

# **BUDGET HEARING**

***2025-26 Preliminary Budget***



***June 16, 2025***





## Community Schools

Our Mission: To educate every child to achieve his or her full potential.

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To: Gull Lake Board of Education  
From: Lisa Anderson, Assistant Superintendent  
Date: June 16, 2025  
Re: Budget Hearing – 2025/2026 Preliminary Budget

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The budget hearing that we are holding at 7:00 pm on Monday, June 16, 2025 is an extremely important part of the budget development, presentation, and ultimate adoption process. This is a legally required hearing held by the Board of Education for the benefit of the public. A notice of the budget hearing was printed at least 6 days prior to the hearing in the Kalamazoo Gazette.

***This is a time when members of the public may comment regarding the proposed 2025/26 Preliminary Budget. No action on the budget will be taken at this hearing. Once the public has an opportunity to comment the hearing shall be closed and we will continue with our regular board meeting.***

Actual adoption of the 2024/25 Final Amended Budget and the Proposed 2025/26 Preliminary Budget is later in the agenda of this meeting.

The budget is our best plan for the future given the knowledge that we currently have. This traditionally means that we prepare a preliminary budget for adoption prior to the start of the fiscal year (July 1). The preliminary budget is based upon many unknowns with the major ones being the enrollment count, and the state funding levels.





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*Final Amended Budget 24/25*  
Gull Lake Community Schools

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# **BUDGET ADOPTION**

***2025-26 Preliminary Budget  
2024-25 Final Amended Budget***



***June 16, 2025***



# GENERAL APPROPRIATIONS RESOLUTION

## Gull Lake Community Schools

RESOLVED, that this resolution shall be the General Appropriations of the Gull Lake Community School District for the fiscal year 2025-2026; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Gull Lake Community School District.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for the fiscal year 2025-2026 which includes 18.000 mills ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes as follows:

| <u>Code#</u>                           |                            | <u>Proposed<br/>Preliminary<br/>Budget<br/>6/16/2025</u> |
|----------------------------------------|----------------------------|----------------------------------------------------------|
| <b><u>REVENUES:</u></b>                |                            |                                                          |
| 100                                    | Local                      | \$ 6,726,382                                             |
| 300                                    | State                      | \$ 43,997,831                                            |
| 400                                    | Federal                    | \$ 430,944                                               |
| 500                                    | Incoming Transfers & Other | \$ 4,847,255                                             |
|                                        | Athletics                  | \$ 159,627                                               |
| <b>Total Revenues</b>                  |                            | \$ 56,162,039                                            |
| Total Fund Balance, July 1 (projected) |                            | \$ 9,209,836                                             |
| <b>Total Available to appropriate</b>  |                            | <b>65,371,876</b>                                        |

BE IT FURTHER RESOLVED that \$55,846,992 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

|                                                          |                                         |                      |
|----------------------------------------------------------|-----------------------------------------|----------------------|
| <b>Instruction</b>                                       |                                         |                      |
| 110                                                      | Basic Program                           | \$ 27,738,891        |
| 120                                                      | Added Needs                             | \$ 3,744,390         |
| <i>Total Instruction:</i>                                |                                         | 31,483,281           |
| <b>Support Services</b>                                  |                                         |                      |
| 210                                                      | Pupil                                   | \$ 4,406,993         |
| 220                                                      | Instructional Staff                     | \$ 1,732,813         |
| 230                                                      | General Administration                  | \$ 882,834           |
| 240                                                      | School Administration                   | \$ 3,197,467         |
| 250                                                      | Business                                | \$ 1,098,004         |
| 260                                                      | Operation & Maintenance                 | \$ 4,023,465         |
| 270                                                      | Transportation                          | \$ 2,851,867         |
| 280                                                      | Central Support Services                | \$ 964,569           |
|                                                          | Athletics                               | \$ 826,512           |
| <i>Total Support Services:</i>                           |                                         | 19,984,524           |
| 300                                                      | Community/Partnership Services          | \$ 3,834,858         |
| 400                                                      | Outgoing Transfers & Fund Modifications | \$ 544,329           |
| <i>Total Community/Partnership &amp; Transfers/Other</i> |                                         | 4,379,187            |
| <b>Total Appropriated</b>                                |                                         | <b>\$ 55,846,992</b> |
| Excess (deficit) Revenues Over Expenditures:             |                                         | <b>\$ 315,047</b>    |

**Final Amended 24/25 Budget - June 2025**

**Fund Balance Information**

*Fund Balance - 07/01/24 Audit:*

Total Beginning Fund Balance - General

\$ 8,488,703

Excess (deficit) Revenues Over Expenditures:

\$ 721,133

*Equals Projected Ending Fund Balance 2025-26*

\$ 9,209,836

17.2%

**Amendment Projection**

**Projected Preliminary 25/26 Budget - June 2025**

**Fund Balance Information**

*Fund Balance - Projected 7/1/25 per budget*

Total Beginning Fund Balance

\$ 9,209,836

Excess (deficit) Revenues Over Expenditures:

\$ 315,047

*Equals Projected Ending Fund Balance 2024-2025*

\$ 9,524,884

17.06%

**Budget Projection**



# ASSUMPTIONS

## 25/26 GENERAL FUND BUDGET

### JUNE 2025

| REVENUES                     |                                                                     |                                                                                                     |
|------------------------------|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| LOCAL:                       | Taxable Value Increase                                              | 3% Increase                                                                                         |
| STATE:                       | Foundation Allowance<br>Student Enrollment                          | \$9,752/Pupil; \$144 increase (Governor's Net Increase)<br>Increase of +50 students                 |
| FEDERAL:                     | Title Grants                                                        | 25/26 Allocations are unknown. Using current year allocations<br>Partial Offset with 31aa, 31a, 23g |
| Incoming<br>Transfers/Other: | Includes Special Ed<br>Reimbursement & KRESA<br>Enhancement Millage | Special Ed Reimbursement based on budget submitted to Kresa                                         |

| EXPENDITURES |                                            |                                                                                                                                                                   |
|--------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SALARIES:    |                                            | Contracts:<br>GLEA - Wage Re-opener only<br>Food Service & Secretaries - Wage Re-Opener Only<br><br>All Other - Anticipate similar increases as settled contracts |
| BENEFITS:    | Retirement<br><br>Health Insurance - Messa | 29.91% Of All Wages<br><br>2.9% increase - Legislated Hard Cap                                                                                                    |
| UTILITIES:   | Natural Gas<br>Electric                    | 30% Increase<br>15% Increase                                                                                                                                      |
| FUEL:        | Transportation                             | 30 % Increase                                                                                                                                                     |

# 25/26 Enrollment Projections

| Spring 2022 | Fall 2022 | Funded 22/23 |
|-------------|-----------|--------------|
| 3573.30     | 3706.24   | 3692.95      |
| Spring 2023 | Fall 2023 | Funded 23/24 |
| 3672.84     | 3830.97   | 3815.16      |
| Spring 2024 | Fall 2024 | Funded 24/25 |
| 3768.03     | 3961.71   | 3942.34      |

| Spring 2025 | Fall 2025 (Projected) | Funded 25/26 (Projected) |
|-------------|-----------------------|--------------------------|
| 3895.07     | 3992.34               | 3982.61                  |

# EXPENSE SUMMARY BY OBJECT

|                       |                                  | ADOPTED             | JAN<br>AMENDED<br>BUDGET | FINAL<br>AMENDED<br>BUDGET | PRELIMINARY<br>PROJECTED | % OF<br>BUDGET |
|-----------------------|----------------------------------|---------------------|--------------------------|----------------------------|--------------------------|----------------|
| OBJECT<br>NAME        |                                  | 2024-2025           | 2024-2025                | 2024-2025                  | 2025-2026                |                |
|                       | 1 SALARIES                       | 23,833,278          | 24,241,350               | 24,682,556                 | 25,989,834               | 45.91%         |
|                       | 2 BENEFITS                       | 18,398,002          | 17,285,146               | 17,096,283                 | 18,023,954               | 32.74%         |
|                       | 3 PURCHASED SERVICES             | 4,813,931           | 5,042,424                | 5,272,749                  | 5,433,503                | 9.55%          |
|                       | 5 SUPPLIES                       | 3,812,192           | 3,818,162                | 3,137,489                  | 3,489,658                | 7.23%          |
|                       | 6 CAPITAL OUTLAY & OTHER         | 231,364             | 400,204                  | (219,753)                  | 712,790                  | 0.76%          |
| Other                 | OTHER EXPENSES                   | 367,412             | 367,412                  | 531,548                    | 404,924                  | 0.70%          |
|                       | 7 DEBT SERVICE                   | 465,232             | 465,232                  | 549,124                    | 551,329                  | 0.88%          |
|                       | 8 TRANSFERS OUT                  | 424,783             | 425,279                  | 1,276,236                  | 414,488                  | 0.81%          |
|                       | 9 RESERVE BY BOARD (Bldg & Site) | 0                   | 0                        | 400,000                    | 0                        | 0.00%          |
| Ath                   | ATHLETICS                        | 755,571             | 755,571                  | 752,351                    | 826,512                  | 1.43%          |
|                       | <b>TOTAL EXPENSES</b>            | <b>\$53,101,765</b> | <b>\$52,800,779</b>      | <b>\$53,478,583</b>        | <b>\$55,846,992</b>      | <b>100.00%</b> |
| <b>BENEFIT DETAIL</b> |                                  |                     |                          |                            |                          |                |
|                       | 213 HEALTH INSURANCE             | 4,848,260           | 4,669,223                | 4,774,279                  | 4,929,658                |                |
|                       | 292 CASH IN LIEU                 | 273,121             | 282,571                  | 258,713                    | 258,713                  |                |
|                       | 282 RETIREMENT                   | 11,398,461          | 10,454,069               | 10,226,764                 | 10,725,041               |                |
|                       | 283 FICA                         | 1,833,585           | 1,834,709                | 1,776,330                  | 2,049,417                |                |
| Comp                  | WORKERS COMPENSATION             | 70,000              | 70,000                   | 99,382                     | 100,000                  |                |
| Other                 | TUITION REIMB & OTHER            | 44,575              | 44,575                   | 60,197                     | 61,125                   |                |
|                       | <b>TOTAL BENEFITS</b>            | <b>\$18,468,002</b> | <b>\$17,355,146</b>      | <b>\$17,195,665</b>        | <b>\$18,123,954</b>      |                |

## EXPLANATION OF LINE ITEMS

- 110 INSTRUCTION - BASIC PROGRAM  
Basic program includes all costs for elementary, middle school and high school education programs.
- 120 INSTRUCTION - ADDED NEEDS  
Added needs includes all costs for special education, Title I , and vocational education programs.
- 210 SUPPORT SERVICES - PUPILS  
Pupil support services includes all costs for special ed nonteaching positions, such as psychologists and speech therapists, as well as counselors
- 220 SUPPORT SERVICES - INSTRUCTIONAL STAFF  
Instructional staff support services includes all costs for staffing and running the schools' libraries and staff development costs for all teachers and certified staff.
- 230 SUPPORT SERVICES - GENERAL ADMINISTRATION  
General administration includes all costs for staffing and running the central office, including district-wide contracts for audit and legal services, elections, and other obligations made on behalf of the district.
- 240 SUPPORT SERVICES - SCHOOL ADMINISTRATION  
School administration includes all costs for staffing and running the five school offices.
- 250 SUPPORT SERVICES - BUSINESS  
Business includes all costs for staffing and running the district's business office, as well as interest on loans.
- 260 SUPPORT SERVICES - OPERATIONS AND MAINTENANCE  
Operations and maintenance includes all costs for custodians and maintenance staff, as well as utilities, custodial supplies, and maintenance parts and services.
- 270 SUPPORT SERVICES - TRANSPORTATION  
Transportation includes all costs for staffing and running the district's bus fleet, including wages, benefits, fuel and repair parts.
- 280 SUPPORT SERVICES - TECHNOLOGY, INFORMATION AND OTHER  
Technology and information services includes all costs for staffing and running the district's technology program and maintaining the district's website, as well as communications and human resources.
- 300 COMMUNITY SERVICES -  
Community services includes all costs for the district's child care and community ed.
- 400 OUTGOING TRANSFERS -  
Outgoing transfers includes the annual transfer to the district's athletic fund for coaching salaries and athletic program expenses, special ed transfer fees to the ISD for county special ed programs, and annual payments on bus

### Note:

#### Purchased Services:

Professional Development/Wkshops/Conferences  
Travel/Mileage  
Legal Fees/Audit Fees/Election Costs  
Telephone/Printing/Advertising/Marketing

#### Capital Outlay:

Building Improvements  
Equipment  
Bus Purchases  
Maintenance Items

#### Supplies:

Building Supplies  
Curriculum Purchases  
Maintenance - includes gas and electric

#### Transfers Out:

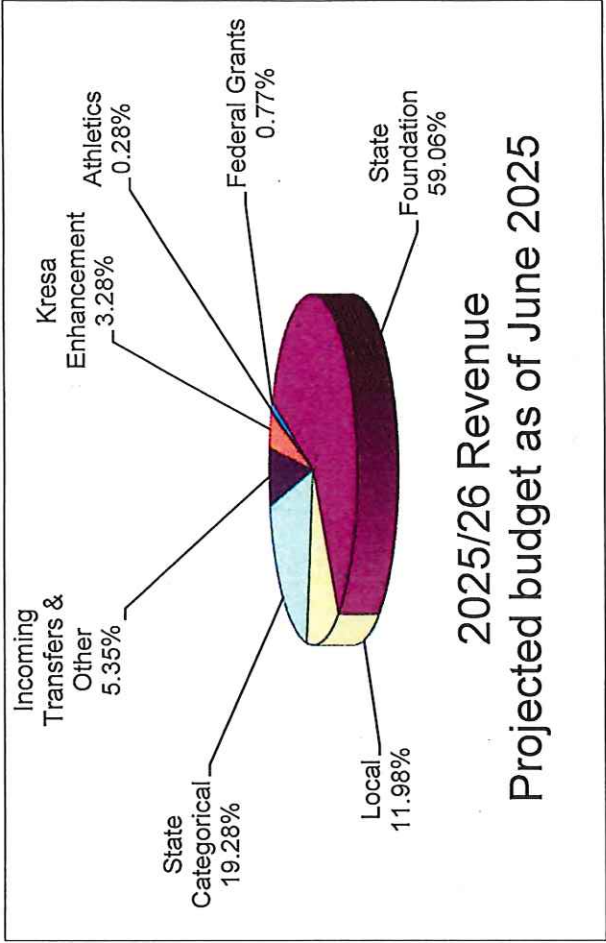
Athletics  
Building & Site  
Fees to Kresa



# Gull Lake Community Schools 2025/2026

## GENERAL FUND REVENUE PROJECTED BUDGET as of June 2025:

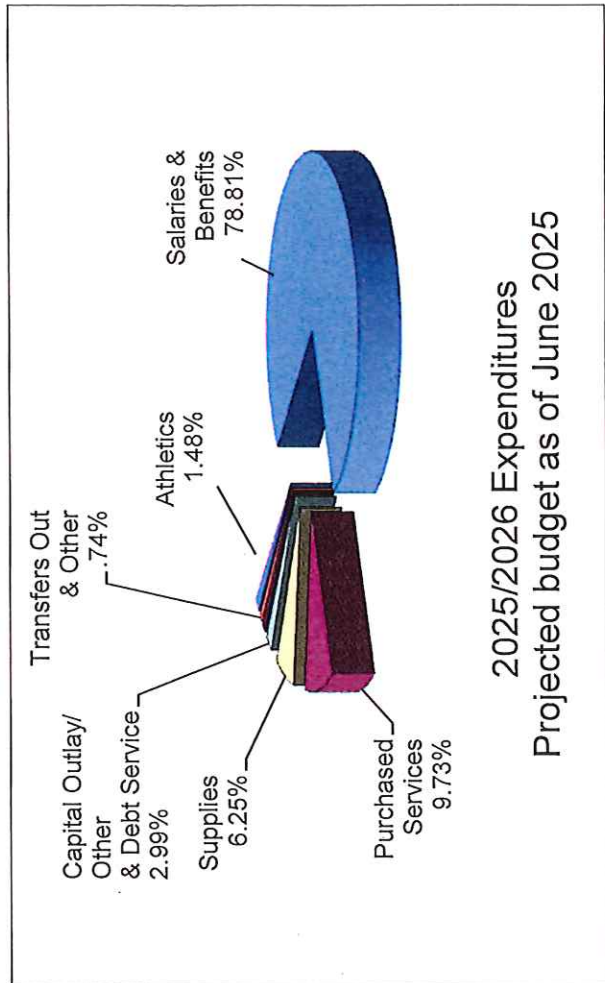
|                               |                     |                |  |
|-------------------------------|---------------------|----------------|--|
| <b>GENERAL FUND REVENUES:</b> |                     |                |  |
| Federal Grants                | \$ 430,944          | 0.77%          |  |
| State Foundation              | 33,171,074          | 59.06%         |  |
| Local                         | 6,726,382           | 11.98%         |  |
| State Categorical             | 10,826,757          | 19.28%         |  |
| Incoming Transfers & Other    | 3,006,253           | 5.35%          |  |
| Kresa Enhancement             | 1,841,002           | 3.28%          |  |
| Athletics                     | 159,627             | 0.28%          |  |
| <b>TOTAL REVENUE</b>          | <b>\$56,162,039</b> | <b>100.00%</b> |  |



# Gull Lake Community Schools 2025/2026

## GENERAL FUND EXPENDITURES PROJECTED BUDGET as of June 2025:

|                           |                      |                |
|---------------------------|----------------------|----------------|
| Salaries & Benefits       | \$ 44,013,788        | 78.81%         |
| Purchased Services        | 5,433,503            | 9.73%          |
| Supplies                  | 3,489,658            | 6.25%          |
| Capital Outlay & Other    | 1,117,714            | 2.00%          |
| Debt Service              | 551,329              | 0.99%          |
| Transfers Out & Other     | 414,488              | 0.74%          |
| Athletics                 | 826,512              | 1.48%          |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 55,846,992</b> | <b>100.00%</b> |





| ASN   | REVENUES                          | 2024-2025 Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|-----------------------------------|-------------------------------|-----------------------------------------|
|       | <b>PROPERTY TAX LEVY</b>          |                               |                                         |
| 14711 | TAX REVENUE-BEDFORD               | 199,661                       | 205,651                                 |
| 14712 | TAX REVENUE BARRY                 | 302,077                       | 311,140                                 |
| 14713 | TAX REVENUE PRAIRIEVILLE          | 150,827                       | 155,351                                 |
| 14714 | TAX REVENUE JOHNSTOWN             | 27,819                        | 28,654                                  |
| 14715 | TAX REVENUE CHARLESTON            | 13,900                        | 14,317                                  |
| 14716 | TAX REVENUE COMSTOCK              | 434,871                       | 447,917                                 |
| 14717 | TAX REVENUE COOPER                | 301,884                       | 310,941                                 |
| 14718 | TAX REVENUE RICHLAND              | 2,199,136                     | 2,265,110                               |
| 14719 | TAX REVENUE ROSS                  | 2,045,429                     | 2,106,792                               |
| 14731 | TAX REVENUE DELINQUENT TAXES      | 62,402                        | 64,274                                  |
| 14751 | TAX REFUND OF PY PAYMENTS         | 8,628                         | 8,886                                   |
|       | <b>TOTAL PROPERTY TAX</b>         | <b>5,746,633</b>              | <b>5,919,032</b>                        |
|       |                                   |                               |                                         |
|       | <b>TUITION NON-SUMMER SCHOOL</b>  |                               |                                         |
| 24612 | GSRP REVENUE - TUITION            | 25,212                        | 1,000                                   |
| 16757 | DUAL ENROLL (FAILED) TUITION      | 16,953                        | 15,000                                  |
|       | <b>TOTAL TUITION INDIVIDUALS</b>  | <b>42,165</b>                 | <b>16,000</b>                           |
|       |                                   |                               |                                         |
|       | <b>EARNINGS ON INVESTMENTS</b>    |                               |                                         |
| 14600 | INTEREST EARNED ON SAN            | 15,700                        | 15,700                                  |
| 14601 | INTEREST EARNED ON INVESTMEN      | 152,000                       | 110,000                                 |
|       | <b>TOTAL EARNINGS INT</b>         | <b>167,700</b>                | <b>125,700</b>                          |
|       |                                   |                               |                                         |
|       | <b>STUDENT ACTIVITIES</b>         |                               |                                         |
| 20301 | PAC PAY TO PARTICIPATE            | 2,625                         | 3,150                                   |
|       | <b>TOTAL STUDENT ACTIVITIES</b>   | <b>2,625</b>                  | <b>3,150</b>                            |
|       |                                   |                               |                                         |
|       | <b>REVENUE COMMUNITY SERVICES</b> |                               |                                         |
| 14103 | COMM ED PRE SCH REV               | 151,116                       | 100,000                                 |
| 16203 | AACC REVENUE                      | 426,067                       | 450,000                                 |
| 16101 | REV-COMM ED ENRICH                | 15,232                        | 17,000                                  |
|       | <b>TOTAL COMM SERVICE REVENUE</b> | <b>592,415</b>                | <b>567,000</b>                          |
|       |                                   |                               |                                         |
|       | <b>OTHER LOCAL REVENUE</b>        |                               |                                         |
| 19900 | REV FINE ARTS RENTAL              | 13,291                        | 5,000                                   |
| 19903 | REV DISTRICT WIDE FACILITY RENT   | 28,780                        | 15,000                                  |
| 27502 | K FOUND GRANT DONATION            | 10,000                        | 0                                       |
| 14608 | SALE & LOSS OF FIXED ASSETS       | 0                             | 5,000                                   |
| 14609 | MISC REVENUE                      | 76,613                        | 30,000                                  |
| 14621 | MISC MAINT REV                    | 0                             | 10,000                                  |
| 14624 | MISC REV-USF ERATE REIMB          | 0                             | 15,000                                  |
| 14633 | MISC COMMUNICATOR ADS             | 5,375                         | 8,000                                   |
| 14631 | MISC TECH REVENUE                 | 880                           | 5,000                                   |
| 20900 | SUMMER SCHOOL TUITION             | 850                           | 2,500                                   |
|       | <b>TOTAL OTHER LOCAL REVENUE</b>  | <b>135,789</b>                | <b>95,500</b>                           |
|       |                                   |                               |                                         |
|       | <b>TOTAL LOCAL REVENUE</b>        | <b>6,687,327</b>              | <b>6,726,382</b>                        |
|       |                                   |                               |                                         |
|       | <b>STATE UNRESTRICTED</b>         | <b>0</b>                      |                                         |
| 14611 | STATE AID-SECTION 22A             | 13,778,116                    | 14,353,116                              |
| 14644 | STATE AID-20f HOLD HARMLESS       | 21,357                        | 21,357                                  |
| 14612 | STATE AID DISCRETIONARY 22B       | 18,346,600                    | 18,796,600                              |
|       | <b>TOTAL STATE UNRESTRICTED</b>   | <b>32,146,074</b>             | <b>33,171,074</b>                       |



| ASN   | REVENUES                             | 2024-2025 Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------|-------------------------------|-----------------------------------------|
|       | <b>STATE RESTRICTED</b>              |                               |                                         |
| 14675 | STATE AID-MPSERS OFFSET 147a         | 1,166,263                     | 1,166,263                               |
| 14683 | STATE AID-MPSERS REFORM 147E         | 152,362                       | 152,362                                 |
| 14677 | STATE AID-MPSERS UAAL STBL 147c      | 2,393,077                     | 2,393,077                               |
| 14693 | STATE AID-MPSERS ONE TIME 147C(2)    | 543,956                       | 543,956                                 |
| 14679 | STATE AID-MPSERS OFFSET-UAAL 147A(4) | 1,301,143                     | 1,301,143                               |
| 14684 | 31aa MENTAL HEALTH GRANT             | 878,178                       | 878,178                                 |
| 14672 | STATE AID-MPSERS EMP HLTHCARE        | 395,108                       | 395,108                                 |
| 14699 | 22I DISTRICT TRANSP COSTS            | 389,924                       | 389,924                                 |
| 14704 | 31ff SMART INTERNSHIP                | 15,248                        | 15,248                                  |
| 14635 | STATE AID SEC 35(A)5 EARLY LIT       | 49,977                        | 49,977                                  |
| 14692 | SCHOOL BOARD TRAINING                | 297                           | 297                                     |
| 24610 | STATE AID-SEC 31A REVENU             | 1,034,295                     | 1,034,295                               |
| 14653 | STATE AID SEC 41 BILINGUAL ED        | 0                             | 0                                       |
| 14642 | STATE AID MS MT/SCI ROBOTICS         | 20,347                        | 20,347                                  |
| 24614 | GRT STATE SEC32D TRANSP              | 17,498                        | 17,498                                  |
| 14690 | STATE AID-HEADLEE OBLIG - DATA       | 115,747                       | 115,747                                 |
| 14692 | STATE AID-BOARD MEMBER TRAIN         | 0                             | 0                                       |
| 14613 | STATE AID SECTION 51/51C             | 1,537,049                     | 1,531,168                               |
| 14638 | 61d CTE Per Pupil Incentive          | 12,932                        | 12,932                                  |
| 22701 | 27B GROW YOUR OWN                    | 344,401                       | 344,401                                 |
| 24613 | GRT STATE SEC32D CARRYOVER           | 0                             | 0                                       |
| 20992 | STATE AID-23g MI KIDS BACK           | 138,155                       | 138,155                                 |
| 14654 | 27I EDUCATOR COMP PRG                | -25,735                       | 0                                       |
| 14622 | BUS DRIVER TRAINING REV (KRE         | 3,009                         | 3,009                                   |
| 21942 | 31n(6) REV THRU KRESA                | 197,000                       | 197,000                                 |
| 14615 | GRT STATE SEC32D MI SCH REA          | 126,672                       | 126,672                                 |
|       | <b>TOTAL STATE RESTRICTED</b>        | <b>10,806,903</b>             | <b>10,826,757</b>                       |
|       | <b>TOTAL STATE AID</b>               | <b>42,952,976</b>             | <b>43,997,831</b>                       |
|       | <b>FEDERAL GRANTS REV THRU STATE</b> |                               |                                         |
| 24714 | TITLE IV REVENUE                     | 27,526                        | 27,526                                  |
| 24711 | REV TITLE II PT A                    | 63,799                        | 63,799                                  |
| 26095 | TITLE 1 GRANT REV REG FOR CY         | 297,938                       | 297,938                                 |
| 29595 | TITLE 1 PRIOR YEAR RECEIVED          | 0                             | 0                                       |
| 22119 | REV ESSER 11T                        | 0                             | 0                                       |
| 24713 | REV TITLE II PT A PRIOR YR REC'D     | 0                             | 0                                       |
| 26093 | TITLE 1 RAG GRANT                    | 0                             | 0                                       |
|       | <b>TOTAL FEDERAL THRU STATE</b>      | <b>389,263</b>                | <b>389,263</b>                          |
|       | <b>FEDERAL GRANTS REV THRU ISD</b>   |                               |                                         |
| 14610 | FED KRESA REV - MEDICAID             | 13,009                        | 13,009                                  |
| 21181 | TITLE III -FLOW THRU THREE RIVERS    | 205                           | 205                                     |
| 21182 | CSI-RAG GRANT REV-KRESA              | 28,467                        | 28,467                                  |
|       | <b>TOTAL FEDERAL THRU ISD'S</b>      | <b>41,681</b>                 | <b>41,681</b>                           |
|       | <b>TOTAL FEDERAL REVENUE</b>         | <b>430,944</b>                | <b>430,944</b>                          |
|       | <b>TOTAL REVENUE</b>                 | <b>50,071,248</b>             | <b>51,155,157</b>                       |
|       | <b>TRANSFERS IN &amp; OTHER</b>      |                               |                                         |

| ASN   | REVENUES                                                   | 2024-2025 Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|------------------------------------------------------------|-------------------------------|-----------------------------------------|
| 14604 | TRANSFER FROM KRESA-SPEC ED                                | 2,032,178                     | 2,032,178                               |
| 14606 | ENHANCE MILLAGE FROM KRESA                                 | 1,841,002                     | 1,841,002                               |
| 14620 | PRIOR YEAR TRSFR KRESA SPED                                | 0                             | 180,000                                 |
| 14630 | PAYMENT FROM OTHER SCHOOLS                                 | 560                           | 560                                     |
| 14673 | GEN ADMIN ADVNC INS CLAIMS                                 | 38,866                        | 15,000                                  |
| 14599 | GF PRIOR PERIOD ADJ-WORK COMP                              | 11,515                        | 11,515                                  |
| 16893 | OTHER OPERATING TRANSF-LUNCH                               | 50,000                        | 50,000                                  |
| 16891 | OTHER OPERATING TRANSF-B&S                                 | 0                             | 577,000                                 |
| 16894 | OTHER OPERATING TRANSF-CURR                                | 0                             | 140,000                                 |
|       | <b>TOTAL TRANS IN</b>                                      | <b>3,974,121</b>              | <b>4,847,255</b>                        |
|       |                                                            |                               |                                         |
|       | <b>TOTAL REVENUE BUDGET</b>                                | <b>54,045,369</b>             | <b>56,002,412</b>                       |
|       |                                                            |                               |                                         |
|       | <b>HS ATHLETIC REVENUE</b>                                 |                               |                                         |
| 78100 | ATH HS ADMISSIONS REVENUE                                  | 82,255                        | 90,000                                  |
| 70053 | HS ATH DONATIONS                                           | 1,125                         | 1,125                                   |
| 70052 | HS ATH PARTICIPATION FEES                                  | 36,980                        | 37,502                                  |
|       |                                                            |                               |                                         |
|       | <b>TOTAL HS ATHLETIC REVENUE</b>                           | <b>120,359</b>                | <b>128,627</b>                          |
|       |                                                            |                               |                                         |
|       | <b>MS ATHLETIC REVENUE</b>                                 |                               |                                         |
| 77100 | ATH MS ADMISSIONS REVENUE                                  | 19,588                        | 15,000                                  |
| 77053 | MS ATH PARTICIPATION FEES                                  | 14,400                        | 16,000                                  |
|       |                                                            |                               |                                         |
|       | <b>TOTAL MS ATHLETIC REVENUE</b>                           | <b>33,988</b>                 | <b>31,000</b>                           |
|       | <b>TOTAL ATHLETIC REVENUE</b>                              | <b>154,347</b>                | <b>159,627</b>                          |
|       |                                                            |                               |                                         |
|       | <b>TOTAL GENERAL FUND REVENUES<br/>including ATHLETICS</b> | <b>54,199,716</b>             | <b>56,162,039</b>                       |



