
112 - Classified/Conf Salaries	47,675	50,115	52,083	1.00	26,691	0.55		
124 - Temporary - Classifed	367	59	-		-			
200 - Associated Payroll Costs								
210 - Public Employees Retirement System	11,775	15,880	16,484		8,704			
220 - F I C A	3,611	3,778	3,984		2,042			
230 - Other Required Payroll Costs.	619	454	877		319			
240 - Health Insurance	22,396	23,246	22,861		13,728			
300 - Purchased Services								
320 - Property Services	11,114	8,287	-		22,614			
340 - Travel	619	-	-		4,867			
350 - Communication	89	-	-		1,148			
380 - Non-Instructional Professional and Technical Services	-	-	-		267,760			
390 - Other Gen Prof Services	-	-	-		4,000			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	15,442	2,815	-		47,567			
460 - Non	133	-	-		-			
600 - Other Objects								
640 - Dues/Fees/Membership	7,506	1,500	-		787			
690 - Grant Indirect Charges	3,561	3,884	-		3,688			
3360 - Welfare Activities TRC Total:	**124,907**	**110,019**	**96,289**	**1.00**	**403,915**	**0.55**		
3390 - Other Community Services								
300 - Purchased Services								
380 - Non-Instructional Professional and Technical Services	600	-	-		-			
400 - Supplies and Materials								
410 - Consumable Supplies and Materials	1,102	455	-		2,972			
3390 - Other Community Services Total:	**1,702**	**455**	**-**		**2,972**			
4180 - Other Capital Items								
500 - Capital Outlay								
550 - Computer Hardware (Capitalizable)	-	-	-		6,429			
4180 - Other Capital Items Total:	**-**	**-**	**-**		**6,429**			
7000 - Unappro Ending Fund Bal								
800 - Other Uses of Funds								
820 - Reserved for Next Year	4,700,555	3,700,281	-		300,000			
7000 - Unappro Ending Fund Bal Total:	**4,700,555**	**3,700,281**	**-**		**300,000**			

270 - State, Local & County Grants Fund Total:	**18,623,293**	**16,288,059**	**15,941,527**	**29.78**	**31.52**

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275 - Early Literacy Success Fund

FY 2025-26 Adopted Budget

275 - Early Literacy Success Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1271 - Remediation Programs									
100 - Salaries									
111 - Licensed Salaries	-	-	252,574	3.00	336,685	3.50	336,685	336,685	3.50
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	-	76,950		117,997		117,997	117,997	
220 - FICA	-	-	19,322		26,680		26,680	26,680	
230 - Other Required Payroll Costs.	-	-	4,213		4,154		4,154	4,154	
240 - Health Insurance	-	-	70,941		62,438		62,438	62,438	
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	324,000	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	-	26,261	-		26,710		26,710	26,710	
1271 - Remediation Programs Total:	**-**	**350,261**	**424,000**	**3.00**	**574,664**	**3.50**	**574,664**	**574,664**	**3.50**
1400 - Summer School Programs									
100 - Salaries									
130 - Additional Salaries	-	-	119,966		14,775		14,775	14,775	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	-	32,779		5,147		5,147	5,147	
220 - FICA	-	-	7,939		1,130		1,130	1,130	
230 - Other Required Payroll Costs.	-	-	814		194		194	194	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	1,078	-		-		-	-	
1400 - Summer School Programs Total:	**-**	**1,078**	**161,498**		**21,246**		**21,246**	**21,246**	
2120 - Guidance Services Direction									
100 - Salaries									
124 - Temporary - Classifed	-	148	-		-		-	-	
130 - Additional Salaries	-	1,731	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	612	-		-		-	-	
220 - FICA	-	144	-		-		-	-	
230 - Other Required Payroll Costs.	-	23	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	-	28,436	-		-		-	-	
2120 - Guidance Services Direction Total:	**-**	**31,093**	**-**		**-**		**-**	**-**	
2210 - Improvement of Instruction Services									
100 - Salaries									
111 - Licensed Salaries	-	41,263	-		95,485	1.00	95,485	95,485	1.00
130 - Additional Salaries	-	-	53,680		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	14,931	-		35,266		35,266	35,266	
220 - FICA	-	3,609	-		8,273		8,273	8,273	
230 - Other Required Payroll Costs.	-	441	-		1,288		1,288	1,288	
240 - Health Insurance	-	6,175	-		13,203		13,203	13,203	
2210 - Improvement of Instruction Services Total:	**-**	**66,419**	**53,680**		**153,515**	**1.00**	**153,515**	**153,515**	**1.00**

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275 - Early Literacy Success Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
2240 - Instructional Staff Development									
100 - Salaries									
124 - Temporary - Classifed	-	-	22,600		-		-	-	
130 - Additional Salaries	-	97,000	97,846		30,000		30,000	30,000	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	-	30,433	-		10,452		10,452	10,452	
220 - FICA	-	7,369	-		2,295		2,295	2,295	
230 - Other Required Payroll Costs.	-	763	-		394		394	394	
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	73,720	73,720		-		-	-	
390 - Other Gen Prof Services	-	-	-		19,650		19,650	19,650	
600 - Other Objects									
640 - Dues/Fees/Membership	-	-	12,000		-		-	-	
2240 - Instructional Staff Development Total:	**-**	**209,285**	**206,166**		**62,791**		**62,791**	**62,791**	
275 - Early Literacy Success Fund Total:	**-**	**658,137**	**845,344**	**3.00**	**812,216**	**4.50**	**812,216**	**812,216**	**4.50**

