



**Whitman-Hanson  
Regional School  
District**



**FY26**

# **PRELIMINARY BUDGET**

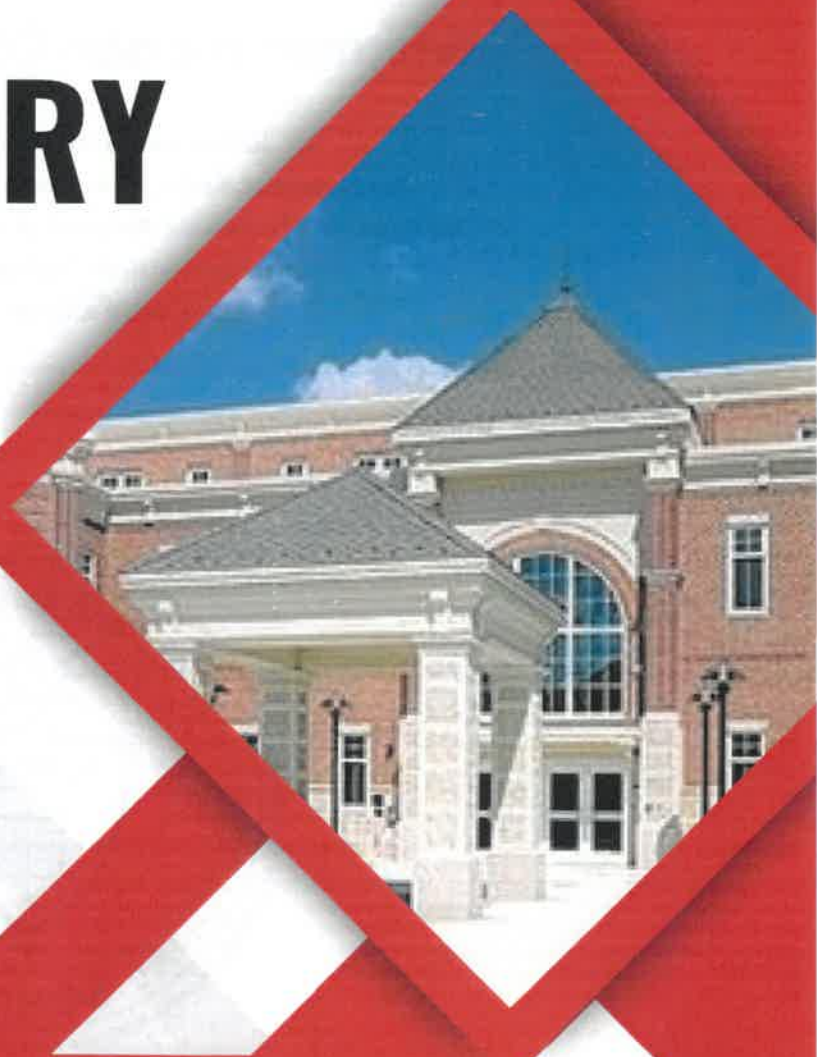
**Public Budget Hearing  
February 12, 2025  
6:30PM  
WHS Library**

Prepared By:

**Stephen Marshall**



[www.whrsd.org](http://www.whrsd.org)



## Whitman-Hanson School Committee

Mrs. Beth Stafford  
Ms. Hillary Kniffen  
Mr. Steven Bois  
Ms. Rosemary Hill  
Ms. Dawn Byers  
Mr. Glen DiGravio  
Mr. Stephen Cloutman  
Ms. Kara Moser  
Ms. Stephanie Blackman  
Mr. Christopher Marks

## Whitman-Hanson Central Office Team

**Mr. Jeffrey Szymaniak**, Superintendent of Schools  
**Mr. George M. Ferro, Jr.**, Assistant Superintendent of Operations  
**Dr. Nicole Semas-Schneeweis**, Assistant Superintendent for Equity and Compliance  
**Mr. Stephen Marshall**, Director of Business and Finance  
**Dr. Christine Godino**, Director of Special Education



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## **District Mission Statement**

*The Whitman-Hanson Regional School District is committed to providing each student with a high-quality education that promotes student success and responsible citizenship.*

## **WHRSD Strategic Focus Areas 2023-2028**

- *Student Access*
- *Communication*
- *Curriculum*
- *Community/Culture*
- *Staff (Recruitment, Development, Retention)*
- *Resources*

## **WHRSD Strategic Objectives**

- *Provide students with a comprehensive learning experience through equitable access to tiered support.*
- *Develop effective communication strategies that increase mutual understanding, engagement, and empowerment.*
- *Provide a comprehensive, innovative, and culturally responsive curriculum that fosters engages and adaptable students who have foundational skills that can be universally applied in an ever-changing world.*
- *Provide a welcoming and affirming school environment that removes barriers, one where students, staff, families, and community members feel valued and have a sense of belonging.*
- *Create an environment that is diverse, inclusive, and engaging to attract, develop, and retain highly qualified staff*
- *Commit to efficient planning, acquisition, and allocation of fiscal, human, and physical resources to achieve the mission and vision of the District.*



### **Goals & Priorities of FY26 Budget Proposal**

- *Maintain the educational plan and services for incoming and currently enrolled students*
- *Maintain current staffing levels while also meeting the needs of contractual obligations*
- *Maintain contracted services contractual obligations (Transportation & Custodial Services)*
- *Maintain services for increasing MLL enrollment*
- *Maintain services and obligations of increased Special Education needs*



### **Fiscal Year 2026 Budget Timeline**

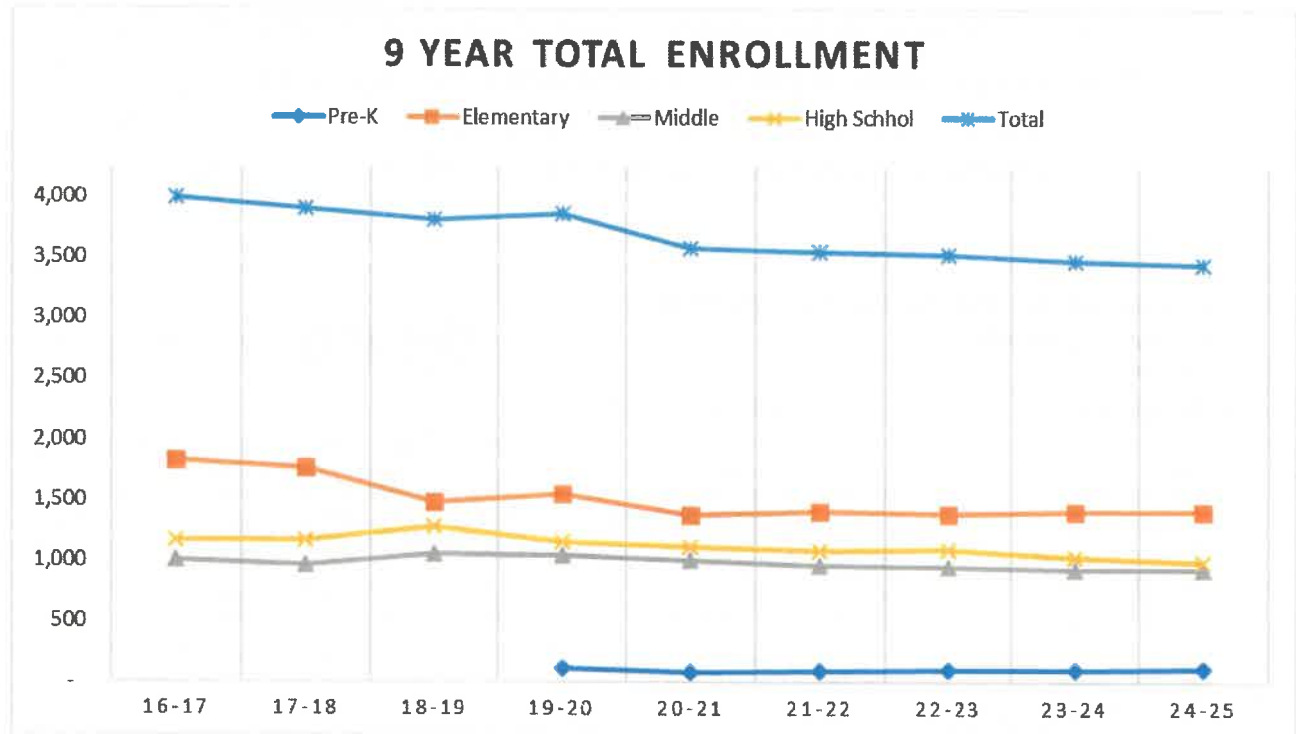
|                          |                                               |
|--------------------------|-----------------------------------------------|
| <i>January 22, 2025</i>  | <i>Governor's Budget Release</i>              |
| <i>February 12, 2025</i> | <i>School Committee Budget Public Hearing</i> |
| <i>February 26, 2025</i> | <i>School Committee Meeting</i>               |
| <i>March 12, 2025</i>    | <i>School Committee Meeting</i>               |
| <i>March 19, 2025</i>    | <i>School Committee Meeting</i>               |
| <i>March 20, 2025</i>    | <i>Deadline to submit Budget to Towns</i>     |
| <i>April 16, 2025</i>    | <i>School Committee Meeting</i>               |
| <i>May 5, 2025</i>       | <i>Town Meeting Votes</i>                     |





# Whitman-Hanson Regional School District FY26 Budget

## Enrollment Summary



*Whitman-Hanson Regional School District Pre-K to 12 enrollments was 3,483 students for 2024-2025, a decrease of 26 students from 2023-2024. Below are the FY25 enrollment figures by location.*

| Enrollment by Grade (2024-25)            |     |     |     |     |     |     |     |     |     |     |     |     |     |     |    |       |
|------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|-------|
|                                          | PK  | K   | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  | 11  | 12  | SP | Total |
| Hanson Middle School                     | 0   | 0   | 0   | 0   | 0   | 0   | 108 | 106 | 119 | 109 | 0   | 0   | 0   | 0   | 0  | 442   |
| Indian Head                              | 0   | 91  | 102 | 99  | 108 | 94  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0  | 494   |
| John H Duval                             | 0   | 78  | 80  | 53  | 82  | 66  | 71  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0  | 430   |
| Louise A Conley                          | 0   | 76  | 73  | 84  | 83  | 76  | 96  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0  | 488   |
| The Pre-School Academy at Whitman Hanson | 114 | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0  | 114   |
| Whitman Hanson Regional                  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 215 | 245 | 256 | 265 | 12 | 993   |
| Whitman Middle                           | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 160 | 159 | 177 | 0   | 0   | 0   | 0   | 0  | 496   |
| District                                 | 114 | 245 | 255 | 236 | 273 | 236 | 275 | 266 | 278 | 286 | 215 | 245 | 256 | 265 | 12 | 3,457 |

# Whitman-Hanson Regional School District FY26 Budget

## Chapter 70 Summary

*The Chapter 70 program is the major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs.*

### Massachusetts Department of Elementary and Secondary Education FY26 Chapter 70 Summary

#### 999 State Total



#### Aid Calculation FY26

#### Comparison to Prior Years

|                                                                                               |            |                                    | FY23       | FY24       | FY25       | FY26       | Change    | Pct Chg |
|-----------------------------------------------------------------------------------------------|------------|------------------------------------|------------|------------|------------|------------|-----------|---------|
| <b>Prior Year Aid</b>                                                                         |            | Enrollment                         | 3,442      | 3,570      | 3,534      | 3,449      | -85       | -2.41%  |
| 1 Chapter 70 FY25                                                                             | 25,670,796 | Foundation budget                  | 42,679,524 | 47,694,960 | 48,997,412 | 49,842,836 | 845,424   | 1.73%   |
|                                                                                               |            | Required district contribution     | 22,110,222 | 23,154,753 | 24,688,171 | 26,380,549 | 1,692,378 | 6.86%   |
| <b>Foundation Aid</b>                                                                         |            | Chapter 70 aid                     | 25,089,060 | 25,196,160 | 25,670,796 | 25,929,471 | 258,675   | 1.01%   |
| 2 Foundation budget FY26                                                                      | 49,842,836 | Required net school spending (NSS) | 47,199,282 | 48,350,913 | 50,358,967 | 52,310,020 | 1,951,053 | 3.87%   |
| 3 Required district contribution FY26                                                         | 26,380,549 |                                    |            |            |            |            |           |         |
| 4 Foundation aid (2 - 3)                                                                      | 23,462,287 | Target aid share                   | 43.27%     | 45.18%     | 41.00%     | 41.00%     |           |         |
| 5 Increase over FY25 (4 - 1)                                                                  | 0          | C70 % of foundation                | 58.78%     | 52.83%     | 52.39%     | 52.02%     |           |         |
| <b>Minimum Aid</b>                                                                            |            | Required NSS % of foundation       | 110.59%    | 101.38%    | 102.78%    | 104.95%    |           |         |
| 6 \$75 per pupil increase                                                                     | 258,675    |                                    |            |            |            |            |           |         |
| 7 Minimum aid amount<br>(if line 6 - line 5 > 0, then line 6 - line 5,<br>otherwise 0)        | 258,675    |                                    |            |            |            |            |           |         |
| <b>Subtotal</b>                                                                               |            |                                    |            |            |            |            |           |         |
| 8 Sum of 1,5,7                                                                                | 25,929,471 |                                    |            |            |            |            |           |         |
| <b>Minimum Aid Adjustment</b>                                                                 |            |                                    |            |            |            |            |           |         |
| 9 Minimum aid adjustment                                                                      | 25,774,266 |                                    |            |            |            |            |           |         |
| 10 Aid adjustment increment<br>(If line 9 - line 8 > 0, then line 9 - line 8,<br>otherwise 0) | 0          |                                    |            |            |            |            |           |         |
| <b>Non-Operating District Reduction to Foundation</b>                                         |            |                                    |            |            |            |            |           |         |
| 11 Reduction to foundation                                                                    | 0          |                                    |            |            |            |            |           |         |
| <b>Hold Harmless Aid</b>                                                                      |            |                                    |            |            |            |            |           |         |
| 12 Hold harmless aid                                                                          | 0          |                                    |            |            |            |            |           |         |
| <b>FY26 Chapter 70 Aid</b>                                                                    |            |                                    |            |            |            |            |           |         |
| 13 Sum of 1,5,7,10, 12 minus 11                                                               | 25,929,471 |                                    |            |            |            |            |           |         |
| with Devens aid                                                                               | 26,238,029 |                                    |            |            |            |            |           |         |

#### Note on Minimum Aid Adjustment on lines 9 and 10:

The minimum aid adjustment is the sum of (a) the greater of foundation aid or base aid determined based on the FY21 base and incremental rates, inflated to FY26, and (b) foundation enrollment multiplied by \$30. The aid adjustment increment (line 10) is the line 9 amount less the line 8 amount if the difference is positive. Otherwise, the increment is zero.



