

Goshen County School District #1

**626 West 25th Avenue
Torrington, Wyoming 82240
(307)532-2171
www.goshen1.org**

Budget Document for Fiscal Year 2026-2027



**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET MESSAGE**

Dear Board of Trustees,

I am pleased to present for your review and recommendation the Fiscal Year 2026–2027 (FY27) budget for Goshen County School District #1. This budget encompasses all district funds and has been prepared in accordance with the State of Wyoming's budgetary guidelines and legislative requirements.

The budget was developed using historical and current financial data, along with recommendations and input from the Board of Trustees, Superintendent, and district administration. It serves as a comprehensive financial plan that supports sound fiscal management while guiding both short- and long-term strategic planning. The budget provides the framework for allocating resources to achieve the district's goals and objectives. Throughout the budget development process, priority was given to anticipating future district needs, supporting student achievement, and maintaining fiscal accountability to the community and other stakeholders.

The proposed FY2026–2027 General Fund budget totals **\$40,633,779**, representing an increase of **\$3,917,060 (10.7%)** over the projected FY2025–2026 expenditures. Proposed General Fund revenues are **\$4,204,257** higher than the projected FY2025–2026 revenues, primarily due to changes resulting from the state's recalibration of the education funding model. Under the recalibrated model, districts will receive funding for two years of Special Education out-of-district placements, and the retirement reimbursement rate has increased to **15.191%** following its removal from the funding model. Additionally, the recalibrated model includes an instructional silo with designated spending requirements. The proposed budget allocates **\$10,928,990** of the available instructional silo funding, leaving **\$1,192,349** available. Overall, expenditures are projected to exceed revenues by approximately **\$300,000**.

The proposed FY2026–2027 Special Revenue Fund budget totals **\$2,596,370**, reflecting a decrease from the prior year's budget. This reduction is primarily attributable to lower carryover funds from the previous fiscal year.

The proposed FY2026–2027 Major Maintenance Fund budget reflects the state's revised allocation for major maintenance funding. Goshen County School District #1 is expected to receive **\$2,850,000** to support major maintenance projects approved by the School Facilities Department for the repair or replacement of existing facilities and infrastructure.

State statute allows Goshen County School District #1 to maintain a cash reserve of up to **30%** of its Fiscal Year 2026 Foundation Guarantee. The district's estimated cash reserve for FY2026–2027 is **\$4.41 million**, representing approximately **15.3%** of the anticipated FY2026 Foundation Guarantee.

The FY2026–2027 budget document is intended to provide a comprehensive overview of the district's financial resources and demonstrate how those resources are aligned with and support the district's goals and objectives. I appreciate your time and consideration and hope you find this budget informative and useful.

Respectfully,



Marcy Cates
Business Manager

**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET SUMMARY FY 2026-2027**

GENERAL FUND

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
REVENUES:					
LOCAL SOURCES					
81110 25 Mills (non-Minerals)	7,430,249	7,712,611	6,870,981	6,891,348	7,328,869
81111 25 Mills (Minerals)	89,076	50,391	54,545	48,184	73,802
81120 Motor Vehicle Taxes	1,200,000	1,283,412	1,250,000	1,307,877	1,300,000
81130 Car Company Taxes	38,381	40,466	39,056	40,470	40,470
81140 Penalties & Interest on Taxes	17,500	16,222	15,000	15,381	15,000
81510 Interest on Investments	200,000	345,231	350,000	350,000	350,000
81590 Interest on School Funds	7,500	3,263	3,500	1,336	1,500
81710 Admissions/Gate Receipts	35,000	35,569	35,000	33,590	35,000
81910 Rental School Facilities	1,500	3,160	3,000	2,790	3,000
81950 Refund of Prior Yrs. Expenditures	8,000	9,921	9,000	7,856	8,000
81990 Miscellaneous	850	(71)	0	0	0
81991 Fuel Tax Rebate/ERATE	0	963	1,000	865	1,000
	\$ 9,028,056	\$ 9,501,137	\$ 8,631,082	\$ 8,699,697	\$ 9,156,641
COUNTY SOURCES					
82110 6 Mills (non-Minerals)	1,836,324	1,801,387	1,678,535	1,675,627	1,784,924
82111 6 Mills (Minerals)	21,353	11,596	13,075	11,070	17,691
82120 Motor Vehicle Tax	280,000	297,176	295,000	302,769	300,000
82130 Car Company Tax	8,833	9,313	8,989	9,313	9,313
82140 Penalties & Interest on Taxes	5,000	3,759	3,500	3,643	3,500
82160 Fines & Forfeitures	285,000	227,959	225,000	295,422	250,000
82160 Forest Reserve Funds	0	0	0	0	0
	\$ 2,436,510	\$ 2,351,189	\$ 2,224,100	\$ 2,297,845	\$ 2,365,429
STATE SOURCES					
83110 Foundation Payments	15,614,088	16,140,344	17,871,213	18,067,635	17,418,669
83111 Audit Adjustments Foundation Program	0	(18,571)	0	0	0
83120 State SPED Reimbursement	5,606,466	5,607,535	6,418,752	6,423,801	8,239,336
83130 Taylor Grazing Revenue	3,107	6,252	3,147	3,105	3,105
83160 Tax Shortfall Grant	222,314	222,314	154,577	154,576	0
83291 Retirement Reimbursement	426,464	413,454	447,264	432,729	3,120,599
	\$ 21,872,439	\$ 22,371,328	\$ 24,894,952	\$ 25,081,847	\$ 28,781,709
OTHER SOURCES					
85311 Sale of Fixed Assets - Prior 07/97	0	0	0	0	0
85312 Sale of Fixed Assets - Post 7/97	0	11,060	0	4,675	0
85320 Compensation for Loss of Capital Assets	1,172,077	54,900	0	45,457	30,000
	\$ 1,172,077	\$ 65,960	\$ 0	\$ 50,132	\$ 30,000
TOTAL REVENUES	\$ 34,509,082	\$ 34,289,615	\$ 35,750,134	\$ 36,129,521	\$ 40,333,778

GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET FY 2026-2027

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
INSTRUCTION					
GENERAL INSTRUCTION					
ELEMENTARY INSTRUCTION (1110)					
111 REGULAR SALARIES CERTIFIED	3,617,124	3,671,331	3,712,826	3,715,794	4,059,684
113 REG. SAL. OTHER CLASSIFIED	67,007	67,826	41,515	42,526	43,917
121 TEMP SALARY FOR CERTIFIED PERSONNEL	117,500	126,198	125,500	114,485	125,000
123 TEMPORARY OTHER NON-CERT PERSONNEL	5,500	6,018	6,000	2,705	3,000
133 OVERTIME SALARY OTHER NON-CERT	0	308	0	62	0
211 FICA FOR CERTIFIED PERSONNEL	285,699	277,175	293,632	279,307	320,128
213 FICA FOR OTHER NON-CERT PERSONNEL	5,546	5,104	3,635	3,158	3,589
221 RETIREMENT FOR CERTIFIED PERSONNEL	504,122	512,842	516,425	521,074	617,238
223 RETIREMENT CONTRIBUTION CLASSIFIED	9,294	9,462	5,758	5,940	6,671
231 HEALTH INSURANCE CERTIFIED PERSONNEL	960,771	978,976	1,021,365	1,038,560	1,159,595
233 HEALTH INSURANCE OTHER NON-CERT	35,083	35,611	22,508	20,003	25,962
241 WORKERS COMP CERTIFIED PERSONNEL	3,593	4,467	1,805	3,023	1,805
243 WORKERS COMP OTHER NON-CERT PERSONNEL	0	137	0	15	0
253 UNEMPLOYMENT OTHER NON-CERT. PERSONNEL	3,000	115	2,000	0	835
332 TRAVEL EXPENSES	0	298	0	0	0
410 SUPPLIES	86,916	66,995	89,669	69,977	84,369
547 DISTRICT EQUIPMENT	2,500	0	2,500	0	0
640 DUES & FEES	950	74	450	1,395	0
ELEMENTARY	5,704,605	5,762,936	5,845,588	5,819,023	6,451,794