290 - Summer Enrichment & Child Care Fund

FY 2025-26 Adopted Budget

290 - Summer Enrichment & Child Care Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1400 - Summer School Programs									
100 - Salaries									
124 - Temporary - Classifed	266,050	-	-		-		-	-	
130 - Additional Salaries	286,105	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	145,389	-	-		-		-	-	
220 - FICA	39,184	-	-		-		-	-	
230 - Other Required Payroll Costs.	5,221	-	-		-		-	-	
240 - Health Insurance	446	-	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	121,369	-	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	28,174	-	-		-		-	-	
450 - Food-Food Serv Use Only	67,043	-	-		-		-	-	
1400 - Summer School Programs Total:	**958,981**	**-**	**-**		**-**		**-**	**-**	
2120 - Guidance Services Direction									
100 - Salaries									
130 - Additional Salaries	1,068	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	326	-	-		-		-	-	
220 - FICA	82	-	-		-		-	-	
230 - Other Required Payroll Costs.	21	-	-		-		-	-	
2120 - Guidance Services Direction Total:	**1,496**	**-**	**-**		**-**		**-**	**-**	
2210 - Improvement of Instruction Services									
100 - Salaries									
124 - Temporary - Classifed	870	-	-		-		-	-	
130 - Additional Salaries	93,296	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	29,442	-	-		-		-	-	
220 - FICA	7,201	-	-		-		-	-	
230 - Other Required Payroll Costs.	1,167	-	-		-		-	-	
240 - Health Insurance	2	-	-		-		-	-	
300 - Purchased Services									
390 - Other Gen Prof Services	(375)	-	-		-		-	-	
2210 - Improvement of Instruction Services Total:	**131,604**	**-**	**-**		**-**		**-**	**-**	
2640 - Staff Services									
100 - Salaries									
124 - Temporary - Classifed	75	463	-		-		-	-	
130 - Additional Salaries	743	2,030	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	31	17	-		-		-	-	
220 - FICA	38	4	-		-		-	-	
230 - Other Required Payroll Costs.	7	0	-		-		-	-	
240 - Health Insurance	0	-	-		-		-	-	
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	867	70	-		-		-	-	

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290 - Summer Enrichment & Child Care Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	6,914	7,016	-		-		-	-	
600 - Other Objects									
690 - Grant Indirect Charges	-	400	-		-		-	-	
2640 - Staff Services Total:	**8,675**	**10,000**	**-**		**-**		**-**	**-**	
3100 - Food Services									
100 - Salaries									
124 - Temporary - Classifed	39,686	-	-		-		-	-	
130 - Additional Salaries	299	-	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	9,722	-	-		-		-	-	
220 - FICA	3,056	-	-		-		-	-	
230 - Other Required Payroll Costs.	789	-	-		-		-	-	
240 - Health Insurance	36	-	-		-		-	-	
3100 - Food Services Total:	**53,587**	**-**	**-**		**-**		**-**	**-**	
290 - Summer Enrichment & Child Care Fund Total:	**1,154,343**	**10,000**	**-**		**-**		**-**	**-**	

300 - General Obligation Bonds Fund

FY 2025-26 Adopted Budget

300 - General Obligation Bonds Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5100 - Debt Service									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	-	57,600	-		-		-	-	
600 - Other Objects									
610 - Redemption Principal	9,200,000	13,843,302	11,545,000		9,000,000		9,000,000	9,000,000	
620 - Interest	14,146,164	13,835,350	13,455,100		12,767,000		12,767,000	12,767,000	
640 - Dues/Fees/Membership	-	9,098	-		-		-	-	
5100 - Debt Service Total:	**23,346,164**	**27,745,350**	**25,000,100**		**21,767,000**		**21,767,000**	**21,767,000**	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	531,175	880,710	-		-		-	-	
7000 - Unappro Ending Fund Bal Total:	**531,175**	**880,710**	**-**		**-**		**-**	**-**	
300 - General Obligation Bonds Fund Total:	**23,877,338**	**28,626,060**	**25,000,100**		**21,767,000**		**21,767,000**	**21,767,000**	

302 - Full Faith and Credit Debt and Lease Obligation Fund

FY 2025-26 Adopted Budget

302 - Full Faith and Credit Debt and Lease Obligation Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5100 - Debt Service									
600 - Other Objects									
610 - Redemption Principal	694,703	599,280	-		-		-	-	
620 - Interest	754,458	405,726	-		-		-	-	
5100 - Debt Service Total:	**1,449,161**	**1,005,006**	**-**		**-**		**-**	**-**	
5200 - Transfers of Funds									
700 - Transfers									
710 - Fund Modifications	-	-	350,000		-		-	-	
5200 - Transfers of Funds Total:	**-**	**-**	**350,000**		**-**		**-**	**-**	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	322,477	866,245	-		-		-	-	
7000 - Unappro Ending Fund Bal Total:	**322,477**	**866,245**	**-**		**-**		**-**	**-**	
302 - Full Faith and Credit Debt and Lease Obligation Fund Total:	**1,771,638**	**1,871,252**	**350,000**		**-**		**-**	**-**	

310 - PERS Pension Bonds Fund

FY 2025/26 Adopted Budget

310 - PERS Pension Bonds Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1000 - Revenue From Local Sources									
1500 - Interest On Investments	75,723	125,692	-		-		-	-	
1900 - Other Revenue From Local Sources	4,222,134	4,325,038	4,558,000		4,729,000		4,729,000	4,729,000	
5000 - Other Sources									
5400 - Beginning Fund Balance	13,554	77,802	-		-		-	-	
Total:	4,311,411	4,528,532	4,558,000		4,729,000		4,729,000	4,729,000	

310 - PERS Pension Bonds Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5000 - Other Uses									
600 - Other Objects	4,233,557	4,392,520	4,558,000		4,729,000		4,729,000	4,729,000	
7000 - Unappropriate Ending Fund Balance									
800 - Other Uses of Funds	77,802	294,974	-		-		-	-	
Total:	4,311,359	4,528,531	4,558,000		4,729,000		4,729,000	4,729,000	