| ASN   | EXPENDITURES                          | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|---------------------------------------|----------------------------------|-----------------------------------------|
|       | <b>INSTRUCTION</b>                    |                                  |                                         |
|       | <b>SALARIES ELEMENTARY</b>            |                                  |                                         |
| 11473 | Virtual ELEM Teacher Wage             | 336,877                          | 355,405                                 |
| 12231 | KELL CENT TEACHER                     | 1,068,903                        | 1,127,693                               |
| 12331 | RICH CENT TEACHER                     | 1,630,217                        | 1,719,879                               |
| 12431 | ELEM SHARED TIME TEACH WAGE           | 110,790                          | 116,884                                 |
| 10431 | AT RICH TEACHER WAGES                 | 0                                | 0                                       |
| 10451 | AT T RYAN TEACHER WAGES               | 82,446                           | 86,980                                  |
| 12531 | RYAN CENT TEACHER                     | 2,460,241                        | 2,595,554                               |
| 14723 | RHC 147g 35a5 KELLOGG READING WAGES   | 232                              | 232                                     |
| 26251 | 31aa KELLOGG INSTR WAGES              | 8,811                            | 9,295                                   |
| 26161 | SEC31 KELLOGG MATH REMED WAGES        | 65,088                           | 68,668                                  |
| 26165 | SEC 31 RICHLAND MATH REMED WAGES      | 81,022                           | 85,478                                  |
| 26130 | SEC31 RYAN MATH REMED WAGES           | 101,258                          | 106,827                                 |
| 13733 | 35a5 Kellogg Reading Wages            | 9,137                            | 9,640                                   |
| 13728 | 35a5 Richland Reading Wages           | 9,790                            | 10,328                                  |
| 13740 | 35a5 Ryan Reading Wages               | 8,970                            | 9,464                                   |
| 12264 | ESSER III KELLOGG INST WAGES          | -521                             | 0                                       |
| 12364 | ESSER III RICHLAND INST WAGES         | 843                              | 0                                       |
| 29721 | 11t KELLOGG INSTR WAGES               | 0                                | 0                                       |
| 29731 | 11t RICHLAND INSTR WAGES              | 0                                | 0                                       |
| 29751 | 11t RYAN INSTR WAGES                  | 0                                | 0                                       |
| 12510 | RYAN HOMEBOUND WAGE                   | 256                              | 256                                     |
|       | <b>TOTAL ELEM PROF SALARIES</b>       | <b>5,974,360</b>                 | <b>6,302,583</b>                        |
| 12235 | KELL CENT AIDE                        | 0                                | 0                                       |
| 12335 | RICH CENT AIDE                        | 5,410                            | 5,708                                   |
| 12535 | RYAN CENT AIDE                        | 2,569                            | 2,711                                   |
| 14771 | RHC 147g Virtual Elem Teacher Wage    | 7,362                            | 7,362                                   |
| 14782 | RHC 147g Kell Cent Teacher            | 16,534                           | 16,534                                  |
| 14783 | RHC 147g Rich Cent Teacher            | 28,900                           | 28,900                                  |
| 14721 | RHC 147g Elem Shared Time Teach Wage  | 2,085                            | 2,085                                   |
| 14725 | RHC 147g 35a5 Rich Reading Wages      | 249                              | 249                                     |
| 14781 | RHC 147g At T Ryan Teacher Wages      | 2,093                            | 2,093                                   |
| 14765 | RHC 147g Ryan Cent Teacher            | 35,039                           | 35,039                                  |
| 14816 | RHC 147g 35a5 Ryan Reading Wages      | 269                              | 269                                     |
| 14733 | RHC 147g Sec 31 Kell Math Remed Wages | 1,648                            | 1,648                                   |
| 14734 | RHC 147g Sec 31 Rich Math Remed Wages | 2,057                            | 2,057                                   |
| 14785 | RHC 147g Sec31 Ryan Math Remed Wages  | 2,576                            | 2,576                                   |
| 12040 | ELEM SUBS                             | 8,000                            | 15,000                                  |
| 12042 | ELEM OTHER PROFESS/EXTRA DU           | 70,870                           | 74,768                                  |
|       | <b>TOTAL ELEM NON-PROF SALARIES</b>   | <b>185,660</b>                   | <b>196,997</b>                          |
|       | <b>TOTAL ELEMENTARY SALARIES</b>      | <b>6,160,020</b>                 | <b>6,499,580</b>                        |
|       | <b>BENEFITS ELEMENTARY</b>            | <b>0</b>                         |                                         |
| 11491 | VIRTUAL ELEM TEACH INS                | 107,855                          | 110,983                                 |
| 12251 | KELL INSTRUC INSURANCE BENE           | 228,497                          | 235,123                                 |
| 12351 | RICH INSTRUCT INSURANCE BENE          | 321,369                          | 330,688                                 |
| 10455 | AT T RYAN INSTRUCT HEALTH IN          | 22,936                           | 23,601                                  |
|       |                                       |                                  |                                         |
| 12551 | RYAN INSTRUC INS BENEFIT              | 555,447                          | 571,555                                 |
| 26254 | 31aa KELLOGG INSTR INSURANCE          | 3,460                            | 3,561                                   |
| 26162 | SECT 31 KELLOGG MATH INS BENEFIT      | 22,936                           | 23,601                                  |
| 26166 | SECT 31 RICHLAND MATH INS BENEFIT     | 9,613                            | 9,892                                   |
| 26171 | SEC 31 RYAN MATH INS BENEFIT          | 10,458                           | 10,762                                  |



| ASN   | EXPENDITURES                             | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|------------------------------------------|----------------------------------|-----------------------------------------|
| 13736 | 35a5 KELLOGG Reading INS/DVL             | 3,211                            | 3,304                                   |
| 13732 | 35a5 RICHLAND Reading INS/DVL            | 3,441                            | 3,540                                   |
| 13737 | 35a5 RYAN Reading INS/DVL                | 1,105                            | 1,137                                   |
| 12267 | ESSER III KELLOGG INS                    | 0                                |                                         |
| 12367 | ESSER III RICHLAND INS                   | 0                                |                                         |
| 29724 | 11t KELLOGG INST INS                     | 0                                |                                         |
| 29734 | 11t RICHLAND INST INS                    | 0                                |                                         |
|       | <b>TOTAL ELEM INS BENEFITS</b>           | <b>1,290,328</b>                 | <b>1,327,747</b>                        |
| 12052 | ELEM TERMINAL PAY                        | 12,000                           | 12,000                                  |
| 24654 | GRT EXP SEC 32D TUITION REIM             | 250                              | 250                                     |
| 12054 | ELEM CENT GLEA TUITION REIMB             | 15,750                           | 15,750                                  |
| 10462 | 27K - Elem. Inst. Other Spec. Allowances | 6,272                            |                                         |
|       | <b>TOTAL ELEM OTHER BENEFITS</b>         | <b>34,272</b>                    | <b>28,000</b>                           |
| 11493 | VIRTUAL ELEM TEACH MPSERS                | 104,944                          | 106,302                                 |
| 12256 | KELL CENT INSTRUC MPSERS                 | 327,852                          | 337,293                                 |
| 14277 | KELL CENT INSTRUC UAAL MPSERS            | 152,905                          | 152,905                                 |
| 12356 | RICH CENT INSTRUC MPSERS                 | 507,666                          | 514,416                                 |
| 14377 | RICH CENT INSTRUC UAAL MPSERS            | 226,869                          | 226,869                                 |
| 12438 | ELEM SHARED TIME TEACHER MPSERS          | 34,416                           | 34,960                                  |
| 10436 | AT T RICHLAND INSTRUC MPSERS             | 0                                | 0                                       |
| 10456 | AT T RYAN INSTRUC MPSERS                 | 25,852                           | 26,016                                  |
| 12056 | DIST ELEM MPSERS                         | 30,461                           | 31,246                                  |
| 12556 | RYAN CENT INSTRUC MPSERS                 | 750,452                          | 776,330                                 |
| 14577 | RYAN CENT INSTRUC UAAL MPSERS            | 341,647                          | 341,647                                 |
| 18765 | RHC 147g Ryan Cent Teacher MPSRS         | 171                              | 171                                     |
| 26252 | 31aa KELLOGG INSTR MPSERS                | 2,640                            | 2,780                                   |
| 14278 | KELL INSTRUC ONE TIME MPSERS             | 34,756                           | 34,756                                  |
| 14378 | RICH INSTRUC ONE TIME MPSERS             | 51,568                           | 51,568                                  |
| 14578 | RYAN INSTRUC ONE TIME MPSERS             | 77,658                           | 77,658                                  |
| 26186 | SEC 31a KELLOGG MATH Mpsrs               | 17,244                           | 17,244                                  |
| 26167 | SEC 31A RICHLAND MATH MPSERS             | 25,406                           | 25,567                                  |
| 26176 | SEC 31A RYAN TEACHER MPSERS              | 31,751                           | 31,952                                  |
| 13735 | 35a5 KELLOGG READING MPSRS               | 2,865                            | 2,865                                   |
| 13729 | 35a5 RICHLAND READING MPSRS              | 3,070                            | 3,070                                   |
| 13723 | SEC 35(a)5 RYAN READING MPSERS           | 3,324                            | 3,324                                   |
| 12266 | ESSER III KELLOGG INSTR MPSERS           | -163                             | 0                                       |
| 12366 | ESSER III RICHLAND INSTR MPSERS          | 264                              | 0                                       |
| 26163 | SEC 31A KELLOGG MATH MPSERS              | 0                                | 27,188                                  |
| 11492 | VIRTUAL ELEM TEACH FICA                  | 22,097                           | 27,188                                  |
| 12257 | KELL CENT INSTRUC FICA                   | 79,232                           | 86,268                                  |
| 12357 | RICH CENT INSTRUC FICA                   | 119,448                          | 131,571                                 |
| 12437 | ELEM SHARED TIME TEACHER FICA            | 8,287                            | 8,942                                   |
| 10437 | AT RICH INSTRUCT FICA                    | 0                                | 0                                       |
| 10457 | AT T RYAN INSTRUCT FICA                  | 5,546                            | 6,654                                   |
| 12057 | DIST ELEM FICA                           | 6,873                            | 7,992                                   |
| 12557 | RYAN CENT INSTRUC FICA                   | 177,042                          | 198,560                                 |
| 18721 | RHC 147g Virtual Elem Teacher FICA       | 563                              | 563                                     |
| 18709 | RHC 147g Kell Cent Teacher               | 1,265                            | 1,265                                   |
| 18753 | RHC 147g 35a5 Kell Reading FICA          | 18                               | 18                                      |
| 18708 | RHC 147g Rich Cent Teacher FICA          | 2,211                            | 2,211                                   |
| 18724 | RHC 147g Elem Shared Time Teach FICA     | 160                              | 160                                     |
| 18752 | RHC 147g 35a5 Rich Reading FICA          | 19                               | 19                                      |
| 18731 | RHC 147g At T Ryan Teacher FICA          | 160                              | 160                                     |
| 18707 | RHC 147g Ryan Cent Teacher FICA          | 2,681                            | 2,681                                   |



| ASN   | EXPENDITURES                         | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------|----------------------------------|-----------------------------------------|
| 18774 | RHC 147g 35a5 Ryan Reading FICA      | 21                               | 21                                      |
| 26253 | 31aa KELLOGG INSTR FICA              | 651                              | 5,170                                   |
| 26187 | SECT 31A KELLOGG AIDE FICA           | 4,513                            | 4,513                                   |
| 26168 | SECT 31A RICHLAND MATH FICA          | 5,945                            | 5,215                                   |
| 26177 | SEC 31 RYAN MATH TEACH FICA          | 7,415                            | 5,895                                   |
| 18761 | RHC 147g Sec 31 Kell Math Remed FICA | 126                              | 126.08                                  |
| 18762 | RHC 147g Sec 31 Rich Math Remed FICA | 157                              | 157.32                                  |
| 18757 | RHC 147g Sec31 Ryan Math Remed FICA  | 197                              | 197.06                                  |
| 13724 | SEC 35(a)5 RYAN READING FICA         | 611                              | 611                                     |
| 13731 | SEC 35A(5) RICHLAND READING FICA     | 655                              | 1,647                                   |
| 13734 | SEC 35A(5) KELLOGG READING FICA      | 767                              | 1,647                                   |
| 12265 | ESSER III KELLOGG INSTR FICA         | -40                              | 0                                       |
| 11365 | ESSER III RICHLAND INSTR FICA        | 65                               | 0                                       |
| 26164 | SEC 31A KELLOGG MATH FICA            | 0                                | 4,718                                   |
|       | <b>TOTAL ELEM FICA &amp; MPSERS</b>  | <b>3,200,302</b>                 | <b>3,330,295</b>                        |
| 12255 | KELL INSTRUC IN LIEU OF INS          | 36,389                           | 36,389                                  |
| 12355 | RICH INSTRUC IN LIEU OF INS          | 37,572                           | 37,572                                  |
| 12555 | RYAN INSTRUC IN LIEU OF INS          | 33,032                           | 33,032                                  |
|       | <b>TOTAL CASH IN LIEU</b>            | <b>106,994</b>                   | <b>106,994</b>                          |
|       | <b>TOTAL ELEM BENEFITS</b>           | <b>4,631,895</b>                 | <b>4,793,035</b>                        |
|       | <b>PURCHASED SERVICES ELEMENTARY</b> | <b>0</b>                         |                                         |
| 20261 | ESSER 11t PURCHASED SERVICE          | 0                                | 0                                       |
| 18903 | CONTRACTED SUBS RYAN                 | 75,500                           | 75,500                                  |
| 18904 | CONTRACTED SUBS RICHLAND             | 62,000                           | 75,000                                  |
| 18905 | CONTRACTED SUBS KELLOGG              | 55,200                           | 51,500                                  |
| 12063 | ELEM TRAVEL, LOCAL                   | 1,500                            | 1,000                                   |
| 11562 | RYAN WORKSHOP & CONF                 | 0                                | 414                                     |
|       | <b>TOTAL ELEM PURCH SERV</b>         | <b>194,200</b>                   | <b>203,414</b>                          |
|       | <b>SUPPLIES ELEMENTARY</b>           | <b>0</b>                         |                                         |
| 11290 | KELL INSTRUC SUPPLY-K                | 393                              | 442                                     |
| 11383 | RICH COPY COSTS - GENL               | 1,025                            | 2,004                                   |
| 11583 | RYAN INSTRUC SUPPLY - GENL           | 5,471                            | 5,619                                   |
| 11270 | KELL COPY CENTER - KDGN              | 0                                | 899                                     |
| 11597 | RYAN COPY COSTS - 5TH                | 0                                | 3,090                                   |
| 11271 | KELL COPY CENTER - 1ST               | 0                                | 899                                     |
| 11272 | KELL COPY CENTER - 2ND               | 0                                | 899                                     |
| 11278 | KELL COPY CENTER-Y5                  | 0                                | 699                                     |
| 11291 | KELL INSTRUC SUPPLY - 1ST            | 435                              | 443                                     |
| 11391 | RICH COPY COSTS - 1ST                | 0                                | 1,800                                   |
| 20281 | GIFT & TAL MISC                      | 376                              | 376                                     |
| 12082 | RYAN OFFICE COPY COSTS               | 0                                | 601                                     |
| 12183 | CENTRAL BEDFORD INSTRUC SUPP         | 0                                | 0                                       |
| 11297 | KELL INSTRUC SUPPLY - GYM            | 234                              | 212                                     |
| 11397 | RICH INSTRUC SUPPLY - GYM            | 0                                | 214                                     |
| 11586 | RYAN INSTRUC SUPPLY - GYM            | 220                              | 376                                     |
| 11298 | KELL INSTRUC SUPPLY-READING          | 170                              | 212                                     |
| 11398 | RICH INSTRUC SUPPLY-READING          | 0                                | 214                                     |
| 11588 | RYAN INSTRUC SUPPLY-COUNSELO         | 120                              | 376                                     |
| 11295 | KELL INSTRUC SUPPLY - Y5             | 217                              | 323                                     |
| 11388 | RICH INSTRUC SUPPLY-COUNSELO         | 0                                | 21                                      |
| 11598 | RYAN INSTRUC SUPPLY-READ             | 376                              | 376                                     |
| 11589 | RYAN INSTRUC SUPPLY-MATH             | 376                              | 376                                     |
| 11292 | KELL INSTRUC SUPPLY - 2ND            | 392                              | 443                                     |
| 11392 | RICH COPY COSTS - 2ND                | 0                                | 2,137                                   |



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|-------|---------------------------------------------|----------------------------------|-----------------------------------------|
| 11294 | KELL INSTRUCT SUPPLY MUSIC                  | 179                              | 212                                     |
| 11394 | RICH INSTRUC SUPPLY-MUSIC                   | 0                                | 214                                     |
| 11593 | RYAN INSTRUC SUPPLY-VOCAL                   | 0                                | 376                                     |
| 11594 | Ryan Inst Supply-SPANISH                    | 376                              | 376                                     |
| 11599 | RYAN INSTRUC SUPPLY-SCI LAB                 | 325                              | 376                                     |
| 23881 | DRUG FREE SUPPLIES                          | 0                                | 100                                     |
| 11283 | KELL INSTRUC SUPPLY - GENL                  | 2,014                            | 1,963                                   |
| 11393 | RICHLAND INSTRUC SUPPLY - GENL              | 9,316                            | 11,755                                  |
| 11293 | RYAN INSTRUC SUPPLY - 3RD                   | 2,017                            | 2,146                                   |
| 11296 | KELL INSTRUC SUPPLY - ART                   | 420                              | 432                                     |
| 11396 | RICH INSTRUC SUPPLY - ART                   | 0                                | 214                                     |
| 11592 | RYAN INSTRUC SUPPLY - 4TH                   | 2,057                            | 2,146                                   |
| 11274 | KELL COPY CENTER - INSTR                    | 0                                | 1,498                                   |
| 11595 | RYAN INSTRUC SUPPLY - 5TH                   | 1,708                            | 2,146                                   |
| 11390 | RICHLAND COPY COSTS - KINDG                 | 0                                | 1,800                                   |
| 11399 | RICHLAND COPY COSTS - Y5                    | 0                                | 1,800                                   |
| 11590 | RYAN COPY COSTS - 4TH                       | 0                                | 3,090                                   |
| 11587 | RYAN SPECIAL AREA COPY COSTS                | 0                                | 752                                     |
| 11596 | RYAN INSTRUC SUPPLY - ART                   | 1,124                            | 1,124                                   |
| 11600 | RYAN INSTR COACH SUPPLIES                   | 279                              | 400                                     |
| 11273 | RYAN 3RD GRADE COPY COSTS                   | 0                                | 3,090                                   |
| 13671 | CURR DEV NEW CLASSES                        | 0                                | 15,000                                  |
| 13672 | CURR DEV IMPLEMENT KELL                     | 44,922                           | 107,600                                 |
| 13673 | CURR DEV IMPLEMENT RICH                     | 63,555                           | 155,770                                 |
| 13685 | CURR DEV T RYAN IMPLE                       | 50,237                           | 209,630                                 |
| 13684 | CURR DEV - ENHANCEMENT                      | 0                                | 7,500                                   |
| 13715 | SEC 35(A)5 MISC SUPPLY                      | 3,031                            | 3,031                                   |
|       | <b>TOTAL ELEM SUPPLIES &amp; MATERIALS</b>  | <b>191,363</b>                   | <b>557,593</b>                          |
|       | <b>CAPITAL OUTLAY ELEMENTARY</b>            | <b>0</b>                         |                                         |
| 11369 | CAP OUTLAY RICHLAND OVER 5,000              | 0                                | 5,000                                   |
| 16671 | CAP OUTLAY KELLOGG, UNDER 5,000             | 3,370                            | 4,705                                   |
| 16692 | CAP OUTLAY RICHLAND, UNDER 5,000            | 1,761                            | 5,000                                   |
|       | <b>TOTAL ELEM CAP OUTLAY &amp; OTHER</b>    | <b>5,131</b>                     | <b>14,705</b>                           |
|       | <b>TOTAL ELEMENTARY SCHOOL EXPENDITURES</b> | <b>11,182,610</b>                | <b>12,068,328</b>                       |
|       | <b>SALARIES MIDDLE SCHOOL</b>               |                                  |                                         |
| 11477 | Virtual MS Teacher Wage                     | 66,190                           | 69,830                                  |
| 12731 | MS CENT TEACHER                             | 2,374,409                        | 2,505,002                               |
| 12743 | MS SHARED TIME TEACH WAGES                  | 0                                | 0                                       |
|       | <b>TOTAL MS PROF SALARIES</b>               | <b>2,440,599</b>                 | <b>2,574,832</b>                        |
| 12735 | MS CENT AIDE                                | 21,882                           | 22,758                                  |
| 14790 | RHC 147g Virtual Ms Teacher Wage            | 1,523                            | 1,523.34                                |
| 14767 | RHC 147g Ms Cent Teacher                    | 44,058                           | 44,058                                  |
| 12740 | MS CENT SUBSTITUTE TEACHER                  | 27,000                           | 27,000                                  |
| 12742 | MS CENT GLEA EXTRA DUTY WAGE                | 42,439                           | 42,439                                  |
| 11930 | PAC/FINE ART MS THEATER TEAC                | 3,248                            | 3,248                                   |
|       | <b>TOTAL MS NON PROF SALARIES</b>           | <b>140,151</b>                   | <b>141,026</b>                          |
|       | <b>TOTAL MIDDLE SCHOOL SALARIES</b>         | <b>2,580,749</b>                 | <b>2,715,858</b>                        |
|       | <b>BENEFITS MIDDLE SCHOOL</b>               | <b>0</b>                         |                                         |
| 11494 | VIRTUAL MS INSURANCE                        | 18,921                           | 19,470                                  |
| 12751 | MS INSTRUC INSURANCE                        | 588,681                          | 605,753                                 |
|       | <b>TOTAL MS INS BENEFITS</b>                | <b>607,603</b>                   | <b>625,223</b>                          |
| 12754 | MS CENT GLEA TUITION REIMB                  | 0                                | 5,000                                   |
| 10463 | 27K MS INSTR OTHER SPEC ALLOWANCES          | 2,400                            | 0                                       |



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|       | <b>TOTAL MS OTHER BENEFITS</b>      | <b>2,400</b>                     | <b>5,000</b>                            |
| 11496 | VIRTUAL MS MPSERS                   | 20,882                           | 20,886                                  |
| 12756 | MS CENT INSTRUC MPSERS              | 748,755                          | 812,313                                 |
| 11953 | PAC FINE ARTS MS MPSERS             | 968                              | 0                                       |
| 14777 | MS CENT INSTRUC <b>UAAL</b> MPSERS  | 392,352                          | 392,352                                 |
| 18723 | RHC 147g MS CENT TEACHER MPSERS     | 194                              | 194                                     |
| 14778 | MS INSTRUC ONE TIME MPSERS          | 89,183                           | 89,183                                  |
| 11495 | VIRTUAL MS FICA                     | 4,946                            | 4,946                                   |
| 12757 | MS CENT INSTRUC FICA                | 175,641                          | 207,763                                 |
| 11952 | PAC/FINE ART MS FICA                | 248                              | 248                                     |
| 18715 | RHC 147g Virtual Ms Teacher FICA    | 116                              | 116                                     |
| 18714 | RHC 147g Ms Cent Teacher FICA       | 3,370                            | 3,370                                   |
|       | <b>TOTAL MS FICA &amp; MPSERS</b>   | <b>1,436,656</b>                 | <b>1,531,373</b>                        |
| 12755 | MS INSTRUC IN LIEU OF INS           | 40,081                           | 40,081                                  |
|       | <b>TOTAL MS CASH IN LIEU</b>        | <b>40,081</b>                    | <b>40,081</b>                           |
|       | <b>TOTAL MS BENEFITS</b>            | <b>2,086,739</b>                 | <b>2,201,677</b>                        |
|       | <b>PURCHASED SERV MIDDLE SCHOOL</b> |                                  |                                         |
| 18902 | CONTRACTED SUBS MS                  | 78,500                           | 75,000                                  |
| 29788 | <b>11t MS PURCH SERV</b>            | <b>0</b>                         | <b>0</b>                                |
| 21194 | MISTEM PLTW PURCHASED SERVICE       | 375                              | 375                                     |
| 14541 | FIRST ROBOTICS TEAM HS              | 13,335                           | 13,335                                  |
| 14544 | FIRST ROBOTICS TEAM MS              | 6,012                            | 6,012                                   |
| 14548 | FIRST ROBOTICS TEAM KELLOGG         | 2,392                            | 2,392                                   |
| 14546 | FIRST ROBOTICS TEAM RYAN            | 6,978                            | 6,978                                   |
| 14547 | FIRST ROBOTICS TEAM RICHLAND        | 2,392                            | 2,392                                   |
| 11771 | MS REPAIR OF EQUIP                  | 449                              | 1,700                                   |
|       | <b>TOTAL MS PURCHASED SERV</b>      | <b>110,433</b>                   | <b>108,184</b>                          |
|       | <b>SUPPLIES MIDDLE SCHOOL</b>       | <b>0</b>                         |                                         |
| 11779 | MS ENGLISH - COPIES                 | 0                                | 2,439                                   |
| 11798 | MS INSTR SUPPLY-MUSIC               | 0                                | 393                                     |
| 11786 | MS INSTR SUP-SOCIAL STUDIES         | 236                              | 236                                     |
| 11778 | MS MUSIC - COPIES                   | 0                                | 236                                     |
| 11789 | MS INSTR SUPPLY-ENGLISH             | 0                                | 728                                     |
| 11741 | MS SPANISH - COPIES                 | 0                                | 708                                     |
| 11783 | MS INSTRUC SUPPLY                   | 4,919                            | 4,919                                   |
| 11791 | MS SPANISH SUPPLIES                 | 708                              | 708                                     |
| 11776 | MS SOC. STUDIES - COPIES            | 0                                | 3,108                                   |
| 11790 | MS INSTR SUPPLY-BAND                | 1,901                            | 1,652                                   |
| 11793 | MS INSTR SUPPLY-MATH                | 393                              | 393                                     |
| 11772 | MS TECH ED - COPIES                 | 0                                | 144                                     |
| 11770 | MS BAND - COPIES                    | 0                                | 185                                     |
| 11773 | MS MATH - COPIES                    | 0                                | 1,954                                   |
| 11774 | MS SKILLS - COPIES                  | 0                                | 354                                     |
| 11775 | MS PHYS ED - COPIES                 | 0                                | 151                                     |
| 11766 | MS SCIENCE - COPIES                 | 0                                | 2,417                                   |
| 11777 | MS ART - COPIES                     | 0                                | 153                                     |
| 11788 | MS INSTR SUP - COMPUTER             | 0                                | 118                                     |
| 11794 | MS Instr Supply-Skills              | 0                                | 367                                     |
| 11795 | MS Instr Supply-Phys Ed             | 952                              | 964                                     |
| 11796 | MS Instr Supply-Science             | 0                                | 787                                     |
| 11797 | MS Instr Supply-Art                 | 870                              | 870                                     |
| 13687 | CURR DEV MS IMPLEMENT MS            | 75,950                           | 65,000                                  |



| ASN   | EXPENDITURES                               | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------------|----------------------------------|-----------------------------------------|
| 29787 | 11t MS SUPPLIES                            | 0                                | 0                                       |
| 27684 | WELLNESS SUPPLY                            | 5,000                            | 5,000                                   |
|       | <b>TOTAL MS SUPPLIES &amp; MATERIALS</b>   | <b>90,929</b>                    | <b>93,985</b>                           |
|       | <b>CAPITAL OUTLAY MIDDLE SCHOOL</b>        |                                  |                                         |
| 11760 | CAP OUTLAY MS, OVER 5,000                  | 0                                | 0                                       |
| 17077 | TECH CAP OUTLAY MS                         | 0                                | 0                                       |
| 16687 | CAP OUTLAY MS, UNDER 5,000                 | 0                                | 0                                       |
| 27681 | WELLNESS GRANT VENDING MACHINE             | 0                                | 0                                       |
|       | <b>TOTAL MS CAPITAL OUTLAY &amp; OTHER</b> | <b>0</b>                         | <b>0</b>                                |
|       | <b>TOTAL MIDDLE SCHOOL EXPENDITURES</b>    | <b>4,868,850</b>                 | <b>5,119,703</b>                        |
|       | <b>SALARIES HIGH SCHOOL</b>                |                                  |                                         |
| 11446 | ALTERNATIVE HS TEACHER WAGES               | 145,279                          | 162,270                                 |
| 11465 | VIRTUAL HS TEACHER WAGE                    | 964,970                          | 1,024,543                               |
| 12831 | HS CENT TEACHER                            | 2,661,053                        | 2,807,411                               |
| 14031 | HS SHARED TIME TEACHER WAGES               | 99,683                           | 105,166                                 |
| 26911 | 31aa VIRTUAL TEACHER WAGE                  | 30,472                           | 30,472                                  |
| 26611 | 31aa HS CENT TEACHER WAGE                  | 0                                | 0                                       |
| 11472 | VIRTUAL MENTOR WAGE                        | 102,889                          | 108,548                                 |
| 12810 | HS HOMEBOUND WAGE                          | 0                                | 0                                       |
|       | <b>TOTAL HS PROF SALARIES</b>              | <b>4,004,347</b>                 | <b>4,238,410</b>                        |
| 12835 | ALTERNATIVE HS PARAPRO WAGES               | 27,449                           | 28,547                                  |
| 11935 | PAC/FINE ART HS ACCOMP.                    | 7,680                            | 7,680                                   |
| 29911 | 11t VIRTUAL TUTORING WAGE                  | 188                              | 0                                       |
| 29811 | 11t HS TUTORING WAGE                       | 2,200                            | 0                                       |
| 14750 | RHC 147g Alt Hs Wages                      | 3,037                            | 3,037                                   |
| 14788 | RHC 147g 31aa Virtual Teacher Wages        | 966                              | 966                                     |
| 14760 | RHC 147g Virtual Hs Teacher Wage           | 21,439                           | 21,439                                  |
| 14763 | RHC 147g Hs Cent Teacher                   | 59,495                           | 59,495                                  |
| 14722 | RHC 147g Hs Shared Time Teacher Wages      | 792                              | 792                                     |
| 12840 | HS CENT SUBS                               | 16,000                           | 30,000                                  |
| 28035 | ESSER II TEMP VIRT STAFF                   | 0                                | 0                                       |
| 12842 | HS CENT GLEA EXTRA DUTY WAGE               | 66,500                           | 70,158                                  |
| 11931 | PAC/FINE ART HS THEA EXTRA D               | 24,000                           | 24,000                                  |
|       | <b>TOTAL HS NON PROF SALARIES</b>          | <b>229,745</b>                   | <b>246,113</b>                          |
|       | <b>TOTAL HIGH SCHOOL SALARIES</b>          | <b>4,234,092</b>                 | <b>4,484,523</b>                        |
|       | <b>EMPLOYEE BENEFITS HIGH SCHOOL</b>       |                                  |                                         |
| 12452 | ALTERNATIVE HS INS BENEFITS                | 30,842                           | 31,737                                  |
| 12453 | VIRTUAL AID/MENTOR TEACHER INS             | 229,084                          | 258,555                                 |
| 12881 | HS INSTRUCT INS BENEFIT                    | 649,045                          | 667,867                                 |
| 26914 | 31aa VIRTUAL TEACHER INS BENEFITS          | 2,124                            | 0                                       |
| 26614 | 31aa HS CENT TEACHER INS BENEFITS          | 0                                | 0                                       |
|       | <b>TOTAL HS INS BENEFITS</b>               | <b>911,095</b>                   | <b>958,159</b>                          |
| 12853 | HS CENT GLEA TERMINAL PAY                  | 3,000                            | 3,000                                   |
| 12854 | HS CENT GLEA TUITION REIMB                 | 3,600                            | 4,500                                   |
|       | <b>TOTAL HS OTHER BENEFITS</b>             | <b>6,600</b>                     | <b>7,500</b>                            |
| 10464 | 27K HS Inst Other Special Allowances       | 0                                | 0                                       |
| 11458 | ALTERNATIVE HS MPSERS                      | 54,646                           | 57,073                                  |
| 14477 | VIRTUAL UAAL MPSRS EXPENSE                 | 216,136                          | 216,136                                 |
| 11498 | VIRTUAL AIDE/MENTOR TEACHER MPSERS         | 335,167                          | 466,095                                 |
| 12856 | HS CENT INSTRUCT MPSERS                    | 852,793                          | 839,697                                 |
| 11956 | PAC/FINE ART HS INSTR MPSE                 | 8,727                            | 3,320                                   |
| 14877 | HS CENT INSTRUCT UAAL MPSERS               | 417,044                          | 417,044                                 |
| 12811 | HS SHARED TIME TEACHER MPSERS              | 29,037                           | 31,455                                  |