JR HIGH/MIDDLE SCHOOL (1120)					
111 REGULAR SALARIES CERTIFIED	1,969,904	1,843,920	1,938,870	1,895,431	1,926,575
113 REG. SAL. OTHER CLASSIFIED	19,167	14,970	19,839	15,307	22,854
121 TEMP SALARY FOR CERTIFIED PERSONNEL	62,188	63,628	65,500	113,218	115,000
123 TEMPORARY OTHER NON-CERT PERSONNEL	1,000	947	1,000	1,904	1,500
133 OVERTIME SALARY OTHER NON-CERT	0	256	0	160	0
211 FICA FOR CERTIFIED PERSONNEL	155,455	138,460	153,335	145,792	156,180
213 FICA FOR OTHER NON-CERT PERSONNEL	1,543	1,237	1,595	1,329	1,863
221 RETIREMENT FOR CERTIFIED PERSONNEL	273,529	258,213	270,378	267,823	293,198
223 RETIREMENT CONTRIBUTION CLASSIFIED	2,659	2,111	2,752	2,156	3,472
231 HEALTH INSURANCE CERTIFIED PERSONNEL	532,120	479,802	495,720	509,690	618,743
233 HEALTH INSURANCE OTHER NON-CERT PERSONNEL	25	29	25	29	25
241 WORKERS COMP CERTIFIED PERSONNEL	10,680	10,760	6,203	6,727	5,901
243 WORKERS COMP OTHER NON-CERT PERSONNEL	0	21	0	5	0
253 UNEMPLOYMENT OTHER NON-CERT PERSONNEL	3,000	0	2,000	0	835
323 REPAIRS/MAINTENANCE	2,500	692	1,500	327	1,000
332 TRAVEL EXPENSES	300	0	0	0	0
410 SUPPLIES	78,189	64,438	75,188	59,398	66,287
547 DISTRICT EQUIPMENT	2,500	0	2,500	0	0
640 DUES & FEES	1,300	5,373	900	6,279	900
JR HIGH/MIDDLE SCHOOL	3,116,059	2,884,857	3,037,305	3,025,575	3,214,333

HIGH SCHOOL INSTRUCTION (1130)					
111 REGULAR SALARIES CERTIFIED	2,246,731	2,293,254	2,309,282	2,259,794	2,252,500
113 REG. SAL. OTHER CLASSIFIED	23,222	22,596	44,459	22,566	22,854
121 TEMP SALARY FOR CERTIFIED PERSONNEL	86,813	95,444	103,125	113,660	103,500
123 TEMPORARY OTHER NON-CERT PERSONNEL	1,000	375	1,000	3,261	3,500
133 OVERTIME SALARY OTHER NON-CERT	0	256	0	160	0
211 FICA FOR CERTIFIED PERSONNEL	178,517	174,531	184,549	173,521	180,234
213 FICA FOR OTHER NON-CERT PERSONNEL	1,853	1,777	3,478	1,988	2,016
221 RETIREMENT FOR CERTIFIED PERSONNEL	313,260	320,506	322,118	318,349	342,709
223 RETIREMENT CONTRIBUTION CLASSIFIED	3,221	3,168	6,166	3,376	3,472
231 HEALTH INSURANCE CERTIFIED PERSONNEL	551,964	523,595	543,914	529,946	580,312
233 HEALTH INSURANCE OTHER NON-CERT	25	29	19,336	29	25
241 WORKERS COMP CERTIFIED PERSONNEL	12,323	13,344	6,791	8,239	7,541
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	0	5	0	20	0
251 UNEMPLOYMENT COMP CERTIFIED PERSONNEL	0	6,502	0	30	0
253 UNEMPLOYMENT OTHER NON-CERT. PERSONNEL	3,000	0	2,000	0	835
319 OTHER PROFF/TECH SERVICES	0	0	11,000	15,154	12,000
323 REPAIRS/MAINTENANCE	3,020	300	2,720	0	3,100
332 TRAVEL EXPENSES	3,600	9,948	3,100	10,181	3,000
342 POST SEASON MEALS	350	1,332	1,500	0	0

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
343 POST SEASON LODGING	650	600	500	0	0
410 SUPPLIES	113,011	70,818	133,707	75,915	118,797
420 TEXTBOOKS	1,000	0	0	814	2,750
547 DISTRICT EQUIPMENT	2,500	13,476	2,500	0	0
640 DUES & FEES	3,200	5,765	1,600	9,837	900
HIGH SCHOOL	3,549,260	3,557,622	3,702,845	3,546,840	3,640,044

DUAL ENROLLMENT (1136)

640 DUES & FEES	0	0	0	0	260,000
DUAL ENROLLMENT	0	0	0	0	260,000

SPECIAL INSTRUCTION

PROGRAMS STUDENTS (1210)

111 REGULAR SALARIES CERTIFIED	1,582,740	1,526,043	1,680,219	1,610,260	1,718,000
113 REG. SAL. OTHER CLASSIFIED	1,024,339	978,321	1,146,387	1,076,163	1,248,662
121 TEMP SALARY FOR CERTIFIED PERSONNEL	52,208	91,750	94,274	41,410	53,500
123 TEMPORARY OTHER NON-CERT PERSONNEL	45,000	59,209	65,000	76,686	75,000
133 OVERTIME SALARY OTHER NON-CERT	0	3,748	0	663	0
211 FICA FOR CERTIFIED PERSONNEL	132,724	118,974	135,749	120,902	135,520
213 FICA FOR OTHER NON-CERT PERSONNEL	81,805	73,003	92,672	81,317	101,260
221 RETIREMENT FOR CERTIFIED PERSONNEL	213,820	194,792	216,078	206,164	218,458
223 RETIREMENT CONTRIBUTION CLASSIFIED	129,989	126,109	145,476	139,380	158,455
231 HEALTH INSURANCE CERTIFIED PERSONNEL	383,850	347,079	410,415	396,630	448,599
233 HEALTH INSURANCE OTHER NON-CERT	610,732	568,097	633,537	591,759	1,003,013
241 WORKERS COMP CERTIFIED PERSONNEL	37,912	33,730	19,686	19,486	21,174
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	23,048	21,217	13,413	13,618	15,359
253 UNEMPLOYMENT OTHER NON-CERT PERSONNEL	3,000	0	2,000	0	0
310 PROFESSIONAL/TECHNICAL SERVICES	0	4,550	0	2,932	3,000
319 OTHER PROF/TECH SERVICES	500	0	0	200	500
332 TRAVEL EXPENSES	5,000	4,227	2,830	3,073	3,500
340 COMMUNICATIONS	0	552	0	0	0
360 ADVERTISING	1,500	1,170	1,170	378	500
410 SUPPLIES	35,000	35,280	35,000	32,337	35,000
640 DUES & FEES	1,500	8,399	10,000	1,439	5,000
PROGRAMS STUDENTS	4,364,667	4,196,249	4,703,906	4,414,799	5,244,500

EXTENDED SCHOOL YEAR FOR STUDENTS WITH DISABILITIES (1211)

121 TEMP SALARY FOR CERTIFIED PERSONNEL	20,000	7,251	20,600	21,896	17,500
123 TEMPORARY OTHER NON-CERT PERSONNEL	15,000	7,301	15,450	8,883	12,500
211 FICA FOR CERTIFIED PERSONNEL	1,530	555	1,576	1,675	1,339
213 FICA FOR OTHER NON-CERT PERSONNEL	1,148	559	1,182	680	956
221 RETIREMENT FOR CERTIFIED PERSONNEL	2,538	920	2,614	2,779	2,221
223 RETIREMENT CONTRIBUTION CLASSIFIED	1,904	810	1,961	1,149	1,586
241 WORKERS COMP CERTIFIED PERSONNEL	450	79	241	256	215
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	338	74	181	104	154
310 PROFESSIONAL/TECHNICAL SERVICES	0	0	5,770	0	0
410 SUPPLIES	180	0	0	83	951
EXTENDED SCHOOL YEAR FOR STUDENTS WITH DISABILITIES	43,087	17,548	49,574	37,504	37,422

GIFTED AND TALENTED (1233)

111 REGULAR SALARIES CERTIFIED	0	35,350	36,553	36,553	77,000
113 REGULAR SALARIES OTHER CLASSIFIED	34,975	0	0	0	0
211 FICA FOR CERTIFIED PERSONNEL	2,676	2,704	2,796	2,796	5,891
221 RETIREMENT FOR CERTIFIED PERSONNEL	4,851	4,901	5,070	5,098	11,697
231 HEALTH INSURANCE CERTIFIED PERSONNEL	0	0	0	0	27,881
332 TRAVEL EXPENSES	0	1,211	1,000	561	500
410 SUPPLIES	1,000	199	1,000	450	500
640 DUES & FEES	1,000	0	0	0	0
GIFTED AND TALENTED	44,502	44,365	46,419	45,458	123,469

TUITION FOR STUDENTS (1250)

371 IN - STATE TUITION	0	2,904	0	229,708	315,670
372 OUT OF STATE TUITION	250,000	517,582	815,000	790,380	787,417
TUITION FOR STUDENTS	250,000	520,486	815,000	1,020,088	1,103,087

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
LIMITED ENGLISH SPEAKING (1270)					
111 REGULAR SALARIES CERTIFIED	34,850	31,946	69,700	72,106	76,000
113 REG. SAL. OTHER CLASSIFIED	23,993	23,440	0	0	0
121 TEMP SALARY FOR CERTIFIED PERSONNEL	1,000	0	0	0	0
123 TEMPORARY OTHER NON-CERT PERSONNEL	1,000	334	0	0	0
211 FICA FOR CERTIFIED PERSONNEL	2,743	2,444	5,332	5,434	5,814
213 FICA FOR OTHER NON-CERT PERSONNEL	1,912	1,675	0	38	0
221 RETIREMENT FOR CERTIFIED PERSONNEL	4,834	4,429	9,667	10,058	11,545
223 RETIREMENT CONTRIBUTION CLASSIFIED	3,328	3,250	0	0	0
231 HEALTH INSURANCE CERTIFIED PERSONNEL	0	0	50	8,253	25,412
233 HEALTH INSURANCE OTHER NON-CERT	14,033	14,243	0	0	0
243 WORKERS COMP OTHER NON-CERT PERSONNEL	0	8	0	0	0
410 SUPPLIES	1,000	0	1,000	376	1,000
LIMITED ENGLISH SPEAKING	88,692	81,768	85,749	96,265	119,771