400 - Capital Projects Fund

FY 2025-26 Adopted Budget

400 - Capital Projects Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
4110 - Facilities/Acq/Contr Dir									
100 - Salaries									
112 - Classified/Conf Salaries	48,677	28,904	57,996	1.00	57,903	1.00	57,903	57,903	1.00
113 - Administrator Salaries	257,779	126,131	86,062	0.50	92,163	0.50	92,163	92,163	0.50
114 - Managerial Salaries	34,126	34,126	17,063		-		-	-	
117 - Unused Vacation Pay Out	14,867	11,963	6,750		-		-	-	
124 - Temporary - Classifed	1,940	871	-		-		-	-	
130 - Additional Salaries	5,700	1,200	-		1,200		1,200	1,200	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	102,271	55,312	45,743		53,014		53,014	53,014	
220 - FICA	26,504	14,442	12,842		11,600		11,600	11,600	
230 - Other Required Payroll Costs.	3,969	1,633	1,985		1,807		1,807	1,807	
240 - Health Insurance	53,844	33,587	55,644		26,505		26,505	26,505	
300 - Purchased Services									
350 - Communication	-	294	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	688,956	438,513	850,000		155,809		155,809	155,809	
390 - Other Gen Prof Services	17,236	6,260	500,000		400,000		400,000	400,000	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	1,386	-	-		-		-	-	
470 - Computer Software	59,826	59,826	500,000		85,132		85,132	85,132	
600 - Other Objects									
640 - Dues/Fees/Membership	4,912	7,485	-		-		-	-	
650 - Insurance and Judgments	4,852	28,812	-		-		-	-	
4110 - Facilities/Acq/Contr Dir Total:	**1,326,842**	**849,359**	**2,134,085**	**1.50**	**885,133**	**1.50**	**885,133**	**885,133**	**1.50**
4120 - Site Acq & Developmnt Services									
300 - Purchased Services									
380 - Non-Instructional Professional and Technical Services	832,486	134,890	500,000		-		-	-	
390 - Other Gen Prof Services	11,172	7,103	500,000		400,000		400,000	400,000	
400 - Supplies and Materials									
460 - Non	6,550	-	-		-		-	-	
500 - Capital Outlay									
520 - Major Building Acquisition	328,224	1,875,531	5,000,000		-		-	-	
530 - Major Imprvt Other Than Building	476,316	14,395	4,000,000		-		-	-	
540 - Equipment	-	16,883	-		-		-	-	
600 - Other Objects									
640 - Dues/Fees/Membership	151,384	14,064	-		-		-	-	
4120 - Site Acq & Developmnt Services Total:	**1,806,132**	**2,062,865**	**10,000,000**		**400,000**		**400,000**	**400,000**	
4150 - Building Acq/Contr & Imprvmt									
300 - Purchased Services									
350 - Communication	176,123	1,593	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	745,017	404,573	6,155,455		5,514,591		5,514,591	5,514,591	
390 - Other Gen Prof Services	399,847	298,433	6,000,000		1,000,000		1,000,000	1,000,000	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	314,610	-	-		-		-	-	
460 - Non	1,007,099	6,168	-		-		-	-	
480 - Computer Hardware Under $5,000	4,539	-	200,000		-		-	-	

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400 - Capital Projects Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
500 - Capital Outlay									
520 - Major Building Acquisition	19,679,292	5,901,092	8,633,016		8,607,965		8,607,965	8,607,965	
530 - Major Imprvt Other Than Building	-	-	1,403,840		1,403,840		1,403,840	1,403,840	
540 - Equipment	1,429,126	210,397	1,031,316		1,031,316		1,031,316	1,031,316	
600 - Other Objects									
640 - Dues/Fees/Membership	336,747	24,315	300,000		-		-	-	
4150 - Building Acq/Contr & Imprvmt Total:	**24,092,398**	**6,846,571**	**23,723,627**		**17,557,712**		**17,557,712**	**17,557,712**	
4180 - Other Capital Items									
100 - Salaries									
124 - Temporary - Classifed	748	7,121	-		-		-	-	
130 - Additional Salaries	2,416	1,617	-		-		-	-	
200 - Associated Payroll Costs									
210 - Public Employees Retirement System	954	2,981	-		-		-	-	
220 - FICA	241	667	-		-		-	-	
230 - Other Required Payroll Costs.	45	73	-		-		-	-	
300 - Purchased Services									
350 - Communication	5,195	-	-		-		-	-	
380 - Non-Instructional Professional and Technical Services	33,251	-	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	14,412	3,766	-		-		-	-	
430 - Library Books	112,961	2,155	-		-		-	-	
460 - Non	835,613	93,120	-		-		-	-	
480 - Computer Hardware Under $5,000	1,272,963	422,816	-		414,868		414,868	414,868	
500 - Capital Outlay									
540 - Equipment	-	-	-		1,000,000		1,000,000	1,000,000	
550 - Computer Hardware (Capitalizable)	36,167	3,035	-		-		-	-	
4180 - Other Capital Items Total:	**2,314,966**	**537,352**	**-**		**1,414,868**		**1,414,868**	**1,414,868**	
4190 - Other Facilities/Acq/Cont									
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	80	1,065	-		-		-	-	
420 - Textbooks	432,883	1,980,263	2,000,000		2,000,000		2,000,000	2,000,000	
480 - Computer Hardware Under $5,000	867,231	1,684,279	200,000		-		-	-	
500 - Capital Outlay									
540 - Equipment	180,236	-	500,000		1,000,000		1,000,000	1,000,000	
550 - Computer Hardware (Capitalizable)	127,295	136,025	-		1,000,000		1,000,000	1,000,000	
4190 - Other Facilities/Acq/Cont Total:	**1,607,725**	**3,801,632**	**2,700,000**		**4,000,000**		**4,000,000**	**4,000,000**	
5200 - Transfers of Funds									
700 - Transfers									
710 - Fund Modifications	499,239	503,839	-		-		-	-	
5200 - Transfers of Funds Total:	**499,239**	**503,839**	**-**		**-**		**-**	**-**	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	41,452,170	29,396,533	-		-		-	-	
7000 - Unappro Ending Fund Bal Total:	**41,452,170**	**29,396,533**	**-**		**-**		**-**	**-**	
400 - Capital Projects Fund Total:	**73,099,472**	**43,998,152**	**38,557,712**	**1.50**	**24,257,713**	**1.50**	**24,257,713**	**24,257,713**	**1.50**

600 - Internal Services Fund

FY 2025-26 Adopted Budget

600 - Internal Services Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1111 - Elementary Programs									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		13,843		13,843	13,843	
1111 - Elementary Programs Total:	**-**	**-**	**-**		**13,843**		**13,843**	**13,843**	
1121 - Middle School Programs									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		30,700		30,700	30,700	
1121 - Middle School Programs Total:	**-**	**-**	**-**		**30,700**		**30,700**	**30,700**	
1131 - High School Programs									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		9,712		9,712	9,712	
1131 - High School Programs Total:	**-**	**-**	**-**		**9,712**		**9,712**	**9,712**	
1132 - HS Extra Curricular Programs									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		9,693		9,693	9,693	
1132 - HS Extra Curricular Programs Total:	**-**	**-**	**-**		**9,693**		**9,693**	**9,693**	
1140 - Pre-Kindergarten Programs									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		10,882		10,882	10,882	
1140 - Pre-Kindergarten Programs Total:	**-**	**-**	**-**		**10,882**		**10,882**	**10,882**	
1220 - Restrictive Programs Stu w/Disb									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		12,765		12,765	12,765	
1220 - Restrictive Programs Stu w/Disb Total:	**-**	**-**	**-**		**12,765**		**12,765**	**12,765**	
1250 - Less Restrictive Programs Stu w/Dis									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		122,758		122,758	122,758	
1250 - Less Restrictive Programs Stu w/Dis Total:	**-**	**-**	**-**		**122,758**		**122,758**	**122,758**	
1271 - Remediation Programs									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		226		226	226	
1271 - Remediation Programs Total:	**-**	**-**	**-**		**226**		**226**	**226**	
1272 - Title IA Prim Read Program									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		1,659		1,659	1,659	
1272 - Title IA Prim Read Program Total:	**-**	**-**	**-**		**1,659**		**1,659**	**1,659**	
1280 - Alternative Education									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		15,094		15,094	15,094	
1280 - Alternative Education Total:	**-**	**-**	**-**		**15,094**		**15,094**	**15,094**	
1290 - English Second Language Programs									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		19,631		19,631	19,631	
1290 - English Second Language Programs Total:	**-**	**-**	**-**		**19,631**		**19,631**	**19,631**	