## Whitman-Hanson Regional School District FY26 Budget



## Transportation Budget

| FY26 Mandated Busing |                |                |
|----------------------|----------------|----------------|
| School               | Total Miles    | Total Students |
| Conley               | 302.9          | 131            |
| Duval                | 215.17         | 95             |
| WMS                  | 608.63         | 256            |
| HS- Whitman          | 1718.07        | 560            |
| Indian Head          | 978.76         | 360            |
| HMS                  | 1117.35        | 360            |
| HS- Hanson           | 1544.41        | 363            |
| <b>Total</b>         | <b>6485.29</b> | <b>2125</b>    |

| FY26 Non-Mandated Busing |                |                |
|--------------------------|----------------|----------------|
| School                   | Total Miles    | Total Students |
| Conley                   | 301.85         | 308            |
| Duval                    | 287.63         | 256            |
| WMS                      | 223.86         | 112            |
| HS- Whitman              | 1.01           | 2              |
| Indian Head              | 115.71         | 122            |
| HMS                      | 71.34          | 61             |
| HS- Hanson               | 0.87           | 1              |
| <b>Total</b>             | <b>1002.27</b> | <b>862</b>     |

| Total FY26 Transportation Budget            |           |                     |
|---------------------------------------------|-----------|---------------------|
| FY26 Reimbursable Transport Salaries        | \$        | 135,742.80          |
| FY26 DW Transport- Contract Services        | \$        | 1,772,307.95        |
| <b>Total</b>                                | <b>\$</b> | <b>1,908,050.75</b> |
|                                             |           |                     |
| Total Mandated Busing Cost                  | \$        | 1,652,642.84        |
| Total Non-Mandated Busing Cost              | \$        | 255,407.91          |
| <b>Total</b>                                | <b>\$</b> | <b>1,908,050.75</b> |
|                                             |           |                     |
| FY26 Whitman Non-Mandated Assessment        | \$        | 207,520.36          |
| FY26 Hanson Non-Mandated Assessment         | \$        | 47,887.55           |
| <b>Total</b>                                | <b>\$</b> | <b>255,407.91</b>   |
|                                             |           |                     |
| <b>FY26 Reimbursable Trans Reim Expense</b> | <b>\$</b> | <b>1,652,642.84</b> |
| Projected Reimbursement @75%                | \$        | 1,239,482.13        |

|                                  |                |                |                                   |               |
|----------------------------------|----------------|----------------|-----------------------------------|---------------|
| <b>Grand Total</b>               | <b>7487.56</b> | <b>2987</b>    | Total Whitman Non- Mandated Miles | 814.35        |
| <b>Total Mandated Busing</b>     | <b>86.61%</b>  | <b>71.14%</b>  | Total Hanson Non-Mandated Miles   | 187.92        |
| <b>Total Non-Mandated Busing</b> | <b>13.39%</b>  | <b>28.86%</b>  |                                   | 1002.27       |
|                                  | <b>100.00%</b> | <b>100.00%</b> | <b>Whitman Non-Mandated %</b>     | <b>81.25%</b> |
|                                  |                |                | <b>Hanson Non-Mandated %</b>      | <b>18.75%</b> |

### **Medicaid Reimbursement**

*The School-Based Medicaid Program is a reimbursement mechanism to offset local education agency costs for providing certain health care services and administrative activities in a school setting. Local education agencies- such as municipal school districts, regional school districts, regional vocational/technical schools, or public charter schools-may seek reimbursement for Medicaid-covered services and associated administrative expenses.*

*Whitman-Hanson Regional contracts with Educational Data Management Solutions to manage these claims for reimbursement due to the complex nature of the reporting. The reimbursement generated by the services provided are used to offset Special Education costs.*

| <b>FY24 MEDICAID REIMBURSEMENT</b> |                     |
|------------------------------------|---------------------|
| Quarter 1                          | \$42,531.58         |
| Quarter 2                          | \$23,718.96         |
| Quarter 3                          | \$33,158.99         |
| Quarter 4                          | \$150,104.75        |
|                                    |                     |
|                                    |                     |
| <b>Total</b>                       | <b>\$249,514.28</b> |

## Special Education

### Circuit Breaker Reimbursement

*The Commonwealth Special Education Reimbursement Program, commonly known as the Circuit Breaker Program, provides financial assistance to public school districts to offset the cost of delivering high-cost special education services to students. Since implementation in fiscal year 2004, the program has provided more than \$4.8 billion to districts across the Commonwealth.*

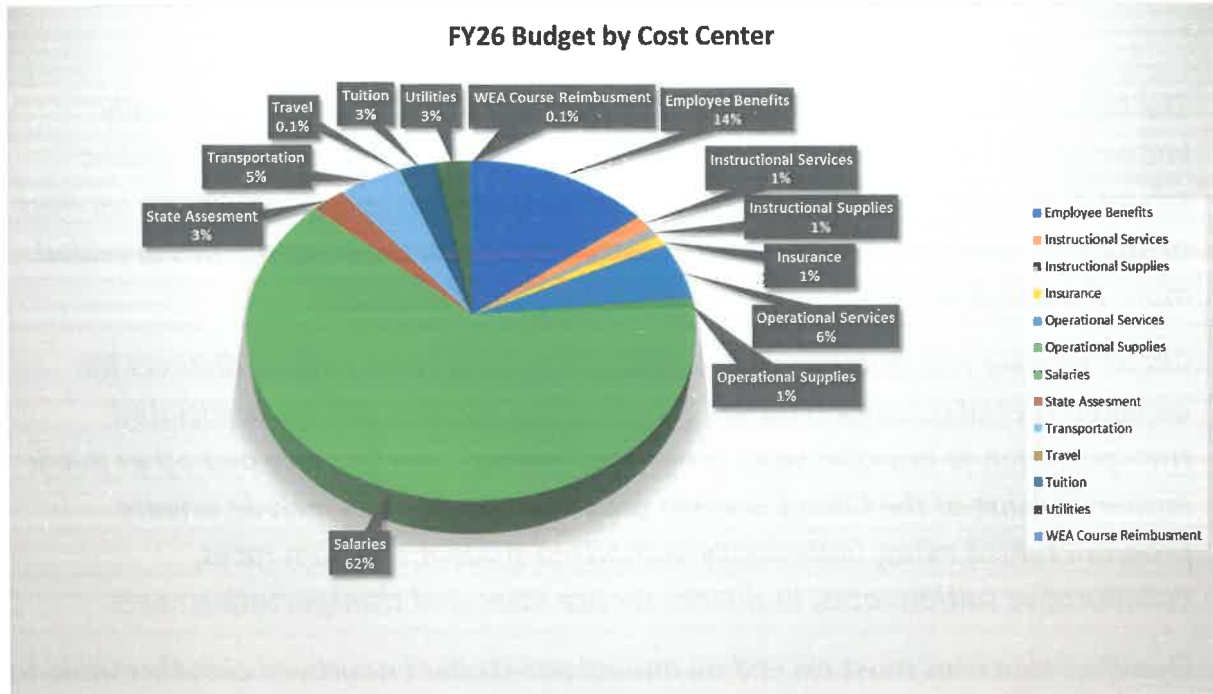
*Circuit breaker reimbursement is provided based on costs paid by districts for qualified special education tuition & instruction services and for associated transportation to out-of-district programs. Pricing is set by state and other public entities outside of the Circuit Breaker program. Those costs include private program tuition rates, individually authorized student program rates, collaborative tuition rates, in-district service rates and transportation costs.*

*Qualified expenses must exceed an annual per-student approved cost threshold to be eligible for reimbursement.*

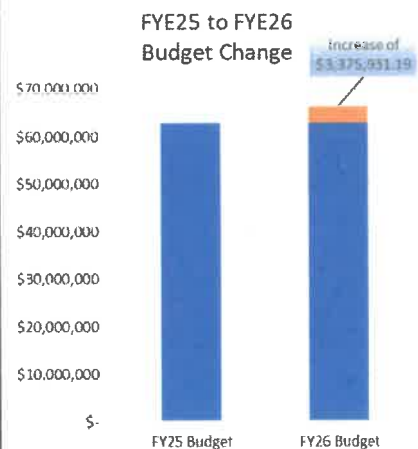
| Claim Year | Eligible Students Claimed | Total Eligible Expenses | Tuition Reimbursement @ 75% | Transportation Reimbursement | Total Reimbursement |
|------------|---------------------------|-------------------------|-----------------------------|------------------------------|---------------------|
| FY24       | 38                        | \$5,435,012.00          | \$2,093,246.00              | \$309,974.00                 | \$2,403,217.00      |
| FY23       | 37                        | \$4,732,474.00          | \$1,654,069.00              | \$401,849.00                 | \$2,055,918.00      |
| FY22       | 39                        | \$4,832,951.00          | \$1,895,993.00              | \$361,121.00                 | \$2,257,114.00      |
| FY21       | 38                        | \$4,021,864.00          | \$1,610,500.00              | \$109,874.00                 | \$1,720,374.00      |
| FY20       | 36                        | \$3,468,699.00          | \$1,314,152.00              |                              | \$1,314,152.00      |

# Whitman-Hanson Regional School District FY26 Budget

## Projected Expenditure Summary



|                                 | FY25 Budget      | FY26 Budget      | Difference      |
|---------------------------------|------------------|------------------|-----------------|
| <b>Debt Service</b>             | \$ 879,317.00    | \$ 846,812.77    | \$ (32,504.23)  |
| <b>Employee Benefits</b>        | \$ 9,196,045.00  | \$ 9,499,795.13  | \$ 303,750.13   |
| <b>General Supplies</b>         | \$ 130,870.00    | \$ 108,500.00    | \$ (22,370.00)  |
| <b>Instructional Services</b>   | \$ 775,945.00    | \$ 916,945.00    | \$ 141,000.00   |
| <b>Instructional Supplies</b>   | \$ 266,527.00    | \$ 653,400.00    | \$ 386,873.00   |
| <b>Insurance</b>                | \$ 506,250.00    | \$ 639,076.00    | \$ 132,826.00   |
| <b>Operational Services</b>     | \$ 3,418,325.00  | \$ 3,629,287.21  | \$ 210,962.21   |
| <b>Operational Supplies</b>     | \$ 486,813.00    | \$ 561,092.97    | \$ 74,279.97    |
| <b>Other</b>                    | \$ 20,000.00     | \$ 20,000.00     | \$ -            |
| <b>Salaries</b>                 | \$ 38,792,157.00 | \$ 40,762,522.72 | \$ 1,970,365.72 |
| <b>State Assessment</b>         | \$ 1,758,673.00  | \$ 1,719,342.00  | \$ (39,331.00)  |
| <b>Transportation</b>           | \$ 3,130,000.00  | \$ 3,242,307.95  | \$ 112,307.95   |
| <b>Travel</b>                   | \$ 35,823.00     | \$ 35,693.00     | \$ (130.00)     |
| <b>Tuition</b>                  | \$ 1,760,600.00  | \$ 1,878,501.44  | \$ 117,901.44   |
| <b>Utilities</b>                | \$ 1,703,000.00  | \$ 1,703,000.00  | \$ -            |
| <b>WEA Course Reimbursement</b> | \$ 70,000.00     | \$ 90,000.00     | \$ 20,000.00    |
| <b>Total</b>                    | \$ 62,930,345.00 | \$ 66,306,276.19 | \$ 3,375,931.19 |