HOMEBOUND PROGRAMS (1280)					
319 OTHER PROFF/TECH SERVICES	15,000	14,410	15,000	1,100	5,000
HOMEBOUND PROGRAMS	15,000	14,410	15,000	1,100	5,000

OTHER SPECIAL PROGRAMS (1290)					
221 RETIREMENT FOR CERTIFIED PERSONNEL	28,407	25,641	29,492	29,980	64,571
222 RETIREMENT PROFESSIONAL NON-CERT PERSONNEL	784	776	945	1,063	2,269
223 RETIREMENT CONTRIBUTION CLASSIFIED	13,437	12,941	14,603	13,878	33,815
253 UNEMPLOYMENT OTHER NON-CERT PERSONNEL	0	0	0	0	835
319 OTHER PROFF/TECH SERVICES	1,500	2,910	3,500	4,031	5,000
332 TRAVEL EXPENSES	0	119	0	702	1,000
410 SUPPLIES	5,000	0	5,000	4,741	5,000
640 DUES & FEES	0	4,505	5,000	0	5,000
OTHER SPECIAL PROGRAMS	49,128	46,892	58,540	54,394	117,490

STUDENT ACTIVITIES					
ELEMENTARY STUDENT ACTIVITIES (1410)					
121 TEMP SALARY FOR CERTIFIED PERSONNEL	8,648	7,728	8,907	8,439	7,600
211 FICA FOR CERTIFIED PERSONNEL	662	591	681	646	581
221 RETIREMENT FOR CERTIFIED PERSONNEL	1,199	1,046	1,235	1,170	1,155
241 WORKERS COMP - CERTIFIED PERSONNEL	0	4	0	0	0
ELEMENTARY STUDENT ACTIVITIES	10,509	9,369	10,823	10,255	9,336

JR HIGH/MIDDLE SCHOOL ACTIVITIES (1420)					
121 TEMP SALARY FOR CERTIFIED PERSONNEL	215,004	198,753	234,815	222,581	248,100
123 TEMPORARY OTHER NON-CERT PERSONNEL	1,500	994	1,000	969	1,000
133 OVERTIME SALARY OTHER NON-CERT	0	94	0	208	0
211 FICA FOR CERTIFIED PERSONNEL	16,448	15,204	17,963	17,027	18,980
213 FICA FOR OTHER NON-CERT PERSONNEL	115	93	77	90	77
221 RETIREMENT FOR CERTIFIED PERSONNEL	29,821	19,551	25,472	20,968	37,689
223 RETIREMENT CONTRIBUTION CLASSIFIED	2,208	152	139	163	152
241 WORKERS COMP CERTIFIED PERSONNEL	435	1,151	635	672	535
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	0	25	0	14	0
318 OFFICIALS	34,000	33,982	35,000	43,792	45,000
319 OTHER PROFF/TECH SERVICES	2,500	923	5,000	3,617	5,000
323 REPAIRS/MAINTENANCE	400	0	400	0	400
332 TRAVEL EXPENSES	0	934	0	0	0
383 LIABILITY INSURANCE	1,000	1,050	1,000	0	1,000
410 SUPPLIES	25,550	18,466	26,250	26,011	25,413
547 DISTRICT EQUIPMENT	5,000	0	5,000	0	0
640 DUES & FEES	3,900	3,894	4,100	7,111	4,100
JR HIGH/ MIDDLE SCHOOL ACTIVITIES	337,881	295,268	356,851	343,223	387,445

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
HIGH SCHOOL ACTIVITIES (1430)					
121 TEMP SALARY FOR CERTIFIED PERSONNEL	634,301	609,417	660,397	622,437	717,653
123 TEMPORARY OTHER NON-CERT PERSONNEL	7,500	4,479	5,000	4,307	5,000
133 OVERTIME SALARY OTHER NON-CERT	0	660	0	549	0
211 FICA FOR CERTIFIED PERSONNEL	48,524	46,620	50,520	47,616	54,900
213 FICA FOR OTHER NON-CERT PERSONNEL	574	393	383	371	383
221 RETIREMENT FOR CERTIFIED PERSONNEL	87,978	62,691	69,329	62,270	109,019
223 RETIREMENT CONTRIBUTION CLASSIFIED	1,040	713	694	673	760
241 WORKERS COMP CERTIFIED PERSONNEL	2,916	3,607	1,807	1,849	1,478
243 WORKERS COMP OTHER NON-CERT PERSONNEL	0	87	0	38	0
318 OFFICIALS	80,000	88,324	90,000	88,796	95,000
319 OTHER PROFF/TECH SERVICES	18,500	13,454	22,000	15,528	15,000
332 TRAVEL EXPENSES	26,400	27,366	24,860	22,135	25,100
342 POST SEASON MEALS	60,000	65,624	70,000	64,341	75,000
343 POST SEASON LODGING	80,000	89,520	90,000	73,905	85,000
363 LIABILITY INSURANCE	2,700	4,186	1,900	3,654	1,900
410 SUPPLIES	56,300	60,381	60,540	46,201	60,680
647 DISTRICT EQUIPMENT	5,000	0	5,000	0	0
640 DUES & FEES	18,550	29,832	10,600	27,067	11,000
HIGH SCHOOL ACTIVITIES	1,130,283	1,107,353	1,163,020	1,081,736	1,257,873

VOCATIONAL INSTRUCTION, HIGH SCHOOL (1530)					
111 REGULAR SALARIES CERTIFIED	654,473	640,603	705,878	784,323	782,175
121 TEMP SALARY FOR CERTIFIED PERSONNEL	35,000	25,840	25,000	49,507	50,000
211 FICA FOR CERTIFIED PERSONNEL	52,745	48,410	55,913	60,240	63,661
221 RETIREMENT FOR CERTIFIED PERSONNEL	90,775	88,998	97,905	109,685	118,820
231 HEALTH INSURANCE CERTIFIED PERSONNEL	166,055	172,899	196,825	226,803	231,693
241 WORKERS COMP CERTIFIED PERSONNEL	11,014	10,951	5,830	6,427	5,577
323 REPAIRS/MAINTENANCE	0	535	0	0	0
332 TRAVEL EXPENSES	0	1,419	0	894	0
410 SUPPLIES	42,500	39,505	42,550	40,287	41,100
640 DUES & FEES	0	289	0	709	500
VOCATIONAL INSTRUCTION, HIGH SCHOOL	1,052,562	1,029,450	1,129,901	1,278,876	1,293,527

TOTAL INSTRUCTION

19,756,233	19,568,573	21,020,521	20,775,137	23,265,091
-------------------	-------------------	-------------------	-------------------	-------------------

**INSTRUCTIONAL SUPPORT
SUPPORT SERVICES - STUDENTS
GUIDANCE SERVICES (2110)**

111 REGULAR SALARIES CERTIFIED	326,223	326,223	486,123	421,260	446,625
121 TEMP SALARY FOR CERTIFIED PERSONNEL	500	975	1,000	225	28,574
211 FICA FOR CERTIFIED PERSONNEL	24,994	23,058	37,265	30,058	36,353
221 RETIREMENT FOR CERTIFIED PERSONNEL	45,247	45,231	67,425	58,755	72,187
231 HEALTH INSURANCE CERTIFIED PERSONNEL	86,336	88,122	135,956	121,026	133,808
241 WORKERS COMP CERTIFIED PERSONNEL	7,340	6,876	5,688	4,973	5,845
332 TRAVEL EXPENSES	0	316	0	190	0
410 SUPPLIES	7,850	3,817	6,900	4,690	6,700
640 DUES & FEES	250	835	250	489	0
GUIDANCE SERVICES	498,740	495,453	740,607	641,666	730,092

SOCIAL WORK SERVICES (2123)

111 REGULAR SALARIES CERTIFIED	310,557	299,851	164,689	215,503	204,625
121 TEMP SALARY FOR CERTIFIED PERSONNEL	0	0	0	0	8,373
211 FICA FOR CERTIFIED PERSONNEL	23,758	21,768	12,599	15,892	16,294
221 RETIREMENT FOR CERTIFIED PERSONNEL	43,074	41,574	22,844	30,045	32,357
231 HEALTH INSURANCE CERTIFIED PERSONNEL	74,993	86,004	43,585	44,398	50,164
241 WORKERS COMP CERTIFIED PERSONNEL	6,988	6,445	1,927	2,541	2,620
332 TRAVEL EXPENSES	2,500	2,214	2,000	1,009	0
SOCIAL WORK SERVICES	461,870	457,556	247,654	309,387	314,433

HEALTH SERVICES (2130)