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600 - Internal Services Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1400 - Summer School Programs									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		2,437		2,437	2,437	
1400 - Summer School Programs Total:	**-**	**-**	**-**		**2,437**		**2,437**	**2,437**	
2113 - Social Work Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	2,112	-		27,917		27,917	27,917	
2113 - Social Work Services Total:	**-**	**2,112**	**-**		**27,917**		**27,917**	**27,917**	
2114 - Student Account Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		7,131		7,131	7,131	
2114 - Student Account Services Total:	**-**	**-**	**-**		**7,131**		**7,131**	**7,131**	
2115 - Student Safety Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		21,041		21,041	21,041	
2115 - Student Safety Services Total:	**-**	**-**	**-**		**21,041**		**21,041**	**21,041**	
2120 - Guidance Services Direction									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	1,970	-		27,113		27,113	27,113	
2120 - Guidance Services Direction Total:	**-**	**1,970**	**-**		**27,113**		**27,113**	**27,113**	
2130 - Health Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	339	-		1,774		1,774	1,774	
2130 - Health Services Total:	**-**	**339**	**-**		**1,774**		**1,774**	**1,774**	
2140 - Psychological Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		1,784		1,784	1,784	
2140 - Psychological Services Total:	**-**	**-**	**-**		**1,784**		**1,784**	**1,784**	
2220 - Educational Media Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		11,711		11,711	11,711	
400 - Supplies and Materials									
460 - Non	210	-	-		-		-	-	
2220 - Educational Media Services Total:	**210**	**-**	**-**		**11,711**		**11,711**	**11,711**	
2240 - Instructional Staff Development									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		3,375		3,375	3,375	
2240 - Instructional Staff Development Total:	**-**	**-**	**-**		**3,375**		**3,375**	**3,375**	
2410 - Office of the Princ/Adm									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	1,749	-		48,499		48,499	48,499	
2410 - Office of the Princ/Adm Total:	**-**	**1,749**	**-**		**48,499**		**48,499**	**48,499**	
2520 - Fiscal Services									
300 - Purchased Services									
320 - Property Services	21,315	49,679	750,000		750,000		750,000	750,000	

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600 - Internal Services Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400 - Supplies and Materials									
460 - Non	-	3,066	-		-		-	-	
500 - Capital Outlay									
540 - Equipment	-	64,255	568,000		568,000		568,000	568,000	
2520 - Fiscal Services Total:	**21,315**	**117,000**	**1,318,000**		**1,318,000**		**1,318,000**	**1,318,000**	
2540 - Operation and Maint of Plant Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	214	-		6,579		6,579	6,579	
300 - Purchased Services									
320 - Property Services	1,128	33,930	-		-		-	-	
2540 - Operation and Maint of Plant Services Total:	**1,128**	**34,144**	**-**		**6,579**		**6,579**	**6,579**	
2550 - Student Transportation Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		29,332		29,332	29,332	
300 - Purchased Services									
320 - Property Services	1,795	8,422	-		-		-	-	
2550 - Student Transportation Services Total:	**1,795**	**8,422**	**-**		**29,332**		**29,332**	**29,332**	
2570 - Internal Services									
400 - Supplies and Materials									
460 - Non	9,735	-	-		-		-	-	
500 - Capital Outlay									
540 - Equipment	88,950	16,620	140,000		140,000		140,000	140,000	
2570 - Internal Services Total:	**98,685**	**16,620**	**140,000**		**140,000**		**140,000**	**140,000**	
2640 - Staff Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	27,218	155,009	-		57,682		57,682	57,682	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	65	-		-		-	-	
2640 - Staff Services Total:	**27,218**	**155,074**	**-**		**57,682**		**57,682**	**57,682**	
2664 - Tech Operation Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		12,024		12,024	12,024	
300 - Purchased Services									
320 - Property Services	4,389	49,325	-		-		-	-	
400 - Supplies and Materials									
410 - Consumable Supplies and Materials	-	2,200	-		-		-	-	
480 - Computer Hardware Under $5,000	-	-	1,090,000		1,090,000		1,090,000	1,090,000	
500 - Capital Outlay									
550 - Computer Hardware (Capitalizable)	-	215,781	-		-		-	-	
2664 - Tech Operation Services Total:	**4,389**	**267,306**	**1,090,000**		**1,102,024**		**1,102,024**	**1,102,024**	
3100 - Food Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	32,185	-		51,459		51,459	51,459	
3100 - Food Services Total:	**-**	**32,185**	**-**		**51,459**		**51,459**	**51,459**	

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600 - Internal Services Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3300 - Community Services									
500 - Capital Outlay									
540 - Equipment	-	-	500,000		500,000		500,000	500,000	
3300 - Community Services Total:	**-**	**-**	**500,000**		**500,000**		**500,000**	**500,000**	
3500 - Custdy/Care of Child Services									
200 - Associated Payroll Costs									
230 - Other Required Payroll Costs.	-	-	-		4,661		4,661	4,661	
3500 - Custdy/Care of Child Services Total:	**-**	**-**	**-**		**4,661**		**4,661**	**4,661**	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	3,551,010	3,617,419	-		605,049		605,049	605,049	
7000 - Unappro Ending Fund Bal Total:	**3,551,010**	**3,617,419**	**-**		**605,049**		**605,049**	**605,049**	
600 - Internal Services Fund Total:	**3,705,748**	**4,254,340**	**3,048,000**		**4,214,531**		**4,214,531**	**4,214,531**	

700 - Scholarship Fund

FY 2025-26 Adopted Budget

700 - Scholarship Fund	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 FTE	2025-26 Approved	2025-26 Adopted	2025-26 FTE
5200 - Transfers of Funds									
700 - Transfers									
710 - Fund Modifications	3,000	-	25,000		25,000		25,000	25,000	
5200 - Transfers of Funds Total:	**3,000**	**-**	**25,000**		**25,000**		**25,000**	**25,000**	
7000 - Unappro Ending Fund Bal									
800 - Other Uses of Funds									
820 - Reserved for Next Year	214,532	225,341	207,500		207,500		207,500	207,500	
7000 - Unappro Ending Fund Bal Total:	**214,532**	**225,341**	**207,500**		**207,500**		**207,500**	**207,500**	
700 - Scholarship Fund Total:	**217,532**	**225,341**	**232,500**		**232,500**		**232,500**	**232,500**	