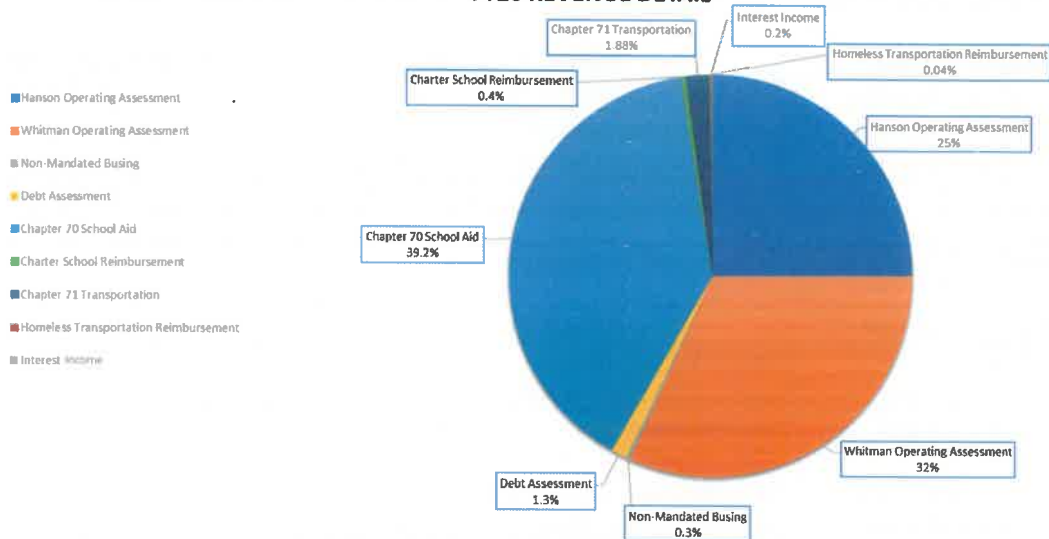


## Whitman-Hanson Regional School District FY26 Budget

### Projected Revenue Summary

| Account Number   | Account Description                               | FY24 Appropriated      | FY25 Appropriated      | FY26 Projected         | \$ Inc/Dec FY25-FY26  | % Inc/Dec FY25-FY26 |
|------------------|---------------------------------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------|
| 000100-4311      | Hanson Operating Assessment                       | \$13,907,232.95        | \$14,974,735.05        | \$16,452,362.70        | \$1,477,627.65        | 9.87%               |
| 000100-4312      | Whitman Operating Assessment                      | \$17,739,499.89        | \$19,135,686.49        | \$20,982,307.68        | \$1,846,621.19        | 9.65%               |
| 000100-4321      | Hanson Non-Mandated Busing                        | \$52,719.27            | \$47,875.39            | \$47,887.55            | \$12.16               | 0.03%               |
| 000100-4322      | Whitman Non-Mandated Busing                       | \$211,562.69           | \$181,779.94           | \$207,520.36           | \$25,740.42           | 14.16%              |
| 000100-4331      | Hanson High School Bond Debt Assessment           | \$256,993.69           | \$240,197.86           | \$234,197.57           | (\$6,000.29)          | -2.50%              |
| 000100-4332      | Whitman High School Bond Debt Assessment          | \$397,334.84           | \$383,530.67           | \$368,162.43           | (\$15,368.24)         | -4.01%              |
| 000100-4333      | Hanson Technology Capital Assessment              | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                | 0.00%               |
| 000100-4334      | Hanson HVAC Debt Assessment                       | \$17,400.00            | \$11,705.00            | \$244,452.77           | \$232,747.77          | 1988.45%            |
| 000100-4335      | Whitman - WMS Feasibility Debt Assessment         | \$15,000.00            | \$0.00                 | \$0.00                 | \$0.00                | 0.00%               |
| 000100-4336      | Whitman - WMS Building Project Debt Assessment    | \$0.00                 | \$240,000.00           | \$0.00                 | (\$240,000.00)        | -100.00%            |
| 000100-4581      | Medicaid Reimbursement                            | \$241,750.00           | \$243,563.13           | \$175,000.00           | (\$68,563.13)         | -28.15%             |
| 000100-4620      | Chapter 70 School Aid                             | \$25,196,160.00        | \$25,409,280.00        | \$25,929,471.00        | \$520,191.00          | 2.05%               |
| 000100-4621      | Charter School Reimbursement                      | \$340,429.00           | \$408,892.00           | \$235,432.00           | (\$173,460.00)        | -42.42%             |
| 000100-4622      | Chapter 71 Transportation                         | \$1,483,707.80         | \$1,200,428.00         | \$1,239,482.13         | \$39,054.13           | 3.25%               |
| 000100-4623      | Homeless Transportation Reimbursement             | \$111,366.09           | \$25,000.00            | \$25,000.00            | \$0.00                | 0.00%               |
| 000100-4820      | Interest Income                                   | \$11,330.00            | \$175,000.00           | \$165,000.00           | (\$10,000.00)         | -5.71%              |
| 000100-4840      | Miscellaneous Revenue                             | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                | 0.00%               |
| 000100-4972      | Interfund Transfers In from Special Revenue Funds | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                | 0.00%               |
| 000100-4975      | Transfer from Excess & Deficiency                 | \$500,000.00           | \$250,000.00           | \$0.00                 | (\$250,000.00)        | -100.00%            |
| 000100-4976      | Transfer from Reserve for BAN/Bond Premium        | \$2,671.47             | \$2,671.47             | \$0.00                 | (\$2,671.47)          | -100.00%            |
| <b>Fund 0001</b> | <b>Total General Fund Revenue</b>                 | <b>\$60,485,157.69</b> | <b>\$62,930,345.00</b> | <b>\$66,306,276.19</b> | <b>\$3,375,931.19</b> | <b>5.36%</b>        |

**FY26 REVENUE DETAIL**



| WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY26 ASSESSMENT CALCULATIONS                                  |                      |                                               |                         |
|-------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------|-------------------------|
|                                                                                                       |                      |                                               | AS OF 2/12/2025         |
| <b>Step 1: General Fund Budget minus Transportation and General Fund Capital</b>                      |                      |                                               |                         |
| Action                                                                                                | Budget Function      | Budget Description                            | FY26 Budget Amount      |
| Begin:                                                                                                | General Fund Budget  | Proposed Budget                               | \$66,306,276.19         |
| Less:                                                                                                 | Separate Assessment  | FY26 Transportation Costs                     | (\$1,908,050.75)        |
| Less:                                                                                                 | Debt Assessment      | FY26 High School Debt Service                 | (\$602,360.00)          |
| Less:                                                                                                 | Debt Assessment      | FY26 Hanson HVAC General Fund Debt Service    | (\$244,452.77)          |
| Less:                                                                                                 | Debt Assessment      | FY26 Whitman MS Building Project Debt Service |                         |
| Less:                                                                                                 | Debt Assessment      | FY26 Whitman Feasibility Study Debt Service   |                         |
|                                                                                                       |                      | <b>Assessment Subtotal</b>                    | <b>\$63,551,412.67</b>  |
| <b>Step 2: Assessment Minus Other Budgeted Revenues = Net School Spending Budget</b>                  |                      |                                               |                         |
| Action                                                                                                | Budget Function      | Budget Description                            | FY26 Budget Amount      |
| Begin:                                                                                                | Assessment           | Assessment Subtotal                           | \$63,551,412.67         |
| Less:                                                                                                 | Local Revenue        | Medicaid Reimbursement                        | (\$175,000.00)          |
| Less:                                                                                                 | State Revenue        | less: Ch. 70 Aid                              | (\$25,929,471.00)       |
| Less:                                                                                                 | State Revenue        | less: Charter School Reimbursement            | (\$235,432.00)          |
| Less:                                                                                                 | State Revenue        | less: McKinney-Vento Reimbursement            | (\$25,000.00)           |
| Less:                                                                                                 | Local Revenue        | less: Interest Income                         | (\$165,000.00)          |
| Less:                                                                                                 | Local Revenue        | less: Use of Excess & Deficiency              |                         |
| Less:                                                                                                 | Local Revenue        | less: Bond/BAN Premiums                       |                         |
| Less:                                                                                                 | State Revenue Charge | add: Special Education Cherry Sheet Charge    | included in FY25 Budget |
| Less:                                                                                                 | State Revenue Charge | add: School Choice Sending Tuition Charge     | included in FY25 Budget |
| Less:                                                                                                 | State Revenue Charge | add: Charter School Sending Tuition Charge    | included in FY25 Budget |
|                                                                                                       |                      | <b>Total Net School Spending Budget</b>       | <b>\$37,021,509.67</b>  |
| <b>Step 3: Net School Spending Budget Minus Required Minimum Contribution = Additional Assessment</b> |                      |                                               |                         |
| Action                                                                                                | Budget Function      | Budget Description                            | FY26 Budget Amount      |
| Begin:                                                                                                | Net School Spending  | Net School Spending Budget                    | \$37,021,509.67         |
| Less:                                                                                                 | DESE Calculations    | Hanson Required Minimum Contribution          | (\$12,154,428.00)       |
| Less:                                                                                                 | DESE Calculations    | Whitman Required Minimum Contribution         | (\$14,226,121.00)       |
|                                                                                                       |                      | <b>Total Additional Amount to Be Assessed</b> | <b>\$10,640,960.67</b>  |
| <b>Step 4: Determine Students from Each Town and Percentages</b>                                      |                      |                                               |                         |
| Action                                                                                                | Budget Function      | Budget Description                            | FY26 Budget Amount      |
| Begin:                                                                                                | Student Count        | Town of Hanson Students                       | 1,341                   |
| Add:                                                                                                  | Student Count        | Town of Whitman Students                      | 2,108                   |
| <b>Equals:</b>                                                                                        | <b>Student Count</b> | <b>Total Students</b>                         | <b>3,449</b>            |
| Equals:                                                                                               | Student Percentage   | Town of Hanson Student Percentage             | 38.88%                  |
| Equals:                                                                                               | Student Percentage   | Town of Whitman Student Percentage            | 61.12%                  |
|                                                                                                       |                      |                                               |                         |
|                                                                                                       |                      |                                               |                         |
|                                                                                                       |                      |                                               |                         |
|                                                                                                       |                      |                                               |                         |



|                                                                                           |                                |                                                      |                           |
|-------------------------------------------------------------------------------------------|--------------------------------|------------------------------------------------------|---------------------------|
| <b>WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY25 ASSESSMENT CALCULATIONS</b>               |                                |                                                      |                           |
|                                                                                           |                                |                                                      | <b>AS OF 2/12/2025</b>    |
| <b>Step 5: Determine Total Additional Amount to be Assessed to Each Town</b>              |                                |                                                      |                           |
| <b>Action</b>                                                                             | <b>Budget Function</b>         | <b>Budget Description</b>                            | <b>FY26 Budget Amount</b> |
| Begin:                                                                                    | Assessed Amount                | Total Additional Amount to Be Assessed               | \$10,640,960.67           |
| Add:                                                                                      | Student Percentage             | Town of Hanson Student Percentage                    | 38.88%                    |
| <b>Equals:</b>                                                                            | <b>Additional Assessments</b>  | <b>Total Hanson Additional Assessment</b>            | <b>\$4,137,294.36</b>     |
| <b>Action</b>                                                                             | <b>Budget Function</b>         | <b>Budget Description</b>                            | <b>FY26 Budget Amount</b> |
| Begin:                                                                                    | Assessed Amount                | Total Additional Amount to Be Assessed               | \$10,640,960.67           |
| Add:                                                                                      | Student Percentage             | Town of Whitman Student Percentage                   | 61.12%                    |
| <b>Equals:</b>                                                                            | <b>Additional Assessments</b>  | <b>Total Whitman Additional Assessment</b>           | <b>\$6,503,666.31</b>     |
| <b>Total Additional Amount to Be Assessed</b>                                             |                                |                                                      | <b>\$10,640,960.67</b>    |
| <b>Step 6: Determine Transportation Operational Assessment</b>                            |                                |                                                      |                           |
| <b>Action</b>                                                                             | <b>Budget Function</b>         | <b>Budget Description</b>                            | <b>FY26 Budget Amount</b> |
| Begin:                                                                                    | Transport Budget               | FY26 Transportation Costs                            | \$1,908,050.75            |
| Less:                                                                                     | State Revenue                  | Regional School Transport w/Mileage Method           | (\$1,239,482.13)          |
| Less:                                                                                     | Separate Assessment            | Whitman Non-Mandated Busing                          | (\$207,520.36)            |
| Less:                                                                                     | Separate Assessment            | Hanson Non-Mandated Busing                           | (\$47,887.55)             |
| <b>Equals:</b>                                                                            | <b>Additional Assessments</b>  | <b>Amounts to be Assessed for Transportation</b>     | <b>\$413,160.71</b>       |
| Begin:                                                                                    | Assessed Amount                | Amount to be Assessed for Transportation             | \$413,160.71              |
| Multiply:                                                                                 | Student Percentage             | Town of Hanson Student Percentage                    | 38.88%                    |
| <b>Equals:</b>                                                                            | <b>Additional Assessments</b>  | <b>Total Hanson Additional Assessment Transport</b>  | <b>\$160,640.33</b>       |
| Begin:                                                                                    | Assessed Amount                | Amount to be Assessed for Transportation             | \$413,160.71              |
| Multiply:                                                                                 | Student Percentage             | Town of Whitman Student Percentage                   | 61.12%                    |
| <b>Equals:</b>                                                                            | <b>Additional Assessments</b>  | <b>Total Whitman Additional Assessment Transport</b> | <b>\$252,520.38</b>       |
| <b>Total Transportation Amount to Be Assessed</b>                                         |                                |                                                      | <b>\$413,160.71</b>       |
| <b>Step 7: Determine Each Town's Operational Assessment (General plus Transportation)</b> |                                |                                                      |                           |
| <b>Action</b>                                                                             | <b>Budget Function</b>         | <b>Budget Description</b>                            | <b>FY26 Budget Amount</b> |
| Begin:                                                                                    | DESE Calculations              | Hanson Required Minimum Contribution                 | \$12,154,428.00           |
| Add:                                                                                      | Additional Assessments         | Total Hanson Additional Assessment                   | \$4,137,294.36            |
| Add:                                                                                      | Assessed Amount                | Total Hanson Additional Assessment Transport         | \$160,640.33              |
| <b>Equals:</b>                                                                            | <b>Total Oper. Assessments</b> | <b>Total Hanson Operational Assessment</b>           | <b>\$16,452,362.70</b>    |
| <b>Action</b>                                                                             | <b>Budget Function</b>         | <b>Budget Description</b>                            | <b>FY26 Budget Amount</b> |
| Begin:                                                                                    | DESE Calculations              | Whitman Required Minimum Contribution                | \$14,226,121.00           |
| Add:                                                                                      | Additional Assessments         | Total Whitman Additional Assessment                  | \$6,503,666.31            |
| Add:                                                                                      | Assessed Amount                | Total Whitman Additional Assessment Transport        | \$252,520.38              |
| <b>Equals:</b>                                                                            | <b>Total Oper. Assessments</b> | <b>Total Whitman Operational Assessment</b>          | <b>\$20,982,307.68</b>    |