| ASN   | EXPENDITURES                          | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|---------------------------------------|----------------------------------|-----------------------------------------|
| 14038 | HS SHARED TIME TEACHER MPSERS         | 0                                | 0                                       |
| 18787 | RHC 147g Virtual Hs Teacher MPSRS     | 16                               | 16                                      |
| 18732 | RHC 147g Hs Cent Teacher MPSRS        | 33                               | 33                                      |
| 18764 | RHC 147g Hs Shared Time Teacher MPSRS | 8                                | 8                                       |
| 26912 | 31aa VIRTUAL INSTR MPSERS             | 9,555                            | 13,890                                  |
| 26612 | 31aa HS CENT INSTR MPSERS             | 0                                | 13,890                                  |
| 14476 | VIRTUAL INSTRUCT ONE TIME MPSERS      | 49,129                           | 49,129                                  |
| 14878 | HS INSTRUCT ONE TIME MPSERS           | 94,796                           | 94,796                                  |
| 29812 | 11t HS TUTORING MPSERS                | 59                               | 0                                       |
| 29912 | 11t VIRTUAL TUTORING MPSERS           | 643                              | 0                                       |
| 11966 | PAC/FINE ART HS INSTRUCT MPSE         | 0                                | 0                                       |
| 11459 | ALTERNATIVE HS FICA                   | 12,549                           | 14,598                                  |
| 11497 | VIRTUAL AIDE/MENTOR TEACHER FICA      | 76,650                           | 119,212                                 |
| 12857 | HS CENT INSTRUCT FICA                 | 195,344                          | 214,767                                 |
| 11957 | PAC/FINE ART HS INSTR. FICA           | 2,098                            | 2,098                                   |
| 12812 | HS SHARED TIME TEACHER FICA           | 7,554                            | 12,414                                  |
| 18766 | RHC 147g Alt Hs FICA                  | 232                              | 232                                     |
| 18710 | RHC 147g 31aa Virtual Teacher FICA    | 74                               | 74                                      |
| 18700 | RHC 147g Virtual Hs Teacher FICA      | 1,640                            | 1,640                                   |
| 18705 | RHC 147g Hs Cent Teacher FICA         | 4,551                            | 4,551                                   |
| 18763 | RHC 147g Hs Shared Time Teacher FICA  | 61                               | 61                                      |
| 26913 | 31aa VIRTUAL INSTR FICA               | 2,261                            | 3,390                                   |
| 26613 | 31aa HS CENT INSTR FICA               | 0                                | 3,390                                   |
| 29813 | 11t HS TUTORING FICA                  | 14                               | 0                                       |
| 29913 | 11t VIRTUAL TUTORING FICA             | 168                              | 0                                       |
| 11967 | PAC/FINE ART HS INSTRUCT FICA         | 635                              | 635                                     |
| 14659 | GENL ADMIN UNEMPLOY COMP              | 15,000                           | 15,000                                  |
|       | <b>TOTAL HS FICA &amp; MPSERS</b>     | <b>2,386,618</b>                 | <b>2,594,643</b>                        |
| 11555 | VIRTUAL CASH IN LIEU                  | 0                                | 0                                       |
| 12855 | HS INSTRUCT IN LIEU OF INSURA         | 35,356                           | 35,356                                  |
|       | <b>TOTAL HS IN LIEU</b>               | <b>35,356</b>                    | <b>35,356</b>                           |
|       | <b>TOTAL HS BENEFITS</b>              | <b>3,339,669</b>                 | <b>3,595,658</b>                        |
|       | <b>PURCHASED SERV HIGH SCHOOL</b>     |                                  |                                         |
| 11440 | CONTRACTED SUBS ALTERNATIVE HS        | 1,678                            | 2,000                                   |
| 11862 | HS INSTRUCT SERVICES                  | 9,100                            | 9,100                                   |
| 12061 | HS HOMEBOUND/HOSPITALIZED             | 0                                | 1,000                                   |
| 18928 | ATH CONTRACT SUB                      | 0                                | 1,000                                   |
| 18901 | CONTRACTED SUBS HS                    | 68,650                           | 50,000                                  |
| 11961 | HS OTH BOEC & DECA NATIONALS          | 4,000                            | 950                                     |
| 18906 | CONTRACTED SUBS WORKSHOP HS           | 0                                | 3,450                                   |
| 11951 | PAC/FINE ART HS CONTRACT SER          | 7,000                            | 7,000                                   |
| 13878 | HS WORKSHOP/CONF FINE ARTS            | 1,500                            | 7,000                                   |
| 11470 | VIRTUAL CONF/MILEAGE                  | 5,181                            | 7,500                                   |
| 11462 | ALTERNATIVE HS WORKSHOP & CONF        | 94                               | 2,350                                   |
| 21200 | CYBER SECURITY COACH TRAVEL, LOCAL    | 1,000                            | 1,000                                   |
| 11475 | VIRTUAL CONTRACTED SERVICES           | 203,615                          | 220,000                                 |
| 16760 | STDT TUITION PD TO COLLEGES           | 1,090,857                        | 1,100,000                               |
| 11871 | HS REPAIR/REPLACE EQUIP               | 1,200                            | 1,207                                   |
| 16564 | PAC STATE COMPETITION COSTS           | 2,000                            | 2,000                                   |
|       | <b>TOTAL HS PURCHASED SERV</b>        | <b>1,395,876</b>                 | <b>1,415,557</b>                        |
|       | <b>SUPPLIES HIGH SCHOOL</b>           |                                  |                                         |
| 11970 | PAC/FINE ART HS PRINTING              | 500                              | 500                                     |
| 11887 | HS INSTRUCT SUPPLY OTHER              | 87                               | 224                                     |
| 11883 | HS INSTRUCT SUPPLY BUSINESS           | 423                              | 423                                     |



| ASN   | EXPENDITURES                               | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------------|----------------------------------|-----------------------------------------|
| 12883 | HS CENT PURCH SERVICE                      | 5,909                            | 5,909                                   |
| 11872 | HS OTH TEXTBOOK REPLACEMENT                | 2,092                            | 2,656                                   |
| 11877 | HS INSTRUC SUPPLY LIFE MGMT                | 1,200                            | 1,350                                   |
| 11886 | HS INSTRUC SUPPLY SOCIAL STU               | 886                              | 1,244                                   |
| 11898 | HS INSTRUC SUPPLY FINE ARTS                | 4,500                            | 4,500                                   |
| 11471 | VIRTUAL COPY COSTS                         | 0                                | 281                                     |
| 11982 | PAC/FINE ART HS SUPPLIES                   | 1,450                            | 1,450                                   |
| 13883 | HS COPY COST BUSINESS                      | 0                                | 1,147                                   |
| 13886 | HS COPY COST SOCIAL STUDIES                | 0                                | 2,234                                   |
| 11889 | HS INSTRUC SUPPLY LANG ARTS                | 886                              | 1,244                                   |
| 11891 | HS INSTR SUPPLY FOREIGN LANG               | 565                              | 906                                     |
| 13897 | HS COPY COST LIFE MGMT                     | 0                                | 604                                     |
| 13898 | HS COPY COST FINE ARTS                     | 0                                | 181                                     |
| 13889 | HS COPY COST LANGUAGE ARTS                 | 0                                | 2,053                                   |
| 13891 | HS COPY COST FOREIGN LANGUAG               | 0                                | 1,630                                   |
| 11890 | HS INSTRUC SUPPLY FENCING                  | 728                              | 1,118                                   |
| 11893 | HS INSTRUC SUPPLY MATH                     | 860                              | 906                                     |
| 13893 | HS COPY COST MATH                          | 0                                | 2,656                                   |
| 11894 | HS INSTRUC SUPPLY TECH ARTS                | 3,840                            | 4,400                                   |
| 13894 | HS COPY COST TECHNICAL ARTS                | 0                                | 136                                     |
| 11895 | HS INSTRUC SUPPLY PE HEALTH                | 1,110                            | 996                                     |
| 11483 | ALTERNATIVE HS SUPPLY                      | 15,956                           | 19,750                                  |
| 13895 | HS COPY COST PE HEALTH                     | 0                                | 112                                     |
| 11896 | HS INSTRUC SUPPLY SCIENCE                  | 2,785                            | 2,755                                   |
| 13896 | HS COPY COST SCIENCE                       | 0                                | 2,837                                   |
| 13688 | CURR DEV IMPLEMENT HS                      | 88,796                           | 79,000                                  |
| 11468 | VIRTUAL SCHOOL SUPPLY                      | 7,300                            | 10,000                                  |
| 16759 | DUAL ENROLLMENT SUPPLY                     | 31,800                           | 48,500                                  |
|       | <b>TOTAL HS SUPPLIES</b>                   | <b>171,672</b>                   | <b>201,700</b>                          |
|       | <b>CAPITAL OUTLAY HIGH SCHOOL</b>          |                                  |                                         |
| 11509 | CAP OUTLAY VIRTUAL OVER \$5,000            | 0                                | 0                                       |
| 11869 | CAP OUTLAY HS OVER \$5,000                 | 11,475                           | 11,475                                  |
| 11469 | ALTERNATIVE HS CAPITAL OUTLAY              | 0                                | 0                                       |
| 11968 | PAC/FINE ART HS MEMBERSHIPS                | 500                              | 500                                     |
| 11866 | HS FEES & MEMBERSHIP                       | 2,326                            | 2,500                                   |
| 14500 | MISC EXPENSE-PRIOR YEAR AUDIT ADJUSTMENT   | 0                                | 0                                       |
|       | <b>TOTAL HS CAPITAL OUTLAY &amp; OTHER</b> | <b>14,301</b>                    | <b>14,475</b>                           |
|       | <b>TRANSFERS OUT HIGH SCHOOL</b>           |                                  |                                         |
| 16761 | STUDT FEES TO OTHER DISTRICT               | 105,548                          | 143,800                                 |
| 16762 | EFA CONTRIB TRANS TO -KRESA                | 26,584                           | 26,584                                  |
| 16763 | EFE CONTRIB TRANS TO KRESA                 | 181,154                          | 181,154                                 |
|       | <b>TOTAL TRANSFERS OUT</b>                 | <b>313,286</b>                   | <b>351,538</b>                          |
|       | <b>TOTAL HIGH SCHOOL EXPENDITURES</b>      | <b>9,468,896</b>                 | <b>10,063,451</b>                       |
| 28001 | ES COVID HAZARD PAY                        | 0                                | 0                                       |
| 28031 | ES VIRTUAL COVID EXTRA DUTY                | 0                                | 0                                       |
| 28002 | MS COVID HAZARD PAY                        | 0                                | 0                                       |
| 28003 | HS COVID HAZARD PAY                        | 0                                | 0                                       |
| 28033 | HS VIRTUAL COVID EXTRA DUTY                | 0                                | 0                                       |
| 28011 | ES COVID HAZARD MPSERS                     | 0                                | 0                                       |
| 28041 | ES VIRTUAL COVID ED MPSERS                 | 0                                | 0                                       |
| 28012 | MS COVID HAZARD MPSERS                     | 0                                | 0                                       |
| 28013 | HS COVID HAZARD MPSERS                     | 0                                | 0                                       |
| 28043 | HS VIRTUAL COVID EXTRA MPSERS              | 0                                | 0                                       |
| 28021 | ES COVID HAZARD FICA                       | 0                                | 0                                       |



| ASN   | EXPENDITURES                                 | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|----------------------------------------------|----------------------------------|-----------------------------------------|
| 28051 | ES VIRTUAL COVID EXTRA FICA                  | 0                                | 0                                       |
| 28022 | MS COVID HAZARD FICA                         | 0                                | 0                                       |
| 28023 | HS COVID HAZARD FICA                         | 0                                | 0                                       |
| 28053 | HS VIRTUAL COVID EXTRA FICA                  | 0                                | 0                                       |
| 28039 | VIRTUAL 11r4 EXTRA DUTY                      | 0                                | 0                                       |
| 28049 | VIRTUAL 11r4 EXTRA MPSERS                    | 0                                | 0                                       |
| 28059 | VIRTUAL 11r4 EXTRA FICA                      | 0                                | 0                                       |
|       | <b>TOTAL BLDG COVID WAGES &amp; BENEFITS</b> | <b>0</b>                         | <b>0</b>                                |
|       | <b>TOTAL BLDG COVID EXPENDITURES</b>         | <b>0</b>                         | <b>0</b>                                |
|       | <b>SALARIES PRESCHOOL</b>                    |                                  |                                         |
| 14131 | COMM ED PRESCHOOL WAGES                      | 142,958                          | 150,821                                 |
| 24632 | GRT EXP SEC 32D TEACHER                      | 44,987                           | 47,461                                  |
|       | <b>TOTAL PRESCH PROF SALARIES</b>            | <b>187,945</b>                   | <b>198,282</b>                          |
| 24635 | GRT EXP SEC 32D AIDE                         | 19,147                           | 20,200                                  |
| 14121 | COMM ED PRESCHOOL PARA WAGES                 | 15,755                           | 16,622                                  |
| 14772 | RHC 147g Comm Ed Preschool Wages             | 1,853                            | 1,954                                   |
| 14739 | RHC 147g Gsrp 32d Teacher                    | 1,142                            | 1,205                                   |
|       | <b>TOTAL PRESCH NON PROF SALARIES</b>        | <b>37,896</b>                    | <b>39,981</b>                           |
|       | <b>TOTAL PRESCH SALARIES</b>                 | <b>225,841</b>                   | <b>238,263</b>                          |
|       | <b>BENEFITS PRESCHOOL</b>                    |                                  |                                         |
| 14153 | COMM ED INS/DVL                              | 48,182                           | 49,580                                  |
| 24659 | GRT EXP SEC 32D HEALTH INS                   | 2,124                            | 2,186                                   |
| 14156 | COMM ED PRESCHOOL RETIREMENT                 | 43,396                           | 45,110                                  |
| 24656 | GRT EXP SEC 32D MPSERS                       | 21,329                           | 20,237                                  |
| 14155 | COMM ED PRESCHOOL PARA MPSERS                | 4,785                            | 0                                       |
| 14157 | COMM ED PRESCHOOL FICA CONTR                 | 10,019                           | 11,538                                  |
| 24657 | GRT EXP SEC 32D FICA                         | 5,170                            | 5,176                                   |
| 18722 | RHC 147g Comm Ed Preschool FICA              | 142                              | 142                                     |
| 18772 | RHC 147g Gsrp 32d Teacher FICA               | 87                               | 87                                      |
| 14158 | COMM ED PRESCHOOL PARA FICA                  | 1,199                            | 1,199                                   |
|       | <b>TOTAL PRESCH BENEFITS</b>                 | <b>136,433</b>                   | <b>135,255</b>                          |
|       | <b>PURCHASED SERVICES PRESCHOOL</b>          |                                  |                                         |
| 18925 | CONTRACT SUBS PRESCHOOL                      | 10,000                           | 3,000                                   |
| 18921 | CONTRACTED SUBS SEC 32 EARLY CHILD           | 2,000                            | 5,000                                   |
| 24661 | GRT EXP SEC 32D TRAVEL/MILEAGE               | 430                              | 430                                     |
|       | <b>TOTAL PRESCH PURCHASED SERV</b>           | <b>12,430</b>                    | <b>8,430</b>                            |
|       | <b>SUPPLIES PRESCHOOL</b>                    |                                  |                                         |
| 14181 | COMM ED PRESCHOOL INSTR. SUP                 | 7,500                            | 7,500                                   |
| 24680 | GRT EXP SEC 32D INSTR SUPPLY                 | 4,000                            | 4,000                                   |
| 24686 | GSRP 32D FOOD                                | 0                                | 0                                       |
|       | <b>TOTAL PRESCH SUPPLIES &amp; MATERIALS</b> | <b>11,500</b>                    | <b>11,500</b>                           |
|       | <b>CAPITAL OUTLAY PRESCHOOL</b>              |                                  |                                         |
| 24683 | GSRP 32D FURNITURE                           | 1,000                            | 1,000                                   |
|       | <b>TOTAL PRESCH CAPITAL OUTLAY</b>           | <b>1,000</b>                     | <b>1,000</b>                            |
|       | <b>TOTAL PRESCHOOL EXPENDITURES</b>          | <b>387,205</b>                   | <b>394,448</b>                          |
|       | <b>SALARIES SUMMER SCHOOL</b>                |                                  |                                         |
| 26138 | SEC31 SUM SCH AIDE SALARIES                  | 0                                | 0                                       |
| 26144 | SEC31 SUM SCH DIR SALARIES                   | 0                                | 0                                       |
| 26131 | SEC31 SUM SCH TEACH SALARIES                 | 0                                | 0                                       |
| 20986 | 23g SS AIDE WAGES                            | 1,656                            | 1,656                                   |
| 20983 | 23g SS DIRECTOR WAGES                        | 10,500                           | 10,500                                  |
| 20989 | 23g SS TEACHING WAGES                        | 40,000                           | 40,000                                  |
|       | <b>TOTAL SUMMER SCH SALARIES</b>             | <b>52,156</b>                    | <b>52,156</b>                           |



| ASN   | EXPENDITURES                              | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|-------------------------------------------|----------------------------------|-----------------------------------------|
|       | <b>BENEFITS SUMMER SCHOOL</b>             |                                  |                                         |
| 26154 | SEC31 SUM SCH MPSERS                      | 0                                | 0                                       |
| 20984 | 23g SS DIRECTOR MPSERS                    | 3,291                            | 3,291                                   |
| 20987 | 23g SS AIDE MPSERS                        | 519                              | 519                                     |
| 20990 | 23g SS TEACHING MPSERS                    | 12,536                           | 12,536                                  |
| 20985 | 23g DIRECTOR FICA                         | 803                              | 803                                     |
| 20988 | 23g SS AIDE FICA                          | 127                              | 127                                     |
| 20991 | 23g SS TEACHER FICA                       | 3,060                            | 3,060                                   |
| 26160 | SEC31 SUM SCH FICA                        | 0                                | 0                                       |
|       | <b>TOTAL SUMMER SCH BENEFITS</b>          | <b>20,336</b>                    | <b>20,336</b>                           |
|       | <b>SUPPLIES &amp; OTHER SUMMER SCHOOL</b> |                                  |                                         |
| 26179 | SEC 31 SS CONTRACTED SUBS                 | 0                                | 0                                       |
| 20924 | 23g SS PURCH SERVICE                      | 16,470                           | 16,470                                  |
| 29792 | 11t SUMMER SCHOOL PROGRAMMING             | 0                                | 0                                       |
| 26180 | SEC31 SUM SCH INSTR SUPPLI                | 4,000                            | 4,000                                   |
|       | <b>TOTAL SUMMER SCH SUPPLIES</b>          | <b>20,470</b>                    | <b>20,470</b>                           |
|       | <b>TOTAL SUMMER SCHOOL EXPENDITURES</b>   | <b>92,962</b>                    | <b>92,962</b>                           |
|       | <b>TOTAL BASIC PROGRAM</b>                | <b>26,000,522</b>                | <b>27,738,891</b>                       |
|       | <b>SALARIES SPEC EDUCATION</b>            |                                  |                                         |
| 10546 | SPEC ED CI MS TEACHER MIDD                | 82,446                           | 86,980                                  |
| 10534 | SPEC ED CI HS TEACHER                     | 41,353                           | 43,627                                  |
| 10531 | SPEC ED ECSE KELLOGG TEACHER              | 44,990                           | 47,464                                  |
| 10737 | SPEC ED RR MS TEACHER                     | 140,179                          | 147,889                                 |
| 10738 | SPEC ED RR HS TEACHER                     | 206,980                          | 218,364                                 |
| 10732 | SPEC ED RR KELLOGG TEACHER                | 67,776                           | 71,504                                  |
| 10733 | SPEC ED RR RICHLAND TEACHER               | 191,408                          | 201,936                                 |
| 10735 | SPEC ED RR T RYAN TEACHER                 | 192,926                          | 203,537                                 |
| 10492 | SPEC ED KELLOGG BEHAVIOR SPEC WAGE        | 49,293                           | 52,004                                  |
| 10485 | SPEC ED RICHLAND BEHAVIOR SPEC WAGE       | 42,175                           | 44,495                                  |
|       | <b>TOTAL SPEC ED PROF SALARIES</b>        | <b>1,059,526</b>                 | <b>1,117,800</b>                        |
| 10541 | SPEC ED ECDD AIDE                         | 11,865                           | 12,340                                  |
| 10607 | SPEC ED MS LRE AIDE MS                    | 75,974                           | 79,013                                  |
| 10608 | SPEC ED HS LRE AIDE HIGH SCH              | 77,586                           | 80,690                                  |
| 10602 | SPEC ED KELL LRE AIDE KELLOG              | 13,034                           | 13,556                                  |
| 10603 | SPEC ED RICHLAND LRE AIDE                 | 159,530                          | 165,911                                 |
| 10605 | SPEC ED TRYAN LRE AIDE T RY               | 133,946                          | 139,304                                 |
| 10667 | RHC 147g Spec Ed Ci Ms Teacher Midd       | 2,108                            | 2,224                                   |
| 10667 | RHC 147g Spec Ed Ci Hs Teacher Hs         | 1,000                            | 1,055                                   |
| 10667 | RHC 147g Spec Ed Ecdd Kellogg Teacher     | 1,162                            | 1,226                                   |
| 10667 | RHC 147g Spec Ed Rr Ms Teacher            | 2,093                            | 2,208                                   |
| 10667 | RHC 147g Spec Ed Rr Hs Teacher            | 5,302                            | 5,594                                   |
| 10667 | RHC 147g Spec Ed Rr Richland Teacher      | 3,798                            | 4,007                                   |
| 10667 | RHC 147g Spec Ed Rr T Ryan Teacher        | 3,728                            | 3,933                                   |
| 10667 | RHC 147g Spec Ed Ms Lre Aide Middle S     | 1,442                            | 1,521                                   |
| 10667 | RHC 147g Spec Ed Hs Lre Aide High Sch     | 1,265                            | 1,335                                   |
| 10667 | RHC 147g Spec Ed Rich Lre Aide Richla     | 426                              | 450                                     |
| 10667 | RHC 147g Spec Ed Tryan Lre Aide T Ry      | 745                              | 786                                     |
| 20941 | 23B SPEC ED SS TEACH                      | 0                                | 0                                       |
| 20946 | 23B SPECI SS AIDE                         | 0                                | 0                                       |
|       | <b>TOTAL SPEC ED NON PROF SALARIES</b>    | <b>495,005</b>                   | <b>515,151</b>                          |
|       | <b>TOTAL SPEC ED SALARIES</b>             | <b>1,554,531</b>                 | <b>1,632,951</b>                        |
|       | <b>BENEFITS SPECIAL ED</b>                |                                  |                                         |
| 10495 | SPEC ED KELLOGG BEHAV SPEC INS            | 17,300                           | 17,802                                  |



| ASN   | EXPENDITURES                              | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|-------------------------------------------|----------------------------------|-----------------------------------------|
| 10488 | SPEC ED RICHLAND BEHAV SPEC INS           | 19,108                           | 19,662                                  |
| 10509 | SPEC ED CI MS INSURANCE                   | 22,936                           | 23,601                                  |
| 10504 | SPEC ED CI HS INSURANCE                   | 15,874                           | 16,334                                  |
| 10501 | SPEC ED ECDD KELL INSURANCE               | 22,936                           | 23,601                                  |
| 10707 | SPEC ED RR MS INS BENEFIT                 | 24,192                           | 24,894                                  |
| 10708 | SPEC ED RR HS INS BENEFIT                 | 19,127                           | 19,682                                  |
| 10702 | SPEC ED RR KELL INS BENEFITS              | 8,556                            | 8,804                                   |
| 10703 | SPEC ED RR RICH INS BENEFITS              | 54,730                           | 56,317                                  |
| 10705 | SPEC ED RR T RYAN INS BENEFI              | 32,909                           | 33,863                                  |
| 10637 | SPEC ED LRE INS                           | 8,236                            | 8,475                                   |
|       | <b>TOTAL SPEC ED INS BENEFITS</b>         | <b>245,902</b>                   | <b>253,034</b>                          |
| 10493 | SPEC ED KELLOGG BEHAV SPEC MPSERS         | 15,690                           | 26,016                                  |
| 10486 | SPEC ED RICHLAND BEHAV SPEC MPSERS        | 11,742                           | 13,049                                  |
| 10529 | SPEC ED CI MS MPSERS MS                   | 25,852                           | 14,197                                  |
| 10524 | SPEC ED CI HS MPSERS                      | 12,966                           | 13,049                                  |
| 10521 | SPEC ED ECDD KELL MPSERS KEL              | 16,910                           | 17,887                                  |
| 18789 | RHC 147g Spec Ed Ecdd Kellogg Teach MPSRS | 12                               | 12                                      |
| 10727 | SPEC ED RR MPSERS MS                      | 42,748                           | 44,234                                  |
| 10728 | SPEC ED RR MPSERS HIGH SCHOO              | 63,208                           | 65,313                                  |
| 10722 | SPEC ED RR MPSERS KELLOGG                 | 19,849                           | 21,387                                  |
| 10723 | SPEC ED RR MPSERS RICHLAND                | 58,849                           | 60,399                                  |
| 10725 | SPEC ED RR MPSERS T RYAN                  | 59,935                           | 60,878                                  |
| 18795 | RHC 147g Spec Ed RR HS Teacher MPSERS     | 15                               | 15                                      |
| 10656 | SPEC ED LRE AIDES MPSERS                  | 0                                | 0                                       |
| 10617 | SPEC ED LRE MPSERS MIDDLE SCH             | 23,442                           | 23,633                                  |
| 10618 | SPEC ED LRE MPSERS HIGH SCHL              | 24,009                           | 24,134                                  |
| 10612 | SPEC ED LRE MPSERS KELLOGG                | 3,907                            | 4,055                                   |
| 10613 | SPEC ED LRE MPSERS RICHLAND               | 47,374                           | 49,624                                  |
| 10615 | SPEC ED LRE MPSERS T RYAN                 | 40,318                           | 41,666                                  |
| 14977 | <b>SPEC ED UAAL MSPERS</b>                | <b>281,505</b>                   | <b>281,505</b>                          |
| 14978 | SPEC ED ONE TIME MPSERS                   | 63,987                           | 63,987                                  |
| 10494 | SPEC ED KELLOGG BEHAV SPEC FICA           | 4,061                            | 4,061                                   |
| 10487 | SPEC ED RICHLAND BEHAV SPEC FICA          | 2,863                            | 2,863                                   |
| 20943 | 23B SPEC ED SS FICA                       | 0                                | 0                                       |
| 10519 | SPEC ED CI MS FICA                        | 5,470                            | 6,654                                   |
| 10514 | SPEC ED CI HS FICA                        | 2,879                            | 3,337                                   |
| 18744 | RHC 147g Spec Ed CI MS Teacher FICA       | 161                              | 0                                       |
| 18725 | RHC 147g Spec Ed CI HS Teacher FICA       | 77                               | 0                                       |
| 10511 | SPEC ED FICA ECDD KELL                    | 4,306                            | 4,575                                   |
| 18788 | RHC 147g Spec Ed ECSE Kellogg FICA        | 89                               | 0                                       |
| 10717 | SPEC ED FICA RR MIDDLE SCHOO              | 10,006                           | 11,313                                  |
| 10718 | SPEC ED FICA RR HIGH SCHOOL               | 15,232                           | 16,705                                  |
| 10712 | SPEC ED FICA RR KELLOGG                   | 5,020                            | 5,470                                   |
| 10713 | SPEC ED FICA RR RICHLAND                  | 13,460                           | 15,448                                  |
| 10715 | SPEC ED FICA RR T RYAN                    | 14,018                           | 15,571                                  |
| 18796 | RHC 147g Spec Ed Rr Ms Teacher FICA       | 160                              | 160                                     |
| 18792 | RHC 147g Spec Ed Rr Hs Teacher FICA       | 406                              | 406                                     |
| 18748 | RHC 147g Spec Ed Rr Richland Teacher FICA | 291                              | 291                                     |
| 18771 | RHC 147g Spec Ed Rr T Ryan Teacher FICA   | 285                              | 285                                     |
| 10627 | SPEC ED LRE FICA MIDDLE SCHOOL            | 5,600                            | 6,044                                   |
| 10628 | SPEC ED LRE FICA HIGH SCHOOL              | 5,812                            | 6,173                                   |
| 10622 | SPEC ED LRE FICA KELLOGG                  | 997                              | 1,037                                   |
| 10623 | SPEC ED LRE FICA RICHLAND                 | 12,171                           | 12,692                                  |
| 10625 | SPEC ED LRE FICA T RYAN                   | 10,177                           | 10,657                                  |



| ASN   | EXPENDITURES                            | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|-----------------------------------------|----------------------------------|-----------------------------------------|
| 18727 | RHC 147g Spec Ed Ms Lre Aide MS FICA    | 110                              | 110                                     |
| 18742 | RHC 147g Spec Ed HS Lre Aide FICA       | 97                               | 97                                      |
| 18770 | RHC 147g Spec Ed Rich Lre Aide FICA     | 33                               | 33                                      |
| 18730 | RHC 147g Spec Ed Tryan Lre Aide FICA    | 57                               | 57                                      |
|       | <b>TOTAL SPEC ED FICA &amp; MPSERS</b>  | <b>926,156</b>                   | <b>949,076</b>                          |
|       | <b>TOTAL SPEC ED BENEFITS</b>           | <b>1,172,059</b>                 | <b>1,202,110</b>                        |
|       | <b>PURCHASED SERV SPECIAL ED</b>        |                                  |                                         |
| 18911 | CONTRACTED SUBS SPEC ED                 | 15,100                           | 25,000                                  |
| 10789 | SPEC ED PURCHASE SERV-SCHOOL BASED SERV | 5,685                            | 25,000                                  |
| 10554 | SPEC ED PD TUIT REIMB BENE R            | 0                                | 700                                     |
| 10563 | SPEC ED RR TRAVEL & WORKSHOP            | 108                              | 0                                       |
| 10660 | PD IEP SPEC ED                          | 3,306                            | 3,600                                   |
|       | <b>TOTAL SPEC ED PURCHASED SERV</b>     | <b>24,199</b>                    | <b>54,300</b>                           |
|       | <b>SUPPLIES SPECIAL ED</b>              |                                  |                                         |
| 10597 | SPEC ED IRR MS INTRUC SUPP              | 5,096                            | 13,000                                  |
| 10599 | SPEC ED IRR HS INSTRUCT SUPP            | 225                              | 2,000                                   |
| 10592 | SPEC ED IRR RICHLAND INTRUC SUPPLY      | 1,950                            | 3,000                                   |
| 10582 | SPEC ED IRR RYAN INTRUC SUPPLY          | 9,160                            | 1,500                                   |
| 10581 | SPEC ED ECDD KELL INTRUC SU             | 1,742                            | 1,500                                   |
| 10787 | SPEC ED RR INSTR SUPPLY MIDD            | 408                              | 1,500                                   |
| 10788 | SPEC ED RR INSTR SUPPLY HIGH            | 1,045                            | 1,000                                   |
| 10782 | SPEC ED RR INSTR SUPPLY KELL            | 768                              | 375                                     |
| 10783 | SPEC ED RR INSTR SUPPLY RICH            | 198                              | 375                                     |
| 10785 | SPEC ED RR INSTR SUPPLY TRYA            | 6,100                            | 1,500                                   |
| 10583 | SPEC ED RR INTRUC SUPPLY                | 0                                | 0                                       |
| 10589 | SPEC ED SUPER OFFICE SUPPL              | 650                              | 1,000                                   |
|       | <b>TOTAL SPEC ED SUPPLIES</b>           | <b>27,342</b>                    | <b>26,750</b>                           |
|       | <b>TOTAL SPEC ED EXPENDITURES</b>       | <b>2,778,131</b>                 | <b>2,916,111</b>                        |
|       | <b>COMP ED SALARIES</b>                 |                                  |                                         |
| 21889 | ELL TEACHER                             | 9,810                            | 9,810                                   |
| 29447 | TITLE 1 MS TEACH                        | 11,746                           | 11,746                                  |
| 29421 | TITLE 1 KELL TEACHER                    | 14,358                           | 14,358                                  |
| 29431 | TITLE 1 RICHLAND TEACH                  | 16,969                           | 16,969                                  |
| 29401 | TITLE 1 T RYAN READING TEACH            | 61,224                           | 61,224                                  |
| 29411 | TITLE 1 ALT ED TEACHER WAGE             | 4,173                            | 4,173                                   |
| 21882 | ELL TRANSLATOR                          | 136,507                          | 136,507                                 |
| 21881 | SEC 41 ELL SUPPORT - TUTORING           | 29,336                           | 29,336                                  |
| 21888 | ELL RICHLAND AIDE WAGES                 | 4,622                            | 4,622                                   |
| 29436 | TITLE 1 AIDE RICHLAND                   | 25,803                           | 25,803                                  |
| 29536 | TITLE 1 AIDE RYAN                       | 15,783                           | 15,783                                  |
| 29636 | TITLE 1 AIDE KELLOGG                    | 23,894                           | 23,894                                  |
| 25237 | TITLE 1 MS TUTOR WAGE                   | 2,150                            | 2,150                                   |
| 14796 | RHC 147g Ell Teacher Wage               | 381                              | 381                                     |
| 14724 | RHC 147g Title 1 Kellogg                | 364                              | 364                                     |
| 14789 | RHC 147g Title 1 Richland               | 1,025                            | 1,025                                   |
| 14801 | RHC 147g Title 1 T Ryan Reading Teach   | 1,324                            | 1,324                                   |
| 21813 | TITLE IIIA FAMILY LITERACY              | 150                              | 150                                     |
|       | <b>TOTAL COMP ED SALARIES</b>           | <b>359,618</b>                   | <b>359,618</b>                          |
|       | <b>BENEFITS COMP ED</b>                 |                                  |                                         |
| 29448 | TITLE 1 MS TEACHER INS                  | 470                              | 470                                     |
| 29422 | TITLE 1 KELL INS BENEFITS               | 5,046                            | 5,046                                   |
| 29451 | TITLE 1 RICHLAND INS BENEFITS           | 5,964                            | 5,964                                   |
| 29402 | TITLE 1 T RYAN INS BENEFIT R            | 16,754                           | 16,754                                  |