Supplemental Budget Information

Tigard-Tualatin School District 23J
FY 2025-26 Adopted Budget
Categorical Funding Report

	General Fund		IDEA Grant		Title I Grant		SIA		High School Success		Total	
	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE
REVENUES												
Revenue From Local Sources	$ 86,532,516		$ -		$ -		$ -		$ -		$ 86,532,516	
Revenue from Intermediate Sources	975,000		-		-		-		-		975,000	
Revenue from State Sources	91,252,933		-		-		11,658,683		3,419,664		106,331,280	
Revenue from Federal Sources	-		1,469,752		2,378,511		-		-		3,848,263	
Total Revenues	178,760,449		1,469,752		2,378,511		11,658,683		3,419,664		197,687,059	
EXPENDITURES BY MAJOR FUNCTION												
Instruction	109,200,950	699.79	1,053,158	7.00	2,052,887	8.47	6,346,496	53.20	1,224,198	6.00	119,877,689	774.46
Support Services	70,494,472	357.56	416,594	2.05	233,283	1.60	5,055,553	29.68	2,150,466	12.14	78,350,368	403.01
Enterprise and Community Services	485,129	3.89	-	-	92,341	0.65	256,634	-	45,000	-	879,104	4.54
Facilities Acquisition and	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	154,000	-	-	-	-	-	-	-	-	-	154,000	-
Total Expenditures	180,334,551	1,064.24	1,469,752	9.05	2,378,511	10.72	11,658,683	82.88	3,419,664	18.14	199,261,161	1,182.01
Excess (Deficiency of Revenue over Expenditures	(1,574,102)		-		-		-		-		(1,574,102)	
Fund Balances Beginning	13,887,333		-		-		-		-		13,887,333	
Fund Balances Ending	$ 12,313,231		$ -		$ -		$ -		$ -		$ 12,313,231	

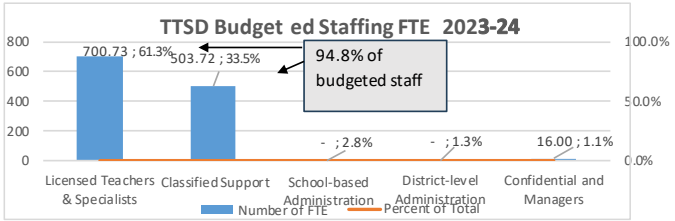
This report shows uses of funds for funds and grants within funds that account for a large portion of instruction and support services.
Other than the Food Service Fund federal revenue, IDEA and Title IA are the two largest federal grants.
Funds and grants shown in this report account for:

97% of the District budget for State Resources
90% of the District budget for Instruction
87% of the District budget for Support Services
67% of the District FTE for Instruction
33% of the District FTE for Support Services

Tigard-Tualatin School District 23J
FY 2025-26 Adopted Budget
Staff Assignments

	# Students	General Fund: Instruction	General Fund: Support Services	General Fund: Enterprise and Community Services	General Fund: Total General Fund	Special Revenue Funds: Instruction	Special Revenue Funds: Support Services	Special Revenue Funds: Enterprise and Community Services	Special Revenue Funds: Total Special Revenue Funds	Capital Projects: Facilities Acquisition and Construction	
Elementary Schools (11)	4,717										
Licensed		249.00	31.00	0.00	315.60	22.94	8.20	0.00	31.14	0.00	346.74
Classified		103.66	69.88	0.00	122.00	6.91	4.13	18.13	29.16	0.00	151.16
Administrative		0.00	11.00	0.00	10.00	0.00	5.00	0.00	5.00	0.00	15.00
Total FTE		352.66	111.88	0.00	464.53	29.84	17.33	18.13	65.30	0.00	529.83
Middle Schools (3)	2,571										
Licensed		109.93	7.60	0.00	146.95	11.50	5.50	0.00	17.00	0.00	163.95
Classified		17.88	35.03	0.00	42.33	15.06	0.00	6.25	21.31	0.00	63.64
Administrative		0.00	5.00	0.00	6.00	0.00	3.00	0.00	3.00	0.00	9.00
Total FTE		127.80	47.63	0.00	175.43	26.56	8.50	6.25	41.31	0.00	216.74
High Schools (2)	3,434										
Licensed		152.93	14.00	0.00	166.93	10.54	6.17	0.00	16.71	0.00	183.64
Classified		20.79	46.03	1.00	67.81	11.63	3.00	10.38	25.00	0.00	92.81
Administrative		0.00	9.50	0.00	9.50	0.00	0.50	0.00	0.50		10.00
Total FTE		173.72	69.53	1.00	244.24	22.16	9.67	10.38	42.21	0.00	286.45
Alternative Education (2)	303										
Licensed		23.28	1.97	0.00	25.25	3.47	2.13	0.00	5.60	0.00	30.85
Classified		0.88	5.08	0.00	5.95	0.00	0.00	0.69	0.69	0.00	6.64
Administrative		0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	2.00
Total FTE		24.16	9.05	0.00	33.20	3.47	2.13	0.69	6.29	0.00	39.49
District Level	11,025										
Licensed		8.75	10.41	0.00	19.16	12.90	8.52	0.00	21.42	0.00	40.58
Classified		11.88	84.33	1.89	98.10	12.63	8.75	6.89	28.27	1.00	127.36
Administrative		0.00	12.75	0.00	12.75	0.00	1.75	0.00	1.75	0.50	15.00
Confidential and Managers		0.83	12.00	1.00	13.83	0.17	1.00	1.00	2.17	0.00	16.00
Total FTE		21.46	119.49	2.89	143.84	25.69	20.02	7.89	53.60	1.50	198.93
Licensed	11,025	543.89	64.98	0.00	608.87	61.34	30.52	0.00	91.86	0.00	700.73
Classified		155.07	240.34	2.89	398.30	46.22	15.88	42.33	104.42	1.00	503.72
Administrative		0.00	40.25	0.00	40.25	0.00	10.25	0.00	10.25	0.50	51.00
Confidential and Managers		0.83	12.00	1.00	13.83	0.17	1.00	1.00	2.17	0.00	16.00
Total FTE		699.79	357.57	3.89	1061.24	107.73	57.65	43.33	208.70	1.50	1271.44

students per Tigard-Tualatin School District Enrollment Forecast Update January, 2024
FLO Analytics. Medium range estimate