| Account Number  | Account Description                                          | FY24 Appropriated | FY25 Appropriated | FY26 Proposed | \$ Inc/Dec FY25-FY26 | % Inc/Dec FY25-FY26 |
|-----------------|--------------------------------------------------------------|-------------------|-------------------|---------------|----------------------|---------------------|
| 01-10-1110-5200 | DISTRICT-WIDE SCHOOL COMMITTEE - CLERICAL SALARIES           | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
|                 | TOTAL SALARIES                                               | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-10-1110-5500 | DISTRICT-WIDE SCHOOL COMMITTEE - SUPPLIES                    | \$250.00          | \$253.00          | 2,084.59      | 1,831.59             | 723.95%             |
| 01-10-1110-5600 | DISTRICT-WIDE SCHOOL COMMITTEE - CLERICAL OTHER EXPENSES     | \$8,000.00        | \$8,080.00        | 8,633.00      | 553.00               | 6.84%               |
| 01-10-1110-5610 | DISTRICT-WIDE SCHOOL COMMITTEE - TRAVEL                      | \$4,000.00        | \$4,040.00        | 4,040.00      | -                    | 0.00%               |
|                 | TOTAL EXPENSES                                               | \$12,250.00       | \$12,373.00       | \$14,757.59   | \$2,384.59           | 19.27%              |
| 1110            | TOTAL SCHOOL COMMITTEE                                       | \$12,250.00       | \$12,373.00       | \$14,757.59   | \$2,384.59           | 19.27%              |
| 01-10-1210-5110 | DISTRICT-WIDE CENTRAL OFFICE - SUPERINTENDENT SALARIES       | \$186,157.00      | \$208,144.00      | 198,997.55    | (9,146.45)           | -4.39%              |
| 01-10-1210-5200 | DISTRICT-WIDE CENTRAL OFFICE - CLERICAL SALARIES             | \$91,156.00       | \$93,889.00       | 96,236.23     | 2,347.23             | 85.88%              |
|                 | TOTAL SALARIES                                               | \$277,313.00      | \$302,033.00      | \$295,233.78  | (\$6,799.22)         | -27.50%             |
| 01-10-1210-5400 | DISTRICT-WIDE CENTRAL OFFICE - SUPER CONTRACTED SERVICES     | \$6,500.00        | \$6,565.00        | 6,565.00      | \$ -                 | 0.00%               |
| 01-10-1210-5500 | DISTRICT-WIDE CENTRAL OFFICE - SUPER SUPPLIES                | \$8,500.00        | \$8,585.00        | 8,585.00      | \$ -                 | 0.00%               |
| 01-10-1210-5600 | DISTRICT-WIDE CENTRAL OFFICE - SUPER OTHER EXPENSES          | \$7,000.00        | \$7,070.00        | 11,161.88     | 4,091.88             | 57.88%              |
| 01-10-1210-5610 | DISTRICT-WIDE CENTRAL OFFICE - SUPER-TRAVEL                  | \$10,250.00       | \$10,353.00       | 10,353.00     | \$ -                 | 0.00%               |
| 01-10-1210-5620 | DISTRICT-WIDE CENTRAL OFFICE - SUPER PHOTOCOPIER             | \$21,000.00       | \$21,210.00       | -             | (21,210.00)          | -100.00%            |
|                 | TOTAL EXPENSES                                               | \$53,250.00       | \$53,783.00       | 36,664.88     | (17,118.12)          | -31.83%             |
| 1210            | TOTAL SUPERINTENDENT                                         | \$330,563.00      | \$355,816.00      | \$331,898.66  | (\$23,917.34)        | -6.72%              |
| 01-10-1220-5110 | DISTRICT-WIDE CENTRAL OFFICE - ASSISTANT SUPER SALARIES      | \$295,344.00      | \$322,669.00      | 365,925.00    | 43,256.00            | 13.41%              |
| 01-10-1220-5200 | DISTRICT-WIDE CENTRAL OFFICE - ASST. SUPER CLERICAL SALARIES | \$80,462.00       | \$116,206.00      | 46,637.50     | (69,568.50)          | -59.87%             |
|                 | TOTAL SALARIES                                               | \$375,806.00      | \$438,875.00      | 412,562.50    | (26,312.50)          | -6.00%              |
| 1220            | TOTAL ASSISTANT SUPERINTENDENT                               | \$375,806.00      | \$438,875.00      | 412,562.50    | (26,312.50)          | -6.00%              |
| 01-10-1230-5110 | DISTRICT-WIDE CEN OFFICE - SPED CURR DIRECTORS SALARIES      | \$140,250.00      | \$143,405.00      | 174,250.00    | 30,845.00            | 21.51%              |
|                 | TOTAL SALARIES                                               | \$140,250.00      | \$143,405.00      | 174,250.00    | 30,845.00            | 21.51%              |
| 1230            | TOTAL DISTRICT-WIDE ADMINISTRATION                           | \$140,250.00      | \$143,405.00      | 174,250.00    | 30,845.00            | 21.51%              |
| 01-10-1410-5100 | DISTRICT-WIDE BUSINESS & FINANCE - SALARIES                  | \$183,072.00      | \$199,829.00      | 175,787.50    | (24,041.50)          | -12.03%             |
| 01-10-1410-5200 | DISTRICT-WIDE BUSINESS & FINANCE - CLERICAL SALARIES         | \$234,272.00      | \$285,857.00      | 258,875.00    | (26,982.00)          | -9.44%              |
|                 | TOTAL SALARIES                                               | \$417,344.00      | \$485,686.00      | 434,662.50    | (51,023.50)          | -10.51%             |
| 01-10-1410-5500 | DISTRICT-WIDE BUSINESS & FINANCE - SUPPLIES                  | \$2,500.00        | \$2,525.00        | 2,525.00      | \$ -                 | 0.00%               |
| 01-10-1410-5600 | DISTRICT-WIDE BUSINESS & FINANCE - OTHER EXPENSES            | \$7,100.00        | \$50,000.00       | 70,227.95     | 20,227.95            | 40.46%              |
|                 | TOTAL EXPENSES                                               | \$9,600.00        | \$52,525.00       | 72,752.95     | 20,227.95            | 38.51%              |
| 1410            | TOTAL BUSINESS & FINANCE                                     | \$426,944.00      | \$538,211.00      | \$507,415.45  | (30,795.55)          | -5.72%              |
| 01-10-1420-5110 | DISTRICT-WIDE HUMAN RESOURCES & BENEFITS - ADMIN SALARIES    | \$107,299.00      | \$110,518.00      | 113,280.95    | 2,762.95             | 2.50%               |
|                 | TOTAL SALARIES                                               | \$107,299.00      | \$110,518.00      | \$113,280.95  | \$ -                 | 2.50%               |
| 01-10-1420-5500 | DISTRICT-WIDE HUMAN RESOURCES & BENEFITS - SUPPLIES          | \$0.00            | \$150.00          | 150.00        | \$ -                 | 0.00%               |
| 01-10-1420-5600 | DISTRICT-WIDE HUMAN RESOURCES & BENEFITS - OTHER EXPENSES    | \$0.00            | \$300.00          | 300.00        | \$ -                 | 0.00%               |

| Account Number  | Account Description                             | FY24 Appropriated | FY25 Appropriated | FY26 Proposed  | \$ Inc/Dec FY25-FY26 | % Inc/Dec FY25-FY26 |
|-----------------|-------------------------------------------------|-------------------|-------------------|----------------|----------------------|---------------------|
|                 | TOTAL EXPENSES                                  | \$0.00            | \$450.00          | \$450.00       | \$ -                 | 0.00%               |
| 1420            | TOTAL HUMAN RESOURCES AND BENEFITS              | \$107,299.00      | \$110,968.00      | \$113,730.95   | \$ 2,762.95          | 2.49%               |
| 01-10-1430-5640 | DISTRICT-WIDE - LEGAL SERVICES                  | \$70,000.00       | \$65,000.00       | \$73,278.50    | \$ 8,278.50          | 12.74%              |
| 01-10-1431-5640 | DISTRICT-WIDE - SPED LEGAL                      | \$10,000.00       | \$35,000.00       | \$37,077.00    | \$ 2,077.00          | 5.93%               |
|                 | TOTAL EXPENSES                                  | \$80,000.00       | \$100,000.00      | \$110,355.50   | \$ 10,355.50         | 10.36%              |
| 1430            | TOTAL LEGAL SERVICES FOR SCHOOL COMM.           | \$80,000.00       | \$100,000.00      | \$110,355.50   | \$ 10,355.50         | 10.36%              |
| 1000-1999       | TOTAL ADMINISTRATION                            | \$1,473,112.00    | \$1,699,648.00    | \$1,664,970.65 | (\$34,677.35)        | -2.04%              |
| 01-10-2110-5110 | DISTRICT-WIDE CURRICULUM DIRECTOR - SALARIES    | \$810,661.00      | \$853,045.00      | \$783,494.00   | \$ (69,551.00)       | -8.15%              |
|                 | TOTAL SALARIES                                  | \$810,661.00      | \$853,045.00      | \$783,494.00   | \$ (69,551.00)       | -8.15%              |
| 01-10-2110-5600 | DISTRICT-WIDE TEACHER LEARNING - OTHER EXPENSES | \$175,000.00      | \$151,750.00      | \$200,000.00   | \$ 48,250.00         | 31.80%              |
|                 | TOTAL EXPENSES                                  | \$175,000.00      | \$151,750.00      | \$200,000.00   | \$ 48,250.00         | 31.80%              |
| 2110            | TOTAL CURRICULUM DIRECTORS (SUPERV)             | \$985,661.00      | \$1,004,795.00    | \$983,494.00   | (\$21,301.00)        | -2.12%              |
| 01-10-2120-5200 | DISTRICT-WIDE SPED CLERICAL - SALARIES          | \$147,247.00      | \$150,794.00      | \$196,112.23   | \$ 45,318.23         | 30.05%              |
|                 | TOTAL SALARIES                                  | \$147,247.00      | \$150,794.00      | \$196,112.23   | \$ 45,318.23         | 30.05%              |
| 2120            | TOTAL DEPARTMENT HEADS (NON-SUPERV)             | \$147,247.00      | \$150,794.00      | \$196,112.23   | \$ 45,318.23         | 30.05%              |
| 01-10-2130-5110 | DISTRICT-WIDE TECH SERVICES INFO MGT - SALARIES | \$140,937.00      | \$144,460.00      | \$ -           | \$ (144,460.00)      | -100.00%            |
|                 | TOTAL SALARIES                                  | \$140,937.00      | \$144,460.00      | \$ -           | \$ (144,460.00)      | -100.00%            |
| 2130            | TOTAL INSTRUCTIONAL TECH LEADERSHIP             | \$140,937.00      | \$144,460.00      | \$ -           | \$ (144,460.00)      | -100.00%            |
| 01-10-2210-5110 | DISTRICT-WIDE PRINCIPALS - SALARIES             | \$1,720,266.00    | \$1,798,260.00    | \$1,926,923.62 | \$ 128,663.62        | 7.15%               |
| 01-10-2210-5200 | DISTRICT-WIDE PRINCIPALS - CLERICAL SALARIES    | \$439,555.00      | \$532,651.00      | \$63,151.63    | \$ 30,500.63         | 5.73%               |
|                 | TOTAL SALARIES                                  | \$2,159,821.00    | \$2,330,911.00    | \$2,490,075.25 | \$ 159,164.25        | 6.83%               |
| 01-01-2210-5500 | INDIAN HEAD PRINCIPAL - SUPPLIES                | \$500.00          | \$200.00          | \$200.00       | \$ -                 | 0.00%               |
| 01-01-2210-5600 | INDIAN HEAD PRINCIPAL - OTHER EXPENSES          | \$0.00            | \$200.00          | \$200.00       | \$ -                 | 0.00%               |
| 01-01-2210-5610 | INDIAN HEAD PRINCIPAL - TRAVEL                  | \$0.00            | \$105.00          | \$100.00       | \$ (5.00)            | -4.76%              |
| 01-03-2210-5500 | CONLEY PRINCIPAL - SUPPLIES                     | \$500.00          | \$200.00          | \$200.00       | \$ -                 | 0.00%               |
| 01-03-2210-5600 | CONLEY PRINCIPAL - OTHER EXPENSES               | \$0.00            | \$200.00          | \$200.00       | \$ -                 | 0.00%               |
| 01-03-2210-5610 | CONLEY PRINCIPAL - TRAVEL                       | \$0.00            | \$105.00          | \$100.00       | \$ (5.00)            | -4.76%              |
| 01-04-2210-5500 | DUVAL PRINCIPAL - SUPPLIES                      | \$500.00          | \$200.00          | \$200.00       | \$ -                 | 0.00%               |
| 01-04-2210-5600 | DUVAL PRINCIPAL - OTHER EXPENSES                | \$0.00            | \$200.00          | \$200.00       | \$ -                 | 0.00%               |
| 01-04-2210-5610 | DUVAL PRINCIPAL - TRAVEL                        | \$0.00            | \$105.00          | \$100.00       | \$ (5.00)            | -4.76%              |
| 01-05-2210-5500 | PRE-K ACADEMY PRINCIPAL - SUPPLIES              | \$0.00            | \$200.00          | \$200.00       | \$ -                 | 0.00%               |
| 01-05-2210-5600 | PRE-K ACADEMY PRINCIPAL - OTHER EXPENSES        | \$0.00            | \$200.00          | \$200.00       | \$ -                 | 0.00%               |
| 01-05-2210-5610 | PRE-K ACADEMY PRINCIPAL - TRAVEL                | \$0.00            | \$105.00          | \$100.00       | \$ (5.00)            | -4.76%              |
| 01-06-2210-5500 | WHITMAN MS PRINCIPAL - SUPPLIES                 | \$750.00          | \$757.50          | \$750.00       | \$ (7.50)            | -0.99%              |
| 01-06-2210-5600 | WHITMAN MS PRINCIPAL - OTHER EXPENSES           | \$500.00          | \$505.00          | \$500.00       | \$ (5.00)            | -0.99%              |
| 01-06-2210-5610 | WHITMAN MS PRINCIPAL - TRAVEL                   | \$500.00          | \$505.00          | \$500.00       | \$ (5.00)            | -0.99%              |
| 01-07-2210-5500 | HANSON MS PRINCIPAL - SUPPLIES                  | \$750.00          | \$757.50          | \$750.00       | \$ (7.50)            | -0.99%              |