111 REGULAR SALARIES CERTIFIED	133,900	133,900	212,568	0	0
112 REGULAR SALARIES NON-CERTIFIED	0	0	0	213,318	224,250
113 REG. SAL. OTHER CLASSIFIED	154,571	153,130	105,798	106,180	111,372
121 TEMP SALARY FOR CERTIFIED PERSONNEL	3,000	4,550	4,500	4,525	5,000
123 TEMPORARY OTHER NON-CERT PERSONNEL	750	591	650	1,698	2,500
211 FICA FOR CERTIFIED PERSONNEL	10,473	9,728	16,606	346	383

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
212 FICA FOR PROF NON-CERT PERSONNEL	0	0	0	14,937	17,155
213 FICA FOR OTHER NON-CERT PERSONNEL	11,882	11,332	8,144	7,408	8,711
221 RETIREMENT FOR CERTIFIED PERSONNEL	18,711	18,704	29,622	139	0
222 RETIREMENT PROFESSION NON-CERT PERSONNEL	0	0	0	29,754	34,066
223 RETIREMENT CONTRIBUTION CLASSIFIED	21,439	21,231	14,874	14,833	16,919
231 HEALTH INSURANCE CERTIFIED PERSONNEL	45,474	46,386	72,744	0	0
232 HEALTH INSURANCE PROF NON-CERT	0	0	0	77,675	83,644
233 HEALTH INSURANCE OTHER NON-CERT	43,507	26,964	65,645	42,195	53,343
241 WORKERS COMP CERTIFIED PERSONNEL	3,036	2,918	2,499	53	0
242 WORKERS COMP PROF NON-CERTIFIED	0	0	0	2,517	2,758
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	3,478	2,278	1,238	698	1,370
332 TRAVEL EXPENSES	0	165	0	155	0
410 SUPPLIES	4,375	3,414	4,375	4,654	4,375
640 DUES & FEES	7,000	6,586	7,000	6,819	0
HEALTH SERVICES	461,596	441,878	546,263	527,903	565,846

PSYCHOLOGICAL TESTING SERVICES (2142)

111 REGULAR SALARIES CERTIFIED	255,136	280,323	343,930	341,747	335,750
121 TEMP SALARY FOR CERTIFIED PERSONNEL	15,040	17,776	22,500	30,194	43,081
211 FICA FOR CERTIFIED PERSONNEL	20,668	21,755	28,032	26,930	28,981
221 RETIREMENT FOR CERTIFIED PERSONNEL	34,285	37,829	46,500	47,341	48,074
231 HEALTH INSURANCE CERTIFIED PERSONNEL	59,507	71,923	87,749	89,544	98,483
241 WORKERS COMP CERTIFIED PERSONNEL	6,079	4,904	4,287	3,380	4,660
310 PROFESSIONAL/TECHNICAL SERVICES	0	31,811	0	0	0
319 OTHER PROFF/TECH SERVICES	0	1,328	0	0	0
332 TRAVEL EXPENSES	3,000	4,813	5,000	5,798	5,500
PSYCHOLOGICAL TESTING SERVICES	393,715	472,461	537,998	544,934	564,528

PSYCHOLOGICAL COUNSELING SVCS (2143)

111 REGULAR SALARIES CERTIFIED	76,000	0	0	0	78,000
211 FICA FOR CERTIFIED PERSONNEL	5,814	0	0	0	5,967
221 RETIREMENT FOR CERTIFIED PERSONNEL	9,644	0	0	0	9,898
231 HEALTH INSURANCE CERTIFIED PERSONNEL	11,394	0	0	0	50
241 WORKERS COMP CERTIFIED PERSONNEL	1,710	0	0	0	959
410 SUPPLIES	0	775	1,000	0	1,000
PSYCHOLOGICAL COUNSELING SVCS	104,562	775	1,000	0	95,875

SPEECH PATHOLOGY SERVICES (2152)

111 REGULAR SALARIES CERTIFIED	228,350	226,375	314,674	312,674	245,750
113 REGULAR SALARIES OTHER CLASSIFIED	50,197	54,879	23,340	3,530	0
121 TEMP SALARY FOR CERTIFIED PERSONNEL	0	0	30,000	35,000	22,500
123 TEMP SALARY OTHER CLASSIFIED	1,000	3,469	1,600	2,038	0
133 OVERTIME SALARY OTHER NON-CERT	0	93	0	17	0
211 FICA FOR CERTIFIED PERSONNEL	17,546	16,321	26,368	25,361	20,521
213 FICA FOR OTHER NON-CERT PERSONNEL	3,917	4,352	1,908	452	0
221 RETIREMENT FOR CERTIFIED PERSONNEL	28,978	28,727	43,739	43,615	34,041
223 RETIREMENT CONTRIBUTION CLASSIFIED	6,370	6,685	2,962	471	0
231 HEALTH INSURANCE CERTIFIED PERSONNEL	59,507	58,608	76,318	72,596	70,602
233 HEALTH INSURANCE OTHER NON-CERT	14,083	11,794	50	0	0
241 WORKERS COMP CERTIFIED PERSONNEL	5,138	4,749	3,682	4,099	3,299
243 WORKERS COMP OTHER NON-CERT PERSONNEL	1,129	1,203	273	43	0
310 PROFESSIONAL/TECHNICAL SERVICES	236,750	241,037	175,000	134,284	170,000
319 OTHER PROFF/TECH SERVICES	0	0	0	25,748	25,000
323 REPAIRS/MAINTENANCE	2,000	1,300	1,500	1,390	1,500
332 TRAVEL EXPENSES	1,000	716	500	682	500
410 SUPPLIES	0	385	500	0	500
640 DUES & FEES	6,500	3,748	4,000	6,536	6,500
SPEECH PATHOLOGY SERVICES	662,464	664,442	706,414	668,536	600,713

OCCUPATIONAL THERAPY SERVICES (2171)

112 REGULAR SALARIES PROFESSIONAL NON-CERTIFIED	66,450	66,046	80,106	80,106	83,250
121 TEMP SALARY FOR CERTIFIED PERSONNEL	0	0	7,500	0	0
122 TEMP SALARY FOR PROF NON-CERT	0	0	0	7,500	7,500
211 FICA FOR CERTIFIED PERSONNEL	0	0	0	0	0
212 FICA FOR PROF NON-CERT PERSONNEL	5,083	4,862	6,702	6,437	6,942
222 RETIREMENT PROFESSION NON-CERT PERSONNEL	8,433	8,381	11,117	11,150	11,516
232 HEALTH INSURANCE PROF NON-CERT PERSONNEL	20,670	19,228	24,248	27,220	27,881

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
242 WORKERS COMP PROF NON-CERTIFIED	1,495	1,396	937	1,033	1,116
310 PROFESSIONAL/TECHNICAL SERVICES	24,500	13,120	0	0	0
319 OTHER PROFF/TECH SERVICES	0	295	0	0	0
332 TRAVEL EXPENSES	2,500	1,977	2,000	2,676	2,500
350 ADVERTISING	500	0	0	0	0
410 SUPPLIES	500	327	1,000	149	500
OCCUPATIONAL THERAPY SERVICES	130,131	115,622	133,610	136,271	141,206

PHYSICAL THERAPY SERVICES (2172)

310 PROFESSIONAL TECHNICAL SERVICES	37,000	21,122	25,000	12,152	15,000
350 ADVERTISING	500	441	0	0	0
PHYSICAL THERAPY SERVICES	37,500	21,563	25,000	12,152	15,000

VISUALLY IMPAIRED/VISION SERVICES (2173)

121 TEMP SALARY FOR CERTIFIED PERSONNEL	0	482	0	0	0
211 FICA FOR CERTIFIED PERSONNEL	0	37	0	0	0
221 RETIREMENT FOR CERTIFIED PERSONNEL	0	67	0	0	0
310 PROFESSIONAL/TECHNICAL SERVICES	5,000	760	5,000	14,786	20,000
VISUALLY IMPAIRED/VISION SERVICES	5,000	1,346	5,000	14,786	20,000

RELATED SERVICE AIDE (2180)

113 REGULAR SALARIES OTHER CLASSIFIED	44,335	38,085	47,165	39,088	49,308
123 TEMPORARY OTHER NON-CERT PERSONNEL	5,000	4,618	5,500	4,544	5,000
133 OVERTIME SALARY OTHER NON-CERT	0	80	0	19	0
213 FICA FOR OTHER NON-CERT PERSONNEL	3,775	3,273	4,029	3,339	4,155
223 RETIREMENT CONTRIBUTION CLASSIFIED	5,626	5,213	5,985	5,106	6,257
233 HEALTH INSURANCE OTHER NON-CERT	0	1	0	0	0
243 WORKERS COMP OTHER NON-CERT PERSONNEL	1,110	907	552	514	606
RELATED SERVICE AIDE	59,846	52,177	63,231	52,610	65,326

SUPPORT SERVICES - INSTRUCTIONAL STAFF

IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)