Tigard-Tualatin School District 23J
FY 2025-26 Adopted Budget
Estimates of Personal Services Cost by Employee Group

Fund	Employee Group	2025-26 Adopted Budget Personnel Services Total Cost	FTE
General Fund	Licensed	94,744,860	608.87
	Classified	37,642,012	398.29
	Administrative	10,678,130	40.25
	Managerial and Confidential	2,411,658	13.84
		145,476,660.00	1,061.24
Food Service Fund	Classified	2,582,162	40.13
	Managerial and Confidential	216,291	1.00
		2,798,453	41.13
Community Building and Grounds Use Fund	Classified	128,435	1.00
Federal Grants Fund	Licensed	2,626,945	17.47
	Classified	2,083,822	11.23
	Administrative	221,746	0.85
		4,932,513	29.55
Student Investment Account Fund	Licensed	5,746,319	39.89
	Classified	2,919,926	33.68
	Administrative	1,843,480	8.30
	Manager	216,882	1.00
		10,726,607	82.87
High School Success Act Fund (Measure 98)	Licensed	2,400,925	15.63
	Classified	233,448	2.00
	Administrative	123,347	0.50
		2,757,720	18.13
State, County, and Local Grants Fund	Licensed	2,753,520	18.88
	Classified	1,454,613	16.38
	Administrative	148,249	0.77
		4,356,382	36.02
Capital Projects Fund	Classified	95,714	1.00
	Administrative	148,478	0.50
		244,192	1.50
Total All Funds		171,420,962	1,271.44

Tigard-Tualatin School District 23J
FY 2025-26 Adopted Budget
Estimates of Personal Services Cost by Program

Student Investment Account Fund	Elementary K-5	1,821,358.00	13.00
	High School Programs	323,987.00	2.34
	Restrictive Programs for Students with Disabilities	210,593.00	2.56
	Less Restrictive Programs for Students with Disabilities	2,655,148.00	28.05
	English Second Language Programs	1,098,384.00	7.25
	Attendance and Social Work Services	1,024,754.00	10.38
	Guidance Services	834,159.00	5.30
	Office of Principal Services	2,541,336	13.00
	Staff Services	218,233	1.00
		10,727,952	82.88
High School Success Act Fund (Measure 98)	High School Programs	824,827.00	5.99
	Guidance Services	1,078,262.00	7.17
	Improvement of Instructional Services	733,491.00	4.47
	Office of Principal Services	123,347.00	0.50
		2,759,927	18.13
State, County, and Local Grants Fund	Elementary K-5	161,188	
	Middle School Programs	38,171	
	High School Programs	477,070	3.38
	Pre-Kindergarten Programs	833,562	10.17
	Restrictive Programs for Students with Disabilities	1,232,310	10.18
	Remediation	547,954	3.50
	Other Programs	320,088	2.35
	Attendance and Social Work Services	82,826	0.75
	Guidance Services	80,401	0.55
	Student Support Services	235,882	1.30
	Improvement of Instructional Services	153,515	1.00
	Executive Administration Services	114,726	1.00
	Office of Principal Services	9,207	0.10
	Student Transportation Services	82,393	1.20
	Community Services	51,484	0.55
		4,420,777	36.02
Capital Projects Fund	Service Area Direction	244,192	1.50
Total All Funds		171,635,590	1,271.44

2025-2026 LICENSED SALARY SCHEDULE
TIGARD-TUALATIN SCHOOL DISTRICT 23J
Benefits include PERS Pickup
Based on 190 Contract Days

RANGE	A	B	C	D	E	F
STEP	BA	BA+24	BA+45	MA BA+60	MA+20 BA+80	MA+40 BA+100
1	$52,755	$54,866	$56,972	$59,085	$61,194	$63,305
2	$55,393	$57,504	$59,615	$61,724	$63,832	$66,375
3	$58,028	$60,139	$62,248	$64,359	$66,472	$69,440
4	$60,667	$62,780	$64,888	$66,997	$69,108	$72,512
5	$63,307	$65,413	$67,525	$69,633	$71,743	$75,578
6	$65,943	$68,052	$70,162	$72,274	$74,384	$78,647
7	$68,581	$70,689	$72,800	$74,911	$77,023	$81,714
8	$71,219	$73,327	$75,438	$77,547	$79,657	$84,783
9	$73,854	$75,966	$78,076	$80,185	$82,294	$87,849
10	$76,492	$78,603	$80,713	$82,826	$84,934	$90,920
11	$79,133	$81,240	$83,351	$85,462	$87,573	$93,986
12	$81,769	$83,880	$85,991	$88,100	$90,210	$97,056
13	$84,408	$86,519	$88,629	$90,740	$92,851	$100,123
14	$0	$0	$91,264	$93,375	$95,485	$103,192
15	$0	$0	$93,904	$96,012	$98,122	$106,259

Based on 4% increase from 2024-2025
Rounded to the nearest dollar

2024-2025 CLASSIFIED SALARY SCHEDULE
TIGARD-TUALATIN SCHOOL DISTRICT 23J

STEP	C	D	E	F	G	H	I	STEP
2	$16.55	$17.24	$18.12	$18.97	$19.92	$20.99	$22.02	2
3	$16.90	$17.74	$18.65	$19.53	$20.56	$21.62	$22.69	3
4	$17.42	$18.27	$19.22	$20.16	$21.17	$22.24	$23.32	4
5	$17.99	$18.83	$19.81	$20.77	$21.80	$22.88	$24.05	5
6	$18.50	$19.40	$20.39	$21.40	$22.45	$23.57	$24.78	6
7	$19.01	$19.96	$21.02	$22.05	$23.18	$24.29	$25.54	7
8	$19.58	$20.61	$21.64	$22.71	$23.87	$25.03	$26.28	8
9	$20.29	$21.32	$22.35	$23.46	$24.68	$25.89	$27.15	9
10	$20.90	$21.95	$23.04	$24.17	$25.42	$26.67	$27.96	10
11	$21.53	$22.61	$23.73	$24.90	$26.18	$27.47	$28.80	11