| Account Number  | Account Description                                          | FY24 Appropriated      | FY25 Appropriated      | FY26 Proposed           | \$ Inc/Dec FY25-FY26  | % Inc/Dec FY25-FY26 |
|-----------------|--------------------------------------------------------------|------------------------|------------------------|-------------------------|-----------------------|---------------------|
| 01-07-2210-5600 | HANSON MS PRINCIPAL - OTHER EXPENSES                         | \$500.00               | \$505.00               | \$ 500.00               | \$ (5.00)             | -0.99%              |
| 01-07-2210-5610 | HANSON MS PRINCIPAL - TRAVEL                                 | \$500.00               | \$505.00               | \$ 500.00               | \$ (5.00)             | -0.99%              |
| 01-08-2210-5500 | HIGH SCHOOL PRINCIPAL - SUPPLIES                             | \$2,500.00             | \$3,000.00             | \$ 3,000.00             | \$ -                  | 0.00%               |
| 01-08-2210-5600 | HIGH SCHOOL PRINCIPAL - OTHER EXPENSES                       | \$3,000.00             | \$1,000.00             | \$ 1,000.00             | \$ -                  | 0.00%               |
| 01-08-2210-5610 | HIGH SCHOOL PRINCIPAL - TRAVEL                               | \$5,000.00             | \$8,600.00             | \$ 8,000.00             | \$ (600.00)           | -6.98%              |
|                 | <b>TOTAL EXPENSES</b>                                        | <b>\$15,500.00</b>     | <b>\$18,155.00</b>     | <b>\$ 17,500.00</b>     | <b>\$ (655.00)</b>    | <b>-3.61%</b>       |
| <b>2210</b>     | <b>TOTAL SCHOOL LEADERSHIP - BUILDING</b>                    | <b>\$2,175,321.00</b>  | <b>\$2,349,066.00</b>  | <b>\$2,507,575.25</b>   | <b>\$158,509.25</b>   | <b>6.75%</b>        |
| 01-01-2304-5120 | INDIAN HEAD SPECIAL EDUCATION TEACHERS - SALARIES            | \$252,766.00           | \$320,446.00           | \$ 481,946.80           | \$ 161,500.80         | 50.40%              |
| 01-03-2304-5120 | CONLEY SPECIAL EDUCATION TEACHERS - SALARIES                 | \$344,394.00           | \$357,626.00           | \$ 252,301.70           | \$ (105,324.30)       | -29.45%             |
| 01-04-2304-5120 | DUVAL SPECIAL EDUCATION TEACHERS - SALARIES                  | \$442,050.00           | \$452,946.00           | \$ 685,898.23           | \$ 232,952.23         | 51.43%              |
| 01-05-2304-5120 | PRE-SCHOOL ACADEMY - SPED PROFESSIONAL SALARIES              | \$0.00                 | \$0.00                 | \$ 104,726.30           | \$ 104,726.30         | 0.00%               |
| 01-06-2304-5120 | WHITMAN MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES         | \$757,378.00           | \$895,318.00           | \$ 805,432.70           | \$ (89,885.30)        | -10.04%             |
| 01-07-2304-5120 | HANSON MIDDLE SCHOOL SPECIAL ED TEACHERS - SALARIES          | \$873,274.00           | \$928,606.00           | \$ 893,858.43           | \$ (34,747.57)        | -3.74%              |
| 01-08-2304-5120 | HIGH SCHOOL SPECIAL EDUCATION TEACHERS - SALARIES            | \$766,896.00           | \$801,145.00           | \$ 1,041,095.60         | \$ 239,950.60         | 29.95%              |
| 01-09-2304-5120 | DISTRICT-WIDE FULL DAY KINDERGARTEN SPED TEACHERS - SALARIES | \$0.00                 | \$0.00                 | \$ 992,797.42           | \$ 73,432.42          | 7.99%               |
| 01-10-2304-5120 | DISTRICT-WIDE SPECIAL ED TEACHERS - SALARIES                 | \$3,774,856.00         | \$4,675,452.00         | \$ 5,258,057.18         | \$ 582,605.18         | 12.46%              |
| <b>2304</b>     | <b>TOTAL SPECIAL EDUCATION CLASSROOM TEACHERS</b>            | <b>\$3,774,856.00</b>  | <b>\$4,675,452.00</b>  | <b>\$ 5,258,057.18</b>  | <b>\$ 582,605.18</b>  | <b>12.46%</b>       |
| 01-01-2305-5120 | INDIAN HEAD ELEMENTARY TEACHERS - SALARIES                   | \$2,423,948.00         | \$2,595,996.00         | \$ 2,749,260.13         | \$ 153,264.13         | 5.90%               |
| 01-03-2305-5120 | CONLEY ELEMENTARY TEACHERS - SALARIES                        | \$2,502,297.00         | \$2,665,569.00         | \$ 2,699,264.73         | \$ 33,695.73          | 1.26%               |
| 01-04-2305-5120 | DUVAL ELEMENTARY TEACHERS - SALARIES                         | \$2,354,211.00         | \$2,368,036.00         | \$ 2,524,453.03         | \$ 156,417.03         | 6.61%               |
| 01-05-2305-5120 | PRE-SCHOOL ACADEMY - PROFESSIONAL SALARIES                   | \$387,988.00           | \$369,160.00           | \$ 473,642.25           | \$ 104,482.25         | 28.30%              |
| 01-06-2305-5120 | WHITMAN MIDDLE SCHOOL TEACHERS - SALARIES                    | \$2,752,441.00         | \$2,926,737.00         | \$ 3,100,850.50         | \$ 174,113.50         | 5.95%               |
| 01-07-2305-5120 | HANSON MIDDLE SCHOOL TEACHERS - SALARIES                     | \$2,533,495.00         | \$2,656,332.60         | \$ 2,656,332.60         | \$ 4,299.60           | 0.16%               |
| 01-08-2305-5120 | HIGH SCHOOL TEACHERS - SALARIES                              | \$5,113,100.00         | \$5,044,411.00         | \$ 5,212,196.20         | \$ 167,785.20         | 3.33%               |
| 01-09-2305-5120 | DISTRICT-WIDE FULL DAY KINDERGARTEN TEACHERS - SALARIES      | \$574,234.00           | \$582,680.00           | \$ 346,737.10           | \$ (235,942.90)       | -40.49%             |
| 01-10-2305-5120 | DISTRICT-WIDE TEACHERS - SALARIES                            | \$0.00                 | \$95,465.00            | \$ 97,358.60            | \$ 1,893.60           | 1.98%               |
|                 | <b>TOTAL SALARIES</b>                                        | <b>\$18,641,714.00</b> | <b>\$19,300,087.00</b> | <b>\$ 19,860,095.14</b> | <b>\$ 560,008.14</b>  | <b>2.90%</b>        |
| <b>2305</b>     | <b>TOTAL CLASSROOM TEACHERS</b>                              | <b>\$18,641,714.00</b> | <b>\$19,300,087.00</b> | <b>\$ 19,860,095.14</b> | <b>\$ 560,008.14</b>  | <b>2.90%</b>        |
| 01-10-2306-5120 | DISTRICT-WIDE ESL PROGRAMS TEACHERS - SALARIES               | \$191,790.00           | \$294,633.00           | \$ 241,332.67           | \$ (53,300.33)        | -18.09%             |
| 01-10-2306-5121 | DISTRICT-WIDE ELL TUTORS - SALARIES                          | \$181,273.00           | \$121,583.00           | \$ 82,413.80            | \$ (39,169.20)        | -32.22%             |
| 01-10-2306-5124 | SUMMER EXTENDED SCHOOL YEAR - PROFESSIONAL SALARIES          | \$75,000.00            | \$70,000.00            | \$ 70,000.00            | \$ -                  | 0.00%               |
| 01-10-2306-5128 | DISTRICT-WIDE EL FAMILY LIAISON SALARIES                     | \$51,250.00            | \$52,531.00            | \$ 53,844.28            | \$ 1,313.28           | 2.50%               |
|                 | <b>TOTAL SALARIES</b>                                        | <b>\$499,313.00</b>    | <b>\$538,747.00</b>    | <b>\$ 447,590.75</b>    | <b>\$ (91,156.25)</b> | <b>-16.92%</b>      |
| <b>2306</b>     | <b>TOTAL SPECIALIST CLASSROOM TEACHERS</b>                   | <b>\$499,313.00</b>    | <b>\$538,747.00</b>    | <b>\$ 447,590.75</b>    | <b>\$ (91,156.25)</b> | <b>-16.92%</b>      |
| 01-10-2307-5122 | DISTRICT-WIDE SPECIAL ED TUTORS - SALARIES                   | \$35,330.00            | \$34,003.00            | \$ 58,267.60            | \$ 24,264.60          | 71.36%              |
| 01-10-2307-5124 | EXTENDED SCHOOL YEAR - SPED PROFESSIONAL SALARIES            | \$0.00                 | \$60,348.00            | \$ 60,000.00            | \$ (348.00)           | -0.58%              |
| 01-10-2307-5125 | DISTRICT-WIDE MIDDLE SCHOOL ASD TEACHERS - SALARIES          | \$67,092.00            | \$71,990.00            | \$ 100,035.10           | \$ 28,045.10          | 38.96%              |
| 01-10-2307-5127 | DISTRICT-WIDE POST GRADUATE TEACHERS - SALARIES              | \$95,158.00            | \$99,432.00            | \$ 80,133.05            | \$ (19,298.95)        | -19.41%             |
|                 | <b>TOTAL SALARIES</b>                                        | <b>\$197,580.00</b>    | <b>\$265,773.00</b>    | <b>\$ 298,435.75</b>    | <b>\$ 32,662.75</b>   | <b>12.29%</b>       |
| <b>2307</b>     | <b>TOTAL SPED SPECIALIST CLASSROOM TEACHERS</b>              | <b>\$197,580.00</b>    | <b>\$265,773.00</b>    | <b>\$ 298,435.75</b>    | <b>\$ 32,662.75</b>   | <b>12.29%</b>       |