121 TEMP SALARY FOR CERTIFIED PERSONNEL	8,000	7,115	7,500	7,110	7,500
211 FICA FOR CERTIFIED PERSONNEL	612	541	574	544	574
221 RETIREMENT FOR CERTIFIED PERSONNEL	1,138	987	1,040	986	1,139
241 WORKERS COMP CERTIFIED PERSONNEL	0	10	0	12	0
312 EMPLOYEE TRAINING & DEVELOPMENT SVCS	0	0	0	350	0
319 OTHER PROFF/TECH SERVICES	12,750	0	0	425	0
332 TRAVEL EXPENSES	500	341	500	881	1,000
390 ASSESSMENT SERVICES	10,000	12,585	12,500	3,380	5,000
410 SUPPLIES	0	887	1,000	42	1,000
420 TEXTBOOKS	40,000	39,719	36,500	36,967	110,000
640 DUES & FEES	1,500	13,790	32,386	28,675	30,000
IMPROVEMENT OF INSTRUCTIONAL SERVICES	74,500	75,975	92,000	79,372	156,213

INSTRUCTIONAL FACILITATORS (2215)

111 REGULAR SALARIES CERTIFIED	73,950	71,708	248,380	251,860	332,750
121 TEMP SALARY FOR CERTIFIED PERSONNEL	0	0	3,500	3,500	3,500
211 FICA FOR CERTIFIED PERSONNEL	5,657	5,279	19,001	18,782	25,723
221 RETIREMENT FOR CERTIFIED PERSONNEL	10,257	9,920	34,450	35,625	51,080
231 HEALTH INSURANCE CERTIFIED PERSONNEL	22,737	21,268	67,366	68,654	103,433
332 TRAVEL EXPENSES	7,500	6,670	5,000	2,633	5,000
410 SUPPLIES	0	0	0	13	500
INSTRUCTIONAL FACILITATORS	120,101	114,844	377,697	381,047	521,986

EDUCATIONAL MEDIA SERVICES (2220)

113 REG. SAL. OTHER CLASSIFIED	180,413	177,161	180,352	164,013	160,111
123 TEMPORARY OTHER NON-CERT PERSONNEL	15,000	17,882	18,250	8,505	10,000
133 OVERTIME SALARY OTHER NON-CERT	0	449	0	305	0
213 FICA FOR OTHER NON-CERT PERSONNEL	14,950	13,552	15,193	11,941	13,014
223 RETIREMENT CONTRIBUTION CLASSIFIED	25,023	24,835	25,015	22,963	24,322
233 HEALTH INSURANCE OTHER NON-CERT	119,500	112,071	124,820	95,314	106,687
243 WORKERS COMP OTHER NON-CERT PERSONNEL	0	373	0	179	0
410 SUPPLIES	2,300	5,049	2,300	6,307	2,200

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
430 LIBRARY BOOKS	10,800	7,293	10,300	5,302	9,450
440 PERIODICALS	200	0	200	0	200
640 DUES & FEES	300	135	300	0	300
EDUCATIONAL MEDIA SERVICES	368,486	358,600	376,730	314,829	326,284

SUPERVISION OF EDUCATIONAL MEDIA SERVICE (2221)

111 REGULAR SALARIES CERTIFIED	80,450	80,450	82,106	82,106	85,250
121 TEMP SALARY FOR CERTIFIED PERSONNEL	1,656	3,141	3,206	3,036	3,000
211 FICA FOR CERTIFIED PERSONNEL	6,281	5,914	6,526	6,319	6,751
221 RETIREMENT FOR CERTIFIED PERSONNEL	11,388	11,435	11,625	11,726	12,950
231 HEALTH INSURANCE CERTIFIED PERSONNEL	22,737	23,218	24,248	6,182	0
241 WORKERS COMP CERTIFIED PERSONNEL	0	19	0	5	0
332 TRAVEL EXPENSES	1,000	1,040	0	1,032	0
SUPERVISION OF EDUCATIONAL MEDIA SERVICE	123,512	125,218	127,711	110,407	107,951

SUPERVISION OF SPECIAL EDUCATION SERVICES (2230)

111 REGULAR SALARIES CERTIFIED	109,150	109,150	115,105	115,105	118,760
113 REG. SALARIES OTHER CLASSIFIED	38,976	40,315	40,576	41,838	42,128
133 OVERTIME SALARY OTHER NON-CERT	0	152	0	220	0
211 FICA FOR CERTIFIED PERSONNEL	8,350	7,855	8,806	8,400	9,085
213 FICA FOR OTHER NON-CERT PERSONNEL	2,982	2,707	3,104	2,808	3,223
221 RETIREMENT FOR CERTIFIED PERSONNEL	13,851	13,851	14,607	14,607	15,071
223 RETIREMENT CONTRIBUTION CLASSIFIED	4,946	5,151	5,149	5,354	5,346
231 HEALTH INSURANCE CERTIFIED PERSONNEL	18,190	18,372	20,005	20,336	23,002
233 HEALTH INSURANCE OTHER NON-CERT	22,737	23,042	24,248	24,033	25,412
241 WORKERS COMP CERTIFIED PERSONNEL	0	0	0	1,347	1,461
332 TRAVEL EXPENSES	1,000	957	500	520	750
SUPERVISION OF SPECIAL EDUCATION SERVICES	220,182	221,553	232,100	234,569	244,238

TOTAL INSTRUCTIONAL SUPPORT

3,722,205	3,619,761	4,213,015	4,028,469	4,469,690
------------------	------------------	------------------	------------------	------------------

SUPPORT SERVICES - GENERAL SUPPORT

SUPPORT SERVICES - GENERAL ADMINISTRATION

CENTRAL ADMINISTRATION (3310)

111 REGULAR SALARIES CERTIFIED	269,370	269,370	276,995	276,995	288,153
113 REG. SAL. OTHER CLASSIFIED	59,675	65,092	65,832	66,296	67,850
123 TEMPORARY OTHER NON-CERT PERSONNEL	0	0	0	0	0
133 OVERTIME SALARY OTHER NON-CERT	0	0	0	0	0
211 FICA FOR CERTIFIED PERSONNEL	20,607	19,698	21,190	20,215	22,044
213 FICA FOR OTHER NON-CERT PERSONNEL	4,565	4,535	5,036	4,641	5,190
221 RETIREMENT FOR CERTIFIED PERSONNEL	37,362	37,348	38,419	38,405	43,773
223 RETIREMENT CONTRIBUTION CLASSIFIED	8,277	8,979	9,131	9,192	10,307
231 HEALTH INSURANCE CERTIFIED PERSONNEL	43,882	44,029	46,799	47,510	53,811
233 HEALTH INSURANCE OTHER NON-CERT	22,737	5,258	24,248	24,651	27,881
319 OTHER PROF/TECH SERVICES	12,500	18,202	20,000	23,283	25,000
332 TRAVEL EXPENSES	5,000	954	2,500	5,327	5,000
350 ADVERTISING	10,000	8,925	10,000	8,325	10,000
410 SUPPLIES	5,000	2,546	5,000	2,935	3,500
640 DUES & FEES	6,500	7,407	7,000	8,968	9,500
791 MISCELLANEOUS OBJECTS	10	9	10	9	10
CENTRAL ADMINISTRATION	505,485	492,352	532,160	536,754	572,019

SCHOOL ADMINISTRATION (3320)

111 REGULAR SALARIES CERTIFIED	957,529	966,290	1,056,647	979,938	978,343
113 REG. SAL. OTHER CLASSIFIED	453,707	443,232	498,858	501,934	518,838
121 TEMP SALARY FOR CERTIFIED PERSONNEL	6,656	10,242	1,706	7,393	7,500
123 TEMPORARY OTHER NON-CERT PERSONNEL	15,000	27,906	30,000	19,151	20,000
133 OVERTIME SALARY OTHER NON-CERT	0	3,899	0	4,099	0
211 FICA FOR CERTIFIED PERSONNEL	73,761	72,640	80,963	73,362	75,417
213 FICA FOR OTHER NON-CERT PERSONNEL	35,857	33,687	40,458	36,933	41,221
221 RETIREMENT FOR CERTIFIED PERSONNEL	133,039	134,634	146,794	136,304	148,620
223 RETIREMENT CONTRIBUTION CLASSIFIED	62,929	62,044	69,192	70,623	78,817
231 HEALTH INSURANCE CERTIFIED PERSONNEL	187,929	173,063	220,315	185,134	187,513
233 HEALTH INSURANCE OTHER NON-CERT	204,291	203,358	242,276	257,784	306,672
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	0	982	0	248	0
318 OTHER PROF/TECH SERVICES	90,000	107,960	120,357	143,331	150,000

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
323 REPAIRS/MAINTENANCE	0	1,275	0	0	0
325 RENTALS	22,000	22,000	22,000	22,000	22,000
332 TRAVEL EXPENSES	1,500	6,276	1,000	7,184	1,500
340 COMMUNICATIONS	25,000	29,575	30,000	30,199	30,000
410 SUPPLIES	37,534	17,187	22,929	14,854	20,262
440 PERIODICALS	200	0	200	0	0
459 GARBAGE	0	2,705	3,000	3,180	5,000
640 DUES & FEES	1,510	1,659	1,700	985	2,000
SCHOOL ADMINISTRATION	2,308,441	2,320,613	2,588,395	2,494,637	2,593,703