STEP	J	K	L	M	N	O	P	STEP
2	$23.09	$24.25	$25.52	$26.74	$28.10	$29.50	$30.97	2
3	$23.84	$25.00	$26.26	$27.54	$28.93	$30.38	$31.89	3
4	$24.51	$25.73	$27.00	$28.39	$29.80	$31.26	$32.84	4
5	$25.23	$26.53	$27.89	$29.25	$30.67	$32.24	$33.85	5
6	$26.01	$27.32	$28.68	$30.06	$31.61	$33.20	$34.90	6
7	$26.77	$28.13	$29.52	$31.00	$32.55	$34.18	$35.91	7
8	$27.57	$28.95	$30.41	$31.96	$33.52	$35.20	$36.97	8
9	$28.60	$29.96	$31.54	$33.07	$34.70	$36.46	$38.29	9
10	$29.46	$30.85	$32.48	$34.06	$35.75	$37.56	$39.44	10
11	$30.35	$31.77	$33.45	$35.09	$36.82	$38.68	$40.62	11

EXEMPT EMPLOYEES (based on 260 work days)

STEP	AA	AB	AC	STEP
2	$85,632	$89,859	$94,288	2
3	$88,389	$92,743	$97,315	3
4	$90,836	$95,312	$100,011	4
5	$93,573	$98,189	$103,030	5
6	$96,518	$101,278	$106,270	6
7	$99,429	$104,331	$109,473	7
8	$102,300	$107,347	$112,640	8
9	$105,893	$111,116	$116,590	9
10	$109,070	$114,450	$120,088	10
11	$112,342	$117,883	$123,690	11

TRADES (based on 260 day calendar)

STEP	A	B	C	STEP
2	$61,018	$64,229	$67,609	2
3	$63,523	$66,868	$70,387	3
4	$66,031	$69,505	$73,165	4
5	$68,540	$72,147	$75,944	5
6	$71,048	$74,786	$78,723	6
7	$73,553	$77,425	$81,501	7
8	$76,062	$80,064	$84,278	8
9	$78,569	$82,705	$87,057	9
10	$81,076	$85,344	$89,835	10
11	$83,584	$87,984	$92,614	11

No Step

STEP	C	D	E	F	G	H	I	STEP
9A*	$22.18	$23.24	$24.39	$25.65	$26.91	$28.27	$29.72	**9A***
9B*	$22.57	$23.72	$24.90	$26.14	$27.45	$28.81	$30.29	**9B***

STEP	J	K	L	M	N	O	P	STEP
9A*	$31.18	$32.70	$34.40	$36.07	$37.91	$39.79	$41.79	**9A***
9B*	$31.78	$33.40	$35.06	$36.81	$38.63	$40.56	$42.59	**9B***

Appendix A: Classification Chart

	CLASSIFICATION	CURRENT RANGE	JOB DESCRIPTION
1	ACCOUNTING/CLERICAL	N	Senior Purchasing Specialist
1	ACCOUNTING/CLERICAL	P	Senior Accountant
1	ACCOUNTING/CLERICAL	M	Payroll & Benefits Specialist 3
1	ACCOUNTING/CLERICAL	J	Accounts Payable Clerk
1	ACCOUNTING/CLERICAL	J	Accounts Payable Clerk (NS)
1	ACCOUNTING/CLERICAL	L	Accounts Payable Clerk 2
1	ACCOUNTING/CLERICAL	K	Bookkeeper
1	ACCOUNTING/CLERICAL	L	Payroll & Benefits Specialist 2
1	ACCOUNTING/CLERICAL	M	Budget Analyst
1	ACCOUNTING/CLERICAL	P	Data Support Specialist
1	ACCOUNTING/CLERICAL	K	Accounting Specialist
1	ACCOUNTING CLERICAL	N	Data and Budget Analyst
2	PRINT SHOP	L	Print Shop Supervisor
2	PRINT SHOP	H	Print Shop Assistant
3	CUSTODIAL	M	Building Specialist 4
3	CUSTODIAL	K	Building Specialist 2
3	CUSTODIAL	J	Warehouse /Building Specialist 1
3	CUSTODIAL	J	Building Specialist 1
3	CUSTODIAL	I	Team Leader 1
3	CUSTODIAL	J	Floor Technician
3	CUSTODIAL	F-G	Utility/Cleaning Technician
4	MAINTENANCE	ST-C	General Supervising Electrician
4	MAINTENANCE	ST-B	General Journeyman Electrician
4	MAINTENANCE	O-P	Maintenance Carpenter Lead
4	MAINTENANCE	N	Maintenance Grounds Lead
4	MAINTENANCE	ST-A-ST-B	HVAC Technician
4	MAINTENANCE	M	Maintenance Support
4	MAINTENANCE	L-M	Maintenance Carpenter
4	MAINTENANCE	I-J	Maintenance Grounds
4	MAINTENANCE	ST-B	Maintenance Journeyman Plumber
5	TRANSPORTATION	L	Routing and Data Specialist
5	TRANSPORTATION	J	Lead Driver/Trainer
5	TRANSPORTATION	I	District Bus Driver
5	TRANSPORTATION	I	Van Driver
5	TRANSPORTATION	J	Dispatcher/Bus Driver
5	TRANSPORTATION	J	Assistant Routing Specialist
5	TRANSPORTATION	H	Van Driver for Students
6	NUTRITION SERVICE	M	Nutrition Service Supervisor
6	NUTRITION SERVICE	F	Nutrition Service Assistant 3
6	NUTRITION SERVICE	E	Nutrition Service Assistant 2
6	NUTRITION SERVICE	C	Nutrition Service Assistant 1