| ASN   | EXPENDITURES                               | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------------|----------------------------------|-----------------------------------------|
| 29412 | TITLE 1 ALT ED INS BENEFIT                 | 595                              | 595                                     |
| 21883 | ELL INS BENEFIT                            | 0                                | 0                                       |
|       | <b>TOTAL COMP ED INS BENEFITS</b>          | <b>28,829</b>                    | <b>28,829</b>                           |
| 21890 | ELL TEACHER MPSERS                         | 3,076                            | 3,076                                   |
| 29466 | ELL TRANSLATOR MPSERS                      | 32,386                           | 32,386                                  |
| 21886 | ELL MPSERS                                 | 1,385                            | 1,385                                   |
| 21884 | SEC 41 ELL SUPPORT MPSERS                  | 4,908                            | 4,908                                   |
| 29416 | TITLE 1 ALT ED MPSERS                      | 1,222                            | 1,222                                   |
| 29446 | TITLE 1 MS TEACHER MPSERS                  | 4,654                            | 4,654                                   |
| 29426 | TITLE 1 KELL TEACHER MPSERS                | 4,502                            | 4,502                                   |
| 29458 | TITLE 1 RICHLAND AIDE MPSERS               | 12,508                           | 12,508                                  |
| 29406 | TITLE 1 T RYAN MPSERS READIN               | 20,974                           | 20,974                                  |
| 29658 | TITLE 1 KELLOGG AIDE MPSERS                | 7,159                            | 7,159                                   |
| 21823 | TITLE III FAM LIT MPSERS                   | 44                               | 44                                      |
| 29414 | Title I Mpsrs Alt Ed Teach                 | 1,221                            | 1,221                                   |
| 29558 | TITLE 1 RYAN AIDE MPSERS                   | 0                                | 0                                       |
| 29456 | TITLE 1 RICHLAND TEACHER MPSERS            | 0                                | 0                                       |
| 21892 | ELL TEACHER FICA                           | 728                              | 728                                     |
| 29470 | ELL TRANSLATOR FICA                        | 10,443                           | 10,443                                  |
| 21887 | ELL FICA                                   | 354                              | 1,250                                   |
| 18734 | RHC 147g Ell Teacher FICA                  | 29                               | 29                                      |
| 18751 | RHC 147g Title 1 Kellogg FICA              | 28                               | 28                                      |
| 18712 | RHC 147g Title 1 Richland FICA             | 78                               | 78                                      |
| 18768 | RHC 147g Title 1 T Ryan Reading Teach FICA | 101                              | 101                                     |
| 21885 | SEC 41 ELL SUPPORT FICA                    | 1,244                            | 1,244                                   |
| 29443 | TITLE 1 MS FICA                            | 1,205                            | 1,205                                   |
| 29423 | TITLE 1 KELLOGG TEACHER FICA               | 961                              | 961                                     |
| 29453 | TITLE 1 RICHLAND AIDE FICA                 | 2,889                            | 2,889                                   |
| 29403 | TITLE T RYAN FICA READING T                | 5,079                            | 5,079                                   |
| 29457 | TITLE 1 RICHLAND TEACHER FICA              | 0                                | 0                                       |
| 29653 | TITLE 1 KELLOGG AIDE FICA                  | 2,219                            | 2,219                                   |
| 21833 | TITLE III FAM LIT FICA                     | 11                               | 580                                     |
| 29413 | TITLE 1 ALT ED FICA                        | 255                              | 255                                     |
| 29553 | TITLE 1 RYAN AIDE FICA                     | 1,444                            | 1,444                                   |
|       | <b>TOTAL COMP ED FICA &amp; MPSERS</b>     | <b>121,107</b>                   | <b>122,573</b>                          |
|       | <b>TOTAL COMP ED BENEFITS</b>              | <b>149,936</b>                   | <b>151,401</b>                          |
| 29530 | CONTRACTED TRANSLATOR                      | 85                               | 0                                       |
| 21891 | SEC 41 ELL CONF & TRAVEL                   | 3,150                            | 3,150                                   |
| 29561 | ELL TRAVEL/CONF                            | 0                                | 14                                      |
| 21811 | ELL CELL PHONE                             | 420                              | 420                                     |
| 21893 | sec 41 SUPPLIES & MATERIALS                | 624                              | 0                                       |
| 21812 | TITLE III INSTR. SUPPLIES                  | 0                                | 3,343                                   |
| 21810 | ELL SUPPLIES                               | 300                              | 868                                     |
| 29570 | TITLE 1 HOMELESS SCH SUPPLY                | 300                              | 2,000                                   |
| 21814 | TITLE III DUES & FEES                      | 0                                | 0                                       |
|       | <b>TOTAL COMP ED SUPPLIES</b>              | <b>4,879</b>                     | <b>9,795</b>                            |
|       | <b>TOTAL COMP ED EXPENDITURES</b>          | <b>514,433</b>                   | <b>520,815</b>                          |
| 12931 | CTE CONSORTIUM TEACHER                     | 171,569                          | 181,006                                 |
| 14793 | RHC 147g Cte Consortium Teacher            | 2,208                            | 2,208                                   |
|       | <b>TOTAL VOC ED SALARIES</b>               | <b>173,777</b>                   | <b>183,214</b>                          |
|       | <b>BENEFITS VOC ED</b>                     |                                  |                                         |
| 12951 | CTE CONSORT HEALTH INS                     | 40,403                           | 41,575                                  |
| 12955 | CTE IN LIEU OF INSURANCE                   | 0                                | 0                                       |
|       | <b>TOTAL VOC ED INS BENEFITS</b>           | <b>40,403</b>                    | <b>41,575</b>                           |



| ASN   | EXPENDITURES                            | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|-----------------------------------------|----------------------------------|-----------------------------------------|
| 12956 | CTE CONSORT MPSERS                      | 53,798                           | 54,799                                  |
| 12957 | CTE CONSORT FICA                        | 11,396                           | 14,016                                  |
| 18769 | RHC 147g Cte Consortium Teacher FICA    | 169                              | 0                                       |
|       | <b>TOTAL VOC ED FICA &amp; MPSERS</b>   | <b>65,363</b>                    | <b>68,815</b>                           |
|       | <b>TOTAL VOC ED BENEFITS</b>            | <b>105,766</b>                   | <b>110,390</b>                          |
|       | <b>PURCHASED SERV VOC ED</b>            |                                  |                                         |
| 12960 | CTE TEACHER CADET CONTRAC               | 0                                | 0                                       |
| 12963 | CTE TRAVEL                              | 31                               | 31                                      |
| 12911 | INST SOFTWARE/ACCT FINANCE/BMA          | 0                                | 0                                       |
| 12914 | INST SOFTWARE/MARKETING/WEB/COMP SCI    | 0                                | 0                                       |
| 12917 | CTE SOFTWARE/COMP                       | 1,800                            | 1,800                                   |
|       | <b>TOTAL VOC ED PURCHASED SERV</b>      | <b>1,831</b>                     | <b>1,831</b>                            |
|       | <b>SUPPLIES VOC ED</b>                  |                                  |                                         |
| 12986 | CTE SUPPLY WEB DESIGN                   | 0                                | 0                                       |
| 12987 | CTE COMPUTER SCIENCE SUPPLY             | 3,000                            | 3,000                                   |
| 12982 | CTE INSTRUC SUPPLY ACCT                 | 7,130                            | 7,130                                   |
| 12975 | CTE INSTRUC ACCTG TEXTBOOKS             | 0                                | 0                                       |
| 12977 | CTE MKTG TEXTBOOKS                      | 1,900                            | 1,900                                   |
|       | <b>TOTAL VOC ED SUPPLIES</b>            | <b>12,030</b>                    | <b>12,030</b>                           |
|       | <b>CAPITAL OUTLAY VOC ED</b>            |                                  |                                         |
| 12990 | CTE CONSORTIUM CAP OUTLA                | 0                                | 0                                       |
|       | <b>TOTAL VOC ED CAPITAL OUTLAY</b>      | <b>0</b>                         | <b>0</b>                                |
|       | <b>TOTAL VOC ED EXPENDITURES</b>        | <b>293,404</b>                   | <b>307,465</b>                          |
|       | <b>TOTAL ADDED NEEDS</b>                | <b>3,585,969</b>                 | <b>3,744,390</b>                        |
|       | <b>TOTAL INSTRUCTION EXPENSE</b>        | <b>29,586,491</b>                | <b>31,483,281</b>                       |
|       | <b>SUPPORT SERVICES</b>                 |                                  |                                         |
|       | <b>GUIDANCE SALARIES</b>                |                                  | 0                                       |
| 12733 | MS CENT COUNSELOR                       | 65,704                           | 69,317                                  |
| 12833 | HS CENT COUNSELOR                       | 211,077                          | 222,686                                 |
| 12541 | 31aa RYAN COUNSELOR WAGES               | 84,944                           | 89,615                                  |
| 26204 | 31A MS INTERVENTION SPECIALIST          | 73,905                           | 77,970                                  |
| 26200 | 31A HS INTERVENTION SPECIALIST          | 39,592                           | 41,770                                  |
| 26216 | 31A RICHLAND INTERVENTION SPECIALIST    | 42,445                           | 44,779                                  |
| 26212 | 31A RYAN INTERVENTION SPECIALIST        | 77,159                           | 81,403                                  |
| 25783 | TITLE 1 MS INTERVENTION SPECIALIST      | 21,088                           | 22,247                                  |
| 26915 | 31aa VIRTUAL INTERVENTION SPEC WAGE     | 31,304                           | 33,026                                  |
| 26711 | 31aa MS INTERVENTION SPEC WAGE          | 10,544                           | 11,124                                  |
| 26811 | 31aa HS INTERVENTION SPEC WAGE          | 55,702                           | 58,766                                  |
| 26241 | 31aa KELLOGG INTERVENTION SPEC WAGE     | 24,091                           | 25,416                                  |
| 26341 | 31aa RICHLAND INTERVENTION SPEC WAGE    | 26,992                           | 28,477                                  |
| 26511 | 31aa RYAN INTERVENTION SPEC WAGE        | 59,553                           | 62,829                                  |
| 26261 | 31aa KELLOGG BEHAVIOR INTERV WAGE       | 11,463                           | 12,094                                  |
| 26311 | 31aa RICHLAND BEHAVIOR INTERV WAGE      | 8,111                            | 8,557                                   |
| 14753 | RHC 147g Ms Cent Counselor              | 611                              | 611                                     |
| 14817 | RHC 147g 31a Hs Interventn Spec Wages   | 1,193                            | 1,193                                   |
| 14809 | RHC 147g 31aa Ryan Counselor Wages      | 2,176                            | 2,176                                   |
| 14752 | RHC 147g 31a Ms Intervnt Spec Wages     | 611                              | 611                                     |
| 14736 | RHC 147g 31a Ryan Intervnt Spec Wages   | 2,207                            | 2,207                                   |
| 14818 | RHC 147g 31aa Virtual Interv Spec Wage  | 912                              | 912                                     |
| 14811 | RHC 147g 31aa Kellogg Interv Spec Wage  | 457                              | 457                                     |
| 14810 | RHC 147g 31aa Richland Interv Spec Wage | 685                              | 685                                     |
| 14787 | RHC 147g 31aa Ryan Interv Spec Wage     | 1,665                            | 1,665                                   |



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|-------|-------------------------------------------------|----------------------------------|-----------------------------------------|
| 14795 | RHC 147g 31aa Kellogg Behav Intervt Wage        | 1,513                            | 1,513                                   |
|       | <b>TOTAL GUIDANCE SALARIES</b>                  | <b>855,703</b>                   | <b>902,105</b>                          |
|       | <b>GUIDANCE BENEFITS</b>                        |                                  |                                         |
| 12768 | MS COUNS INSURANCE BENEFITS                     | 1,392                            | 1,432                                   |
| 12868 | HS COUNS INSURANCE BENEFIT                      | 68,807                           | 70,802                                  |
| 12544 | 31aa RYAN COUNSELOR INS                         | 25,475                           | 26,214                                  |
| 26205 | 31A MS INTERV SPEC INS BENEFIT                  | 1,923                            | 1,979                                   |
| 26201 | 31A HS INTERV SPEC INS BENEFIT                  | 26,841                           | 27,619                                  |
| 26217 | 31A RICHLAND INTERV SPEC INS BENEFIT            | 2,124                            | 2,186                                   |
| 26213 | 31A RYAN INTERV SPEC INS BENEFIT                | 2,124                            | 2,186                                   |
| 12764 | <b>TITLE I MS INTERVENTION SPEC INS BENEFIT</b> | <b>1,062</b>                     |                                         |
| 26918 | 31aa VIRTUAL INTERVENTION SPEC BENEFIT          | 9,579                            | 9,857                                   |
| 26714 | 31aa MS INTERVENTION SPEC BENEFIT               | 531                              | 547                                     |
| 26814 | 31aa HS INTERVENTION SPEC BENEFIT               | 11,337                           | 11,665                                  |
| 26244 | 31aa KELLOGG INTERV SPEC BENEFIT                | 3,133                            | 3,223                                   |
| 26344 | 31aa RICHLAND INTERV SPEC BENEFIT               | 1,275                            | 1,312                                   |
| 26514 | 31aa RYAN INTERVENTION SPEC BENEFIT             | 20,653                           | 21,252                                  |
| 26264 | 31aa KELLOGG BEHAVIOR INTERV BENEFIT            | 4,330                            | 4,455                                   |
| 26314 | 31aa RICHLAND BEHAVIOR INTERV BENEFIT           | 5,746                            | 5,913                                   |
|       | <b>TOTAL GUIDANCE INS BENEFITS</b>              | <b>186,331</b>                   | <b>190,642</b>                          |
| 12766 | MS COUNSELOR MPSERS                             | 20,919                           | 20,733                                  |
| 12866 | HS COUNSELOR MPSERS                             | 66,483                           | 66,606                                  |
| 12542 | 31aa RYAN COUNSELOR MPSERS                      | 26,635                           | 26,804                                  |
| 26206 | 31A MS INTERV SPEC MPSERS                       | 23,325                           | 23,321                                  |
| 26202 | 31A HS INTERV SPEC MPSERS                       | 14,671                           | 12,493                                  |
| 26218 | 31A RICHLAND INTERV SPEC MPSERS                 | 12,801                           | 13,393                                  |
| 26214 | 31A RYAN INTERV SPEC MPSERS                     | 24,195                           | 24,348                                  |
| 12765 | <b>TITLE 1 MS INTERVENTION MPSERS</b>           | <b>6,318</b>                     | <b>6,318</b>                            |
| 25766 | <b>TITLE 1 MS INTERVENTION MPSERS</b>           | <b>0</b>                         | <b>0</b>                                |
| 26916 | 31aa VIRTUAL INTERV SPEC MPSERS                 | 9,816                            | 9,878                                   |
| 26712 | 31aa MS INTERV SPEC MPSERS                      | 3,159                            | 3,327                                   |
| 26812 | 31aa HS INTERV SPEC MPSERS                      | 16,687                           | 17,577                                  |
| 26242 | 31aa KELLOGG INTERV SPEC MPSERS                 | 7,553                            | 7,602                                   |
| 26342 | 31aa RICHLAND INTERV SPEC MPSERS                | 8,464                            | 8,517                                   |
| 26512 | 31aa RYAN INTERV SPEC MPSERS                    | 18,674                           | 18,792                                  |
| 18794 | RHC147g 31aa Kellogg Behav Inter Mpsers         | 15                               |                                         |
| 26262 | 31aa KELLOGG BEHAV INTERV MPSERS                | 3,269                            | 3,617                                   |
| 26312 | 31aa RICHLAND BEHAV INTERV MPSERS               | 2,446                            | 2,559                                   |
| 12767 | MS COUNSELOR FICA                               | 4,972                            | 5,303                                   |
| 12867 | HS COUNSELOR FICA                               | 14,637                           | 17,036                                  |
| 18738 | RHC 147g Ms Cent Counselor FICA                 | 47                               | 0                                       |
| 18773 | RHC 147g 31a Hs Interventn Spec FICA            | 91                               | 0                                       |
| 18782 | RHC 147g 31aa Ryan Counselor FICA               | 167                              | 183                                     |
| 12543 | 31aa RYAN COUNSELOR FICA                        | 6,020                            | 6,856                                   |
| 26207 | 31A MS INTERV SPEC FICA                         | 5,599                            | 5,965                                   |
| 26203 | 31A HS INTERV SPEC FICA                         | 2,935                            | 3,195                                   |
| 26219 | 31A RICHLAND INTERV SPEC FICA                   | 3,247                            | 3,426                                   |
| 26215 | 31A RYAN INTERV SPEC FICA                       | 5,725                            | 6,227                                   |
| 18737 | RHC 147g 31a MS Interv Spec Fica                | 47                               | 137                                     |
| 18767 | RHC 147g 31a Ryan Inter Spec Fica               | 169                              | 205                                     |
| 12769 | <b>TITLE 1 MS INTERVENTION FICA</b>             | <b>1,613</b>                     | <b>1,613</b>                            |
| 25733 | <b>TITLE 1 MS INTERVENTION FICA</b>             | <b>0</b>                         | <b>0</b>                                |
| 18775 | RHC 147g 31aa Virtual Interv Spec FICA          | 70                               | 0                                       |
| 18786 | RHC 147g 31aa Kellogg Interv Spec FICA          | 35                               | 0                                       |



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|-------|----------------------------------------------|----------------------------------|-----------------------------------------|
| 18785 | RHC147g 31aa Richland Interv Spec FICA       | 52                               | 0                                       |
| 18702 | RHC147g 31aa Ryan Interv Spec FICA           | 127                              | 0                                       |
| 26917 | 31aa VIRTUAL INTERV SPEC FICA                | 2,184                            | 2,526                                   |
| 26713 | 31aa MS INTERV SPEC FICA                     | 807                              | 851                                     |
| 26813 | 31aa HS INTERV SPEC FICA                     | 4,021                            | 4,496                                   |
| 26243 | 31aa KELLOGG INTERV SPEC FICA                | 1,759                            | 1,944                                   |
| 26343 | 31aa RICHLAND INTERV SPEC FICA               | 2,003                            | 2,178                                   |
| 26513 | 31aa RYAN INTERV SPEC FICA                   | 4,194                            | 4,806                                   |
| 18793 | RHC147g 31aa Kellogg Behav Interv FICA       | 116                              | 0                                       |
| 26263 | 31aa KELLOGG BEHAV INTERV FICA               | 772                              | 925                                     |
| 26313 | 31aa RICHLAND BEHAV INTERV FICA              | 534                              | 655                                     |
|       | <b>TOTAL GUIDANCE FICA &amp; MPSERS</b>      | <b>327,375</b>                   | <b>334,411</b>                          |
|       | <b>TOTAL GUIDANCE BENEFITS</b>               | <b>513,705</b>                   | <b>525,053</b>                          |
|       | <b>PURCHASED SERVICE &amp; SUPPLIES</b>      |                                  |                                         |
| 13868 | OUTSIDE CONSELING                            | 0                                | 0                                       |
| 26815 | 31a MS Purch Services                        | 6,200                            | 6,200                                   |
| 26715 | 31a HS Purch Services                        | 4,340                            | 4,340                                   |
| 11888 | HS GUID SUPPLY                               | 1,184                            | 1,434                                   |
|       | <b>TOTAL GUIDANCE SUPPLIES</b>               | <b>11,724</b>                    | <b>11,974</b>                           |
|       | <b>TOTAL GUIDANCE EXPENDITURES</b>           | <b>1,381,133</b>                 | <b>1,439,132</b>                        |
|       | <b>SALARIES NURSE</b>                        |                                  |                                         |
| 13730 | HEALTH, NURSE SALARY                         | 134,946                          | 141,018                                 |
| 16336 | TRANS NURSE WAGES                            | 5,870                            | 6,105                                   |
| 14779 | RHC 147g Health, Nurse Salary                | 772                              | 772                                     |
|       | <b>TOTAL NURSE SALARY</b>                    | <b>141,588</b>                   | <b>147,895</b>                          |
|       | <b>BENEFITS NURSE</b>                        |                                  |                                         |
| 13751 | HEALTH, NURSE INSUR BENEFIT                  | 32,818                           | 33,770                                  |
| 13766 | HEALTH, NURSE MPSERS                         | 42,337                           | 42,179                                  |
| 13767 | HEALTH, NURSE FICA                           | 10,673                           | 10,788                                  |
| 18729 | RHC 147g Health, Nurse Fica                  | 59                               | 0                                       |
| 13750 | HEALTH, NURSE CASH IN LIEU                   | 5,400                            | 5,400                                   |
|       | <b>TOTAL NURSE BENEFITS</b>                  | <b>91,287</b>                    | <b>92,136</b>                           |
|       | <b>PURCHASED SERV NURSE</b>                  |                                  |                                         |
| 14688 | SCHL ADMIN VISION & HEARING                  | 2,700                            | 2,700                                   |
| 12133 | ALT ED COUNSELING                            | 34,098                           | 40,000                                  |
| 13762 | HEALTH, NURSE PROF & TECH SE                 | 194                              | 390                                     |
| 13764 | HEALTH, NURSE TRAVEL & CONFE                 | 1,300                            | 1,000                                   |
| 13765 | HEALTH, NURSE IN-SERVICE TR                  | 135                              | 200                                     |
| 13780 | HEALTH, NURSE CELL PHONE                     | 385                              | 385                                     |
|       | <b>TOTAL HEALTH PURCH SERV</b>               | <b>38,812</b>                    | <b>44,675</b>                           |
|       | <b>SUPPLIES NURSE</b>                        |                                  |                                         |
| 13782 | HEALTH, NURSE SUPPLIES                       | 10,059                           | 10,000                                  |
| 13781 | HEALTH, NURSE OFFICE SUPPLIE                 | 0                                | 168                                     |
| 13763 | HEALTH, NURSE MEMBERSHIPS                    | 300                              | 500                                     |
|       | <b>TOTAL HEALTH SUPPLIES &amp; MATERIALS</b> | <b>10,359</b>                    | <b>10,668</b>                           |
|       | <b>TOTAL NURSE EXPENDITURES</b>              | <b>282,045</b>                   | <b>295,374</b>                          |
|       | <b>SALARIES PSYCH</b>                        |                                  |                                         |
| 10790 | 31aa MENTAL HEALTH WAGE                      | 0                                | 0                                       |
| 10535 | SPEC ED PSYCH TEACHER                        | 97,096                           | 102,436                                 |
| 10831 | RHC 147g Spec Ed Psych Teacher               | 2,050                            | 2,050                                   |
|       | <b>TOTAL PSYCH SALARIES</b>                  | <b>99,146</b>                    | <b>104,486</b>                          |
|       | <b>BENFITS PSYCH</b>                         |                                  |                                         |
| 10791 | 31aa MENTAL HEALTH INSURANCE                 | 0                                | 0                                       |



| ASN   | EXPENDITURES                                  | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|-----------------------------------------------|----------------------------------|-----------------------------------------|
| 10505 | SPEC ED PSYCH INSURANCE                       | 17,302                           | 17,803                                  |
| 10792 | 31aa MENTAL HEALTH MPSERS                     | 0                                | 0                                       |
| 10525 | SPEC ED PSYCH MPSERS                          | 30,722                           | 29,041                                  |
| 10515 | SPEC ED PSYCH FICA                            | 7,145                            | 7,428                                   |
| 18754 | RHC 147g Spec Ed Psych Fica                   | 157                              | 157                                     |
| 10793 | 31aa MENTAL HEALTH FICA                       | 0                                | 0                                       |
|       | <b>TOTAL PSYCH BENEFITS</b>                   | <b>55,326</b>                    | <b>54,429</b>                           |
|       | <b>PURCHASED SERV/SUPPLIES PSYCH</b>          |                                  | 0                                       |
| 10572 | PSYCHOLOGIST CONTRACTED SERV                  | 0                                | 0                                       |
| 10573 | 31N6 CONTRACTED THERAPIST                     | 197,000                          | 197,000                                 |
| 10565 | SPEC ED PSYCH TRAVEL & WORKS                  | 65                               | 65                                      |
| 10585 | SPEC ED PSYCH INSTRUC SUPPL                   | 307                              | 1,000                                   |
| 10584 | 31N SEL SUPPLIES                              | 1,935                            | 1,935                                   |
|       | <b>TOTAL PSYCH PURCH SERV/SUPPLIES</b>        | <b>199,307</b>                   | <b>200,000</b>                          |
|       | <b>TOTAL PSYCH EXPENDITURES</b>               | <b>353,779</b>                   | <b>358,915</b>                          |
|       | <b>SPEECH SALARIES</b>                        |                                  |                                         |
| 10937 | SPEC ED SPEECH MIDDLE SCHOOL                  | 10,689                           | 11,277                                  |
| 10938 | SPEC ED SPEECH HIGH SCHOOL                    | 2,291                            | 2,417                                   |
| 10932 | SPEC ED SPEECH KELLOGG                        | 87,113                           | 91,904                                  |
| 10933 | SPEC ED SPEECH RICHLAND                       | 99,845                           | 105,336                                 |
| 10935 | SPEC ED SPEECH T RYAN                         | 75,216                           | 79,353                                  |
| 10536 | SPEC ED SPEECH TEACHERS                       | 0                                | 0                                       |
| 14806 | RHC 147g Spec Ed Speech Middle School         | 137                              | 137                                     |
| 14807 | RHC 147g Spec Ed Speech High School           | 59                               | 59                                      |
| 14808 | RHC 147g Spec Ed Speech Richland              | 2,185                            | 2,185                                   |
| 14805 | RHC 147g Spec Ed Speech T Ryan                | 2,103                            | 2,103                                   |
|       | <b>TOTAL SPEECH SALARIES</b>                  | <b>279,637</b>                   | <b>294,771</b>                          |
|       | <b>BENEFITS SPEECH</b>                        |                                  |                                         |
| 10911 | SPEC ED SPEECH MS INSURANCE                   | 297                              | 306                                     |
| 10912 | SPEC ED SPEECH HS INSURANCE                   | 64                               | 66                                      |
| 10903 | SPEC ED SPEECH KELLOGG INSURANCE              | 7,868                            | 8,096                                   |
| 10913 | SPEC ED SPEECH RICHLAND INSURANCE             | 27,816                           | 28,623                                  |
| 10910 | SPEC ED SPEECH RYAN INSURANCE                 | 6,294                            | 6,477                                   |
| 10908 | SPEC ED SPEECH MS MPSERS                      | 3,352                            | 3,373                                   |
| 10909 | SPEC ED SPEECH HS MPSERS                      | 718                              | 0                                       |
| 10902 | SPEC ED SPEECH KELLOGG MPSERS                 | 26,273                           | 27,488                                  |
| 10914 | SPEC ED SPEECH RICHLAND MPSERS                | 31,192                           | 31,506                                  |
| 10907 | SPEC ED SPEECH RYAN MPSERS                    | 23,586                           | 23,735                                  |
| 10905 | SPEC ED SPEECH MS FICA                        | 793                              | 863                                     |
| 10906 | SPEC ED SPEECH HS FICA                        | 170                              | 185                                     |
| 10901 | SPEC ED SPEECH KELLOGG FICA                   | 6,553                            | 7,031                                   |
| 10915 | SPEC ED SPEECH RICHLAND FICA                  | 6,614                            | 8,058                                   |
| 10904 | SPEC ED SPEECH RYAN FICA                      | 5,460                            | 6,071                                   |
| 0     | RHC 147g Spec Ed Speech MS FICA               | 21                               | 21                                      |
| 18781 | RHC 147g Spec Ed Speech High School FICA      | 5                                | 5                                       |
| 18783 | RHC 147g Spec Ed Speech Richland FICA         | 167                              | 167                                     |
| 18784 | RHC 147g Spec Ed Speech T Ryan FICA           | 161                              | 161                                     |
|       | <b>TOTAL SPEECH BENEFITS</b>                  | <b>147,404</b>                   | <b>152,229</b>                          |
|       | <b>PURCHASED SERV/SUPPLIES SPEECH</b>         |                                  |                                         |
| 10936 | SPEC ED SPEECH CONTRACTED                     | 68                               | 1,500                                   |
| 10566 | SPEC ED SPEECH TRAVEL & WORK                  | 60                               | 750                                     |
| 10586 | SPEC ED SPEECH INSTRUC SUPP                   | 3,294                            | 1,256                                   |
|       | <b>TOTAL SPEECH PURCH SERV &amp; SUPPLIES</b> | <b>3,422</b>                     | <b>3,506</b>                            |