| Account Number  | Account Description                                     | FY24 Appropriated   | FY25 Appropriated   | FY26 Proposed        | \$ Inc/Dec FY25-FY26   | % Inc/Dec FY25-FY26 |
|-----------------|---------------------------------------------------------|---------------------|---------------------|----------------------|------------------------|---------------------|
| 01-10-2320-5110 | DISTRICT-WIDE - SPED SPEECH SALARIES                    | \$710,102.00        | \$693,308.00        | \$ 745,341.05        | \$ 52,033.05           | 7.51%               |
|                 | <b>TOTAL SALARIES</b>                                   | <b>\$710,102.00</b> | <b>\$693,308.00</b> | <b>\$ 745,341.05</b> | <b>\$ 52,033.05</b>    | <b>7.51%</b>        |
| <b>2320</b>     | <b>TOTAL MEDICAL/THERAPEUTIC SERVICES</b>               | <b>\$710,102.00</b> | <b>\$693,308.00</b> | <b>\$ 745,341.05</b> | <b>\$ 52,033.05</b>    | <b>7.51%</b>        |
| 01-01-2324-5310 | INDIAN HEAD LONG-TERM SUBSTITUTES - SALARIES            | \$0.00              | \$52,650.00         | \$ 50,000.00         | \$ (2,650.00)          | -5.03%              |
| 01-03-2324-5310 | CONLEY LONG-TERM SUBSTITUTES - SALARIES                 | \$0.00              | \$52,650.00         | \$ 50,000.00         | \$ (2,650.00)          | -5.03%              |
| 01-04-2324-5310 | DUVAL LONG-TERM SUBSTITUTES - SALARIES                  | \$0.00              | \$52,650.00         | \$ 50,000.00         | \$ (2,650.00)          | -5.03%              |
| 01-05-2324-5310 | PRE-K ACADEMY LONG-TERM SUBSTITUTES - SALARIES          | \$0.00              | \$0.00              | \$ -                 | \$ -                   | 0.00%               |
| 01-06-2324-5310 | WHITMAN MIDDLE SCHOOL LONG-TERM SUBSTITUTES - SALARIES  | \$0.00              | \$52,650.00         | \$ 50,000.00         | \$ (2,650.00)          | -5.03%              |
| 01-07-2324-5310 | HANSON MIDDLE SCHOOL LONG-TERM SUBSTITUTES - SALARIES   | \$0.00              | \$52,650.00         | \$ 50,000.00         | \$ (2,650.00)          | -5.03%              |
| 01-08-2324-5310 | HIGH SCHOOL LONG-TERM SUBSTITUTES - SALARIES            | \$0.00              | \$52,650.00         | \$ 50,000.00         | \$ (2,650.00)          | -5.03%              |
| 01-09-2324-5310 | FULL DAY K LONG-TERM SUBSTITUTES - SALARIES             | \$0.00              | \$0.00              | \$ -                 | \$ -                   | 0.00%               |
| 01-10-2324-5310 | DISTRICT-WIDE LONG-TERM SUBSTITUTES - SALARIES          | \$0.00              | \$57,950.00         | \$ 50,000.00         | \$ (7,950.00)          | -13.72%             |
|                 | <b>TOTAL SALARIES</b>                                   | <b>\$0.00</b>       | <b>\$373,850.00</b> | <b>\$ 350,000.00</b> | <b>\$ (23,850.00)</b>  | <b>-6.38%</b>       |
| <b>2324</b>     | <b>TOTAL LONG-TERM SUBSTITUTE TEACHERS</b>              | <b>\$0.00</b>       | <b>\$373,850.00</b> | <b>\$ 350,000.00</b> | <b>\$ (23,850.00)</b>  | <b>-6.38%</b>       |
| 01-01-2325-5315 | INDIAN HEAD SHORT-TERM SUBSTITUTES - SALARIES           | \$51,488.00         | \$10,000.00         | \$ 20,000.00         | \$ 10,000.00           | 100.00%             |
| 01-03-2325-5315 | CONLEY SHORT-TERM SUBSTITUTES - SALARIES                | \$51,488.00         | \$10,000.00         | \$ 20,000.00         | \$ 10,000.00           | 100.00%             |
| 01-04-2325-5315 | DUVAL SHORT-TERM SUBSTITUTES - SALARIES                 | \$51,488.00         | \$10,000.00         | \$ 20,000.00         | \$ 10,000.00           | 100.00%             |
| 01-05-2325-5315 | PRE-K ACADEMY SHORT-TERM SUBSTITUTES - SALARIES         | \$0.00              | \$50,000.00         | \$ 20,000.00         | \$ (30,000.00)         | -60.00%             |
| 01-06-2325-5315 | WHITMAN MIDDLE SCHOOL SHORT-TERM SUBSTITUTES - SALARIES | \$51,488.00         | \$20,000.00         | \$ 20,000.00         | \$ -                   | 0.00%               |
| 01-07-2325-5315 | HANSON MIDDLE SCHOOL SHORT-TERM SUBSTITUTES - SALARIES  | \$51,488.00         | \$20,000.00         | \$ 20,000.00         | \$ -                   | 0.00%               |
| 01-08-2325-5315 | HIGH SCHOOL SHORT-TERM SUBSTITUTES - SALARIES           | \$90,373.00         | \$20,000.00         | \$ 40,000.00         | \$ 20,000.00           | 100.00%             |
| 01-09-2325-5315 | FULL DAY K SHORT-TERM SUBSTITUTES - SALARIES            | \$0.00              | \$5,000.00          | \$ -                 | \$ (5,000.00)          | -100.00%            |
| 01-10-2325-5315 | DISTRICT-WIDE SHORT-TERM SUBSTITUTES - SALARIES         | \$51,488.00         | \$30,000.00         | \$ 15,000.00         | \$ (15,000.00)         | -50.00%             |
|                 | <b>TOTAL SALARIES</b>                                   | <b>\$399,301.00</b> | <b>\$175,000.00</b> | <b>\$ 175,000.00</b> | <b>\$ -</b>            | <b>0.00%</b>        |
| <b>2325</b>     | <b>TOTAL SHORT-TERM SUBSTITUTE TEACHERS</b>             | <b>\$399,301.00</b> | <b>\$175,000.00</b> | <b>\$ 175,000.00</b> | <b>\$ -</b>            | <b>0.00%</b>        |
| 01-01-2330-5300 | INDIAN HEAD - PARAPROFESSIONAL SALARIES                 | \$195,248.00        | \$268,163.00        | \$ 416,578.04        | \$ 148,415.04          | 55.35%              |
| 01-03-2330-5300 | CONLEY - PARAPROFESSIONAL SALARIES                      | \$82,197.00         | \$85,842.00         | \$ 161,087.34        | \$ 75,245.34           | 87.66%              |
| 01-04-2330-5300 | DUVAL - PARAPROFESSIONAL SALARIES                       | \$118,209.00        | \$264,585.00        | \$ 273,303.42        | \$ 8,718.42            | 3.30%               |
| 01-05-2330-5300 | PRE-SCHOOL ACADEMY - PARAPROFESSIONAL SALARIES          | \$82,283.00         | \$195,102.00        | \$ -                 | \$ (195,102.00)        | -100.00%            |
| 01-06-2330-5300 | WHITMAN MIDDLE SCHOOL - PARAPROFESSIONAL SALARIES       | \$0.00              | \$0.00              | \$ -                 | \$ -                   | 0.00%               |
| 01-07-2330-5300 | HANSON MIDDLE SCHOOL - PARAPROFESSIONAL SALARIES        | \$0.00              | \$0.00              | \$ -                 | \$ -                   | 0.00%               |
| 01-08-2330-5300 | HIGH SCHOOL - PARAPROFESSIONAL SALARIES                 | \$13,160.00         | \$0.00              | \$ -                 | \$ -                   | 0.00%               |
| 01-09-2330-5300 | DISTRICT-WIDE FULL-DAY KINDERGARTEN- PARA SALARIES      | \$82,935.00         | \$118,731.00        | \$ -                 | \$ (118,731.00)        | -100.00%            |
| 01-10-2330-5300 | DISTRICT-WIDE - PARA SALARIES                           | \$0.00              | \$0.00              | \$ -                 | \$ -                   | 0.00%               |
| 01-10-2330-5301 | EXTENDED SCHOOL YEAR - PARAPROFESSIONAL SALARIES        | \$30,000.00         | \$20,000.00         | \$ -                 | \$ (20,000.00)         | -100.00%            |
|                 | <b>TOTAL SALARIES</b>                                   | <b>\$604,032.00</b> | <b>\$952,423.00</b> | <b>\$ 850,968.80</b> | <b>\$ (101,454.20)</b> | <b>-10.65%</b>      |
| <b>2330</b>     | <b>TOTAL NON-CLERICAL PARAS/INSTRUCT ASS'TS</b>         | <b>\$604,032.00</b> | <b>\$952,423.00</b> | <b>\$ 850,968.80</b> | <b>\$ (101,454.20)</b> | <b>-10.65%</b>      |
| 01-01-2331-5300 | INDIAN HEAD - SPED PARAPROFESSIONAL SALARIES            | \$86,365.00         | \$155,559.00        | \$ 284,566.17        | \$ 129,007.17          | 82.93%              |
| 01-03-2331-5300 | CONLEY - SPED PARAPROFESSIONAL SALARIES                 | \$102,360.00        | \$329,548.00        | \$ 433,524.09        | \$ 103,976.09          | 31.55%              |
| 01-04-2331-5300 | DUVAL - SPED PARAPROFESSIONAL SALARIES                  | \$282,186.00        | \$315,357.00        | \$ 360,728.96        | \$ 45,371.96           | 14.39%              |
| 01-05-2331-5300 | PRE-K ACADEMY - SPED PARAPROFESSIONAL SALARIES          | \$0.00              | \$0.00              | \$ 223,698.10        | \$ 223,698.10          | 0.00%               |



| Account Number  | Account Description                                     | FY24 Appropriated     | FY25 Appropriated     | FY26 Proposed          | \$ Inc/Dec FY25-FY26 | % Inc/Dec FY25-FY26 |
|-----------------|---------------------------------------------------------|-----------------------|-----------------------|------------------------|----------------------|---------------------|
| 01-06-2331-5300 | WHITMAN MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES  | \$90,009.00           | \$310,664.00          | \$ 268,286.90          | \$ (42,377.10)       | -13.64%             |
| 01-07-2331-5300 | HANSON MIDDLE SCHOOL - SPED PARAPROFESSIONAL SALARIES   | \$254,156.00          | \$303,431.00          | \$ 372,129.10          | \$ 68,698.10         | 22.64%              |
| 01-08-2331-5300 | HIGH SCHOOL - SPED PARAPROFESSIONAL SALARIES            | \$209,790.00          | \$480,790.00          | \$ 556,939.93          | \$ 76,149.93         | 15.84%              |
| 01-09-2331-5300 | DISTRICT-WIDE FULL-DAY KINDERGARTEN- SPED PARA SALARIES | \$0.00                | \$0.00                | \$ 0.00                | \$ -                 | 0.00%               |
| 01-10-2331-5300 | DISTRICT-WIDE SPED NON-CLERICAL- PARA SALARIES          | \$0.00                | \$0.00                | \$ 0.00                | \$ -                 | 0.00%               |
| 01-10-2331-5301 | DISTRICT-WIDE SPED - PARA SALARIES                      | \$0.00                | \$45,351.00           | \$ 0.00                | \$ (45,351.00)       | -100.00%            |
| 01-10-2331-5302 | EXTENDED SCHOOL YEAR - SPED PARAPROFESSIONAL SALARIES   | \$0.00                | \$0.00                | \$ 30,000.00           | \$ 30,000.00         | 0.00%               |
|                 | TOTAL SALARIES                                          | \$1,024,866.00        | \$1,940,700.00        | \$ 2,529,873.25        | \$ 589,173.25        | 30.36%              |
| <b>2331</b>     | <b>TOTAL NON-CLERICAL SPED PARAS/INSTRUCT ASS'TS</b>    | <b>\$1,024,866.00</b> | <b>\$1,940,700.00</b> | <b>\$ 2,529,873.25</b> | <b>\$ 589,173.25</b> | <b>30.36%</b>       |
| 01-01-2340-5300 | INDIAN HEAD - LIBRARY PARAPROFESSIONAL SALARIES         | \$0.00                | \$0.00                | \$ -                   | \$ -                 | 0.00%               |
| 01-03-2340-5300 | CONLEY - LIBRARY PARAPROFESSIONAL SALARIES              | \$20,729.00           | \$38,189.00           | \$ 38,850.00           | \$ 661.00            | 1.73%               |
| 01-04-2340-5300 | DUVAL - LIBRARY PARAPROFESSIONAL SALARIES               | \$20,408.00           | \$38,189.00           | \$ 38,850.00           | \$ 661.00            | 1.73%               |
| 01-06-2340-5300 | WHITMAN MIDDLE - LIBRARY PARAPROFESSIONAL SALARIES      | \$0.00                | \$28,773.00           | \$ 39,049.36           | \$ 10,276.36         | 35.72%              |
| 01-07-2340-5300 | HANSON MIDDLE - LIBRARY PARAPROFESSIONAL SALARIES       | \$0.00                | \$38,189.00           | \$ 38,850.00           | \$ 661.00            | 1.73%               |
| 01-08-2340-5110 | HIGH SCHOOL - LIBRARY SALARIES OTHER                    | \$1,500.00            | \$0.00                | \$ -                   | \$ -                 | 0.00%               |
| 01-08-2340-5300 | HIGH SCHOOL- LIBRARY SALARIES                           | \$73,485.00           | \$78,524.00           | \$ 84,320.60           | \$ 5,796.60          | 7.38%               |
|                 | TOTAL SALARIES                                          | \$116,122.00          | \$221,864.00          | \$ 239,919.96          | \$ 18,055.96         | 8.14%               |
| <b>2340</b>     | <b>TOTAL LIBRARIANS AND MEDIA DIRECTORS</b>             | <b>\$116,122.00</b>   | <b>\$221,864.00</b>   | <b>\$ 239,919.96</b>   | <b>\$ 18,055.96</b>  | <b>8.14%</b>        |
| 01-10-2356-5600 | DISTRICT-WIDE LEARNING- COURSE REIMBURSEMENT            | \$70,000.00           | \$70,000.00           | \$ 90,000.00           | \$ 20,000.00         | 28.57%              |
|                 | TOTAL EXPENSES                                          | \$70,000.00           | \$70,000.00           | \$ 90,000.00           | \$ 20,000.00         | 28.57%              |
| <b>2356</b>     | <b>TOTAL PROFESSIONAL DEVELOPMENT</b>                   | <b>\$70,000.00</b>    | <b>\$70,000.00</b>    | <b>\$ 90,000.00</b>    | <b>\$ 20,000.00</b>  | <b>28.57%</b>       |
| 01-01-2410-5510 | INDIAN HEAD - CURRICULUM MATERIALS                      | \$14,700.00           | \$20,000.00           | \$ 8,000.00            | \$ (12,000.00)       | -60.00%             |
| 01-03-2410-5510 | CONLEY - CURRICULUM MATERIALS                           | \$14,820.00           | \$810.00              | \$ 8,000.00            | \$ 7,190.00          | 887.65%             |
| 01-04-2410-5510 | DUVAL - CURRICULUM MATERIALS                            | \$13,110.00           | \$10,520.00           | \$ 8,000.00            | \$ (2,520.00)        | -23.95%             |
| 01-05-2410-5510 | PRE-SCHOOL ACADEMY - CURRICULUM MATERIALS               | \$4,000.00            | \$25.00               | \$ 750.00              | \$ 725.00            | 2900.00%            |
| 01-06-2410-5510 | WHITMAN MIDDLE - CURRICULUM MATERIALS                   | \$15,300.00           | \$5,190.00            | \$ 8,000.00            | \$ 2,810.00          | 54.14%              |
| 01-07-2410-5510 | HANSON MIDDLE - CURRICULUM MATERIALS                    | \$13,590.00           | \$1,482.00            | \$ 8,000.00            | \$ 6,518.00          | 439.81%             |
| 01-08-2410-5510 | HIGH SCHOOL - CURRICULUM MATERIALS                      | \$10,000.00           | \$10,000.00           | \$ 10,000.00           | \$ -                 | 0.00%               |
| 01-09-2410-5510 | DISTRICT-WIDE FULL DAY K CURRICULUM MATERIALS           | \$0.00                | \$0.00                | \$ 0.00                | \$ -                 | 0.00%               |
| 01-10-2410-5510 | DISTRICT-WIDE - CURRICULUM MATERIALS                    | \$531,750.00          | \$139,285.00          | \$ 531,750.00          | \$ 392,465.00        | 281.77%             |
| 01-10-2410-5513 | DISTRICT-WIDE - INSTRUCTIONAL MATERIALS                 | \$0.00                | \$0.00                | \$ 0.00                | \$ -                 | 0.00%               |
|                 | TOTAL EXPENSES                                          | \$617,270.00          | \$187,312.00          | \$ 582,500.00          | \$ 395,188.00        | 210.98%             |
| <b>2410</b>     | <b>TOTAL TEXTBOOKS</b>                                  | <b>\$617,270.00</b>   | <b>\$187,312.00</b>   | <b>\$ 582,500.00</b>   | <b>\$ 395,188.00</b> | <b>210.98%</b>      |
| 01-01-2415-5515 | INDIAN HEAD - OTHER INSTRUCTIONAL MATERIALS             | \$1,000.00            | \$15,000.00           | \$ 4,000.00            | \$ (11,000.00)       | -73.33%             |
| 01-03-2415-5515 | CONLEY - OTHER INSTRUCTIONAL MATERIALS                  | \$1,000.00            | \$1,500.00            | \$ 4,000.00            | \$ 2,500.00          | 166.67%             |
| 01-04-2415-5515 | DUVAL - OTHER INSTRUCTIONAL MATERIALS                   | \$1,000.00            | \$3,600.00            | \$ 4,000.00            | \$ 400.00            | 11.11%              |
| 01-05-2415-5515 | PRE-SCHOOL ACADEMY - OTHER INSTRUCTIONAL MATERIALS      | \$0.00                | \$0.00                | \$ 1,000.00            | \$ 1,000.00          | 0.00%               |
| 01-06-2415-5515 | WHITMAN MIDDLE - OTHER INSTRUCTIONAL MATERIALS          | \$3,000.00            | \$6,000.00            | \$ 5,000.00            | \$ (1,000.00)        | -16.67%             |
| 01-07-2415-5515 | HANSON MIDDLE - OTHER INSTRUCTIONAL MATERIALS           | \$3,000.00            | \$500.00              | \$ 5,000.00            | \$ 4,500.00          | 900.00%             |
| 01-08-2415-5515 | HIGH SCHOOL - OTHER INSTRUCTIONAL MATERIALS             | \$3,000.00            | \$2,500.00            | \$ 5,000.00            | \$ 2,500.00          | 100.00%             |
| 01-09-2415-5515 | FULL DAY KINDERGARTEN - OTHER INSTRUCTIONAL MATERIALS   | \$0.00                | \$0.00                | \$ -                   | \$ -                 | 0.00%               |
| 01-10-2415-5515 | DISTRICT-WIDE - OTHER INSTRUCTIONAL MATERIALS           | \$0.00                | \$0.00                | \$ -                   | \$ -                 | 0.00%               |