	CLASSIFICATION	CURRENT RANGE	JOB DESCRIPTION
6	NUTRITION SERVICE	J	Warehouse (NS)
6	NUTRITION SERVICE	J	Data Tech NS Service Systems Support
7	SECRETARIAL	M	Executive. Assistant T&L, Asst Supt, Business
7	SECRETARIAL	L	Administrative Specialist 4
7	SECRETARIAL	L	High School Head Secretary
7	SECRETARIAL	L	Assessment and Data Support Specialist
7	SECRETARIAL	K	School Engagement Specialist
7	SECRETARIAL	K	Early Learning Coordinator
7	SECRETARIAL	I	Pregnant & Parenting Program Coordinator
7	SECRETARIAL	N	Digital Communication Specialist
7	SECRETARIAL	N	Caring Closet Coordinator
7	SECRETARIAL	P	Data Support Specialist
7	SECRETARIAL	K	Administrative Specialist 3
7	SECRETARIAL	K	School Head Secretary ES MS
7	SECRETARIAL	J	Administrative Specialist 2
7	SECRETARIAL	K	School Secretary 4
7	SECRETARIAL	J	School Secretary 4, Curriculum
7	SECRETARIAL	I	School Secretary 3
7	SECRETARIAL	H	School Secretary 2
7	SECRETARIAL	G	Receptionist 1
7	SECRETARIAL	K	HS Curriculum Sec/Data Coordinator
8	COMPUTER SERVICES	AA-AB	District Systems Administrator
8	COMPUTER SERVICES	AA-AB	Web and Systems Administrator
8	COMPUTER SERVICES	AA-AB	Data & Application Admin Student/Finance
8	COMPUTER SERVICES	AB	Network System Administrator
8	COMPUTER SERVICES	AA-AB	Technical Support Manager
8	COMPUTER SERVICES	P	Student Information Coordinator
8	COMPUTER SERVICES	M	District Technical Support Assistant
8	COMPUTER SERVICES	O	Computer Technician Building
8	COMPUTER SERVICES	M	Help Desk Technology Specialist (DO)
8	COMPUTER SERVICES	O	Network Specialist
8	COMPUTER SERVICES	J	Data Coordinator HS
8	COMPUTER SERVICES	I	HS-Help Desk Specialist
8	COMPUTER SERVICES	M	District Tech Support & AT Specialist
8	COMPUTER SERVICES	I	Technology Coordinator Bldg
9	INSTRUCTIONAL ASSIST	I	Instructional Assistant 4 - 504, Alt Ed, EBS
9	INSTRUCTIONAL ASSIST	J	Learning Specialist Assistant, YTP
9	INSTRUCTIONAL ASSIST	I	Learning Specialist Assistant
9	INSTRUCTIONAL ASSIST	I	Building Library Media Coordinator
9	INSTRUCTIONAL ASSIST	I	Student Support, ISS
9	INSTRUCTIONAL ASSIST	H	Instructional Assistant 3 – ELD, Title 1, EL. CC Lead
9	INSTRUCTIONAL ASSIST	G	Instructional Assistant 2, Childcare, Classroom
9	INSTRUCTIONAL ASSIST	H	TWI Assistant
9	INSTRUCTIONAL ASSIST	E	Instructional Assistant 1

	CLASSIFICATION	CURRENT RANGE	JOB DESCRIPTION
10	ATHLETICS	N	Athletic Trainer
11	SECURITY	J	Campus Security Lead
11	SECURITY	H	Campus Security
12	EQUITY	I	Family Partnership Advocate
12	EQUITY	K	Culturally Responsive Liaison

ADMINISTRATIVE SALARY SCHEDULE 2025-26
Tigard-Tualatin School District
Effective July 1, 2025

STEP	STEP%	DIRECTOR A 250 days	DIRECTOR B 250 days	DIRECTOR C 250 days	DIRECTOR D 250 days	DIRECTOR E 250 days
A	85%	$127,353	$0	$0	$0	$0
B	90%	$134,844	$0	$0	$0	$0
C	95%	$142,336	$145,087	$153,596	$158,963	$172,200
D	97%	$145,331	$148,142	$156,830	$162,309	$175,825
E	100%	$149,827	$152,723	$161,680	$167,330	$181,264

STEP	STEP%	ES AP 230 days	MS AP 240 days	MS AP 245 days	HS AP 245 days	HS AP 250 days
A	85%	$0	$0	$0	$0	$0
B	90%	$0	$0	$0	$0	$0
C	95%	$128,219	$136,641	$139,488	$141,531	$144,419
D	97%	$130,918	$139,518	$142,425	$144,511	$147,461
E	100%	$134,967	$143,834	$146,830	$148,979	$152,020

STEP	STEP%	ES PRINC 250 days	MS PRINC 250 days	HS PRINC 250 days
A	85%	$0	$0	$0
B	90%	$0	$0	$0
C	95%	$151,486	$153,595	$164,202
D	97%	$154,677	$156,828	$167,660
E	100%	$159,460	$161,680	$172,846

DIRECTOR B = Assoc. Director Student Services
DIRECTOR C= Assoc. Director of Human Resources
DIRECTOR D= Director of Options Program, Operations Administrator

Updated 3.24.25

2025-2026 MANAGER/CONFIDENTIAL SALARY SCHEDULE
Tigard-Tualatin School District

STEP	B	C	D	E	F	G	H	I	J	K
1	$74,105	$75,586	$77,978	$79,546	$85,650	$89,329	$97,560	$108,493	$117,696	$121,394
2	$76,813	$78,349	$80,829	$82,458	$88,783	$92,597	$101,129	$112,463	$122,005	$125,838
3	$79,524	$81,115	$83,684	$85,369	$91,916	$95,865	$104,699	$116,432	$126,311	$130,280
4	$82,236	$83,880	$86,535	$88,279	$95,051	$99,133	$108,268	$120,404	$130,620	$134,724
5	$84,946	$86,644	$89,388	$91,188	$98,182	$102,402	$111,837	$124,373	$134,926	$139,165
6	$87,658	$89,412	$92,242	$94,097	$101,318	$105,670	$115,407	$128,341	$139,229	$143,603
7	$90,822	$92,638	$95,569	$97,492	$104,974	$109,483	$119,571	$132,973	$144,238	$148,770

Dollar amount rounded to the nearest dollar
260 contract days

B - Social Service Facilitator
C- Safety Security Manager, Program Coordinator 21st Century Grant
D- Community Relations Specialist
E- Superintendent Admin. Assistant- 256 contract days, HR Admin. Assistant.
F-Transportation Manager, Grant Accountant
G- Early Learning Manager
H- Custodial Manager, Payroll Manager
I- Assessment Coordinator, Nutrition Services Manager, Mental Health and Wellness Coordinator
J-Controller
K-Facilities Manager

4.0% increase from 24/25

Updated03/26

CABINET SALARY SCHEDULE 2025-26
TIGARD TUALATIN SCHOOL DISTRICT
BASED ON A 255 DAY CONTRACT

	CABINET	ASST. SUP	EXTENDED
STEP A	$0.00	$0.00	$0.00
STEP B	$0.00	$0.00	$0.00
STEP C	$175,109	$0.00	$172,200
STEP D	$178,796	$0.00	$175,825
STEP E	$184,326	$191,354	$181,264

This includes a 4.0% COLA from 24-25

Cabinet: Director of Human Resources, Director of OPS, CFO, Director of Community Relations, Director of
Extended Cabinet :Director of IT, Director of 6-12 Principals, Director of PreK-5 Principals, Director of Equit

Schedule rounded to the nearest dollar amount

Updated 3/26/25

25/26 Superintendent Salary Schedule

	Superintendent
STEP A	$0.00
STEP B	$0.00
STEP C	$0.00
STEP D	$0.00
STEP E	**$287,165.00**

Tigard-Tualatin School District 23J

"Educate every child"

~The End~