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|-------|--------------------------------------------|----------------------------------|-----------------------------------------|
|       | <b>TOTAL SPEC ED SPEECH EXPENDITURES</b>   | <b>430,463</b>                   | <b>450,506</b>                          |
|       | <b>SALARIE SOC WORK</b>                    |                                  |                                         |
| 10947 | SPEC ED SOC WORK MIDDLE SCHL               | 74,604                           | 78,707                                  |
| 10948 | SPEC ED SOC WORK HIGH SCHOOL               | 82,445                           | 86,980                                  |
| 10942 | SPEC ED SOC WORK KELLOGG                   | 41,181                           | 43,446                                  |
| 12348 | RICHLAND GEN FUND SOCIAL WORKER            | 45,662                           | 48,173                                  |
| 10943 | SPEC ED SOC WORK RICHLAND                  | 28,539                           | 30,109                                  |
| 12148 | RYAN GF SOC WORK                           | 24,734                           | 26,094                                  |
| 10945 | SPEC ED SOC WORK T RYAN                    | 33,078                           | 34,898                                  |
| 10537 | SEC 31A SOC WORKER KELLOGG                 | 4,298                            | 4,875                                   |
| 26135 | SEC 31 SOC WORKER RICHLAND                 | 8,245                            | 7,929                                   |
| 26133 | SEC 31 SOC WORKER RYAN                     | 24,734                           | 23,789                                  |
| 14798 | RHC 147g Spec Ed Soc Work High School      | 2,217                            | 2,339                                   |
| 14802 | RHC 147g Richland Gf Social Worker         | 846                              | 893                                     |
| 14804 | RHC 147g Spec Ed Soc Work Richland         | 1,058                            | 1,116                                   |
| 14803 | RHC 147g Sec 31 Soc Worker Richland        | 212                              | 223                                     |
| 14769 | RHC 147g Ryan Gf Social Worker Wage        | 628                              | 662                                     |
| 14792 | RHC 147g Spec Ed Soc Work T Ryan           | 837                              | 883                                     |
| 14791 | RHC 147g Sec 31 Soc Workr Ryan Wage        | 628                              | 662                                     |
|       | <b>TOTAL SOC WORK SALARIES</b>             | <b>373,944</b>                   | <b>391,778</b>                          |
|       | <b>BENEFITS SOC WORK</b>                   |                                  |                                         |
| 10927 | SPEC ED SSW MS INS BENEF                   | 2,124                            | 2,186                                   |
| 10928 | SPEC ED SSW HIGH SCHL INS BE               | 22,936                           | 23,601                                  |
| 10922 | SPEC ED SSW KELLOGG INS BENE               | 20,642                           | 21,241                                  |
| 12341 | RICHLAND GF SOC WORK INS BENEFIT           | 12,028                           | 12,377                                  |
| 10923 | SPEC ED SSW RICHLAND INS BEN               | 8,614                            | 8,864                                   |
| 12141 | RYAN GF SSW INS BENE                       | 6,881                            | 7,080                                   |
| 10925 | SPEC ED SSW T RYAN INS BENEF               | 9,174                            | 9,440                                   |
| 10507 | SEC 31A SOC WORKER KELLOGG INS             | 2,293                            | 2,282                                   |
| 26141 | SEC 31 RICH SOC WORK INSUR                 | 2,293                            | 2,282                                   |
| 26142 | SEC 31 RYAN SOC WORK INSUR                 | 6,881                            | 6,848                                   |
|       | <b>TOTAL INSURANCE BENEFITS</b>            | <b>93,867</b>                    | <b>96,201</b>                           |
| 26156 | SEC 31 RYAN SOC WORK MPSERS                | 0                                | 7,115                                   |
| 10957 | SPEC ED SSW MPSERS MIDDLE SC               | 22,500                           | 23,541                                  |
| 10958 | SPEC ED SSW MPSERS HIGH SCHO               | 25,852                           | 26,016                                  |
| 10952 | SPEC ED SSW MPSERS KELLOGG                 | 12,419                           | 12,995                                  |
| 12344 | RICHLAND GF SOC WORK MPSERS                | 14,318                           | 14,409                                  |
| 10953 | SPEC ED SSW MPSERS RICHLAND                | 8,950                            | 9,006                                   |
| 12144 | RYAN GF SSW MPSERS                         | 7,756                            | 7,805                                   |
| 10955 | SPEC ED SSW MPSERS T RYAN                  | 10,372                           | 10,438                                  |
| 10527 | SEC 31A KELLOGG SOC WORK MPSERS            | 1,296                            | 1,458                                   |
| 26146 | SEC 31 RICH SOC WORK MPSERS                | 2,585                            | 2,372                                   |
| 26148 | SEC 31 RYAN SOC WORK MPSERS                | 7,756                            | 7,756                                   |
| 10967 | SPEC ED SSW FICA MIDDLE SCHL               | 5,707                            | 6,021                                   |
| 10968 | SPEC ED SSW FICA HIGH SCHL                 | 5,827                            | 6,654                                   |
| 10962 | SPEC ED SSW FICA KELLOGG                   | 2,674                            | 3,324                                   |
| 12346 | RICHLAND GF SOC WORK FICA                  | 3,134                            | 3,685                                   |
| 10963 | SPEC ED SSW FICA RICHLAND                  | 1,967                            | 2,303                                   |
| 12146 | RYAN GF SOC WORK FICA                      | 1,682                            | 1,996                                   |
| 10965 | SPEC ED SSW FICA T RYAN                    | 2,250                            | 2,670                                   |
| 10961 | RYAN GF SSW FICA                           | 0                                | 1,996                                   |
| 18736 | RHC 147g Spec Ed Soc Work High School FICA | 170                              | 170                                     |
| 18776 | RHC 147g Richland Gf Social Worker FICA    | 65                               | 65                                      |
| 18778 | RHC 147g Spec Ed Soc Work Richland FICA    | 81                               | 81                                      |



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|-------|-----------------------------------------------|----------------------------------|-----------------------------------------|
| 18777 | RHC 147g Sec 31 Soc Worker Richland FICA      | 16                               | 16                                      |
| 18717 | RHC 147g Ryan Gf Social Worker FICA           | 48                               | 48                                      |
| 18719 | RHC 147g Spec Ed Soc Work T Ryan FICA         | 64                               | 64                                      |
| 10517 | SEC 31A KELLOGG SOC WORK FICA                 | 276                              | 373                                     |
| 26147 | SEC 31 RICH SOC WORK FICA                     | 567                              | 606                                     |
| 26136 | SEC 31 RYAN SOC WORK FICA                     | 1,682                            | 1,682                                   |
|       |                                               | 25                               | 25                                      |
| 26159 | SEC 31 RYAN SOC WORK FICA                     | 0                                | 1,819                                   |
|       | <b>TOTAL SOC WORK FICA &amp; MPSERS</b>       | <b>140,039</b>                   | <b>156,507</b>                          |
|       | <b>TOTAL SOC WORK BENEFITS</b>                | <b>233,906</b>                   | <b>252,708</b>                          |
|       | <b>PURCHASED SERV/SUPPLIES SOC WORK</b>       |                                  |                                         |
| 10587 | SPEC ED SOC WK INSTRUC SUPP                   | 1,892                            | 1,000                                   |
| 10591 | SPEC ED SEL INSTRUC SUPP                      | 1,503                            | 1,500                                   |
|       | <b>TOTAL SPEECH PURCH SERV &amp; SUPPLIES</b> | <b>3,395</b>                     | <b>2,500</b>                            |
|       | <b>TOTAL SOC WORK EXPENDITURES</b>            | <b>611,246</b>                   | <b>646,986</b>                          |
|       | <b>SALARIES TCLD</b>                          |                                  |                                         |
| 10827 | SPEC ED TCLD MS                               | 100,330                          | 105,849                                 |
| 10828 | SPEC ED TCLD HIGH SCHOOL                      | 90,767                           | 95,759                                  |
| 10822 | SPEC ED TCLD KELLOGG                          | 24,638                           | 25,993                                  |
| 10823 | SPEC ED TCLD RICHLAND                         | 39,288                           | 41,449                                  |
| 14755 | SPEC ED TLCD T RYAN                           | 70,237                           | 74,100                                  |
| 14744 | RHC 147g Spec Ed Tcld Middle Sc               | 4,172                            | 4,293                                   |
| 14726 | RHC 147g Spec Ed Tcld High School             | 2,334                            | 2,401                                   |
| 14727 | RHC 147g Spec Ed Tcld Kellogg                 | 411                              | 423                                     |
| 14729 | RHC 147g Spec Ed Tcld Richland                | 411                              | 423                                     |
| 10825 | RHC 147g Spec Ed Tcld T Ryan                  | 1,232                            | 1,268                                   |
|       | <b>TOTAL SPEC ED TCLD SALARIES</b>            | <b>333,819</b>                   | <b>351,957</b>                          |
|       | <b>BENEFITS TCLD</b>                          |                                  |                                         |
| 10801 | SPEC ED TC-LD MS INS                          | 26,396                           | 27,161                                  |
| 10802 | SPEC ED TC-LD HS INS                          | 24,809                           | 25,529                                  |
| 10803 | SPEC ED TC-LD KELLOGG INS                     | 6,461                            | 6,648                                   |
| 10804 | SPEC ED TC-LD RICHLAND INS                    | 9,634                            | 9,914                                   |
| 10805 | SPEC ED TC-LD RYAN INS                        | 18,809                           | 19,354                                  |
| 10806 | SPEC ED TC-LD MS MPSERS                       | 31,460                           | 31,659                                  |
| 10807 | SPEC ED TC-LD HS MPSERS                       | 28,461                           | 28,641                                  |
| 10808 | SPEC ED TC-LD KELLOGG MPSERS                  | 7,726                            | 7,775                                   |
| 10809 | SPEC ED TC-LD RICHLAND MPSERS                 | 12,320                           | 12,397                                  |
| 10810 | SPEC ED TC-LD RYAN MPSERS                     | 22,024                           | 22,163                                  |
| 10811 | SPEC ED TC-LD MS FICA                         | 6,809                            | 8,097                                   |
| 10812 | SPEC ED TC-LD HS FICA                         | 6,027                            | 7,326                                   |
| 10813 | SPEC ED TC-LD KELLOGG FICA                    | 1,683                            | 1,989                                   |
| 10814 | SPEC ED TC-LD RICHLAND FICA                   | 2,677                            | 3,171                                   |
| 10815 | SPEC ED TC-LD RYAN FICA                       | 4,804                            | 5,669                                   |
| 18740 | RHC 147g Spec Ed Tcld Middle Sc FICA          | 319                              | 319                                     |
| 18746 | RHC 147g Spec Ed Tcld High School FICA        | 179                              | 179                                     |
| 18758 | RHC 147g Spec Ed Tcld Kellogg FICA            | 31                               | 31                                      |
| 18759 | RHC 147g Spec Ed Tcld Richland FICA           | 31                               | 31                                      |
| 18760 | RHC 147g Spec Ed Tcld T Ryan FICA             | 94                               | 94                                      |
|       | <b>TOTAL SPEC ED TCLD BENEFITS</b>            | <b>210,754</b>                   | <b>218,148</b>                          |
|       | <b>PURCHASED SERV/SUPPLIES TCLD</b>           |                                  |                                         |
| 10576 | TEACHER CONSULT CONTRACT HOM                  | 0                                | 0                                       |
| 10568 | SPEC ED TC-LD TRAVEL & WORKS                  | 445                              | 600                                     |
| 10588 | SPEC ED TC-LD INSTRUC SUPPLY                  | 165                              | 500                                     |



| ASN   | EXPENDITURES                         | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------|----------------------------------|-----------------------------------------|
|       | TOTAL PURCHASED SERV & SUPPLIES TCLD | 610                              | 1,100                                   |
|       | TOTAL SPEC ED TCLD EXPENDITURES      | 545,183                          | 571,204                                 |
|       | <b>SALARIES SECURITY/LUNCH</b>       |                                  |                                         |
| 26816 | 31aa HS DEAN WAGES                   | 56,986                           | 60,120                                  |
| 26245 | 31aa KELLOGG DEAN WAGES              | 71,982                           | 75,941                                  |
| 26315 | 31aa RICHLAND DEAN WAGES             | 56,986                           | 60,120                                  |
| 12739 | MS CENT WAGES-SEC/DETN               | 39,402                           | 40,978                                  |
| 12839 | HS CENT WAGES-SEC/DETN               | 696                              | 724                                     |
| 12737 | MS CENT LUNCH AIDE                   | 7,701                            | 8,009                                   |
| 12837 | HS CENT LUNCH AIDE                   | 6,993                            | 7,273                                   |
| 12237 | KELL CENT ACTIVITY AIDE              | 50,325                           | 52,338                                  |
| 12337 | RICH CENT ACTIVITY AIDE              | 66,487                           | 69,146                                  |
| 12537 | RYAN CENT ACTIVITY AIDE              | 56,778                           | 59,049                                  |
|       | TOTAL SECURITY/LUNCH WAGES           | 414,335                          | 433,697                                 |
|       | <b>BENEFITS SECURITY/LUNCH</b>       |                                  |                                         |
| 26819 | 31aa HS DEAN INS                     | 8,043                            | 8,043                                   |
| 26248 | 31aa KELLOGG DEAN INS                | 17,302                           | 17,302                                  |
| 26318 | 31aa RICHLAND DEAN INS               | 22,936                           | 22,936                                  |
| 12457 | Secure & Lunch Mpsers                | 0                                | 0                                       |
| 12458 | MS Cent Parapro Mpsers               | 13,984                           | 14,652                                  |
| 12459 | HS Cent Parapro Mpsers               | 2,306                            | 2,392                                   |
| 12460 | Kellogg Activity Parapro Mpsers      | 14,982                           | 15,654                                  |
| 12461 | Richland Activity Parapro Mpsers     | 19,986                           | 20,682                                  |
| 12462 | Ryan Activity Parapro Mpsers         | 14,639                           | 17,662                                  |
| 26817 | 31aa HS DEAN MPERS                   | 16,676                           | 17,982                                  |
| 26246 | 31aa KELLOGG DEAN MPERS              | 23,111                           | 22,714                                  |
| 26316 | 31aa RICHLAND DEAN MPERS             | 17,186                           | 17,982                                  |
| 12456 | Secure & Lunch Fica                  | 0                                | 0                                       |
| 12463 | MS Cent Parapro Fica                 | 3,603                            | 3,748                                   |
| 12464 | HS Cent Parapro Fica                 | 588                              | 612                                     |
| 12465 | Kellogg Activity Parapro Fica        | 3,850                            | 4,004                                   |
| 12466 | Richland Activity Parapro Fica       | 5,086                            | 5,290                                   |
| 12467 | Ryan Activity Parapro Fica           | 4,344                            | 4,517                                   |
| 26818 | 31aa HS DEAN FICA                    | 4,134                            | 4,599                                   |
| 26247 | 31aa KELLOGG DEAN FICA               | 5,168                            | 5,809                                   |
| 26317 | 31aa RICHLAND DEAN FICA              | 3,936                            | 4,599                                   |
|       | TOTAL SECURITY/LUNCH BENEFITS        | 201,860                          | 211,177                                 |
|       | TOTAL SECURITY/LUNCH EXPENDITURES    | 616,195                          | 644,875                                 |
|       | <b>TOTAL PUPIL SUPPORT SERVICES</b>  | <b>4,220,044</b>                 | <b>4,406,993</b>                        |
|       | <b>SALARIES CURRICULUM</b>           |                                  |                                         |
| 13530 | CURR DEV ADMINISTRATOR               | 129,226                          | 135,041                                 |
| 27430 | TITLE IV WAGE                        | 3,194                            | 3,194                                   |
| 25238 | CSI RAG SS TEACHER                   | 0                                | 0                                       |
| 26191 | 31a KELLOGG INSTR COACH WAGES        | 25,433                           | 25,433                                  |
| 26195 | 31a RICHLAND INSTR COACH WAGES       | 38,149                           | 38,149                                  |
| 26231 | 31a RYAN INSTR COACH WAGES           | 77,468                           | 77,468                                  |
| 13534 | CURR DEV SECRETARY                   | 17,778                           | 18,489                                  |
| 14770 | RHC 147g Curr Dev Administrator      | 3,444                            | 3,444                                   |
| 20925 | 23g SS STIPENDS WAGE                 | 28,500                           | 28,500                                  |
| 14794 | RHC 147g 31A Ryan Inst Coach Wages   | 2,002                            | 2,002                                   |
| 13642 | CURR DEV PD WAGES                    | 4,100                            | 4,100                                   |
| 27100 | TTL II PT A WAGE PD PREP             | 7,300                            | 7,300                                   |
|       | TOTAL CURR DEV SALARIES              | 336,595                          | 343,121                                 |



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|-------|-----------------------------------|----------------------------------|-----------------------------------------|
|       | <b>BENEFITS CURRICULUM</b>        |                                  |                                         |
| 13551 | CURR DEV INSURANCE BENEFIT        | 35,108                           | 36,126                                  |
| 26194 | 31a KELLOGG INSTR COACH INS       | 850                              | 874                                     |
| 26198 | 31a RICHLAND INSTR COACH INS      | 1,275                            | 1,312                                   |
| 26234 | 31a RYAN INSTR COACH INS          | 22,936                           | 23,601                                  |
| 13566 | CURR DEV MPSERS CONTRIBUTIO       | 46,016                           | 43,969                                  |
| 26192 | 31a KELLOGG INSTR COACH MPSERS    | 7,443                            | 7,607                                   |
| 26196 | 31a RICHLAND INSTR COACH MPSERS   | 11,164                           | 11,410                                  |
| 26232 | 31a RYAN INSTR COACH MPSERS       | 24,292                           | 23,171                                  |
| 25239 | CSI RAG MPSERS                    | 0                                | 0                                       |
| 27431 | TITLE IV MPSERS                   | 983                              | 983                                     |
| 27109 | TITLE II PT A MPSERS              | 2,250                            | 2,250                                   |
| 27110 | TTL II PT A PD TRAINER MPSERS     | 0                                | 0                                       |
| 13643 | CURR DEV PD MPSERS                | 0                                | 0                                       |
| 20926 | 23g SS STIPENDS MPSERS            | 0                                | 0                                       |
| 13567 | CURR DEV FICA CONTRIBUTION        | 9,826                            | 11,246                                  |
| 18720 | RHC 147g Curr Dev Admin Fica      | 263                              | 263                                     |
| 20927 | 23g SS STIPENDS FICA              | 2,180                            | 2,180                                   |
| 26193 | 31a KELLOGG INSTR COACH FICA      | 1,946                            | 1,946                                   |
| 26197 | 31a RICHLAND INSTR COACH FICA     | 2,919                            | 2,918                                   |
| 26233 | 31a RYAN INSTR COACH FICA         | 5,433                            | 5,926                                   |
| 18733 | RHC 147g 31a Ryan Inst Coach Fica | 153                              | 153                                     |
| 25240 | CSI RAG FICA                      | 0                                | 0                                       |
| 27432 | TITLE IV FICA                     | 239                              | 239                                     |
| 27120 | TTL II PT A FICA TRAINER          | 546                              | 546                                     |
| 13531 | CURR ADMIN IN LIEU OF INS         | 0                                | 0                                       |
|       | <b>TOTAL CURR DEV BENEFITS</b>    | <b>175,821</b>                   | <b>176,721</b>                          |
|       | <b>PURCHASED SERV CURRICULUM</b>  |                                  | 0                                       |
| 18918 | CONTRACTED SUBS CURR DEVELOP      | 0                                | 0                                       |
| 18926 | CONTRACTED SUBS INCENTIVE PAY     | 29,500                           | 30,000                                  |
| 18913 | CONTRACTED SUBS TITLE IIA         | 0                                | 19,694                                  |
| 25241 | CSI RAG TRAINING & DEV            | 200                              | 200                                     |
| 25242 | CSI RAG CONTRACTED                | 0                                | 0                                       |
| 22704 | 27b GYO Purch Service             | 326,538                          | 326,538                                 |
| 27208 | TITLE II PART A PURCH SERV        | 53,442                           | 53,442                                  |
| 25243 | CSI RAG TRAVEL                    | 850                              | 850                                     |
| 13663 | CURRICULUM NEW TEACHER TRN        | 651                              | 1,267                                   |
| 13262 | PROF DEV KELLOGG                  | 88                               | 88                                      |
| 13265 | PROF DEV T RYAN                   | 0                                | 250                                     |
| 22705 | 27b GYO PD Mileage/Fees           | 15,850                           | 15,850                                  |
| 25244 | CSI RAG WKSHP & CONF              | 13,555                           | 13,555                                  |
| 27408 | TITLE IV PURCHASED SERVICE        | 13,367                           | 13,367                                  |
| 27211 | TITLE II PART A PD RE WRITING     | 261                              | 261                                     |
| 13562 | CURR DEV WORKSHOP & CONF          | 1,500                            | 2,590                                   |
| 13682 | CURR DEV DIST SCHL IMPROVEME      | 6,765                            | 6,765                                   |
| 13564 | CURR DEV TRAVEL/CONF ADMIN        | 3,134                            | 2,175                                   |
| 13580 | CURR CELL PHONE                   | 420                              | 420                                     |
|       | <b>TOTAL CURR DEV PURCH SERV</b>  | <b>466,121</b>                   | <b>487,312</b>                          |
|       | <b>SUPPLIES CURRICULUM</b>        |                                  |                                         |
| 24685 | GSRP 32D LICENSE/MEMBERSHIP       | 138                              | 138                                     |
| 13585 | CURR DEV TESTING SUPPLY           | 38,650                           | 38,650                                  |
| 24684 | GSRP 32D CURRICULUM SUPPLY        | 702                              | 702                                     |
| 22710 | 27b GYO Supplies                  | 2,013                            | 2,013                                   |



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|-------|-----------------------------------------|----------------------------------|-----------------------------------------|
| 13691 | CURR DEV MISC                           | 7,500                            | 6,000                                   |
| 27215 | TITLE II PART A PD SUPPLIES             | 0                                | 550                                     |
| 13581 | CURR DEV OFFICE SUPPLIES                | 166                              | 200                                     |
| 25246 | CSI RAG SUPPLIES                        | 200                              | 200                                     |
| 27409 | TITLE IV SUPPLIES                       | 14,495                           | 14,495                                  |
| 16576 | ADMIN EVAL TOOL                         | 5,000                            | 7,500                                   |
| 13563 | CURR DEV DIRECTOR MEMBERSHIP            | 1,200                            | 1,450                                   |
| 25247 | CSI RAG DUES & FEES                     | 1,404                            | 1,404                                   |
|       | <b>TOTAL CURR DEV SUPPLIES</b>          | <b>71,468</b>                    | <b>73,302</b>                           |
|       | <b>TOTAL CURR DEV EXPENDITURES</b>      | <b>1,050,005</b>                 | <b>1,080,456</b>                        |
|       | <b>SALARIES LIBRARY</b>                 |                                  |                                         |
| 12832 | HS CENT LIBRARIAN                       | 65,609                           | 69,218                                  |
| 12732 | MS CENT LIBRARIAN                       | 0                                | 0                                       |
|       | <b>TOTAL LIBRARY PROF SALARIES</b>      | <b>65,609</b>                    | <b>69,218</b>                           |
| 12736 | MS CENT LIBRARY CLERK                   | 29,836                           | 31,029                                  |
| 12836 | HS CENT LIBRARY CLERK                   | 31,909                           | 33,186                                  |
| 12236 | KELL CENT LIBRARY CLERK                 | 29,606                           | 30,791                                  |
| 12336 | RICH CENT LIBRARY CLERK                 | 32,665                           | 33,972                                  |
| 12536 | T RYAN CENT LIBRARY CLERK               | 32,213                           | 33,502                                  |
| 14749 | RHC 147g HS Cent Library Clerk          | 993                              | 1,032                                   |
|       | <b>TOTAL LIBRARY NON-PROF SALARIES</b>  | <b>157,223</b>                   | <b>163,511</b>                          |
|       | <b>TOTAL LIBRARY SALARIES</b>           | <b>222,832</b>                   | <b>232,729</b>                          |
|       | <b>BENEFITS LIBRARY</b>                 |                                  |                                         |
| 12760 | MS LIBR INSURANCE BENEFITS              | 23,522                           | 24,205                                  |
| 12860 | HS LIBR INSURANCE BENEFIT               | 38,692                           | 39,814                                  |
| 12261 | KELL LIBR INSURANCE BENEFITS            | 22,642                           | 23,298                                  |
| 12361 | RICH LIBR INSURANCE BENEFITS            | 2,129                            | 2,191                                   |
| 12560 | T RYAN LIBR INSURANCE BENEFI            | 30,191                           | 31,066                                  |
|       | <b>TOTAL LIBRARY INSURANCE</b>          | <b>117,176</b>                   | <b>120,574</b>                          |
| 12762 | MS LIBRARY STAFF MPSERS                 | 8,938                            | 9,281                                   |
| 12862 | HS LIBRARY STAFF MPSERS                 | 26,250                           | 30,629                                  |
| 12262 | KELL LIBRARY STAFF MPSERS               | 9,505                            | 9,210                                   |
| 12362 | RICH LIBRARY STAFF MPSE                 | 10,488                           | 10,161                                  |
| 12562 | T RYAN LIBRARY STAFF MPSERS             | 9,426                            | 10,020                                  |
| 12763 | MS LIBRARY STAFF FICA                   | 2,081                            | 2,374                                   |
| 12863 | HS LIBRARY STAFF FICA                   | 6,043                            | 7,834                                   |
| 12263 | KELL LIBRARY STAFF FICA                 | 1,884                            | 2,355                                   |
| 12363 | RICH LIBRARY STAFF FICA                 | 2,499                            | 2,599                                   |
| 12563 | T RYAN LIBRARY STAFF FICA               | 2,153                            | 2,563                                   |
| 18755 | RHC 147g Hs Cent Library Clerk FICA     | 76                               | 79                                      |
|       | <b>TOTAL LIBRARY FICA &amp; MPSERS</b>  | <b>79,342</b>                    | <b>87,104</b>                           |
|       | <b>TOTAL LIBRARY BENEFITS</b>           | <b>196,518</b>                   | <b>207,678</b>                          |
|       | <b>PURCHASED SERVICES LIBRARY</b>       |                                  |                                         |
| 21112 | Library of MI Cont Ed Conf/Wkshop       | 0                                | 0                                       |
|       | <b>TOTAL LIBRARY PURCHASED SERVICES</b> | <b>0</b>                         | <b>0</b>                                |
|       | <b>SUPPLIES LIBRARY</b>                 |                                  |                                         |
| 13982 | HS TECH/SOFT LIBRARY                    | 82                               | 156                                     |
| 11182 | BEDFORD LIBRARY SUPPLY & MATERIALS      | 69                               | 0                                       |
| 11782 | MS LIBRARY SUPPLY & MATERIAL            | 1,046                            | 1,095                                   |
| 11882 | HS LIBRARY SUPPLY & MATERIAL            | 1,403                            | 1,591                                   |
| 11282 | KELL LIBRARY SUPPLY & MATERI            | 352                              | 595                                     |
| 11382 | RICH LIBRARY SUPPLY & MATERI            | 334                              | 334                                     |
| 11582 | RYAN LIBRARY SUPPLY & MATERI            | 392                              | 678                                     |



| ASN   | EXPENDITURES                                      | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|---------------------------------------------------|----------------------------------|-----------------------------------------|
|       | TOTAL LIBRARY SUPPLIES & MATERIALS                | 3,678                            | 4,450                                   |
|       | TOTAL LIBRARY EXPENDITURES                        | 423,028                          | 444,857                                 |
|       | <b>SALARIES SPEC ED SUPV/TITLE I DIR</b>          |                                  |                                         |
| 25230 | MS FOCUS SUPPLMNT SS COORD WAGE                   | 0                                | 0                                       |
| 10539 | SPEC ED SUPERVISOR SALARY                         | 105,193                          | 109,927                                 |
|       | <b>TOTAL SPEC ED SUPV PROF SALARIES</b>           | <b>105,193</b>                   | <b>109,927</b>                          |
| 10634 | SPEC ED SECRETARY WAGES                           | 10,529                           | 10,950                                  |
| 14766 | RHC 147g Spec Ed Supervisor Salary                | 2,607                            | 2,683                                   |
|       | <b>TOTAL SPEC ED SUPV NON PROF SALARIES</b>       | <b>13,137</b>                    | <b>13,633</b>                           |
|       | <b>TOTAL SPEC ED SUPV/TITLE DIR SALARIES</b>      | <b>118,330</b>                   | <b>123,560</b>                          |
|       | <b>BENEFITS SPEC ED SUPV/TITLE I DIR</b>          |                                  |                                         |
| 10653 | SPEC ED SUPERVISOR INS BENEF                      | 25,423                           | 26,160                                  |
| 10651 | SPEC ED SECRETARY INS BENEF                       | 4,528                            | 4,659                                   |
| 10558 | SPEC ED SUPV. MPSERS CONTRIB                      | 32,044                           | 32,879                                  |
| 10658 | SPEC ED SECRETARY MPSERS                          | 3,266                            | 3,275                                   |
| 10557 | SPEC ED SUPERVISOR FICA                           | 6,851                            | 8,409                                   |
| 10659 | SPEC ED SECRETARY FICA                            | 808                              | 838                                     |
| 18713 | RHC 147g Spec Ed Supervisor Salary FICA           | 199                              | 199                                     |
|       | <b>TOTAL SPEC ED SUPV/TITLE I DIR BENEFITS</b>    | <b>73,119</b>                    | <b>76,420</b>                           |
|       | <b>PURCHASED SERV SPEC ED SUPV</b>                |                                  |                                         |
| 10569 | SPEC ED SUPER TRAVEL LOCAL                        | 640                              | 1,500                                   |
| 10570 | SPEC ED SUPERVISOR PROF DEV                       | 2,106                            | 2,100                                   |
| 10580 | SPEC ED SUPERVISOR TELEPHONE                      | 420                              | 420                                     |
| 10590 | SPEC ED ADM MEMBERSHIP                            | 305                              | 500                                     |
|       | <b>TOTAL PURCHASED SERV SPEC ED SUPV</b>          | <b>3,471</b>                     | <b>4,520</b>                            |
|       | <b>TOTAL SPEC ED SUPV EXPENDITURES</b>            | <b>194,919</b>                   | <b>204,500</b>                          |
| 12922 | CERT ASSESS/BMA                                   | 0                                | 0                                       |
| 12927 | CERT ASSESS/COMP SCI                              | 3,000                            | 3,000                                   |
|       | <b>TOTAL PURCHASED SERV EFE</b>                   | <b>3,000</b>                     | <b>3,000</b>                            |
|       | <b>TOTAL EFE PURCH SERV EXPENDITURES</b>          | <b>3,000</b>                     | <b>3,000</b>                            |
|       | <b>TOTAL INSTRUCT STAFF SUPP SERV</b>             | <b>1,670,952</b>                 | <b>1,732,813</b>                        |
|       | <b>PURCHASED SERV BOARD OF ED</b>                 |                                  |                                         |
| 14531 | BOARD STIPEND                                     | 2,677                            | 2,677                                   |
| 14669 | GENL ADMIN LEGAL FEES                             | 92,000                           | 92,000                                  |
| 14655 | GEN ADMIN AUDIT EXPENSE                           | 87,000                           | 87,000                                  |
| 14260 | BOARD FACILITY PLAN CONTRACTED SERV               | 15,000                           | 15,000                                  |
| 14563 | BOARD WORKSHOP & CONF                             | 752                              | 752                                     |
| 14269 | BOARD BOND LEGAL FEES                             | 0                                | 0                                       |
| 14587 | SUPT SEARCH & MOVING                              | 0                                | 0                                       |
|       | <b>TOTAL BOARD OF ED PURCHASED SERV</b>           | <b>197,429</b>                   | <b>197,429</b>                          |
|       | <b>SUPPLIES &amp; TRANSFERS BOARD OF ED</b>       |                                  |                                         |
| 14589 | BOARD MISC SUPPLIES                               | 175                              | 1,500                                   |
| 14280 | BOARD BOND ELECTION MISC                          | 370                              | 15,000                                  |
| 14502 | MISC ADDITIONAL EXPENSE                           | 37,650                           | 37,650                                  |
| 14696 | GENL ADMIN PYMT TO OTHER GOV                      | 2,950                            | 2,950                                   |
|       | <b>TOTAL BOARD OF ED SUPPLIES &amp; TRANSFERS</b> | <b>41,145</b>                    | <b>57,100</b>                           |
|       | <b>TOTAL BOARD OF ED EXPENDITURES</b>             | <b>238,574</b>                   | <b>254,529</b>                          |
|       | <b>SALARIES EXECUTIVE ADMIN</b>                   |                                  |                                         |
| 14530 | SUPT ADMINISTRATOR SALARY                         | 163,370                          | 170,721                                 |
| 14534 | SUPT SECRETARY                                    | 62,633                           | 65,138                                  |
| 14520 | COORD FOR ELL, STATE & FED PRG WAGES              | 40,788                           | 40,788                                  |
| 14824 | MARKETING/PR COORDINATOR                          | 33,501                           | 34,841                                  |