BUSINESS ADMINISTRATION (3330)

112 REGULAR SALARIES PROFESSIONAL NON-CERTIFIED	125,437	125,437	127,553	127,553	211,624
113 REG. SAL. OTHER CLASSIFIED	57,179	61,837	63,066	63,127	54,267
212 FICA FOR PROFESSIONAL NON-CERT PERSONNEL	9,596	9,374	9,758	9,519	16,189
213 FICA FOR OTHER NON-CERT PERSONNEL	4,374	4,410	4,825	4,525	4,151
222 RETIREMENT PROFESSIONAL NON-CERT PERSONNEL	17,398	17,392	17,692	17,685	32,148
223 RETIREMENT CONTRIBUTION CLASSIFIED	7,931	8,530	8,747	8,753	8,244
232 HEALTH INSURANCE PROFESSIONAL NON-CERT	22,737	22,795	24,248	24,588	50,139
233 HEALTH INSURANCE OTHER NON-CERT	20,670	20,770	22,060	20,306	22,258
319 OTHER PROFF/TECH SERVICES	66,500	78,239	102,000	82,491	100,000
332 TRAVEL EXPENSES	5,000	3,598	5,000	1,123	1,500
340 COMMUNICATIONS	15,000	13,989	15,000	11,512	15,000
410 SUPPLIES	125,000	103,605	125,000	89,155	100,000
640 DUES & FEES	3,500	3,572	3,000	2,848	3,000
BUSINESS ADMINISTRATION	480,322	473,548	527,949	463,184	618,520

BOARD OF EDUCATION SERVICES (3350)

314 LEGAL	11,000	12,714	12,000	10,625	12,000
319 OTHER PROFF/TECH SERVICES	9,500	9,015	12,000	7,897	10,000
332 TRAVEL EXPENSES	500	2,877	3,000	6,418	5,000
350 ADVERTISING	20,000	17,506	20,000	16,443	20,000
410 SUPPLIES	5,000	4,288	5,000	2,110	2,500
640 DUES & FEES	20,000	22,957	28,000	25,895	27,500
BOARD OF EDUCATION SERVICES	66,000	69,358	80,000	69,388	77,000

ELECTION SERVICES (3354)

640 DUES & FEES	4,000	6,827	0	0	7,500
ELECTION SERVICES	4,000	6,827	0	0	7,500

OPERATING BUILDING SERVICES (3420)

112 REGULAR SALARIES PROFESSIONAL NON-CERTIFIED	72,588	72,588	74,657	74,657	77,910
113 REG. SAL. OTHER CLASSIFIED	1,135,124	1,085,669	1,165,754	1,118,939	1,169,826
123 TEMPORARY OTHER NON-CERT PERSONNEL	45,000	40,462	47,500	51,966	50,000
133 OVERTIME SALARY OTHER NON-CERT	0	19,606	0	18,216	0
212 FICA FOR PROFESSIONAL NON-CERT PERSONNEL	5,553	5,262	5,711	5,449	5,960
213 FICA FOR OTHER NON-CERT PERSONNEL	90,280	83,786	92,814	86,433	94,847
222 RETIREMENT PROFESSIONAL NON-CERT PERSONNEL	10,068	10,064	10,355	10,351	11,835
223 RETIREMENT CONTRIBUTION CLASSIFIED	157,442	152,700	161,690	157,811	177,708
232 HEALTH INSURANCE PROFESSIONAL NON-CERT	22,737	22,846	24,248	24,608	27,881
233 HEALTH INSURANCE OTHER NON-CERT	372,333	309,665	322,721	363,290	405,511
242 WORKERS COMP PROFESSIONAL NON-CERTIFIED	1,633	1,655	873	873	958
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	25,540	25,327	13,639	13,913	14,389
253 UNEMPLOYMENT OTHER NON-CERT PERSONNEL	3,000	0	2,000	0	835
323 REPAIRS/MAINTENANCE	200,000	219,638	200,000	262,184	275,000
325 RENTALS	5,000	900	5,000	1,458	5,000
332 TRAVEL EXPENSES	2,000	0	2,000	0	2,000
340 COMMUNICATIONS	2,000	2,925	2,000	2,851	3,000
381 PROPERTY INSURANCE	683,267	663,267	844,860	758,853	758,853
410 SUPPLIES	250,000	229,535	232,000	253,565	250,000
451 NATURAL GAS	150,000	124,978	150,000	124,705	150,000
452 ELECTRICITY	525,000	497,776	525,000	512,326	525,000
456 PROPANE	75,000	51,471	102,000	38,049	65,000
457 WATER	75,000	97,731	110,000	92,957	136,000
458 SEWER	30,000	27,131	30,000	27,833	40,000
459 GARBAGE	45,000	46,705	50,000	47,157	50,000
640 EQUIPMENT/MACHINERY	7,500	5,049	7,500	0	24,000
640 DUES & FEES	1,500	900	1,500	900	1,500
OPERATING BUILDING SERVICES	3,972,555	3,797,635	4,183,822	4,049,343	4,323,013

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
CARE & UPKEEP OF GROUNDS SVCS (3430)					
113 REG. SAL. OTHER CLASSIFIED	59,072	74,249	61,672	76,566	66,666
123 TEMPORARY OTHER NON-CERT PERSONNEL	10,000	0	15,000	0	0
213 FICA FOR OTHER NON-CERT PERSONNEL	5,284	5,423	5,866	5,621	5,023
223 RETIREMENT CONTRIBUTION CLASSIFIED	8,193	8,240	8,554	8,583	9,975
233 HEALTH INSURANCE OTHER NON-CERT	20,670	21,264	22,060	24,192	27,881
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	1,329	1,801	722	896	808
CARE & UPKEEP OF GROUNDS SVCS	104,548	110,776	113,874	115,858	109,353

SECURITY SERVICES (3460)					
410 SUPPLIES	2,000	2,850	2,500	467	0
SECURITY SERVICES	2,000	2,850	2,500	467	0

TRANSPORTATION SERVICES

VEHICLE OPERATION TO/FROM SCHOOL (3510)

112 REGULAR SALARIES PROFESSIONAL NON-CERTIFIED	69,588	69,588	71,657	71,657	74,910
113 REG. SAL. OTHER CLASSIFIED	627,618	581,158	577,937	610,231	608,742
123 TEMPORARY OTHER NON-CERT PERSONNEL	100,000	77,458	80,000	93,032	100,000
133 OVERTIME SALARY OTHER NON-CERT	15,000	6,027	10,000	5,350	10,000
212 FICA FOR PROFESSIONAL NON-CERT PERSONNEL	5,323	5,324	5,482	5,482	5,731
213 FICA FOR OTHER NON-CERT PERSONNEL	56,811	48,244	51,097	51,402	54,984
222 RETIREMENT PROFESSIONAL NON-CERT PERSONNEL	8,831	8,831	9,093	9,093	9,506
223 RETIREMENT CONTRIBUTION CLASSIFIED	81,549	82,730	74,609	83,664	77,249
232 HEALTH INSURANCE PROFESSIONAL NON-CERT	50	51	50	51	50
233 HEALTH INSURANCE OTHER NON-CERT	209,928	190,980	223,956	209,106	218,651
242 WORKERS COMP PROFESSIONAL NON-CERTIFIED	1,566	1,587	838	838	921
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	14,121	14,456	6,762	8,313	8,841
253 UNEMPLOYMENT OTHER NON-CERT PERSONNEL	0	0	0	2,476	0
319 OTHER PROF/TECH SERVICES	500	0	0	0	380,000
323 REPAIRS/MAINTENANCE	28,500	12,968	30,000	22,313	27,000
332 TRAVEL EXPENSES	500	4,206	2,500	712	2,500
340 COMMUNICATIONS	500	438	500	521	500
382 VEHICLE INSURANCE	66,836	66,836	64,230	72,750	72,750
392 DRIVER'S PHYSICAL EXAMINATION	10,000	6,805	10,000	6,430	7,500
410 SUPPLIES	100,000	77,001	100,500	99,019	100,000
450 DIESEL	150,000	111,510	115,000	150,499	105,000
454 GASOLINE	15,000	26,429	65,000	41,392	55,000
550 VEHICLES	0	0	0	54,189	0
640 DUES & FEES	15,000	16,940	17,000	17,283	20,000
VEHICLE OPERATION TO/FROM SCHOOL	1,577,220	1,409,364	1,516,211	1,615,803	1,939,834

VEHICLE OPERATION-ACTIVITIES (3520)