| Account Number  | Account Description                                     | FY24 Appropriated | FY25 Appropriated | FY26 Proposed | \$ Inc/Dec FY25-FY26 | % Inc/Dec FY25-FY26 |
|-----------------|---------------------------------------------------------|-------------------|-------------------|---------------|----------------------|---------------------|
|                 | TOTAL EXPENSES                                          | \$12,000.00       | \$29,100.00       | \$28,000.00   | \$ (1,100.00)        | -3.78%              |
| 2415            | TOTAL OTHER INSTRUCTIONAL MATERIALS                     | \$12,000.00       | \$29,100.00       | \$28,000.00   | \$ (1,100.00)        | -3.78%              |
| 01-01-2420-5600 | INDIAN HEAD - OTHER INSTRUCTIONAL EQUIPMENT             | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-03-2420-5600 | CONLEY - OTHER INSTRUCTIONAL EQUIPMENT                  | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-04-2420-5600 | DUVAL - OTHER INSTRUCTIONAL EQUIPMENT                   | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-05-2420-5600 | PRE-SCHOOL ACADEMY - OTHER INSTRUCTIONAL EQUIPMENT      | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-06-2420-5600 | WHITMAN MIDDLE - OTHER INSTRUCTIONAL EQUIPMENT          | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-07-2420-5600 | HANSON MIDDLE - OTHER INSTRUCTIONAL EQUIPMENT           | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-08-2420-5600 | HIGH SCHOOL - OTHER INSTRUCTIONAL EQUIPMENT             | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-09-2420-5600 | FULL DAY K - OTHER INSTRUCTIONAL EQUIPMENT              | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-10-2420-5600 | DISTRICT-WIDE - OTHER INSTRUCTIONAL EQUIPMENT           | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
|                 | TOTAL EXPENSES                                          | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 2420            | TOTAL INSTRUCTIONAL EQUIPMENT                           | \$0.00            | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-01-2430-5500 | INDIAN HEAD - GENERAL SUPPLIES                          | \$10,000.00       | \$15,500.00       | \$7,000.00    | \$ (8,500.00)        | -54.84%             |
| 01-03-2430-5500 | CONLEY - GENERAL SUPPLIES                               | \$10,000.00       | \$11,500.00       | \$7,000.00    | \$ (4,500.00)        | -39.13%             |
| 01-04-2430-5500 | DUVAL - GENERAL SUPPLIES                                | \$8,800.00        | \$15,500.00       | \$7,000.00    | \$ (8,500.00)        | -54.84%             |
| 01-05-2430-5500 | PRE-SCHOOL ACADEMY - GENERAL SUPPLIES                   | \$2,200.00        | \$1,700.00        | \$2,500.00    | \$ 800.00            | 47.06%              |
| 01-06-2430-5500 | WHITMAN MIDDLE - GENERAL SUPPLIES                       | \$8,800.00        | \$9,720.00        | \$7,000.00    | \$ (2,720.00)        | -27.98%             |
| 01-07-2430-5500 | HANSON MIDDLE - GENERAL SUPPLIES                        | \$8,800.00        | \$4,650.00        | \$7,000.00    | \$ 2,350.00          | 50.54%              |
| 01-08-2430-5500 | HIGH SCHOOL - GENERAL SUPPLIES                          | \$40,000.00       | \$50,000.00       | \$50,000.00   | \$ -                 | 0.00%               |
| 01-09-2430-5500 | FULL DAY KINDERGARTEN - GENERAL SUPPLIES                | \$0.00            | \$1,000.00        | \$ -          | \$ (1,000.00)        | -100.00%            |
| 01-10-2430-5500 | DISTRICT-WIDE - GENERAL SUPPLIES AND MATERIALS          | \$20,000.00       | \$20,300.00       | \$20,000.00   | \$ (300.00)          | -1.48%              |
| 1022005-5500    | DISTRICT-WIDE INSTRUCTIONAL SUPPLIES - GENERAL SUPPLIES | \$45,000.00       | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-10-2430-5516 | EXTENDED SCHOOL YEAR - SUMMER MATERIALS                 | \$1,500.00        | \$1,000.00        | \$1,000.00    | \$ -                 | 0.00%               |
|                 | TOTAL EXPENSES                                          | \$155,100.00      | \$130,870.00      | \$108,500.00  | \$ (22,370.00)       | -17.09%             |
| 2430            | TOTAL GENERAL SUPPLIES                                  | \$155,100.00      | \$130,870.00      | \$108,500.00  | \$ (22,370.00)       | -17.09%             |
| 01-10-2431-5500 | DISTRICT-WIDE SPED - GENERAL SUPPLIES                   | \$55,000.00       | \$40,000.00       | \$40,000.00   | \$ -                 | 0.00%               |
| 01-10-2431-5516 | EXTENDED SCHOOL YEAR - SPED MATERIALS                   | \$0.00            | \$1,000.00        | \$1,000.00    | \$ -                 | 0.00%               |
|                 | TOTAL EXPENSES                                          | \$55,000.00       | \$41,000.00       | \$41,000.00   | \$ -                 | 0.00%               |
| 2431            | TOTAL SPED GENERAL SUPPLIES                             | \$55,000.00       | \$41,000.00       | \$41,000.00   | \$ -                 | 0.00%               |
| 01-08-2440-5200 | HIGH SCHOOL - 21ST CENTURY SUPPORT SALARIES             | \$30,900.00       | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-10-2440-5200 | DISTRICT-WIDE - TECH SERVICES OIS SALARIES              | \$13,000.00       | \$0.00            | \$ -          | \$ -                 | 0.00%               |
|                 | TOTAL SALARIES                                          | \$43,900.00       | \$0.00            | \$ -          | \$ -                 | 0.00%               |
| 01-01-2440-5620 | INDIAN HEAD - PHOTOCOPIER EXPENSES                      | \$39,000.00       | \$43,500.00       | \$ -          | \$ (43,500.00)       | -100.00%            |
| 01-03-2440-5620 | CONLEY - PHOTOCOPIER EXPENSES                           | \$21,500.00       | \$23,000.00       | \$ -          | \$ (23,000.00)       | -100.00%            |
| 01-04-2440-5620 | DUVAL - PHOTOCOPIER EXPENSES                            | \$0.00            | \$21,500.00       | \$ -          | \$ (21,500.00)       | -100.00%            |
| 01-05-2440-5620 | PRE-K ACADEMY - PHOTOCOPIER EXPENSES                    | \$0.00            | \$5,000.00        | \$ -          | \$ (5,000.00)        | -100.00%            |
| 01-06-2440-5620 | WHITMAN MIDDLE - PHOTOCOPIER EXPENSES                   | \$21,500.00       | \$21,500.00       | \$ -          | \$ (21,500.00)       | -100.00%            |
| 01-07-2440-5620 | HANSON MIDDLE - PHOTOCOPIER EXPENSES                    | \$21,500.00       | \$21,500.00       | \$ -          | \$ (21,500.00)       | -100.00%            |
| 01-08-2440-5600 | HIGH SCHOOL - OTHER EXPENSES                            | \$60,000.00       | \$69,000.00       | \$69,000.00   | \$ -                 | 0.00%               |