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|-------|---------------------------------------|----------------------------------|-----------------------------------------|
| 14746 | RHC 147g Market/PR Coord Wage         | 861                              | 896                                     |
|       | <b>TOTAL EXEC ADM SALARIES</b>        | <b>301,152</b>                   | <b>312,384</b>                          |
|       | <b>BENEFITS EXECUTIVE ADMIN</b>       |                                  |                                         |
| 14583 | MISC EXP - NEGATIVE BAL FORGIVENESS   | 0                                | 0                                       |
| 14551 | SUPT AREA INSURANCE BENEFIT           | 12,619                           | 12,985                                  |
| 14556 | SUPT AREA MPSERS                      | 19,003                           | 19,003                                  |
| 14826 | MARKETING/PR COORDINATOR MPSERS       | 9,573                            | 10,421                                  |
| 14526 | COORD FOR ELL, STATE & FED PRG MPSERS | 0                                | 12,200                                  |
| 18750 | RHC 147g Market/Pr Coord MPSRS        | 9                                | 9                                       |
| 14557 | SUPT AREA FICA                        | 16,818                           | 18,043                                  |
| 14827 | MARKETING/PR COORDINATOR FICA         | 2,655                            | 2,665                                   |
| 14527 | COORD FOR ELL, STATE & FED PRG FICA   | 3,120                            | 3,120                                   |
| 18749 | RHC 147g Market/Pr Coord FICA         | 66                               | 66                                      |
| 14825 | MARKETING/PR COORDINATOR CASH IN LIEU | 4,500                            | 4,500                                   |
| 14555 | SUPT OTHER BENEFITS                   | 0                                | 0                                       |
|       | <b>TOTAL EXEC ADM BENEFITS</b>        | <b>68,362</b>                    | <b>83,012</b>                           |
|       | <b>PURCHASED SERV EXECUTIVE ADMIN</b> |                                  |                                         |
| 14588 | SUPT POLICY RELATED EXPEND            | 0                                | 5,000                                   |
| 14661 | GENL ADMIN PROF & TECH                | 56,000                           | 50,000                                  |
| 14586 | SUPT MISC CONTRACTED                  | 108,000                          | 85,000                                  |
| 14660 | GENL ADMIN PROF & TECH - EPC          | 0                                | 0                                       |
| 14632 | GENL ADMIN PROF & TECH MARKETING      | 0                                | 10,000                                  |
| 14561 | SUPT LOCAL TRAVEL REIMBURSE           | 550                              | 4,000                                   |
| 14663 | GENL ADMIN TRAVEL, LOCAL              | 1,000                            | 2,500                                   |
| 14562 | SUPT WORKSHOP & CONF                  | 100                              | 100                                     |
| 14662 | GENL ADMIN WORKSHOP & CONF            | 150                              | 2,500                                   |
| 14579 | SUPT TELEPHONE                        | 1,300                            | 1,300                                   |
| 14665 | GENL ADMIN POSTAGE                    | 26,000                           | 35,000                                  |
| 14666 | GENL ADMIN ADVERTISING                | 2,000                            | 4,350                                   |
| 14565 | SUPT NEWSLETTER                       | 21,000                           | 25,000                                  |
|       | <b>TOTAL EXEC ADM PURCH SERV</b>      | <b>216,100</b>                   | <b>224,750</b>                          |
|       | <b>SUPPLIES EXECUTIVE ADMIN</b>       |                                  |                                         |
| 14682 | ELL COORD COPY COSTS                  | 0                                | 160                                     |
| 14059 | GF BOND PROJECT MISC SUPPLY           | 0                                | 0                                       |
| 14580 | SUPT MISC                             | 1,000                            | 5,000                                   |
| 14582 | SUPT MARKETING /PR SUPPLIES (MSC)     | 1,000                            | 3,000                                   |
| 14670 | GENL ADMIN CAPITAL OUTLA              | 0                                | 0                                       |
|       | <b>TOTAL EXEC ADM SUPPLIES</b>        | <b>2,000</b>                     | <b>8,160</b>                            |
|       | <b>TOTAL EXEC ADM EXPENDITURES</b>    | <b>587,614</b>                   | <b>628,305</b>                          |
|       | <b>TOTAL GENERAL ADMIN SUPP SERV</b>  | <b>826,188</b>                   | <b>882,834</b>                          |
|       | <b>SALARIES SCHOOL ADMIN</b>          |                                  |                                         |
| 12130 | Wage/Benefit Adjustment               | 0                                | 0                                       |
| 25736 | INNOVATIVE PRGS PRINCIPAL WAGE        | 203,771                          | 298,941                                 |
| 12730 | MS CENT PRINCIPAL                     | 225,152                          | 235,284                                 |
| 12830 | HS CENT PRINCIPAL                     | 218,073                          | 227,886                                 |
| 12230 | KELL CENT PRINCIPAL                   | 120,193                          | 125,602                                 |
| 24625 | Gsrp 32d Principal                    | 30,000                           | 30,000                                  |
| 12330 | RICH CENT PRINCIPAL                   | 105,193                          | 109,927                                 |
| 12530 | RYAN CENT PRINCIPAL                   | 202,519                          | 211,632                                 |
|       | <b>TOTAL SCHOOL ADM PROF SALARIES</b> | <b>1,104,901</b>                 | <b>1,239,272</b>                        |
| 12734 | MS CENT SECRETARY WAGES               | 66,560                           | 69,222                                  |
| 12834 | HS CENT SECRETARY WAGES               | 114,644                          | 119,230                                 |
| 12234 | KELL CENT SECRETARY WAGES             | 63,078                           | 65,601                                  |



| ASN   | EXPENDITURES                                     | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------------------|----------------------------------|-----------------------------------------|
| 12334 | RICH CENT SECRETARY WAGES                        | 63,072                           | 65,595                                  |
| 12534 | RYAN CENT SECRETARY WAGE                         | 69,738                           | 72,528                                  |
| 25737 | INNOVATIVE PRG ADMIN ASST                        | 114,501                          | 119,081                                 |
| 16552 | SCHL ADM TERMINAL PAY                            | 25,350                           | 20,000                                  |
| 14757 | RHC 147g New Programs Princ Wage                 | 5,207                            | 5,207                                   |
| 14768 | RHC 147g Ms Cent Principal                       | 5,477                            | 5,477                                   |
| 14740 | RHC 147g Hs Cent Principal                       | 4,255                            | 4,255                                   |
| 14774 | RHC 147g Rich Cent Principal                     | 3,416                            | 3,416                                   |
| 14738 | RHC 147g Ryan Cent Principal Wage                | 3,480                            | 3,480                                   |
| 14754 | RHC 147g Virtual & Early College Admin Assistant | 2,704                            | 2,704                                   |
| 16531 | SCHL ADM PRINCIPAL SUB                           | 0                                | 0                                       |
| 16534 | SCHL ADM SECRETARY SUBSTITUT                     | 35,446                           | 35,446                                  |
|       | <b>TOTAL SCHOOL ADM NON PROF SALARIES</b>        | <b>576,927</b>                   | <b>591,241</b>                          |
|       | <b>TOTAL SCHOOL ADM SALARIES</b>                 | <b>1,681,828</b>                 | <b>1,830,513</b>                        |
|       | <b>BENEFITS SCHOOL ADMIN</b>                     |                                  |                                         |
| 12152 | INNOVATIVE PRG ADMIN INSURANCE                   | 29,994                           | 30,864                                  |
| 12753 | MS SCHL ADMIN INSURANCE BENE                     | 99,369                           | 102,251                                 |
| 12852 | HS SCHL ADMIN INSUR BENEFIT                      | 57,588                           | 59,258                                  |
| 16536 | SCHOOL ADMIN SEC INS                             | 15,107                           | 15,545                                  |
| 12252 | KELL SCHL ADMIN INSURANCE                        | 55,525                           | 57,136                                  |
| 12352 | RICH SCHL ADMIN INSURANCE BE                     | 28,616                           | 29,446                                  |
| 12552 | T RYAN SCHL ADMIN INSUR BENE                     | 42,864                           | 44,107                                  |
| 25740 | Virtual & Early College Admin Assistant Ins      | 0                                | 0                                       |
|       | <b>TOTAL SCH ADMIN INS</b>                       | <b>329,063</b>                   | <b>338,606</b>                          |
| 16554 | SCHL ADM TUITION REIMB.                          | 800                              | 800                                     |
|       | <b>TOTAL SCH ADM TUITION REIMB</b>               | <b>800</b>                       | <b>800</b>                              |
| 29560 | INNOVATIVE PRGS PRINCIPAL MPSERS                 | 66,179                           | 89,413                                  |
| 12758 | MS SCHL ADMIN MPSERS                             | 91,668                           | 91,078                                  |
| 12858 | HS SCHL ADMIN MPSERS                             | 106,153                          | 103,822                                 |
| 14177 | <b>ADMIN UAAL MPSERS</b>                         | 214,160                          | 214,160                                 |
| 12784 | ADMIN SEC SUB MPSERS                             | 11,241                           | 11,241                                  |
| 12258 | KELL SCHL ADMIN MPSERS                           | 48,132                           | 57,189                                  |
| 24626 | General ADMIN MPSERS                             | 0                                | 9,402                                   |
| 12358 | RICH SCHL ADMIN MPSERS                           | 50,392                           | 52,498                                  |
| 12558 | T RYAN SCHL ADMIN MPSERS                         | 83,302                           | 84,992                                  |
| 14178 | ADMIN ONE TIME MPSERS                            | 31,000                           | 31,000                                  |
| 25738 | Virtual & Early College Admin Assistant Mpsrs    | 31,923                           | 31,923                                  |
| 16566 | SCHL ADM PRIN/SEC SUB MPSERS                     | 0                                | 10,602                                  |
| 29559 | INNOVATIVE PRGS PRINCIPAL FICA                   | 15,561                           | 22,869                                  |
| 12759 | MS SCHL ADMIN FICA                               | 20,019                           | 23,295                                  |
| 12859 | HS SCHL ADMIN FICA                               | 24,843                           | 26,554                                  |
| 12785 | ADMIN SEC SUB FICA                               | 2,968                            | 2,968                                   |
| 12259 | KELL SCHL ADMIN FICA                             | 11,950                           | 14,627                                  |
| 24627 | General ADMIN FICA                               | 0                                | 2,295                                   |
| 12359 | RICH SCHL ADMIN FICA                             | 11,601                           | 13,427                                  |
| 12559 | T RYAN SCHL ADMIN FICA                           | 19,526                           | 21,738                                  |
| 18756 | RHC 147g New Programs Princ FICA                 | 398                              | 398                                     |
| 18716 | RHC 147g Ms Cent Principal FICA                  | 419                              | 419                                     |
| 18779 | RHC 147g Hs Cent Principal FICA                  | 326                              | 326                                     |
| 18726 | RHC 147g Rich Cent Principal FICA                | 261                              | 261                                     |
| 18797 | RHC 147g Ryan Cent Principal FICA                | 266                              | 266                                     |
| 25739 | Virtual & Early College Admin Assistant Fica     | 8,784                            | 8,784                                   |
| 18739 | RHC 147g Virtual & Early Coll Admin Assist FICA  | 207                              | 207                                     |
| 16567 | SCHL ADM PRIN/SEC SUB FICA                       | 2,295                            | 2,712                                   |



| ASN   | EXPENDITURES                                   | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|------------------------------------------------|----------------------------------|-----------------------------------------|
|       | <b>TOTAL SCH ADM FICA &amp; MPSERS</b>         | <b>853,575</b>                   | <b>928,467</b>                          |
| 12946 | New Programs Admin In Lieu Of Ins              | 5,608                            | 5,608                                   |
| 12846 | HS SCHL ADMIN IN LIEU OF                       | 6,231                            | 6,231                                   |
| 12546 | T RYAN SCHL ADM IN LIEU                        | 5,608                            | 5,608                                   |
| 16565 | SCHL ADM OTHER BENEFIT - GTL                   | 0                                | 3,000                                   |
|       | <b>TOTAL SCH ADM IN LIEU &amp; gtl</b>         | <b>17,446</b>                    | <b>20,446</b>                           |
|       | <b>TOTAL SCHL ADMIN BENEFITS</b>               | <b>1,200,885</b>                 | <b>1,288,319</b>                        |
|       | <b>PURCHASED SERVICES SCHOOL ADMIN</b>         |                                  |                                         |
| 18923 | CONTRACTED HS ADMIN SERVICE                    | 409                              | 409                                     |
| 16560 | SCHOOL ADMIN PURCH SERVICE                     | 0                                | 0                                       |
| 18067 | PD ADMIN MS                                    | 2,000                            | 2,000                                   |
| 18068 | PD ADMIN HS                                    | 0                                | 1,000                                   |
| 18062 | PD ADMIN KELLOGG                               | 155                              | 280                                     |
| 18063 | PD ADMIN RICHLAND                              | 700                              | 700                                     |
| 18065 | PD ADMIN T RYAN                                | 400                              | 1,110                                   |
| 11463 | VIRTUAL ADMIN CELL PHONE                       | 703                              | 703                                     |
| 12580 | MS TELEPHONE                                   | 840                              | 840                                     |
| 11880 | HS TELEPHONE                                   | 840                              | 840                                     |
| 11280 | KELLOGG EL TELEPHONE                           | 420                              | 420                                     |
| 12380 | RICHLAND ADMIN TELEPHONE                       | 420                              | 420                                     |
| 11480 | RYAN ADMIN TELEPHONE                           | 840                              | 840                                     |
|       | <b>TOTAL SCHOOL ADMIN PURCHASED SERVICES</b>   | <b>7,727</b>                     | <b>9,562</b>                            |
|       | <b>SUPPLIES SCHOOL ADMIN</b>                   |                                  |                                         |
| 11481 | ALTERNATIVE HS PRINCIPAL SUPPLY                | 2,450                            | 2,500                                   |
| 11781 | MS PRINCIPAL SUPPLY                            | 12,223                           | 12,223                                  |
| 11881 | HS PRINCIPAL SUPPLY                            | 19,432                           | 16,592                                  |
| 11281 | KELL PRINCIPAL SUPPLY                          | 8,852                            | 8,500                                   |
| 11381 | RICH PRINCIPAL SUPPLY                          | 7,441                            | 4,488                                   |
| 11581 | RYAN PRINCIPAL SUPPLY                          | 17,529                           | 9,009                                   |
| 11874 | HS PRINCIPAL MISC SUPPLY                       | 749                              | 1,565                                   |
|       | <b>TOTAL SCH ADM SUPPLIES</b>                  | <b>68,676</b>                    | <b>54,878</b>                           |
|       | <b>DUES &amp; FEES SCHOOL ADMIN</b>            |                                  |                                         |
| 18087 | ADMIN MEMBERSHIP MIDDLE SCHO                   | 2,000                            | 1,120                                   |
| 18088 | ADMIN MEMBERSHIP HS                            | 900                              | 1,200                                   |
| 18082 | ADMIN MEMBERSHIP KELLOGG                       | 340                              | 520                                     |
| 18083 | ADMIN MEMBERSHIP RICHLAND                      | 555                              | 555                                     |
| 18085 | ADMIN MEMBERSHIP T RYAN                        | 1,533                            | 1,400                                   |
| 13458 | NCA MEMBERSHIP HS                              | 1,300                            | 1,400                                   |
| 14501 | MISC EXPENSE-PRIOR YEAR AUDIT ADJUSTMENT       | 0                                | 0                                       |
|       | <b>TOTAL DUES &amp; FEES SCHOOL ADMIN</b>      | <b>6,628</b>                     | <b>6,195</b>                            |
|       | <b>MISC OTHER SCHOOL ADMIN</b>                 |                                  |                                         |
| 11873 | HS GRADUATION COSTS                            | 7,000                            | 8,000                                   |
|       | <b>TOTAL HS GRADUATION EXP</b>                 | <b>7,000</b>                     | <b>8,000</b>                            |
|       | <b>TOTAL SCHOOL ADMIN EXPENDITURES</b>         | <b>2,972,744</b>                 | <b>3,197,467</b>                        |
|       | <b>TOTAL SCHOOL ADMIN SUPP SERV</b>            | <b>2,972,744</b>                 | <b>3,197,467</b>                        |
|       | <b>SALARIES BUSINESS OFFICE</b>                |                                  |                                         |
| 14930 | BUS OFFICE-PROF STAFF                          | 355,689                          | 371,695                                 |
|       | <b>TOTAL BUSINESS OFFICE PROF SALARIES</b>     | <b>355,689</b>                   | <b>371,695</b>                          |
| 14936 | BUS OFFICE ASSISTANTS                          | 70,846                           | 73,679                                  |
| 14939 | SUB BUSINESS OFFICE WAGE                       | 2,000                            | 2,000                                   |
| 14764 | RHC 147g Bus Office-Prof Staff                 | 3,930                            | 3,930                                   |
|       | <b>TOTAL BUSINESS OFFICE NON-PROF SALARIES</b> | <b>76,776</b>                    | <b>79,610</b>                           |
|       | <b>TOTAL BUSINESS OFFICE SALARIES</b>          | <b>432,465</b>                   | <b>451,304</b>                          |



| ASN   | EXPENDITURES                                     | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------------------|----------------------------------|-----------------------------------------|
|       | <b>BENEFITS BUSINESS OFFICE</b>                  |                                  |                                         |
| 14951 | BUS OFFICE INSURANCE BENEFIT                     | 46,516                           | 47,865                                  |
| 14956 | BUS OFFICE MPERS                                 | 128,062                          | 134,985                                 |
| 14957 | BUS OFFICE FICA                                  | 31,793                           | 34,525                                  |
| 18706 | RHC 147g Bus Office-Prof Staff FICA              | 301                              | 301                                     |
| 14955 | BUS OFFICE CASH IN LIEU                          | 14,019                           | 14,019                                  |
|       | <b>TOTAL BUSINESS OFFICE BENEFITS</b>            | <b>220,690</b>                   | <b>231,694</b>                          |
|       | <b>PURCHASED SERV BUSINESS OFFICE</b>            |                                  |                                         |
| 14960 | BUS OFFICE CONTRACTED WORK                       | 5,325                            | 10,000                                  |
| 14964 | BUS OFFICE TRAVEL/MILEAGE                        | 771                              | 771                                     |
| 14962 | BUS OFFICE PD WORKSHOP & CON                     | 3,495                            | 3,495                                   |
| 14980 | BUS OFFICE CELL PHONE                            | 210                              | 210                                     |
|       | <b>TOTAL BUSINESS OFFICE PURCH SERV</b>          | <b>9,801</b>                     | <b>14,476</b>                           |
|       | <b>SUPPLIES BUSINESS OFFICE</b>                  |                                  |                                         |
| 14681 | GENL ADMIN OFFICE SUPPLY                         | 5,000                            | 5,000                                   |
| 14961 | BUS OFFICE SUPPLIES                              | 3,000                            | 4,800                                   |
|       | <b>TOTAL BUSINESS OFFICE SUPPLIES</b>            | <b>8,000</b>                     | <b>9,800</b>                            |
|       | <b>OTHER BUSINESS OFFICE</b>                     |                                  |                                         |
| 14092 | GEN BANK FEES AND SUPPLIES                       | 4,000                            | 5,000                                   |
| 14192 | GEN PAYSCHOOLS FEES                              | 26,000                           | 26,000                                  |
| 14963 | BUS OFFICE MEMBERSHIPS                           | 480                              | 1,500                                   |
| 29599 | GRT EXP SEC 32D INDIRECT                         | 10,549                           | 10,549                                  |
|       | <b>TOTAL BUSINESS OFFICE OTHER</b>               | <b>41,029</b>                    | <b>43,049</b>                           |
|       | <b>TOTAL BUSINESS OFFICE EXPENDITURES</b>        | <b>711,984</b>                   | <b>750,324</b>                          |
|       | <b>OTHER BUSINESS SERV COPY CENTER</b>           |                                  |                                         |
| 16575 | SCH ADM PRINTING                                 | 26,000                           | 26,000                                  |
| 16691 | CAP OUTLAY COPIER LEASE PAY                      | 98,680                           | 98,680                                  |
|       | <b>TOTAL OTHER BUSINESS SERV</b>                 | <b>124,680</b>                   | <b>124,680</b>                          |
|       | <b>OTHER BUSINESS SERV GENERAL ADMIN</b>         |                                  |                                         |
| 14658 | GENL ADMIN WORKERS COMP                          | 99,382                           | 100,000                                 |
| 15597 | DEBT SERV OTHER INTEREST SAN                     | 58,734                           | 58,000                                  |
| 14697 | GENL ADMIN TAXES ABATED/WRIT                     | 194,095                          | 65,000                                  |
|       | <b>TOTAL OTHER BUSINESS SERV GENERAL ADMIN</b>   | <b>352,211</b>                   | <b>223,000</b>                          |
|       | <b>TOTAL OTHER BUSINESS SERVICES EXPENDITURE</b> | <b>476,891</b>                   | <b>347,680</b>                          |
|       | <b>TOTAL BUSINESS SUPP SERV</b>                  | <b>1,188,875</b>                 | <b>1,098,004</b>                        |
|       | <b>OPERATIONS &amp; MAINTENANCE</b>              |                                  |                                         |
| 15138 | MAINT WAGES                                      | 244,493                          | 254,273                                 |
| 15139 | MAINT DELIVERY WAGES                             | 19,453                           | 20,231                                  |
| 15137 | MAINT SECRETARY WAGES                            | 22,214                           | 22,858                                  |
| 12139 | CUSTODIAN BEDFORD                                | 18,611                           | 19,356                                  |
| 12738 | CUSTODIAN MIDDLE SCHOOL                          | 137,268                          | 142,759                                 |
| 12838 | CUSTODIAN HIGH SCHOOL                            | 290,949                          | 302,587                                 |
| 12239 | CUSTODIAN KELLOGG                                | 94,934                           | 98,731                                  |
| 12339 | CUSTODIAN RICHLAND                               | 91,759                           | 95,430                                  |
| 12539 | RYAN CUSTODIAN WAGES                             | 138,140                          | 143,665                                 |
| 14735 | RHC 147g Maint Wages                             | 1,482                            | 1,541                                   |
| 14761 | RHC 147g Ms Custodian Wages                      | 1,074                            | 1,116                                   |
| 14797 | RHC 147g Kell Custodian Wages                    | 889                              | 925                                     |
| 14799 | RHC 147g Ryan Custodian Wages                    | 1,889                            | 1,965                                   |
| 15049 | MAINT SUBS                                       | 10,000                           | 10,000                                  |
| 15141 | MAINT PAINTER                                    | 2,500                            | 2,500                                   |
|       | <b>TOTAL MAINT SALARIES</b>                      | <b>1,075,654</b>                 | <b>1,117,936</b>                        |



| ASN   | EXPENDITURES                         | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------|----------------------------------|-----------------------------------------|
|       | <b>BENEFITS MAINTENANCE</b>          |                                  |                                         |
| 15051 | CUST INSURANCE BENEFIT               | 0                                | 0                                       |
| 15151 | MAINT INS BENEFIT                    | 57,361                           | 59,024                                  |
| 15651 | BEDFORD CUST INSURANCE               | 474                              | 488                                     |
| 15751 | MS INSURANCE CUSTODIAN               | 19,962                           | 20,541                                  |
| 15851 | HS INSURANCE CUSTODIAN               | 68,454                           | 70,439                                  |
| 15251 | KELL INSURANCE CUSTODIAN             | 21,529                           | 22,154                                  |
| 15351 | RICH INSURANCE CUSTODIAN             | 22,446                           | 23,097                                  |
| 15551 | T RYAN INSURANCE CUSTODIAN           | 20,788                           | 21,390                                  |
|       | <b>TOTAL MAINT INS BENEFITS</b>      | <b>211,015</b>                   | <b>217,135</b>                          |
| 15156 | MAINT MPSERS CONTRIBUTION            | 87,731                           | 93,193                                  |
| 15656 | BEDFORD CUSTODIAN MPSERS             | 5,485                            | 5,789                                   |
| 15756 | MS CUSTODIAN MPSERS                  | 41,897                           | 42,699                                  |
| 15856 | HS CUSTODIAN MPSERS                  | 87,318                           | 90,504                                  |
| 15256 | KELLOGG CUSTODIAN MPSERS             | 28,775                           | 29,531                                  |
| 15456 | RICHLAND CUSTODIAN MPSERS            | 27,132                           | 28,543                                  |
| 15556 | RYAN CUSTODIAN MPSERS                | 42,455                           | 42,970                                  |
| 15057 | CUST FICA CONTRIBUTION               | 780                              | 0                                       |
| 15157 | MAINT FICA CONTRIBUTION              | 22,054                           | 22,748                                  |
| 15657 | BEDFORD CUSTODIAN FICA               | 1,424                            | 1,481                                   |
| 15757 | MS CUSTODIAN FICA                    | 10,602                           | 10,921                                  |
| 15857 | HS CUSTODIAN FICA                    | 21,976                           | 23,148                                  |
| 15257 | KELLOGG CUSTODIAN FICA               | 7,041                            | 7,553                                   |
| 15357 | RICHLAND CUSTODIAN FICA              | 6,899                            | 7,300                                   |
| 15557 | RYAN CUSTODIAN FICA                  | 10,479                           | 10,990                                  |
| 18798 | RHC 147g Maint FICA                  | 113                              | 113                                     |
| 18701 | RHC 147g Ms Custodian FICA           | 82                               | 82                                      |
| 18735 | RHC 147g Kell Custodian FICA         | 68                               | 68                                      |
| 18743 | RHC 147g Ryan Custodian FICA         | 145                              | 145                                     |
| 15155 | MAINT CASH IN LIEU                   | 5,804                            | 5,804                                   |
| 15655 | BEDFORD CUSTODIAN CASH IN LIEU       | 0                                | 0                                       |
| 15755 | MS CUSTODIAN CASH IN LIEU            | 3,603                            | 3,603                                   |
| 15855 | HS CUSTODIAN CASH IN LIEU            | 2,148                            | 2,148                                   |
| 15355 | RICHLAND CUSTODIAN CASH IN LIEU      | 0                                | 0                                       |
| 15555 | RYAN CUSTODIAN CASH IN LIEU          | 2,854                            | 2,854                                   |
|       | <b>TOTAL MAINT FICA &amp; MPSERS</b> | <b>416,864</b>                   | <b>432,188</b>                          |
|       | <b>TOTAL MAINT BENEFITS</b>          | <b>627,879</b>                   | <b>649,323</b>                          |
|       | <b>PURCHASED SERV MAINTENANCE</b>    |                                  |                                         |
| 14040 | GENL FUND-CONSTRUCT CONSULT          | 0                                | 0                                       |
| 15085 | ENERGY CONSULT FEES & COSTS          | 0                                | 0                                       |
| 21196 | 97d CRITICAL INCIDENT MAPPING        | 0                                | 0                                       |
| 21195 | 97C WALKTHROUGH SECURITY ASSMTS      | 0                                | 0                                       |
| 15038 | CONTRACT CUSTODIAL SERVICES          | 0                                | 0                                       |
| 15161 | MAINT TRAVEL, LOCAL                  | 4,800                            | 6,750                                   |
| 15061 | MAINT WORKSHOP & TRAVEL              | 1,300                            | 1,250                                   |
| 14680 | GENL ADMIN TELEPHONE                 | 60,000                           | 75,000                                  |
| 15080 | MAINT CELLPHONE (NEXTEL)             | 0                                | 3,000                                   |
| 15084 | CUST SEWER & WATER                   | 77,000                           | 85,000                                  |
| 15182 | MAINT WASTE DISPOSAL                 | 26,800                           | 25,997                                  |
| 14667 | GENL ADMIN INS COMMERCIAL            | 265,312                          | 265,312                                 |
| 14668 | GENL ADMIN INS PROPERTY              | 39,866                           | 39,866                                  |
|       | <b>TOTAL MAINT PURCH SERV</b>        | <b>475,078</b>                   | <b>502,175</b>                          |
|       | <b>SUPPLIES MAINTENANCE</b>          |                                  |                                         |



| ASN   | EXPENDITURES                                  | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|-----------------------------------------------|----------------------------------|-----------------------------------------|
| 15072 | CUST REPAIR OF EQUIP                          | 135,000                          | 135,000                                 |
| 15181 | MAINT ASBESTOS REMOVAL                        | 8,900                            | 5,000                                   |
| 15170 | CUSTODIAL SERVICES-OUTSIDE ORGANIZ.           | 0                                | 0                                       |
| 15074 | CUST/MAINT SERVICES                           | 250,000                          | 250,000                                 |
| 15083 | CUST HEATING NATURAL GAS                      | 210,000                          | 273,000                                 |
| 15082 | CUST ELECTRICITY                              | 660,000                          | 759,000                                 |
| 16883 | MAINT FUEL                                    | 6,000                            | 27,900                                  |
| 15172 | DNU FOOD SERVICE OVERHEAD                     | 0                                | 0                                       |
| 15071 | CUSTODIAL SUPPLY                              | 135,000                          | 145,000                                 |
| 15075 | MAINT COVID SUPPLIES                          | 0                                | 0                                       |
| 29760 | 97 SAFETY/SECURITY SUPPLIES                   | 350,435                          | 0                                       |
| 15077 | MAINT 11R(4) SUPPLIES                         | 0                                | 0                                       |
| 15078 | ESSER II CLEANING SUPPLIES                    | 0                                | 0                                       |
| 15079 | ESSER II SCHOOL FACILITY IMPROVEMENTS         | 0                                | 0                                       |
| 15069 | ESSER II INSPECTIONS FOR AIR QUALITY          | 0                                | 0                                       |
| 15086 | MAINT ESSER III SUPPLIES                      | 0                                | 0                                       |
| 15081 | MAINT MISC SUPPLY                             | 89,500                           | 63,281                                  |
| 15087 | MAINT ESSER III FACILITY IMPROVEMENTS         | 0                                | 0                                       |
| 15180 | MAINT UNIFORMS                                | 1,880                            | 4,800                                   |
| 15070 | ATHLETIC MAINT MISC                           | 0                                | 4,800                                   |
|       | <b>TOTAL MAINT SUPPLIES</b>                   | <b>1,846,715</b>                 | <b>1,667,781</b>                        |
|       | <b>CAPITAL OUTLAY &amp; OTHER MAINTENANCE</b> |                                  |                                         |
| 15271 | KELLOGG BLDG IMPROVEMENTS                     | 0                                | 3,750                                   |
| 15281 | BEDFORD BLDG IMPROVEMENTS                     | 0                                | 3,750                                   |
| 15285 | RYAN BLDG IMPROVEMENTS                        | 3,750                            | 3,750                                   |
| 15287 | MS BLDG IMPROVEMENTS                          | 3,750                            | 3,750                                   |
| 15288 | ADMIN/TRANSP BLDG IMPROVEM                    | 600                              | 3,750                                   |
| 15292 | RICHLAND BLDG IMPROVEMENTS                    | 3,750                            | 3,750                                   |
| 15299 | HS BLDG IMPROVEMENTS                          | 0                                | 3,750                                   |
| 15073 | CAP OUTLAY MAINT, UNDER 5,000                 | 0                                | 10,000                                  |
| 16680 | CAP OUTLAY MAINT, OVER 5,000                  | 0                                | 0                                       |
| 16688 | CAP OUTLAY PRELIM LIST                        | 0                                | 50,000                                  |
| 16672 | VEHICLES OVER \$5000                          | 0                                | 0                                       |
| 29759 | SECT 97 SAFETY/SECURITY                       | -261,985                         | 0                                       |
|       | <b>TOTAL MAINT CAP OUTLAY &amp; OTHER</b>     | <b>-250,135</b>                  | <b>86,250</b>                           |
|       | <b>TOTAL MAINTENANCE EXPENDITURES</b>         | <b>3,775,192</b>                 | <b>4,023,465</b>                        |
|       | <b>TOTAL MAINTENANCE SUPP SERV</b>            | <b>3,775,192</b>                 | <b>4,023,465</b>                        |
|       | <b>SALARIES TRANSPORTATION</b>                |                                  |                                         |
| 16337 | TRANS SUPERVISOR                              | 101,734                          | 106,312                                 |
|       | <b>TOTAL TRANS PROF SALARIES</b>              | <b>101,734</b>                   | <b>106,312</b>                          |
| 16338 | TRANS MECHANIC                                | 130,416                          | 135,632                                 |
| 16339 | TRANS DRIVER-REG                              | 579,665                          | 602,851                                 |
| 16349 | TRANS TRIP WAGES                              | 13,950                           | 14,508                                  |
| 29757 | MS FOCUS SUPPLMNT SS TRANSP WAGE              | 0                                | 0                                       |
| 26139 | 23g SS TRANS WAGE                             | 13,320                           | 13,320                                  |
| 26139 | SEC31 SUM SCH BUS DRIVERS                     | 0                                | 0                                       |
| 24633 | GRT EXP SEC 32D DRIVER WAGE                   | 0                                | 0                                       |
| 16340 | TRANS DRIVER-SPEC ED                          | 152,796                          | 158,908                                 |
| 13159 | BAND COMPETITION TRANS                        | 6,000                            | 6,000                                   |
| 16342 | TRAN TRIP OFFSET                              | -20,000                          | -20,000                                 |
| 16347 | TRANS ATH TRIP MS WAGES                       | 0                                | 0                                       |
| 16348 | TRANS ATH TRIP HS WAGES                       | 0                                | 0                                       |
| 16335 | TRANS AIDE                                    | 84,584                           | 87,967                                  |