113 REG. SAL. OTHER CLASSIFIED	135,000	177,001	190,000	163,836	175,000
123 TEMPORARY OTHER NON-CERT PERSONNEL	20,000	2,965	5,000	19,801	25,000
133 OVERTIME SALARY OTHER NON-CERT.	40,000	41,748	42,400	34,415	35,000
213 FICA FOR OTHER NON-CERT PERSONNEL	14,918	16,960	18,161	16,681	17,978
223 RETIREMENT CONTRIBUTION CLASSIFIED	22,208	26,849	29,492	25,491	31,901
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	4,388	5,038	2,778	2,538	2,891
332 TRAVEL EXPENSES	15,000	16,637	20,000	14,092	16,000
410 SUPPLIES	1,000	0	0	0	0
640 DUES & FEES	0	45	0	5	0
VEHICLE OPERATION-ACTIVITIES	252,513	287,233	307,830	276,859	303,769

REIMBURSABLE TRANSPORTATION NON-VEHICLE EXPENDITURES (3530)

113 REG. SAL. OTHER CLASSIFIED	73,405	64,975	77,055	77,206	79,817
133 OVERTIME SALARY OTHER NON-CERT	0	2,882	0	1,577	0
213 FICA FOR OTHER NON-CERT PERSONNEL	5,615	4,711	5,895	5,367	6,106
223 RETIREMENT CONTRIBUTION CLASSIFIED	9,315	8,712	9,778	10,016	10,129
233 HEALTH INSURANCE OTHER NON-CERT	40,862	28,134	48,496	49,784	55,763
340 COMMUNICATION	5,000	474	500	0	0
410 SUPPLIES	5,000	2,811	5,000	1,505	2,500
451 NATURAL GAS	7,500	7,929	10,000	6,849	7,500
462 ELECTRICITY	12,500	12,325	15,000	11,784	12,500
466 PROPANE	3,500	1,363	2,500	1,803	2,500

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
457 WATER	1,500	1,533	2,000	1,745	2,000
458 SEWER	1,000	714	1,000	671	1,000
459 GARBAGE	3,000	2,980	3,500	3,144	3,500
REIMBURSABLE TRANSPORTATION NON-VEHICLE EXPENDITURES	168,197	139,543	180,724	171,452	183,314

NON-REIMBURSE TRANSPORTATION SERVICES (3590)

113 REG. SAL. OTHER CLASSIFIED	500	1,981	2,500	2,425	2,500
213 FICA FOR OTHER NON-CERT PERSONNEL	38	151	191	194	191
222 RETIREMENT PROFESSIONAL NON-CERT PERSONNEL	821	818	846	842	1,873
223 RETIREMENT CONTRIBUTION CLASSIFIED	10,514	8,893	8,076	10,406	17,214
243 WORKERS COMP OTHER NON-CERT. PERSONNEL	11	43	29	30	31
253 UNEMPLOYMENT OTHER NON-CERT PERSONNEL	0	0	0	0	825
323 REPAIRS/MAINTENANCE	10,000	10,917	15,000	6,748	10,000
382 VEHICLE INSURANCE	19,849	19,849	19,075	20,624	20,624
410 SUPPLIES	6,500	14,223	15,000	10,493	17,717
450 DIESEL	7,500	685	50,000	0	65,000
454 GASOLINE	75,000	44,999	25,000	592	35,000
650 VEHICLES	0	0	54,000	48,294	0
640 DUES & FEES	1,000	138	1,000	51	1,000
NON-REIMBURSE STAFF SERVICE	131,734	102,696	190,717	100,698	171,975

SUPPORT SERVICES - CENTRAL

STAFF SERVICES (3830)

112 REGULAR SALARIES PROFESSIONAL NON-CERTIFIED	79,594	79,594	81,797	133,938	158,715
113 REG. SAL. OTHER CLASSIFIED	45,490	46,154	52,250	4,164	0
123 TEMPORARY OTHER NON-CERT PERSONNEL	0	2,650	5,000	10,050	0
133 OVERTIME SALARY OTHER NON-CERT	0	13	0	0	0
212 FICA FOR PROFESSIONAL NON-CERT PERSONNEL	6,089	5,883	6,257	9,844	12,142
213 FICA FOR OTHER NON-CERT PERSONNEL	3,480	3,532	4,380	1,087	0
222 RETIREMENT PROFESSIONAL NON-CERT PERSONNEL	11,040	11,036	11,345	18,570	24,110
223 RETIREMENT CONTRIBUTION CLASSIFIED	6,309	6,010	7,941	1,828	0
232 HEALTH INSURANCE PROFESSIONAL NON-CERT	20,670	20,727	22,060	40,893	53,293
233 HEALTH INSURANCE OTHER NON-CERT	22,737	22,795	24,248	0	0
243 WORKERS COMP OTHER NON-CERT	0	13	0	105	0
319 OTHER PROFF/TECH SERVICES	35,000	37,178	47,000	43,408	45,000
332 TRAVEL EXPENSES	500	0	500	105	500
410 SUPPLIES	2,000	1,214	2,000	3,072	3,000
640 DUES & FEES	12,500	110	5,500	1,945	2,000
STAFF SERVICES	245,409	236,909	270,277	269,009	298,760

TECHNOLOGY COORDINATION (3850)

112 REGULAR SALARIES PROFESSIONAL NON-CERTIFIED	76,594	76,594	78,797	78,797	82,305
113 REG. SAL. OTHER CLASSIFIED	227,344	224,099	237,224	237,659	253,448
123 TEMPORARY OTHER NON-CERT PERSONNEL	2,500	1,563	3,000	1,563	2,500
133 OVERTIME SALARY OTHER NON-CERT	0	6,460	0	3,547	0
212 FICA FOR PROFESSIONAL NON-CERT PERSONNEL	5,859	5,891	6,028	6,028	6,296
213 FICA FOR OTHER NON-CERT PERSONNEL	17,583	16,725	18,378	17,478	19,580
222 RETIREMENT PROFESSIONAL NON-CERT PERSONNEL	10,624	10,620	10,929	10,925	12,503
223 RETIREMENT CONTRIBUTION CLASSIFIED	31,533	32,009	33,319	33,660	38,881
232 HEALTH INSURANCE PROFESSIONAL NON-CERT	22,737	59	50	59	50
233 HEALTH INSURANCE OTHER NON-CERT	50,853	51,761	54,308	55,636	62,548
243 WORKERS COMP OTHER NON-CERT PERSONNEL	0	109	758	807	828
319 OTHER PROFF/TECH SERVICES	65,000	83,575	70,000	171,093	175,000
325 RENTALS	0	300	0	0	0
332 TRAVEL EXPENSES	500	0	4,500	0	0
340 COMMUNICATIONS	2,000	491	500	3,318	500
350 ADVERTISING	500	0	0	0	0
383 LIABILITY INSURANCE	0	16,287	16,287	16,298	16,298
410 SUPPLIES	20,000	9,242	12,500	23,004	24,500
414 TECH EQUIPMENT-STUDENTS (NON-CAPITALIZED)	0	0	50,000	0	215,000
415 TECH EQUIPMENT - STAFF (NON-CAPITALIZED)	75,000	78,791	75,000	82,332	80,000
540 EQUIPMENT/MACHINERY	0	0	0	38,314	0
640 DUES & FEES	32,000	49,542	50,000	86,705	85,000
TECHNOLOGY COORDINATION	640,627	664,117	721,578	867,223	1,075,237

TOTAL SUPPORT SERVICES - GENERAL SUPPORT

10,459,060	10,113,821	11,216,037	11,030,673	12,273,998
------------	------------	------------	------------	------------

SUPPORT SERVICES - NON-INSTRUCTIONAL SERVICES

ARCHITECTURE & ENGINEERING SERVICES (5300)

319 OTHER PROFF/TECH SERVICES

350 ADVERTISING

ARCHITECTURE & ENGINEERING SERVICES

FUND TRANSFER (6200)

723 TRANSFERS TO CAP CON

725 TRANSFERS TO ENTERPRISE FUNDS

728 TRANSFERS TO AGENCY FUNDS

FUND TRANSFER

TOTAL OTHER USES

TOTAL DISTRICT APPROPRIATIONS

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
319 OTHER PROFF/TECH SERVICES	63,585	57,906	100,000	87,440	75,000
350 ADVERTISING	0	0	0	0	0
ARCHITECTURE & ENGINEERING SERVICES	63,585	57,906	100,000	87,440	75,000
FUND TRANSFER (6200)					
723 TRANSFERS TO CAP CON	0	0	25,000	25,000	0
725 TRANSFERS TO ENTERPRISE FUNDS	550,000	535,000	520,000	520,000	550,000
728 TRANSFERS TO AGENCY FUNDS	0	0	250,000	250,000	0
FUND TRANSFER	550,000	535,000	795,000	795,000	550,000
TOTAL OTHER USES	613,585	592,906	895,000	882,440	625,000
TOTAL DISTRICT APPROPRIATIONS	34,551,082	33,895,062	37,344,573	36,716,719	40,633,779