| ASN   | EXPENDITURES                            | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|-----------------------------------------|----------------------------------|-----------------------------------------|
| 16334 | TRANS SECRETARY                         | 47,392                           | 49,287                                  |
| 14776 | RHC 147g TRANSPORTATION                 | 11,736                           | 12,205                                  |
|       | <b>TOTAL TRANS NON PROF SALARIES</b>    | <b>1,019,858</b>                 | <b>1,060,679</b>                        |
|       | <b>TOTAL TRANS SALARIES</b>             | <b>1,121,592</b>                 | <b>1,166,991</b>                        |
|       | <b>BENEFITS TRANSPORTATION</b>          |                                  |                                         |
| 16351 | TRANS INS BENEFIT                       | 88,561                           | 91,129                                  |
| 16375 | TRANS SPEC ED INS                       | 8,980                            | 9,241                                   |
|       | <b>TOTAL TRANS INS BENEFITS</b>         | <b>97,541</b>                    | <b>100,370</b>                          |
| 16346 | TRANS TRIP MPSERS CONTRIBUTION          | 4,000                            | 4,000                                   |
| 16356 | TRANS MPSERS CONTRIBUTION               | 266,396                          | 349,047                                 |
| 16372 | TRANS SPEC ED MPSERS CONTRIBUTION       | 38,471                           | 27,257                                  |
| 16356 | 23g SS TRANS MPSERS                     | 4,174                            | 4,174                                   |
| 16356 | 23g SS TRANS FICA                       | 1,019                            | 1,019                                   |
| 16373 | TRANS TRIP FICA CONTRIBUTION            | 1,200                            | 3,770                                   |
| 16357 | TRANS FICA CONTRIBUTION                 | 69,393                           | 89,275                                  |
| 16374 | TRANS SPEC ED FICA CONTRIBUTION         | 11,552                           | 12,156                                  |
| 18728 | RHC 147g TRANS FICA                     | 898                              | 898                                     |
|       | <b>TOTAL TRANS FICA &amp; MPSERS</b>    | <b>397,104</b>                   | <b>491,597</b>                          |
| 16358 | TRANS CASH IN LIEU                      | 9,600                            | 9,600                                   |
|       | <b>TOTAL TRANS BENEFITS</b>             | <b>504,245</b>                   | <b>601,566</b>                          |
|       | <b>PURCHASED SERV TRANSPORTATION</b>    |                                  |                                         |
| 24665 | GRT EXP SEC 32D TRAN PURCHAS            | 10,431                           | 10,431                                  |
| 24666 | GSRP 32D Transp direct reimburse        | 15,571                           | 15,571                                  |
| 16361 | TRANS PROF & TECH                       | 0                                | 3,750                                   |
| 16369 | TRANS PHYSICALS                         | 2,175                            | 2,175                                   |
| 16480 | TRANS DISTRICT SOFTWARE FEE             | 0                                | 0                                       |
| 16360 | TRANS CDL LICENSE                       | 750                              | 750                                     |
| 16363 | TRANS TRAVEL, LOCAL                     | 2,400                            | 2,400                                   |
| 16365 | TRANS WORKSHOP & CONFERENCE             | 160                              | 2,200                                   |
| 29464 | TITLE 1 PUPIL TRANS MILEAGE             | 0                                | 0                                       |
| 16377 | TRANS CONT TRANS SERVICES               | 0                                | 0                                       |
| 12961 | SPEC ED STUDENT MILEAGE REIM            | 350                              | 3,100                                   |
| 16378 | TRANS TELEPHONE                         | 420                              | 420                                     |
| 16371 | TRANS REPAIR OF EQUIP                   | 71,000                           | 75,000                                  |
| 16389 | TRANS INC CLAIM VEHCL                   | 0                                | 0                                       |
| 16366 | TRANS RADIO                             | 9,700                            | 7,624                                   |
| 16370 | TRANS OTH CONTRACTED SERVICE            | 0                                | 1,604                                   |
|       | <b>TOTAL TRANS PURCH SERV</b>           | <b>112,957</b>                   | <b>125,025</b>                          |
|       | <b>SUPPLIES TRANSPORTATION</b>          |                                  |                                         |
| 16379 | TRANS FEE FOR MILEAGE                   | 0                                | 0                                       |
| 16391 | TRANS GAS ONLY                          | 250,000                          | 325,000                                 |
| 16392 | TRANS OIL AND GREASE                    | 2,687                            | 5,625                                   |
| 16383 | TRANS TIRES/TUBES/                      | 15,000                           | 15,000                                  |
| 16393 | TRANS BATTERIES                         | 0                                | 0                                       |
| 24664 | GRT EXP SEC 32D TRANS SUPPLI            | 0                                | 0                                       |
| 16384 | TRANS OFFICE SUPPLIES                   | 1,800                            | 1,800                                   |
| 16364 | TRANS PRINTING                          | 500                              | 1,500                                   |
| 16481 | TRANS GPS PURCH                         | 15,873                           | 15,000                                  |
| 16380 | TRANS UNIFORMS                          | 4,434                            | 4,500                                   |
| 16385 | TRANS ESSER SUPPLIES                    | 0                                | 0                                       |
| 16382 | TRANS MISC DEPT SUPPLIES                | 3,100                            | 2,100                                   |
|       | <b>TOTAL TRANS SUPPLIES</b>             | <b>293,394</b>                   | <b>370,525</b>                          |
|       | <b>CAPITAL OUTLAY &amp; OTHER TRANS</b> |                                  |                                         |



| ASN   | EXPENDITURES                                      | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|---------------------------------------------------|----------------------------------|-----------------------------------------|
| 16491 | CAP OUTLAY TRANS, OVER 5,000                      | 0                                | 0                                       |
| 16492 | CAP OUTLAY TRANS, UNDER 5,000                     | 2,600                            | 5,500                                   |
| 16693 | CAP OUTLAY BUS/VAN PURCHASE                       | 0                                | 577,000                                 |
| 16368 | TRANS MEMBERSHIPS                                 | 310                              | 310                                     |
| 16367 | TRANS FEES-TO KRESA                               | 4,950                            | 4,950                                   |
|       | <b>TOTAL TRANS CAP OUTLAY &amp; OTHER</b>         | <b>7,860</b>                     | <b>587,760</b>                          |
|       | <b>TOTAL TRANS EXPENDITURES</b>                   | <b>2,040,048</b>                 | <b>2,851,867</b>                        |
|       | <b>TOTAL TRANSPORTATION SUPP SERV</b>             | <b>2,040,048</b>                 | <b>2,851,867</b>                        |
|       | <b>INFO SERV PROF</b>                             |                                  |                                         |
| 27271 | TITLE II PT A WAGE DATA ANAL                      | 0                                | 0                                       |
| 27276 | TITLE II PT A MPSERS DATA AN                      | 0                                | 0                                       |
| 27277 | TITLE II PT A FICA DATA ANAL                      | 0                                | 0                                       |
| 23801 | SELF PROVIDER GRANT EXP (CIMS)                    | 0                                | 0                                       |
|       | <b>TOTAL INFO SERV PROF</b>                       | <b>0</b>                         | <b>0</b>                                |
|       | <b>INFO SERV NON-PROF</b>                         |                                  |                                         |
| 14434 | COMMUNICATIONS SECRETARY                          | 17,778                           | 18,489                                  |
| 14451 | COMMUNICATIONS INS BENEFITS                       | 11,575                           | 11,910                                  |
| 14456 | COMMUNICATIONS MPSERS                             | 5,201                            | 5,530                                   |
| 14457 | COMMUNICATIONS FICA                               | 916                              | 1,414                                   |
|       | <b>TOTAL INFO SERV NON-PROF</b>                   | <b>35,470</b>                    | <b>37,344</b>                           |
|       | <b>SUPPLIES COMMUNICATIONS</b>                    |                                  |                                         |
| 14489 | COMMUNICATIONS OFFICE SUPPLY                      | 0                                | 0                                       |
|       | <b>TOTAL COMMUNICATIONS SUPPLIES</b>              | <b>0</b>                         | <b>0</b>                                |
|       | <b>TOTAL INFO SERV EXPENDITURES</b>               | <b>35,470</b>                    | <b>37,344</b>                           |
|       | <b>SALARIES HUMAN RESOURCES</b>                   |                                  |                                         |
| 16034 | HR ADMIN ASSISTANT                                | 84,596                           | 87,980                                  |
| 14813 | RHC 147g HR ADMIN ASST                            | 1,603                            | 1,667                                   |
|       | <b>TOTAL HR SALARIES</b>                          | <b>86,200</b>                    | <b>89,648</b>                           |
|       | <b>BENEFITS HUMAN RESOURCES</b>                   |                                  |                                         |
| 16051 | HR HEALTH INSURANCE                               | 33,023                           | 33,980                                  |
| 16053 | HR DEPT MPSERS                                    | 26,218                           | 26,315                                  |
| 16057 | HR FICA CONTRIBUTION                              | 5,755                            | 6,730                                   |
| 18790 | RHC 147g HR ADMIN ASST FICA                       | 123                              | 0                                       |
|       | <b>TOTAL HR BENEFITS</b>                          | <b>65,119</b>                    | <b>67,026</b>                           |
|       | <b>PURCHASED SERV HUMAN RESOURCES</b>             |                                  |                                         |
| 16064 | HR DEVELOP/HIRING PURCH SERV                      | 7,500                            | 5,000                                   |
| 27207 | TITLE II NON INSTRUCTIONAL PURCH SERV             | 0                                | 0                                       |
| 16062 | HR WORKSHOPS & CONF                               | 90                               | 0                                       |
| 16066 | HR TRAVEL                                         | 65                               | 0                                       |
| 16069 | HR ADVERTISING                                    | 100                              | 100                                     |
|       | <b>TOTAL HR PURCH SERV</b>                        | <b>7,755</b>                     | <b>5,100</b>                            |
|       | <b>CAPITAL OUTLAY &amp; OTHER HUMAN RESOURCES</b> |                                  |                                         |
| 16081 | HR OFFICE SUPPLIES                                | 125                              | 125                                     |
| 16091 | HR MISC                                           | 500                              | 3,000                                   |
| 16061 | HR PRINTING                                       | 100                              | 100                                     |
| 16068 | HR MEMBERSHIPS                                    | 0                                | 500                                     |
|       | <b>TOTAL HR CAP OUTLAY &amp; OTHER</b>            | <b>725</b>                       | <b>3,725</b>                            |
|       | <b>TOTAL HR EXPENDITURES</b>                      | <b>159,799</b>                   | <b>165,499</b>                          |
|       | <b>SALARIES TECH</b>                              |                                  |                                         |
| 10330 | TECHNOLOGY DIRECTOR                               | 105,190                          | 109,924                                 |
| 10340 | TECHNOLOGY SUPPORT STAFF                          | 692                              | 730                                     |
| 10338 | TECH STUDENT INTERN WAGES                         | 380                              | 380                                     |



| ASN   | EXPENDITURES                               | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------------|----------------------------------|-----------------------------------------|
|       | <b>TOTAL TECH SALARIES</b>                 | <b>106,262</b>                   | <b>111,033</b>                          |
|       | <b>BENEFITS TECH</b>                       |                                  |                                         |
| 10349 | TECH INSURANCE BENEFIT                     | 2,402                            | 2,472                                   |
| 10368 | TECH DIRECTOR MPSERS                       | 33,125                           | 32,878                                  |
| 10359 | TECH STDT INTERN MPSERS                    | 119                              | 114                                     |
| 10369 | TECH DIRECTOR FICA                         | 8,297                            | 8,409                                   |
| 10358 | TECH STDT INTERN FICA                      | 16                               | 16                                      |
| 10350 | TECH CASH IN LIEU                          | 5,400                            | 5,400                                   |
|       | <b>TOTAL TECH BENEFITS</b>                 | <b>49,360</b>                    | <b>49,289</b>                           |
|       | <b>PURCHASED SERV TECH</b>                 |                                  |                                         |
| 10370 | TECH CONTRACTED SERV - KRESA               | 450,000                          | 350,097                                 |
| 10374 | TECH CONTRACTED SERV - GENESSEE            | 43,434                           | 35,307                                  |
| 10385 | TECH MILEAGE                               | 0                                | 0                                       |
| 10384 | TECH CELL PHONE                            | 0                                | 0                                       |
| 10371 | TECH CONTRACT SERVICE - OTHER              | 0                                | 28,000                                  |
|       | <b>TOTAL TECH PURCH SERV</b>               | <b>493,434</b>                   | <b>413,404</b>                          |
|       | <b>SUPPLIES TECH</b>                       |                                  |                                         |
| 10383 | TECH MISC SUPPLY                           | 52,327                           | 50,000                                  |
| 10381 | TECH COMPUTER SOFTWARE/MAINT               | 72,417                           | 70,000                                  |
| 13674 | CURR DEV TECHNOLOGY                        | 8,640                            | 8,000                                   |
|       | <b>TOTAL TECH SUPPLIES &amp; MATERIALS</b> | <b>133,385</b>                   | <b>128,000</b>                          |
|       | <b>TOTAL TECH EXPENDITURES</b>             | <b>782,440</b>                   | <b>701,726</b>                          |
| 16764 | FEES TO K/RESA                             | 60,000                           | 60,000                                  |
|       | <b>TOTAL FEES TO KRESA</b>                 | <b>60,000</b>                    | <b>60,000</b>                           |
|       | <b>TOTAL CENTRAL SUPP</b>                  | <b>60,000</b>                    | <b>60,000</b>                           |
|       | <b>TOTAL OTHER SUPP SERV</b>               | <b>1,037,708</b>                 | <b>964,569</b>                          |
|       | <b>TOTAL SUPPORT SERVICES EXPENSE</b>      | <b>17,731,752</b>                | <b>19,158,012</b>                       |
|       | <b>COMMUNITY ED</b>                        |                                  |                                         |
|       | <b>PARTNERSHIP SALARY &amp; BENEFITS</b>   |                                  |                                         |
| 14900 | PARTNERSHIP DIRECTOR WAGES                 | 136,955                          | 142,433                                 |
| 14908 | PARTNERSHIP MENTOR WAGE                    | 7,947                            | 8,265                                   |
| 14915 | PARTNERSHIP INSTRUCTIONAL SERVICES-Teache  | 586,288                          | 609,739                                 |
| 14814 | RHC 147g Partnrsbp Clerk/Supprt Wages      | 553                              | 575                                     |
| 14756 | RHC 147g Partnership Director Wages        | 1,622                            | 1,686                                   |
| 14762 | RHC 147g Partnership Teacher Wage          | 9,643                            | 10,029                                  |
| 14904 | PARTNERSHIP CLERICAL/ADMIN SUPP WAGES      | 181,433                          | 188,690                                 |
|       | <b>TOTAL PARTNERSHIP SALARIES</b>          | <b>924,440</b>                   | <b>961,417</b>                          |
|       | <b>BENEFITS PARTNERSHIP</b>                |                                  |                                         |
| 14905 | PARTNERSHIP CLERICAL/ADMIN SUPP INS        | 7,717                            | 7,940                                   |
| 14909 | PARTNERSHIP DIRECTOR INS                   | 3,850                            | 3,962                                   |
| 14919 | PARTNERSHIP INSTRUCTIONAL INS/DVL          | 105,493                          | 108,552                                 |
| 14925 | PARTNERSHIP TUITION REIMBURSEMENT          | 1,125                            | 1,125                                   |
| 14479 | PARTNERSHIP ONE TIME MPSERS                | 34,200                           | 34,200                                  |
| 14906 | PARTNERSHIP CLERICAL/ADMIN SUPP MPSERS     | 55,543                           | 56,437                                  |
| 14478 | <b>Partnership UAAL MPSRS Expense</b>      | 150,459                          | 150,459                                 |
| 14902 | PARTNERSHIP DIRECTOR MPSERS                | 40,156                           | 42,602                                  |
| 14916 | PARTNERSHIP INSTRUCTIONAL MPSERS           | 179,998                          | 184,845                                 |
| 14907 | PARTNERSHIP CLERICAL/ADMIN SUPP FICA       | 12,844                           | 14,435                                  |
| 18791 | RHC 147g Partnrsbp Clerk/Supprt FICA       | 42                               | 0                                       |
| 14903 | PARTNERSHIP DIRECTOR FICA                  | 10,229                           | 10,229                                  |
| 18741 | RHC 147g Partnership Director FICA         | 124                              | 4,590                                   |
| 14917 | PARTNERSHIP INSTRUCTIONAL FICA             | 42,271                           | 47,277                                  |



| ASN   | EXPENDITURES                                     | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|--------------------------------------------------|----------------------------------|-----------------------------------------|
| 18704 | RHC 147g Partnership Teacher FICA                | 738                              | 0                                       |
| 14901 | PARTNERSHIP DIRECTOR IN LIEU                     | 5,508                            | 5,508                                   |
|       | <b>TOTAL PARTNERSHIP BENEFITS</b>                | <b>650,295</b>                   | <b>672,161</b>                          |
|       | <b>PARTNERSHIP PURCHASED SERVICES</b>            |                                  |                                         |
| 14911 | PARTNERSHIP INSTRUCTIONAL SERVICES               | 1,303,544                        | 1,400,000                               |
| 14922 | PARTNERSHIP TRAVEL/MILEAGE                       | 3,249                            | 5,000                                   |
|       | <b>TOTAL PARTNERSHIP PURCHASED SERVICES</b>      | <b>1,306,792</b>                 | <b>1,405,000</b>                        |
|       | <b>PARTNERSHIP SUPPLIES &amp; OTHER</b>          |                                  |                                         |
| 14921 | PARTNERSHIP FACILITY RENTAL                      | 11,322                           | 14,000                                  |
| 14912 | PARTNERSHIP MISC SUPPLY                          | 19,850                           | 25,000                                  |
| 14923 | PARTNERSHIP SOFTWARE/ONLINE LICENSES             | 3,250                            | 3,800                                   |
| 14913 | PARTNERSHIP FIELD TRIPS                          | 11,700                           | 22,000                                  |
| 14924 | PARTNERSHIP VIRTUAL CLASSES                      | 8,765                            | 25,000                                  |
| 16188 | PARTNERSHIP OTHER                                | 0                                | 0                                       |
|       | <b>TOTAL PARTNERSHIP SUPPLIES &amp; OTHER</b>    | <b>54,886</b>                    | <b>89,800</b>                           |
|       | <b>TOTAL PARTNERSHIP EXPENDITURES</b>            | <b>2,936,413</b>                 | <b>3,128,378</b>                        |
| 19901 | FINE ARTS DIRECTOR SALARY                        | 85,544                           | 90,249                                  |
| 19902 | FINE ARTS ASSISTANT SALARY                       | 22,401                           | 23,633                                  |
|       | <b>TOTAL FINE ARTS SALARIES</b>                  | <b>107,945</b>                   | <b>113,882</b>                          |
| 19931 | FINE ARTS INSURANCE                              | 8,792                            | 9,047                                   |
| 19911 | FINE ARTS MPSERS                                 | 24,152                           | 34,062                                  |
| 19912 | FINE ARTS ASST MPSERS                            | 6,711                            | 0                                       |
| 19921 | FINE ARTS FICA                                   | 7,137                            | 8,712                                   |
| 19922 | FINE ARTS ASST FICA                              | 1,714                            | 0                                       |
|       | <b>TOTAL FINE ARTS BENEFITS</b>                  | <b>48,505</b>                    | <b>51,821</b>                           |
| 19940 | FINE ARTS PURCHASED SERVICES                     | 300                              | 13,500                                  |
| 19946 | FINE ARTS WORKSHOP/CONF                          | 1,150                            | 1,500                                   |
|       | <b>TOTAL FINE ARTS PURCHASED SERVICES</b>        | <b>1,450</b>                     | <b>15,000</b>                           |
| 19942 | FINE ARTS OFFICE SUPPLIES                        | 853                              | 2,000                                   |
| 19943 | FINE ARTS MISC. SUPPLIES & MATERIALS             | 2,621                            | 5,000                                   |
| 19944 | FINE ARTS CAP OUTLAY UNDER 5K                    | 1,490                            | 5,000                                   |
| 19945 | FINE ARTS MISC. EXPENSES                         | 4,795                            | 7,000                                   |
|       | <b>TOTAL FINE ARTS SUPPLIES &amp; OTHER</b>      | <b>9,759</b>                     | <b>19,000</b>                           |
|       | <b>TOTAL FINE ARTS EXPENDITURES</b>              | <b>167,659</b>                   | <b>199,703</b>                          |
|       | <b>SALARIES CHILDCARE</b>                        |                                  |                                         |
| 16240 | AACC HOURLY                                      | 232,390                          | 242,847                                 |
|       | <b>TOTAL CHILDCARE SALARIES</b>                  | <b>232,390</b>                   | <b>242,847</b>                          |
|       | <b>BENEFITS CHILDCARE</b>                        |                                  |                                         |
| 16258 | AACC INSURANCE BENEFIT                           | 7,170                            | 7,378                                   |
| 16256 | AACC RETIREMENT                                  | 41,531                           | 72,636                                  |
| 16257 | AACC FICA CONTRIBUTION                           | 17,678                           | 18,578                                  |
|       | <b>TOTAL CHILDCARE BENEFITS</b>                  | <b>66,379</b>                    | <b>98,591</b>                           |
|       | <b>PURCHASED SERV CHILD CARE</b>                 |                                  |                                         |
| 16280 | AACC CELLPHONE                                   | 770                              | 1,600                                   |
|       | <b>TOTAL CHILDCARE PURCH SERV</b>                | <b>770</b>                       | <b>1,600</b>                            |
|       | <b>SUPPLIES &amp; CAP OUTLAY CHILD CARE</b>      |                                  |                                         |
| 16283 | AACC INSTRUC SUPPLY                              | 30,000                           | 30,000                                  |
| 16289 | AACC CAPITAL OUTLAY                              | 0                                | 0                                       |
|       | <b>TOTAL CHILDCARE SUPPLIES &amp; CAP OUTLAY</b> | <b>30,000</b>                    | <b>30,000</b>                           |
|       | <b>TOTAL CHILDCARE EXPENDITURES</b>              | <b>329,539</b>                   | <b>373,039</b>                          |
|       | <b>SALARIES ENRICHMENT</b>                       |                                  |                                         |
| 16130 | COMM ED DIR                                      | 0                                | 0                                       |



| ASN   | EXPENDITURES                                   | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|------------------------------------------------|----------------------------------|-----------------------------------------|
| 16134 | COMM ED SEC                                    | 66,461                           | 69,452                                  |
| 16142 | COMM ED ENRICH NON PROF WAGE                   | 9,000                            | 9,000                                   |
|       | <b>TOTAL ENRICHMENT SALARIES</b>               | <b>75,461</b>                    | <b>78,452</b>                           |
|       | <b>BENEFITS ENRICHMENT</b>                     |                                  |                                         |
| 16151 | COMM ED INSURANCE BENEFIT                      | 8,699                            | 8,951                                   |
| 16156 | COMM ED RETIREMENT                             | 20,279                           | 20,773                                  |
| 16157 | COMM ED FICA CONTRIBTUION                      | 5,360                            | 5,313                                   |
|       | <b>TOTAL ENRICHMENT BENEFITS</b>               | <b>34,338</b>                    | <b>35,037</b>                           |
|       | <b>PURCHASED SERV ENRICHMENT</b>               |                                  |                                         |
| 16165 | COMM ED ENRICH MARKETING                       | 0                                | 0                                       |
| 16169 | COMM ED ENRICH PURCHASE SERV                   | 18,750                           | 18,750                                  |
| 16161 | COMM ED ENRICH TRAVEL & CONF                   | 0                                | 0                                       |
|       | <b>TOTAL ENRICHMENT PURCH SERV</b>             | <b>18,750</b>                    | <b>18,750</b>                           |
|       | <b>CAPITAL OUTLAY &amp; OTHER ENRICHMENT</b>   |                                  |                                         |
| 16189 | COMM ED ENRICHMENT SUPPLIES                    | 1,500                            | 1,500                                   |
|       | <b>TOTAL ENRICHMENT CAP OUTLAY &amp; OTHER</b> | <b>1,500</b>                     | <b>1,500</b>                            |
|       | <b>TOTAL ENRICHMENT EXPENDITURES</b>           | <b>130,049</b>                   | <b>133,738</b>                          |
|       | <b>TOTAL COMMUNITY ED</b>                      | <b>3,563,660</b>                 | <b>3,834,858</b>                        |
|       | <b>OUTGOING TRANSFERS &amp; OTHER</b>          |                                  |                                         |
|       | <b>TRANSFERS OUTSIDE DISTRICT</b>              |                                  |                                         |
|       | <b>TOTAL TRANSFERS OUT</b>                     | <b>0</b>                         | <b>0</b>                                |
|       | <b>RESERVE BY BOARD</b>                        |                                  |                                         |
| 16801 | FACILITY PLANNING                              | 0                                | 0                                       |
| 16800 | PURCHASE OF PROPERTY                           | 0                                | 0                                       |
| 15265 | DISTRICT BUILDING IMPROVEMENT                  | 0                                | 0                                       |
| 16799 | RESERVED BY BOARD RE ENHANCE                   | 400,000                          | 0                                       |
|       | <b>TOTAL RESERVE BY THE BOARD</b>              | <b>400,000</b>                   | <b>0</b>                                |
|       | <b>DEBT PAYMENTS</b>                           |                                  |                                         |
| 15594 | DEBT SER BUS LOAN PRINCIPAL                    | 421,682                          | 421,682                                 |
| 15596 | DEBT SERV LAND LOAN PRINCIPAL                  | 61,597                           | 61,597                                  |
| 15595 | DEBT SER BUS LOAN INTEREST                     | 35,000                           | 35,000                                  |
| 15598 | DEBT SEV LAND LOAN INTEREST                    | 24,500                           | 24,500                                  |
| 15593 | DEBT SERV PAYING AGENT FEES                    | 1,550                            | 1,550                                   |
|       | <b>TOTAL DEBT PAYMENTS</b>                     | <b>544,329</b>                   | <b>544,329</b>                          |
|       | <b>TRANSFERS WITHIN DISTRICT</b>               |                                  |                                         |
| 29499 | TITLE I INDIRECT COSTS                         | 0                                | 0                                       |
| 16793 | TRANSFER OUT TO MS ATHLETICS                   | 0                                | 0                                       |
| 16792 | TRANSFER OUT TO HS ATHLETICS                   | 0                                | 0                                       |
| 16794 | TRANSFER OUT TO HS ATHLETICS                   | 0                                | 0                                       |
| 16795 | GF TRANSFER OUT TO DEBT FUND                   | 0                                | 0                                       |
| 16791 | TRANSFER OUT TO B & S FUND                     | 900,000                          | 0                                       |
|       | <b>TOTAL TRANSFERS W/IN THE DISTRICT</b>       | <b>900,000</b>                   | <b>0</b>                                |
|       | <b>TOTAL TRANSFERS &amp; DEBT</b>              | <b>1,844,329</b>                 | <b>544,329</b>                          |
|       | <b>TOTAL OUTGOING TRANSFERS &amp; OTHER</b>    | <b>1,844,329</b>                 | <b>544,329</b>                          |
|       | <b>TOTAL GENERAL FUND EXPENDITURES</b>         | <b>52,726,231</b>                | <b>55,020,480</b>                       |
|       | <b>HS ATHLETIC EXPENDITURES</b>                |                                  |                                         |
| 78131 | ATH HS ATHLETIC DIRECTOR SAL                   | 98,273                           | 102,695                                 |
| 78139 | ATH HS BUS DRIVER SALAR                        | 9,787                            | 10,227                                  |
| 78134 | ATH HS SECRETARY SALARY                        | 31,765                           | 33,036                                  |
| 14743 | RHC 147g Ath Hs Athletic Director Sal          | 2,366                            | 2,366                                   |



| ASN   | EXPENDITURES                                                   | 2024-2025<br>Final<br>Amendments | 2025-2026<br>Preliminary<br>Projections |
|-------|----------------------------------------------------------------|----------------------------------|-----------------------------------------|
| 78049 | ATH HS PAYROLL GAME HELP                                       | 7,200                            | 18,000                                  |
| 78142 | ATH HS COACHES SALARY                                          | 124,200                          | 130,000                                 |
| 78145 | ATH HS STR & COND SALARY                                       | 6,181                            | 6,181                                   |
| 77155 | ATH EMP INS                                                    | 9,325                            | 0                                       |
| 78156 | ATH HS MPSERS CONTRIBUTION                                     | 70,222                           | 70,222                                  |
| 78168 | ATH HS CONTR STRENGTH & COND MPSERS                            | 750                              | 0                                       |
| 78157 | ATH HS FICA                                                    | 16,000                           | 16,000                                  |
| 18745 | RHC 147g Ath Hs Athletic Director Sal FICA                     | 181                              | 181                                     |
| 78169 | ATH HS CONTR STRENGTH & COND FICA                              | 191                              | 0                                       |
| 78160 | ATH HS CONTRACTED COACHING                                     | 102,000                          | 105,000                                 |
| 78161 | ATH HS PROFESSIONAL & TECHNI                                   | 45,000                           | 73,500                                  |
| 78164 | ATH HS SECURITY & GAME HELP                                    | 840                              | 1,000                                   |
| 78166 | ATH HS ATHLETIC TRAINER                                        | 33,000                           | 33,000                                  |
| 78163 | ATH HS LOCAL TRAVEL                                            | 1,000                            | 1,000                                   |
| 78189 | ATH HS MAINTENANCE SUPPLIES                                    | 4,500                            | 4,500                                   |
| 78183 | ATH HS SUPPLIES                                                | 41,025                           | 41,000                                  |
| 78181 | ATH HS BUS MILEAGE                                             | 61,000                           | 75,000                                  |
|       | <b>TOTAL HS ATHLETIC EXPENDITURES</b>                          | <b>664,806</b>                   | <b>722,909</b>                          |
|       | <b>MS ATHLETIC EXPENDITURES</b>                                |                                  |                                         |
| 77139 | ATH MS BUS DRIVER WAGES                                        | 6,181                            | 6,459                                   |
| 77131 | ATH MS EVENT SUPERVISOR SAL                                    | 8,500                            | 7,500                                   |
| 77142 | ATH MS COACHES SALARY                                          | 29,770                           | 40,000                                  |
| 77156 | ATH MS MPSERS CONTRIBUTION                                     | 16,824                           | 16,824                                  |
| 77157 | ATH MS FICA CONTRIBUTION                                       | 4,820                            | 4,820                                   |
| 77160 | ATH MS CONTRACTED COACHING                                     | 16,450                           | 16,500                                  |
| 77161 | ATH MS PROFESSIONAL & TECHNI                                   | 0                                | 6,500                                   |
| 77183 | ATH MS SUPPLIES                                                | 5,000                            | 5,000                                   |
|       | <b>TOTAL MS ATHLETIC EXPENDITURES</b>                          | <b>87,545</b>                    | <b>103,603</b>                          |
|       | <b>TOURNAMENT ACCOUNTS</b>                                     |                                  |                                         |
|       | HS & MS TOURNAMENT ACCTS                                       | 0                                | 0                                       |
|       | <b>TOTAL TOURNAMENT ACCOUNTS</b>                               | <b>0</b>                         | <b>0</b>                                |
|       | <b>TOTAL ATHLETIC EXPENDITURES</b>                             | <b>752,351</b>                   | <b>826,512</b>                          |
|       | <b>TOTAL GENERAL FUND EXPENDITURES<br/>including ATHLETICS</b> | <b>53,478,583</b>                | <b>55,846,992</b>                       |