GOSHEN COUNTY SCHOOL DISTRICT #1
Revenue/Expenditure History
FY 2026-2027

	Revenues	Expenditures	Carryover
2010-11 Audited Cash Reserves			\$ 4,595,153
2011-12 Audited Revenues	\$ 28,677,067		
2011-12 Audited Expenditures		\$ 28,546,043	
2011-12 Audited Cash Reserves			\$ 4,726,177
2012-13 Audited Revenues	\$ 28,775,684		
2012-13 Audited Expenditures		\$ 28,606,690	
2012-13 Audited Cash Reserves			\$ 4,895,171
2013-14 Audited Revenues	\$ 29,235,408		
2013-14 Audited Expenditures		\$ 29,395,330	
2013-14 Audited Cash Reserves			\$ 4,735,249
2014-15 Audited Revenues	\$ 29,637,357		
2014-15 Audited Expenditures		\$ 30,275,306	
2014-15 Audited Cash Reserves			\$ 4,097,300
2015-16 Audited Revenues	\$ 31,053,068		
2015-16 Audited Expenditures		\$ 30,727,587	
2015-16 Audited Cash Reserves			\$ 4,422,781
2016-17 Audited Revenues	\$ 31,433,205		
2016-17 Audited Expenditures		\$ 31,653,539	
2016-17 Audited Cash Reserves			\$ 4,202,447
2017-18 Audited Revenues	\$ 30,815,713		
2017-18 Audited Expenditures		\$ 29,928,922	
2017-18 Audited Cash Reserves			\$ 5,089,238
2018-19 Audited Revenues	\$ 30,243,433		
2018-19 Audited Expenditures		\$ 30,370,188	
2018-19 Audited Cash Reserves			\$ 4,962,483
2019-20 Audited Revenues	\$ 30,976,779		
2019-20 Audited Expenditures		\$ 30,666,730	
2019-20 Audited Cash Reserves			\$ 5,272,532
2020-21 Audited Revenues	\$ 30,817,902		
2020-21 Audited Expenditures		\$ 31,200,856	
2020-21 Audited Cash Reserves			\$ 4,889,578
2021-22 Audited Revenues	\$ 30,834,089		
2021-22 Audited Expenditures		\$ 29,139,648	
2021-22 Audited Cash Reserves			\$ 6,584,019
2022-23 Audited Revenues	\$ 29,037,865		
2022-23 Audited Expenditures		\$ 31,555,952	
2022-23 Audited Cash Reserves			\$ 4,065,932
2023-24 Audited Revenues	\$ 33,577,211		
2023-24 Audited Expenditures		\$ 32,644,353	
2023-24 Audited Cash Reserves			\$ 4,998,790
2024-25 Audited Revenues	\$ 34,234,716		
2024-25 Audited Expenditures		\$ 33,839,260	
2024-25 Audited Cash Reserves			\$ 5,394,246
2025-26 Projected Revenues	\$ 36,129,519		
2025-26 Projected Expenditures		\$ 36,811,975	
2025-26 Projected Cash Reserves			\$ 4,711,790
2026-27 Budgeted Revenues	\$ 40,333,778		
2026-27 Budgeted Expenditures		\$ 40,633,779	
2026-27 Budgeted Cash Reserves			\$ 4,411,789

Current Carryover % 15.30%

**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET FY 2026-2027**

SPECIAL FUNDS

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
REVENUES					
83000 State Sources	50,000	48,000	150,000	48,000	50,000
84000 Federal Sources	5,442,786	4,983,793	3,194,665	3,243,268	2,546,370
TOTAL REVENUES	\$ 5,492,786	\$ 5,031,793	\$ 3,344,665	\$ 3,291,268	\$ 2,596,370
EXPENDITURES					
1000 Instruction	2,428,597	2,271,039	2,146,148	1,950,982	1,942,228
2000 Instruction Support	1,629,486	1,464,145	969,196	854,547	514,183
3000 General Support	1,382,203	1,335,173	229,321	141,068	139,959
4000 Food Service Operations	2,500	1,530	0	0	0
5000 Architecture/Engineering Svcs	50,000	0	0	0	0
TOTAL EXPENDITURES	\$ 5,492,786	\$ 5,071,887	\$ 3,344,665	\$ 2,946,597	\$ 2,596,370

The special revenue fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Federal and state restricted grants are accounted for under this fund.

**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET FY 2026-2027**

MAJOR MAINTENANCE FUND

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
REVENUES					
81520 Interest	350,000	457,478	500,000	503,226	500,000
83170 State Maintenance Allocation	2,060,000	2,049,281	3,080,000	3,060,299	2,850,000
TOTAL REVENUES	\$ 2,410,000	\$ 2,506,759	\$ 3,580,000	\$ 3,563,525	\$ 3,350,000
EXPENDITURES					
3470 Bldg and Facility Maintenance	2,410,000	707,911	3,580,000	2,500,000	3,350,000
TOTAL EXPENDITURES	\$ 2,410,000	\$ 707,911	\$ 3,580,000	\$ 2,500,000	\$ 3,350,000

Major Maintenance funds are monies
granted by the State for major upkeep of
existing buildings and sites.

**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET FY 2026-2027**

CAPITAL CONSTRUCTION FUND

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
REVENUES					
81510 Interest	10,000	5,989	50,000	7,299	25,000
83000 State Sources	275,000	234,079	1,275,000	0	1,275,000
85201 Transfer from General Fund	0	0	25,000	25,000	0
Cash Reserves	418,500	410,000	410,000	370,000	370,000
TOTAL REVENUES	\$ 703,500	\$ 650,068	\$ 1,760,000	\$ 402,299	\$ 1,670,000
EXPENDITURES					
5000 Capital Outlay	703,500	111,863	1,735,000	100,000	1,670,000
TOTAL EXPENDITURES	\$ 703,500	\$ 111,863	\$ 1,735,000	\$ 100,000	\$ 1,670,000

The Capital Construction fund is used to acquire or construct major capital facilities.
--

**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET FY 2026-2027**

FOOD SERVICE FUND

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
REVENUES					
81000 Local Sources	50,000	47,158	25,000	23,407	25,000
84000 Federal Sources	650,000	690,745	850,000	652,614	700,000
85201 Transfer from General Fund	535,000	535,000	520,000	520,000	550,000
TOTAL REVENUES	\$ 1,235,000	\$ 1,272,903	\$ 1,395,000	\$ 1,196,021	\$ 1,275,000
EXPENDITURES					
4100 Food Service Operations	1,352,000	1,264,923	1,355,000	1,230,964	1,310,000
4190 FFVP Snack Program	55,000	45,887	70,000	57,299	55,000
4200 Enterprise Operations	15,000	14,298	25,000	6,751	10,000
TOTAL EXPENDITURES	\$ 1,422,000	\$ 1,325,108	\$ 1,450,000	\$ 1,295,014	\$ 1,375,000

The Food Service fund operates as an enterprise fund which accounts for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing services to the students or general public are recovered user charges.

**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET FY 2026-2027**

STUDENT ACTIVITIES FUND

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
REVENUES					
71000 Receipts from Student Groups	575,000	659,781	600,000	652,515	600,000
81510 Interest	10,000	9,870	10,000	10,833	10,000
Cash Reserves	488,500	527,749	527,749	550,000	550,000
TOTAL REVENUES	\$ 1,073,500	\$ 1,197,400	\$ 1,137,749	\$ 1,213,348	\$ 1,160,000
EXPENDITURES					
1170 Student Activity	1,073,500	625,540	1,135,000	650,000	1,160,000
TOTAL EXPENDITURES	\$ 1,073,500	\$ 625,540	\$ 1,135,000	\$ 650,000	\$ 1,160,000

Assets held in a fiduciary fund are held by the school district in a trustee capacity or as an agent.
--

**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET FY 2026-2027**

RECREATION BOARD FUND

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
REVENUES					
81180 Rec Mill	300,773	293,353	277,021	271,554	296,152
81510 Interest	6,000	4,838	5,000	3,923	5,000
Cash Reserves	210,000	191,700	191,700	250,000	250,000
TOTAL REVENUES	\$ 516,773	\$ 489,891	\$ 473,721	\$ 525,477	\$ 551,152
EXPENDITURES					
4300 Community Support	516,773	394,706	412,021	412,021	551,152
TOTAL EXPENDITURES	\$ 516,773	\$ 394,706	\$ 412,021	\$ 412,021	\$ 551,152

**GOSHEN COUNTY SCHOOL DISTRICT #1
BUDGET FY 2026-2027**

BOCES FUND

	Budget FY 24-25	Actual FY 24-25	Budget FY 25-26	Projected FY 25-26	Budget FY 26-27
REVENUES					
81170 BOCES 1/2 mill	150,387	174,798	138,511	164,871	148,076
81302 Concurrent Enrollment Tuition & Fees	85,000	83,226	85,000	37,494	35,000
81510 Interest	5,000	2,187	5,000	735	500
85201 Transfer from General Fund	0	0	250,000	250,000	0
Cash Reserves	160,000	160,000	0	0	0
TOTAL REVENUES	\$ 400,387	\$ 420,211	\$ 478,511	\$ 453,100	\$ 183,576
EXPENDITURES					
1135 Concurrent Enrollment	125,000	90,825	85,000	38,355	35,000
1136 Dual Enrollment	285,387	304,688	393,511	414,745	148,576
TOTAL EXPENDITURES	\$ 410,387	\$ 395,513	\$ 478,511	\$ 453,100	\$ 183,576