# **BUDGET AMENDMENTS**

***2024-25 Final Budget***



***June 16, 2025***





# GENERAL APPROPRIATIONS RESOLUTION

## Resolution for Adoption by the Board of Education of the Gull Lake Community Schools

RESOLVED, that this resolution shall be the FINAL Amendment to the General Appropriations of the Gull Lake Community School District for the fiscal year 2024-2025; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Gull Lake Community School District.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for the fiscal year 2024 - 2025 which includes 18.0000 mills ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes as follows:

|                                       | Approved<br>Budget<br>6/17/2024 | Approved<br>First Amended<br>Budget<br>1/20/2025 | Proposed<br>Final Amended<br>Budget<br>6/16/2025 | Recommended<br>Amendment<br>Changes | Over/Under<br>Original<br>Budget |
|---------------------------------------|---------------------------------|--------------------------------------------------|--------------------------------------------------|-------------------------------------|----------------------------------|
| <b>REVENUES:</b>                      |                                 |                                                  |                                                  |                                     |                                  |
| Local                                 | \$ 6,038,302                    | \$ 6,054,002                                     | \$ 6,687,327                                     | \$ 633,325                          | \$ 649,025                       |
| State                                 | \$ 42,006,985                   | \$ 41,967,016                                    | \$ 42,952,976                                    | \$ 985,960                          | \$ 945,992                       |
| Federal                               | \$ 540,015                      | \$ 540,015                                       | \$ 430,944                                       | \$ (109,071)                        | \$ (109,071)                     |
| ISD/Other/Transfers In                | \$ 4,515,181                    | \$ 4,784,752                                     | \$ 3,974,121                                     | \$ (810,631)                        | \$ (541,060)                     |
| Athletic Revenue                      | \$ 164,434                      | \$ 164,434                                       | \$ 154,347                                       | \$ (10,087)                         | \$ (10,087)                      |
| <b>Total Revenues</b>                 | <b>\$ 53,264,917</b>            | <b>\$ 53,510,220</b>                             | <b>\$ 54,199,716</b>                             | <b>\$ 689,496</b>                   | <b>\$ 934,799</b>                |
| Total Fund Balance, July 1 (General)  | \$ 4,926,573                    | \$ 8,488,703                                     | \$ 8,488,703                                     |                                     |                                  |
| <b>Total Available to Appropriate</b> | <b>58,191,490</b>               | <b>61,998,923</b>                                | <b>62,688,419</b>                                |                                     |                                  |

BE IT FURTHER RESOLVED that \$53,478,583 of the total available to appropriate in the general fund (including athletics) is hereby appropriated in the amounts and for the purposes set forth below:

|                                               |                      |                      |                      |                   |                   |
|-----------------------------------------------|----------------------|----------------------|----------------------|-------------------|-------------------|
| <b>EXPENDITURES:</b>                          |                      |                      |                      |                   |                   |
| Instruction -                                 |                      |                      |                      |                   |                   |
| Basic Program                                 | \$ 27,452,719        | \$ 26,069,235        | \$ 26,000,522        | \$ (68,713)       | \$ (1,452,197)    |
| Added Needs                                   | \$ 3,175,896         | \$ 3,405,275         | \$ 3,585,969         | \$ 180,695        | \$ 410,073        |
| Total Instruction:                            | \$ 30,628,615        | \$ 29,474,510        | \$ 29,586,491        | \$ 111,981        | \$ (1,042,124)    |
| Support Services -                            |                      |                      |                      |                   |                   |
| Pupil                                         | \$ 4,175,731         | \$ 4,307,908         | \$ 4,220,044         | \$ (87,864)       | \$ 44,313         |
| Instructional Staff                           | \$ 1,205,664         | \$ 1,430,764         | \$ 1,670,952         | \$ 240,188        | \$ 465,288        |
| General Administration                        | \$ 917,488           | \$ 873,411           | \$ 826,188           | \$ (47,223)       | \$ (91,300)       |
| School Administration                         | \$ 3,108,458         | \$ 2,979,802         | \$ 2,972,744         | \$ (7,058)        | \$ (135,714)      |
| Business                                      | \$ 999,281           | \$ 1,013,514         | \$ 1,188,875         | \$ 175,362        | \$ 189,594        |
| Operation & Maintenance                       | \$ 4,333,439         | \$ 4,432,822         | \$ 3,775,192         | \$ (657,630)      | \$ (558,247)      |
| Transportation                                | \$ 2,274,874         | \$ 2,523,610         | \$ 2,040,048         | \$ (483,563)      | \$ (234,826)      |
| Central Support Services                      | \$ 991,542           | \$ 1,006,296         | \$ 1,037,708         | \$ 31,412         | \$ 46,166         |
| Athletics                                     | \$ 755,571           | \$ 755,571           | \$ 752,351           | \$ (3,220)        | \$ (3,220)        |
| Total Support Services:                       | \$ 18,762,047        | \$ 19,323,699        | \$ 18,484,103        | \$ (836,377)      | \$ (274,725)      |
| Community/Partnership Services                | \$ 3,252,871         | \$ 3,544,342         | \$ 3,563,660         | \$ 19,318         | \$ 310,789        |
| Outgoing Transfers & Other                    | \$ 458,232           | \$ 458,232           | \$ 1,844,329         | \$ 1,386,097      | \$ 1,386,097      |
| Total Community/Partnership & Transfers/Other | \$ 3,711,103         | \$ 4,002,574         | \$ 5,407,989         | \$ 1,405,415      | \$ 380,037        |
| <b>Total Appropriated</b>                     | <b>\$ 53,101,765</b> | <b>\$ 52,800,783</b> | <b>\$ 53,478,583</b> | <b>\$ 677,800</b> | <b>\$ 380,038</b> |
| Excess (deficit) Revenues Over Expenditures:  | \$ 163,153           | \$ 709,437           | \$ 721,133           | \$ 11,696         | \$ 557,981        |

### Fund Balance Information

Fund Balance 7/1/24 - Projected PER AUDIT:

Total Beginning Fund Balance (General)

Excess (deficit) Revenues Over Expenditures:

Equals Projected Ending Fund Balance 2024-2025

|              |              |
|--------------|--------------|
| \$ 8,488,703 | \$ 8,488,703 |
| \$ 709,437   | \$ 721,133   |
| \$ 9,198,140 | \$ 9,209,836 |

17.22%



**FINAL Budget Amendments: 2024-2025 Budget - Notes**  
**6/16/2025**

**Revenue Budget Changes: First (Jan) Amendment vs Final (June) Amendment**

|                        |                                              |                |
|------------------------|----------------------------------------------|----------------|
| Local Revenue          | Taxable Value Changes \$415,716              | 633,325        |
|                        | Interest Earned \$52,000                     |                |
|                        | AACC & Comm Ed \$105,416                     |                |
|                        | Misc Revenue \$60,194                        |                |
| State Aid              | Mpsers \$140,072                             | 985,960        |
|                        | 31aa (\$155,636)                             |                |
|                        | 22a & 22b \$292,783                          |                |
|                        | 31A At Risk (\$9,556)                        |                |
|                        | Mpsers - Retiree Health Care (RHC) \$395,108 |                |
|                        | Grow Your Own \$344,401                      |                |
|                        | Other Categorical Changes (\$21,212)         |                |
| Federal Funds          | Title I, Title II, Title IV (\$95,391)       | -109,071       |
|                        | Title III (\$13,680)                         |                |
| ISD/Other/Transfers In | Kresa - Enhancement \$147,195                | -810,631       |
|                        | Kresa - Special Ed Reimb (\$383,318)         |                |
|                        | Other - Insurance claims \$25,492            |                |
|                        | Other - Bldg & Site offset (\$600,000)       |                |
| Athletics              | Admissions; Pay to participate               | -10,087        |
| <b>Total</b>           |                                              | <b>689,496</b> |

**Revenue Budget Changes: First (Jan) Amendment vs Final (June) Amendment**

|                                         |                                                                                               |                |
|-----------------------------------------|-----------------------------------------------------------------------------------------------|----------------|
| Basic Program                           |                                                                                               | -68,713        |
| Added Needs                             | Wages/Benefits; Budget to Actual; Re-allocation of grant funds; RHC, Tuition Paid to Colleges | 180,695        |
| Pupil                                   |                                                                                               | -87,864        |
| Instructional Staff                     |                                                                                               | 240,188        |
| General Administration                  | Budget to Actual                                                                              | -47,223        |
| School Administration                   | Budget to Actual                                                                              | -7,058         |
| Business                                | Workers Comp; Tax Tribunal/Assessor                                                           | 175,362        |
| Operation & Maintenance                 | Budget to Actual: Utilities; Snow Removal; Repairs & Maintenance; Phone; Safety Grant 97      | -657,630       |
| Transportation                          | Budget to Actual; Wages/Benefits; Fuel; RHC                                                   | -483,563       |
| Central Support Services                | Budget to Actual; Technology                                                                  | 31,412         |
| Athletics                               | Budget to Actual                                                                              | -3,220         |
| Community Services/Partnership Services | Budget to Actual; Instructional Services; Fine Arts                                           | 19,318         |
| Transfers/Other                         | Budget to Actual; Transfer for Buses, Vans, Curriculum Purchases; Bldg & Site Projects        | 1,386,097      |
| <b>Total</b>                            |                                                                                               | <b>677,800</b> |

**SUMMARY**

|                                              | Original Budget June 2024 | First Amendments Jan 2025 | Final Amendments June 2025 |
|----------------------------------------------|---------------------------|---------------------------|----------------------------|
| Revenue                                      | 53,264,917                | 53,510,220                | 54,199,716                 |
| Expenses                                     | 53,101,765                | 52,800,783                | 53,478,583                 |
| Excess (deficit) Revenues Over Expenditures: | 163,153                   | 709,437                   | 721,133                    |
| Fund Balance July 1, 2024                    | 8,488,703                 | 8,488,703                 | 8,488,703                  |
| Ending Fund Balance                          | 8,651,856                 | 9,198,140                 | 9,209,836                  |
|                                              | 16.29%                    | 17.42%                    | 17.22%                     |

# OTHER FUNDS



*June 16, 2025*





**Food Service Fund**  
**Gull Lake Community School**

***Final Amended Budget - 2024/2025***  
***Preliminary Projected Budget - 2025/2026***  
**As of June 16, 2025**

|                                     | Adopted<br>Budget<br>2024-2025 | Final<br>Amended<br>2024-2025 | Preliminary<br>Projected<br>2025-2026 |
|-------------------------------------|--------------------------------|-------------------------------|---------------------------------------|
| Revenue:                            |                                |                               |                                       |
| Federal Revenue                     | \$ 811,813                     | \$ 626,916                    | \$ 795,734                            |
| State Revenue                       | 960,042                        | 1,127,425                     | 1,175,290                             |
| Local Revenue                       | 140,723                        | 173,788                       | 128,500                               |
| Total Revenue                       | 1,912,578                      | 1,928,129                     | 2,099,524                             |
| Expenditures:                       |                                |                               |                                       |
| Support Services                    | \$ 7,542                       | \$ 10,378                     | \$ 22,000                             |
| Food Services                       | 1,909,188                      | 1,855,877                     | 2,224,162                             |
| Interfund Reimbursement             | 50,000                         | 50,000                        | 50,000                                |
| Revenue in excess of Expenditures   | 1,966,730                      | 1,916,256                     | 2,296,162                             |
| (Expenditures in Excess of Revenue) | (54,152)                       | 11,873                        | (196,638)                             |
| Beginning Fund Balance - July 1     | 1,143,964 *                    | 1,143,964                     | 1,155,837                             |
| Ending Fund Balance                 | \$ 1,089,812                   | \$ 1,155,837                  | \$ 959,199                            |

\* Actual beginning per audit





| Quick Key             | Account Description                              | Account                           | Adopted<br>24-25<br>Budget | Final<br>Amended<br>24-25<br>Budget | Proposed<br>25-26<br>Budget |
|-----------------------|--------------------------------------------------|-----------------------------------|----------------------------|-------------------------------------|-----------------------------|
| <b>REVENUE</b>        |                                                  |                                   |                            |                                     |                             |
| 55061                 | Cafe All Sales To Students                       | 25 R 161 0000 000 0061 00000 8550 | 97,761.14                  | 63,803.27                           | 0.00                        |
| 55062                 | Cafe Food Sales To Adults                        | 25 R 162 0000 000 0062 00000 8550 | 9,560.42                   | 8,148.50                            | 8,500.00                    |
| 55063                 | Cafe Special Milk                                | 25 R 163 0000 000 0063 00000 8550 | 0.00                       | 0.00                                | 0.00                        |
| 55060                 | Cafe A La Carte Sales                            | 25 R 164 0000 000 0060 00000 8550 | 0.00                       | 78,000.00                           | 85,000.00                   |
| 55099                 | Cafe Miscellaneous                               | 25 R 199 0000 000 0099 00000 8550 | 33,401.45                  | 23,835.89                           | 35,000.00                   |
| 55095                 | Cafe Py Sec 31d State Aid                        | 25 R 312 0000 000 0031 00000 8551 | 0.00                       | 0.00                                | 0.00                        |
| 55030                 | Cafe Revenue From State                          | 25 R 312 0000 000 8000 00000 8550 | 0.00                       | 0.00                                | 0.00                        |
| 55033                 | Cafe Sec31a Breakfast Support                    | 25 R 312 0020 000 3060 00000 8550 | 0.00                       | 0.00                                | 0.00                        |
| 55044                 | 30D - Cafe Rev Michigan School Meals - Breakfast | 25 R 312 0110 000 2640 00000 0000 | 192,636.74                 | 224,231.93                          | 235,000.00                  |
| 55045                 | 30D - Cafe Rev Michigan School Meals - Lunch     | 25 R 312 0110 000 2650 00000 0000 | 727,114.97                 | 879,655.99                          | 900,000.00                  |
| 55031                 | Cafe Cy Sec 31d State Aid St                     | 25 R 312 0110 000 3100 00000 8550 | 40,290.00                  | 23,537.48                           | 40,290.00                   |
| 55032                 | Cafe Sec31f Breakfast State                      | 25 R 312 0110 000 3110 00000 8550 | 0.00                       | 0.00                                | 0.00                        |
| 55046                 | 31j -Locally Grown Produce For Schools           | 25 R 312 0110 000 3731 00000 0000 | 0.00                       | 0.00                                | 0.00                        |
| 55040                 | Cafe Revenue From Federal                        | 25 R 414 0000 000 0040 00000 8550 | 641,540.22                 | 626,915.54                          | 650,000.00                  |
| 55212                 | Local Food For Schools                           | 25 R 414 0000 000 8510 00000 8550 | 0.00                       | 0.00                                | 0.00                        |
| 55029                 | Cafe Rev Fed Summer Program                      | 25 R 414 0000 000 8580 00000 8550 | 71,754.21                  | 0.00                                | 21,000.00                   |
| 55041                 | Cafe Usda Donated Entitlementen                  | 25 R 481 0000 000 0041 00000 8550 | 98,518.74                  | 0.00                                | 124,733.60                  |
| 55043                 | Cafe Usda Donated Bonus Comm                     | 25 R 482 0000 000 0043 00000 8550 | 0.00                       | 0.00                                | 0.00                        |
| 55236                 | Transfer in Lunch                                | 25 R 625 0000 000 0000 00000 8550 | 0.00                       | 0.00                                | 0.00                        |
| <b>REVENUE TOTALS</b> |                                                  |                                   | <b>1,912,577.89</b>        | <b>1,928,128.60</b>                 | <b>2,099,523.60</b>         |
| <b>EXPENDITURES</b>   |                                                  |                                   |                            |                                     |                             |
| 55089                 | Cafe Other Insurances                            | 25 E 259 3990 000 8510 00000 8550 | 7,542.04                   | 10,378.27                           | 22,000.00                   |
| 55038                 | Cafe Food Service Salary                         | 25 E 297 1650 000 8510 00000 8550 | 287,163.19                 | 385,792.23                          | 384,000.00                  |
| 55037                 | Cafe Wage After School                           | 25 E 297 1650 000 8510 01520 8550 | 143.52                     | 0.00                                | 0.00                        |
| 55147                 | RHC 147g Café Food Services Salary               | 25 E 297 1790 000 2080 00000 8550 | 0.00                       | 1,891.91                            | 0                           |
| 55042                 | Cafe Salary Substitute                           | 25 E 297 1890 000 8510 00000 8550 | 20,183.21                  | 21,000.00                           | 0.00                        |
| 55050                 | Cafe Insurance Benefits                          | 25 E 297 2130 000 8510 00000 8550 | 4,672.78                   | 8,500.00                            | 0.00                        |
| 55052                 | Cafe Terminal Pay                                | 25 E 297 2290 000 8510 00000 8550 | 0.00                       | 0.00                                | 0.00                        |
| 55059                 | Cafe Uniform Reimb                               | 25 E 297 2390 000 8510 00000 8550 | 3,143.39                   | 4,324.35                            | 4,500.00                    |



|                       |                                  |                                   |                     |                     |                     |
|-----------------------|----------------------------------|-----------------------------------|---------------------|---------------------|---------------------|
| 55056*                | Cafe Retirement                  | 25 E 297 2820 000 8510 00000 8550 | 89,356.40           | 137,903.60          | 152,440.00          |
| 55034                 | Cafe Wage After School Mpsrs     | 25 E 297 2820 000 8510 01520 8550 | 4.10                | 0.00                | 0.00                |
| 18747                 | RHC 147g Café Food Services Fica | 25 E 297 2830 000 3090 00000 8550 | 0.00                | 144.73              | 0.00                |
| 55057*                | Cafe Fica-Cafeteria              | 25 E 297 2830 000 8510 00000 8550 | 23,782.11           | 29,500.00           | 0.00                |
| 55035                 | Cafe Wage After School Fica      | 25 E 297 2830 000 8510 01520 8550 | 1.08                | 0.00                | 0.00                |
| 55058                 | Cafe Workers Compensation        | 25 E 297 2840 000 0000 00000 8550 | 0.00                | 0.00                | 0.00                |
| 55051                 | Cafe In Lieu Of Ins Benefit      | 25 E 297 2920 000 8510 00000 8550 | 25,520.40           | 24,000.00           | 0.00                |
| 55039                 | Cafe Contract Delivery Wage      | 25 E 297 3190 000 8510 00000 8550 | 26,652.49           | 26,652.49           | 28,000.00           |
| 55068                 | Cafe Travel And Education        | 25 E 297 3220 000 8510 00000 8550 | 2,770.45            | 2,110.53            | 2,900.00            |
| 55083                 | Cafe Communications              | 25 E 297 3490 000 8510 00000 8550 | 199.84              | 183.93              | 199.84              |
| 55073                 | Cafe Advertising                 | 25 E 297 3510 000 8510 00000 8550 | 0.00                | 0.00                | 0.00                |
| 55071                 | Cafe Repair Equipment            | 25 E 297 4120 000 8510 00000 8550 | 14,812.44           | 13,200.00           | 25,000.00           |
| 55072                 | Cafe Rent Equipment              | 25 E 297 4220 000 8510 00000 8550 | 0.00                | 0.00                | 0.00                |
| 55065                 | Cafe Contracted Mgmt Labor E     | 25 E 297 4910 000 8510 00000 8550 | 67,557.69           | 75,000.00           | 78,000.00           |
| 55066                 | Cafe Contract Mgmt Fee           | 25 E 297 4911 000 8510 00000 8550 | 30,320.59           | 19,700.00           | 30,320.59           |
| 55067                 | Cafe Contracted Oh Charge        | 25 E 297 4912 000 8510 00000 8550 | 58,499.04           | 50,580.00           | 58,499.04           |
| 55183                 | Cafe Overhead In Gf              | 25 E 297 4913 000 0001 00000 8550 | 0.00                | 0.00                | 0.00                |
| 55180                 | Cafe Indirect Costs              | 25 E 297 4914 000 0002 00000 8550 | 0.00                | 0.00                | 0.00                |
| 55082                 | Cafe Food Expense                | 25 E 297 5610 000 8510 00000 8550 | 658,154.76          | 621,864.03          | 700,000.00          |
| 55085                 | Cafe Milk                        | 25 E 297 5611 000 8510 00000 8550 | 87,347.64           | 40,601.34           | 0.00                |
| 55084                 | Cafe Usda Food                   | 25 E 297 5650 000 8510 00000 8550 | 0.00                | 0.00                | 0.00                |
| 55086                 | Cafe Usda Donated Entitlementen  | 25 E 297 5651 000 7810 00000 8550 | 98,518.74           | 37,000.00           | 124,733.60          |
| 55087                 | Cafe Usda Donated Bonus Comm     | 25 E 297 5652 000 7820 00000 8550 | 0.00                | 0.00                | 0.00                |
| 55081                 | Cafe A La Carte Expense          | 25 E 297 5901 000 0000 00000 8550 | 0.00                | 0.00                | 0.00                |
| 55200                 | Cafe Bus Office Supplies         | 25 E 297 5910 000 0000 00000 8551 | 0.00                | 0.00                | 0.00                |
| 55074                 | Csfe Misc Refunds                | 25 E 297 5990 000 0000 00000 8550 | 0.00                | 83.15               | 0.00                |
| 55080                 | Cafe Supplies                    | 25 E 297 5990 000 8510 00000 8550 | 86,250.62           | 99,500.00           | 86,250.62           |
| 55088                 | Cafe Other Expense               | 25 E 297 5991 000 8510 00000 8550 | 20,400.00           | 20,939.34           | 20,400.00           |
| 55090                 | Cafe Capital Equipment           | 25 E 297 6410 000 0000 00000 8550 | 300,000.00          | 233,565.92          | 525,000.00          |
| 55092                 | Cafe Bank Fees And Supplies      | 25 E 297 7410 000 8510 00000 8550 | 918.00              | -1,080.97           | 918.00              |
| 55192                 | Lunch EFunds Fees                | 25 E 297 7410 001 8510 00000 8550 | 2,455.36            | 2,370.58            | 2,500.00            |
| 55091                 | Cafe Sales Tax-Paid              | 25 E 297 7910 000 8510 00000 8550 | 359.67              | 550.24              | 500.00              |
| 55251                 | Transfr Out Lunch                | 25 E 611 9990 000 0000 00000 8550 | 50,000.00           | 50,000.00           | 50,000.00           |
| <b>EXPENSE TOTALS</b> |                                  |                                   | <b>1,966,729.55</b> | <b>1,916,255.67</b> | <b>2,296,161.69</b> |

# DEBT RETIREMENT FUND

## Gull Lake Community Schools

### June 2025

|                                              | 2024-2025 Actual Final Budget |                                     |                          |                   |           | 2025-2026 Proposed Preliminary Budget |                   |                   |           |
|----------------------------------------------|-------------------------------|-------------------------------------|--------------------------|-------------------|-----------|---------------------------------------|-------------------|-------------------|-----------|
|                                              | 2012 Debt Service             | 2017 Debt Service (Old 2006 & 2007) | 2018 (voted 2012 & 2018) | 2021 (voted 2018) | TOTAL     | 2017 Debt Service (Old 2006 & 2007)   | 2018 (voted 2018) | 2021 (voted 2018) | TOTAL     |
| REVENUE:                                     |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Local Sources:                               |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Property Tax                                 | 1,336,668                     | 2,526,302                           | 3,035,930                | 786,999           | 7,685,899 | 2,458,205                             | 2,971,209         | 755,966           | 5,429,414 |
| Other Local                                  | -                             | -                                   | -                        | 3,500             | 3,500     | 25,000                                | 28,000            | 7,400             | -         |
| State LCSS Payment                           |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Proceeds from Refinancing                    |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Proceeds from Debt Issuance                  |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Transfers In and Other Transaction, Interest | 11,826                        | 10,012                              | 14,907                   | 2,504             | 39,249    | 1,203,509                             | 1,203,509         | -                 | 2,407,018 |
| Total Revenues and Other Transactions        | 1,348,494                     | 2,536,314                           | 3,050,837                | 793,004           | 7,728,648 | 3,686,714                             | 4,202,718         | 763,366           | 8,652,797 |
| EXPENDITURES:                                |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Redemption of Principal                      | -                             | 1,995,000                           | 720,000                  | 395,000           | 3,110,000 | 2,090,000                             | 825,000           | 395,000           | 3,310,000 |
| Interest on Debt                             | -                             | 350,932                             | 2,273,800                | 408,450           | 3,033,182 | 271,845                               | 2,228,500         | 384,750           | 2,885,095 |
| Other Expense                                | -                             | -                                   | -                        | -                 | -         | -                                     | -                 | -                 | -         |
| Escrow Fees                                  | -                             | 500                                 | -                        | 500               | 1,000     | 500                                   | 500               | 500               | 1,500     |
| Transfer Out and Other Transactions          |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Total Expenditures and Other Transactions    | -                             | 2,346,432                           | 2,993,800                | 803,950           | 6,144,182 | 2,362,345                             | 3,054,000         | 780,250           | 6,196,595 |
| Excess Revenue (Expenditures)                | 1,348,494                     | 189,882                             | 57,037                   | (10,946)          | 1,584,466 | 1,324,369                             | 1,148,718         | (16,884)          | 2,456,202 |
| OTHER FINANCING SOURCES                      |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Proceeds from long term debt issuance        |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Total Other Financing Sources                |                               |                                     |                          |                   |           |                                       |                   |                   |           |
| Net Change in Fund Balances                  | 1,348,494                     | 189,882                             | 57,037                   | (10,946)          | 1,584,466 | 1,324,369                             | 1,148,718         | (16,884)          | 2,456,202 |
| Beginning Fund Balance                       | 1,058,524                     | 747,813                             | 2,092,980                | (216,594)         | 3,682,723 | 937,695                               | 2,150,017         | (227,540)         | 2,860,171 |
| Ending Fund Balance                          | 2,407,018                     | 937,695                             | 2,150,017                | (227,540)         | 5,267,189 | 2,262,063                             | 3,298,734         | (244,425)         | 5,316,373 |
| Debt Millage Rate                            | -                             | 2.30                                | 2.82                     | 0.55              | 5.67      | 2.30                                  | 2.82              | 0.55              | 5.67      |



## Gull Lake Community Schools Bond Payoff Schedules

Updated: 06/11/2025

| <b>2017 Refunding<br/>Refunding for Prior Year</b> |             |
|----------------------------------------------------|-------------|
| Original Amount                                    | 18,905,000  |
| Remaining Principal                                | 10,350,000  |
| Remaining Interest                                 | 768,170     |
| Total P&I                                          | 11,118,170  |
| Year Paid Off                                      | <b>2030</b> |

| <b>2023 Installment Purchase<br/>Property</b> |             |
|-----------------------------------------------|-------------|
| Original Amount                               | 500,000     |
| Remaining Principal                           | 438,403     |
| Remaining Interest                            | 78,179      |
| Total P&I                                     | 516,582     |
| Year Paid Off                                 | <b>2030</b> |

| <b>2018 Bond<br/>Voted 2018</b> |             |
|---------------------------------|-------------|
| Original Amount                 | 47,950,000  |
| Remaining Principal             | 45,755,000  |
| Remaining Interest              | 29,099,550  |
| Total P&I                       | 74,854,550  |
| Year Paid Off                   | <b>2048</b> |

| <b>2016 School Improvement &amp; Bus<br/>General Fund</b> |             |
|-----------------------------------------------------------|-------------|
| Original Amount                                           | 3,150,000   |
| Remaining Principal                                       | 260,000     |
| Remaining Interest                                        | 2,600       |
| Total P&I                                                 | 262,600     |
| Year Paid Off                                             | <b>2026</b> |

| <b>2021 Bond<br/>Voted 2018</b> |             |
|---------------------------------|-------------|
| Original Amount                 | 9,765,000   |
| Remaining Principal             | 8,530,000   |
| Remaining Interest              | 4,719,625   |
| Total P&I                       | 13,249,625  |
| Year Paid Off                   | <b>2048</b> |

| <b>Timeline of Bond Payoff: P&amp;I</b> |                   |
|-----------------------------------------|-------------------|
| 2026                                    | 262,600           |
| 2030                                    | 11,118,170        |
| 2048                                    | 88,104,175        |
| <b>TOTAL</b>                            | <b>99,484,945</b> |

Gull Lake Community Schools

24-25 Sinking Fund Cash Flow Workbook

Cash Flow Worksheet

updated 05/28/2025

| Monthly Cash Flow                           |  | 1N      | Jul 2024 | Aug 2024 | Sep 2024 | Oct 2024 | Nov 2024 | Dec 2024 | Jan 2025 | Feb 2025  | Mar 2025  | Apr 2025  | May 2025  | Jun 2025  | Cycle 13  | 24-25<br>TOTALS<br>YTD |
|---------------------------------------------|--|---------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------------|
| Beginning Balances<br>(Include Investments) |  |         | 756,137  | 754,247  | 568,236  | 513,405  | 485,461  | 486,481  | 486,876  | 916,154   | 1,213,090 | 1,312,617 | 1,312,637 | 1,304,262 | 1,304,262 |                        |
| Receipts                                    |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           |                        |
| Tax Revenue                                 |  |         |          |          |          |          |          |          | 429,777  | 296,267   | 109,124   | 8         |           |           |           | 835,176                |
| Bank Interest                               |  | 640     |          | 612      | 462      | 423      | 398      | 395      | 394      | 669       | 858       | 972       |           |           |           | 5,823                  |
| Other Revenue                               |  |         |          | 888      |          |          | 623      |          |          |           |           |           |           |           |           | 1,490                  |
| Total Revenues                              |  | 640     |          | 1,479    | 462      | 423      | 1,021    | 395      | 430,171  | 296,936   | 109,982   | 980       | -         | -         | -         | 842,489                |
| Total Available Funds                       |  | 756,777 |          | 755,726  | 568,697  | 513,829  | 486,481  | 486,876  | 917,047  | 1,213,090 | 1,323,072 | 1,313,597 | 1,312,637 | 1,304,262 | 1,304,262 |                        |
| Expenditures                                |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           |                        |
| Other - Bid Advertise                       |  |         |          |          |          |          |          |          | 893      |           |           | 945       |           |           |           | 1,839                  |
| Kingscott                                   |  | 2,530   |          | 950      | 160      |          |          |          |          |           | 10,455    |           | 7,910     |           |           | 22,005                 |
| Viridis Design Group                        |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           | -                      |
| Athletic Field-Turf                         |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           | -                      |
| Tennis Courts                               |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           | -                      |
| Landscaping - MS                            |  |         |          | 37,068   |          | 28,368   |          |          |          |           |           |           |           |           |           | 65,436                 |
| District Paving                             |  |         |          | 56,600   |          |          |          |          |          |           |           |           |           |           |           | 56,600                 |
| HS Hot Water Heaters                        |  |         |          | 92,873   |          |          |          |          |          |           |           |           |           |           |           | 92,873                 |
| MS                                          |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           | -                      |
| Ryan - Stalls                               |  |         |          |          | 55,132   |          |          |          |          |           |           |           |           |           |           | 55,132                 |
|                                             |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           | -                      |
|                                             |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           | -                      |
|                                             |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           | -                      |
|                                             |  |         |          |          |          |          |          |          |          |           |           |           |           |           |           | -                      |
| Bank fees                                   |  |         |          |          |          |          |          |          |          |           |           | 15        |           |           |           | 15                     |
| Other Expenditures (Tax Tribun              |  |         |          |          |          |          |          |          |          |           |           |           | 465       |           |           | 465                    |
| Total Expenditures                          |  | 2,530   |          | 187,491  | 55,292   | 28,368   | -        | -        | 893      | -         | 10,455    | 960       | 8,375     | -         | -         | 294,364                |
| Estimated Ending Balance                    |  | 754,247 |          | 568,236  | 513,405  | 485,461  | 486,481  | 486,876  | 916,154  | 1,213,090 | 1,312,617 | 1,312,637 | 1,304,262 | 1,304,262 | 1,304,262 |                        |