| Account Number  | Account Description                                        | FY24 Appropriated     | FY25 Appropriated     | FY26 Proposed          | \$ Inc/Dec FY25-FY26  | % Inc/Dec FY25-FY26 |
|-----------------|------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|---------------------|
| 01-08-2440-5620 | HIGH SCHOOL - GRADUATION EXPENSES                          | \$30,000.00           | \$75,000.00           | \$ 45,000.00           | \$ (30,000.00)        | -40.00%             |
| 01-08-2440-5630 | HIGH SCHOOL - PHOTOCOPIER EXPENSES                         | \$70,000.00           | \$45,000.00           | \$ -                   | \$ (45,000.00)        | -100.00%            |
| 01-09-2440-5620 | DISTRICT-WIDE FULL DAY KINDERGARTEN - PHOTOCOPIER EXPENSES | \$0.00                | \$5,000.00            | \$ -                   | \$ (5,000.00)         | -100.00%            |
| 01-10-2440-5620 | DISTRICT-WIDE - PHOTOCOPIER EXPENSES                       | \$100,000.00          | \$100,000.00          | \$ 308,000.00          | \$ 208,000.00         | 208.00%             |
| 01-10-2440-5400 | DISTRICT-WIDE - INSTRUCT. SUPP. OIS CONTRACTED SERVICES    | \$11,000.00           | \$10,000.00           | \$ 10,000.00           | \$ -                  | 0.00%               |
| 01-10-2440-5600 | DISTRICT-WIDE - INSTRUCT. SUPP. OTHER EXPENSES             | \$110,000.00          | \$170,000.00          | \$ 170,000.00          | \$ -                  | 0.00%               |
| 01-10-2440-5610 | DISTRICT-WIDE - INSTRUCT. SUPP. TRAVEL                     | \$1,502.00            | \$1,000.00            | \$ 1,500.00            | \$ 500.00             | 50.00%              |
| 01-10-2440-5611 | DISTRICT-WIDE - TECH SERVICES - OIS TRAVEL                 | \$7,000.00            | \$5,000.00            | \$ 5,000.00            | \$ -                  | 0.00%               |
| 01-10-2441-5406 | DISTRICT-WIDE - SPED OIS CONTRACTED SERVICES               | \$705,000.00          | \$604,535.00          | \$ 738,345.00          | \$ 133,810.00         | 22.13%              |
| 01-10-2441-5601 | DISTRICT-WIDE - SPED ELL INTERPRET & CURRICULUM            | \$25,000.00           | \$5,000.00            | \$ 10,000.00           | \$ 5,000.00           | 100.00%             |
| 01-10-2441-5612 | DISTRICT-WIDE - SPED OIS TRAVEL                            | \$15,000.00           | \$3,000.00            | \$ 3,000.00            | \$ -                  | 0.00%               |
|                 | <b>TOTAL EXPENSES</b>                                      | <b>\$1,259,502.00</b> | <b>\$1,228,535.00</b> | <b>\$ 1,359,845.00</b> | <b>\$ 131,310.00</b>  | <b>10.69%</b>       |
| <b>2440</b>     | <b>TOTAL OTHER INSTRUCTIONAL SERVICES</b>                  | <b>\$1,303,402.00</b> | <b>\$1,228,535.00</b> | <b>\$ 1,359,845.00</b> | <b>\$ 131,310.00</b>  | <b>10.69%</b>       |
| 01-10-2451-5400 | DISTRICT-WIDE TECH SERVICES - CIT CONTRACTED SERVICES      | \$295,000.00          | \$330,000.00          | \$ 333,338.76          | \$ 3,338.76           | 1.01%               |
| 01-10-2451-5430 | DISTRICT-WIDE TECH SERVICES - CIT EQUIPMENT MAINTENANCE    | \$140,000.00          | \$50,000.00           | \$ 150,000.00          | \$ 100,000.00         | 200.00%             |
| 01-10-2451-5500 | DISTRICT-WIDE TECH SERVICES - CIT SUPPLIES                 | \$180,000.00          | \$160,000.00          | \$ 164,356.11          | \$ 4,356.11           | 2.72%               |
|                 | <b>TOTAL EXPENSES</b>                                      | <b>\$615,000.00</b>   | <b>\$540,000.00</b>   | <b>\$ 647,694.87</b>   | <b>\$ 107,694.87</b>  | <b>19.94%</b>       |
| <b>2451</b>     | <b>TOTAL CLASSROOM INSTRUCTIONAL TECHNOLOGY</b>            | <b>\$615,000.00</b>   | <b>\$540,000.00</b>   | <b>\$ 647,694.87</b>   | <b>\$ 107,694.87</b>  | <b>19.94%</b>       |
| 01-01-2710-5123 | INDIAN HEAD - ADJUSTMENT COUNSELORS SALARIES               | \$74,073.00           | \$79,467.00           | \$ 84,924.33           | \$ 5,457.33           | 106.87%             |
| 01-03-2710-5123 | CONLEY - ADJUSTMENT COUNSELORS SALARIES                    | \$70,406.00           | \$75,740.00           | \$ 77,633.50           | \$ 1,893.50           | 102.50%             |
| 01-04-2710-5123 | DUVAL - ADJUSTMENT COUNSELORS SALARIES                     | \$81,030.00           | \$86,252.00           | \$ 93,130.48           | \$ 6,878.48           | 107.97%             |
| 01-06-2710-5110 | WHITMAN MIDDLE - GUIDANCE SALARIES                         | \$158,747.00          | \$170,665.00          | \$ 97,851.63           | \$ (72,813.37)        | 57.34%              |
| 01-06-2710-5123 | WHITMAN MIDDLE - ADJUSTMENT COUNSELORS SALARIES            | \$99,924.00           | \$104,132.00          | \$ 192,359.70          | \$ 88,227.70          | 184.73%             |
| 01-07-2710-5110 | HANSON MIDDLE - GUIDANCE SALARIES                          | \$100,792.00          | \$103,060.00          | \$ 105,636.50          | \$ 2,576.50           | 102.50%             |
| 01-07-2710-5123 | HANSON MIDDLE - ADJUSTMENT COUNSELORS SALARIES             | \$175,207.00          | \$190,479.00          | \$ 199,491.65          | \$ 9,012.65           | 104.73%             |
| 01-08-2710-5110 | HIGH SCHOOL - GUIDANCE SALARIES                            | \$472,620.00          | \$332,052.00          | \$ 300,409.05          | \$ (31,642.95)        | 90.47%              |
| 01-08-2710-5123 | HIGH SCHOOL - ADJUSTMENT COUNSELORS SALARIES               | \$183,881.00          | \$265,568.00          | \$ 202,512.33          | \$ (63,055.67)        | 76.26%              |
| 01-10-2710-5200 | DISTRICT-WIDE - GUIDANCE CLERICAL SALARIES                 | \$63,367.00           | \$71,480.00           | \$ 72,732.74           | \$ 1,252.74           | 101.75%             |
|                 | <b>TOTAL SALARIES</b>                                      | <b>\$1,480,047.00</b> | <b>\$1,478,895.00</b> | <b>\$ 1,426,681.91</b> | <b>\$ (52,213.09)</b> | <b>96.47%</b>       |
| 01-08-2710-5400 | HIGH SCHOOL - GUIDANCE CONTRACTED SERVICES                 | \$5,500.00            | \$500.00              | \$ 500.00              | \$ -                  | 0.00%               |
| 01-08-2710-5500 | HIGH SCHOOL - GUIDANCE SUPPLIES                            | \$1,800.00            | \$1,800.00            | \$ 1,800.00            | \$ -                  | 0.00%               |
| 01-08-2710-5600 | HIGH-SCHOOL - GUIDANCE OTHER EXPENSES                      | \$0.00                | \$100.00              | \$ 100.00              | \$ -                  | 0.00%               |
|                 | <b>TOTAL EXPENSES</b>                                      | <b>\$7,300.00</b>     | <b>\$2,400.00</b>     | <b>\$ 2,400.00</b>     | <b>\$ -</b>           | <b>0.00%</b>        |
| <b>2710</b>     | <b>TOTAL GUIDANCE &amp; ADJUSTMENT COUNSELORS</b>          | <b>\$1,487,347.00</b> | <b>\$1,481,295.00</b> | <b>\$ 1,429,081.91</b> | <b>\$ (52,213.09)</b> | <b>-3.52%</b>       |
| 01-01-2800-5110 | INDIAN HEAD - PSYCHOLOGICAL SERVICES SALARIES              | \$101,840.00          | \$104,132.00          | \$ 106,735.30          | \$ 2,603.30           | 2.50%               |
| 01-03-2800-5110 | CONLEY - PSYCHOLOGICAL SERVICES SALARIES                   | \$95,344.00           | \$102,172.00          | \$ 104,726.30          | \$ 2,554.30           | 2.50%               |
| 01-04-2800-5110 | DUVAL - PSYCHOLOGICAL SERVICES SALARIES                    | \$84,825.00           | \$79,467.00           | \$ 73,531.45           | \$ (5,935.55)         | -7.47%              |
| 01-06-2800-5110 | WHITMAN MIDDLE - PSYCHOLOGICAL SERVICES SALARIES           | \$78,050.00           | \$83,536.00           | \$ 89,107.35           | \$ 5,571.35           | 6.67%               |
| 01-07-2800-5110 | HANSON MIDDLE - PSYCHOLOGICAL SERVICES SALARIES            | \$73,485.00           | \$0.00                | \$ 84,320.60           | \$ 84,320.60          | 0.00%               |
| 01-08-2800-5110 | HIGH SCHOOL - PSYCHOLOGICAL SERVICES SALARIES              | \$199,263.00          | \$208,430.00          | \$ 213,640.75          | \$ 5,210.75           | 2.50%               |
|                 | <b>TOTAL SALARIES</b>                                      | <b>\$632,807.00</b>   | <b>\$577,737.00</b>   | <b>\$ 672,061.75</b>   | <b>\$ 94,324.75</b>   | <b>16.33%</b>       |
| <b>2800</b>     | <b>TOTAL PSYCHOLOGICAL SERVICES</b>                        | <b>\$632,807.00</b>   | <b>\$577,737.00</b>   | <b>\$ 672,061.75</b>   | <b>\$ 94,324.75</b>   | <b>16.33%</b>       |



| Account Number   | Account Description                                     | FY24 Appropriated      | FY25 Appropriated      | FY26 Proposed          | \$ Inc/Dec FY25-FY26  | % Inc/Dec FY25-FY26 |
|------------------|---------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------|
| <b>2000-2999</b> | <b>TOTAL INSTRUCTION</b>                                | <b>\$34,364,978.00</b> | <b>\$37,072,168.00</b> | <b>\$39,401,146.89</b> | <b>\$2,328,978.89</b> | <b>6.28%</b>        |
| 01-10-3100-5600  | DISTRICT-WIDE - OPERATIONS LIAISON EXPENSES             | \$11,000.00            | \$0.00                 | \$ -                   | \$ -                  | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                   | <b>\$11,000.00</b>     | <b>\$0.00</b>          | <b>\$ -</b>            | <b>\$ -</b>           | <b>0.00%</b>        |
| <b>3100</b>      | <b>TOTAL ATTENDANCE &amp; PARENT SERVICES</b>           | <b>\$11,000.00</b>     | <b>\$0.00</b>          | <b>\$ -</b>            | <b>\$ -</b>           | <b>0.00%</b>        |
| 01-10-3200-5110  | DISTRICT-WIDE - CLINIC SALARIES                         | \$670,159.00           | \$754,022.00           | \$ 773,174.93          | \$ 19,152.93          | 2.54%               |
| 01-10-3200-5200  | DISTRICT-WIDE - CLINIC SUPERVISION                      | \$0.00                 | \$15,000.00            | \$ (15,000.00)         | \$ (15,000.00)        | -100.00%            |
|                  | <b>TOTAL SALARIES</b>                                   | <b>\$670,159.00</b>    | <b>\$769,022.00</b>    | <b>\$ 773,174.93</b>   | <b>\$ 4,152.93</b>    | <b>0.54%</b>        |
| 01-01-3200-5500  | INDIAN HEAD - CLINIC SUPPLIES                           | \$850.00               | \$800.00               | \$ 1,000.00            | \$ 200.00             | 25.00%              |
| 01-03-3200-5500  | CONLEY - CLINIC SUPPLIES                                | \$850.00               | \$1,250.00             | \$ 1,000.00            | \$ (250.00)           | -20.00%             |
| 01-04-3200-5500  | DUVAL - CLINIC SUPPLIES                                 | \$850.00               | \$850.00               | \$ 1,000.00            | \$ 150.00             | 17.65%              |
| 01-06-3200-5500  | WHITMAN MIDDLE - CLINIC SUPPLIES                        | \$1,500.00             | \$1,500.00             | \$ 1,250.00            | \$ (250.00)           | -16.67%             |
| 01-07-3200-5500  | HANSON MIDDLE - CLINIC SUPPLIES                         | \$1,500.00             | \$1,250.00             | \$ 1,250.00            | \$ -                  | 0.00%               |
| 01-08-3200-5500  | HIGH SCHOOL - CLINIC SUPPLIES                           | \$2,000.00             | \$2,500.00             | \$ 2,500.00            | \$ -                  | 0.00%               |
| 01-10-3200-5400  | DISTRICT-WIDE - CONTRACTED SERVICES                     | \$11,000.00            | \$12,000.00            | \$ 12,000.00           | \$ -                  | 0.00%               |
| 01-10-3200-5500  | DISTRICT-WIDE - CLINIC SUPPLIES                         | \$1,500.00             | \$15,000.00            | \$ 15,000.00           | \$ -                  | 0.00%               |
| 01-10-3200-5610  | DISTRICT-WIDE - CLINIC TRAVEL                           | \$400.00               | \$400.00               | \$ 400.00              | \$ -                  | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                   | <b>\$20,450.00</b>     | <b>\$35,550.00</b>     | <b>\$ 35,400.00</b>    | <b>\$ (150.00)</b>    | <b>-0.42%</b>       |
| <b>3200</b>      | <b>TOTAL MEDICAL HEALTH SERVICES</b>                    | <b>\$690,609.00</b>    | <b>\$804,572.00</b>    | <b>\$ 808,574.93</b>   | <b>\$ 4,002.93</b>    | <b>0.50%</b>        |
| 01-10-3300-5110  | DISTRICT-WIDE TRANSPORTATION - OTHER SALARIES           | \$140,995.00           | \$116,887.00           | \$ 135,742.80          | \$ 18,855.80          | 16.13%              |
|                  | <b>TOTAL SALARIES</b>                                   | <b>\$140,995.00</b>    | <b>\$116,887.00</b>    | <b>\$ 135,742.80</b>   | <b>\$ 18,855.80</b>   | <b>16.13%</b>       |
| 01-10-3300-5440  | DISTRICT-WIDE - TRANSPORTATION CONTRACTED SERVICES      | \$1,796,556.00         | \$1,690,000.00         | \$ 1,772,307.95        | \$ 82,307.95          | 4.87%               |
| 01-10-3300-5441  | DISTRICT-WIDE - TRANSPORTATION MCKINNEY-VENTO           | \$70,000.00            | \$40,000.00            | \$ 70,000.00           | \$ 30,000.00          | 75.00%              |
| 01-10-3300-5442  | DISTRICT-WIDE - SPED TRANSPORTATION CONTRACTED SERVICES | \$1,184,500.00         | \$1,400,000.00         | \$ 1,400,000.00        | \$ -                  | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                   | <b>\$3,051,056.00</b>  | <b>\$3,130,000.00</b>  | <b>\$ 3,242,307.95</b> | <b>\$ 112,307.95</b>  | <b>3.59%</b>        |
| <b>3300</b>      | <b>TOTAL TRANSPORTATION</b>                             | <b>\$3,192,051.00</b>  | <b>\$3,246,887.00</b>  | <b>\$ 3,378,050.75</b> | <b>\$ 131,163.75</b>  | <b>4.04%</b>        |
| 01-08-3500-5110  | HIGH SCHOOL - ATHLETICS SALARIES                        | \$390,000.00           | \$100,000.00           | \$ 390,000.00          | \$ 290,000.00         | 290.00%             |
| 01-08-3500-5360  | HIGH SCHOOL - ATHLETICS COACHES SALARIES                | \$0.00                 | \$100,000.00           | \$ 100,000.00          | \$ -                  | 0.00%               |
|                  | <b>TOTAL SALARIES</b>                                   | <b>\$390,000.00</b>    | <b>\$200,000.00</b>    | <b>\$ 490,000.00</b>   | <b>\$ 290,000.00</b>  | <b>145.00%</b>      |
| 01-08-3500-5500  | HIGH SCHOOL - ATHLETICS SUPPLIES                        | \$10,000.00            | \$15,000.00            | \$ 15,000.00           | \$ -                  | 0.00%               |
| 01-08-3500-5600  | HIGH SCHOOL - ATHLETICS OTHER EXPENSES                  | \$0.00                 | \$500.00               | \$ 500.00              | \$ -                  | 0.00%               |
| 01-08-3500-5610  | HIGH SCHOOL - ATHLETICS TRAVEL                          | \$2,000.00             | \$2,000.00             | \$ 2,000.00            | \$ -                  | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                   | <b>\$12,000.00</b>     | <b>\$17,500.00</b>     | <b>\$ 17,500.00</b>    | <b>\$ -</b>           | <b>0.00%</b>        |
| <b>3500</b>      | <b>TOTAL ATHLETICS</b>                                  | <b>\$402,000.00</b>    | <b>\$217,500.00</b>    | <b>\$ 507,500.00</b>   | <b>\$ 290,000.00</b>  | <b>133.33%</b>      |
| 01-01-3520-5140  | INDIAN HEAD - CO-CURRICULUM ACTIVITY SALARIES           | \$2,000.00             | \$2,000.00             | \$ 840.00              | \$ (1,160.00)         | 0.00%               |
| 01-03-3520-5140  | CONLEY - CO-CURRICULUM ACTIVITY SALARIES                | \$1,000.00             | \$1,000.00             | \$ 840.00              | \$ (160.00)           | 0.00%               |
| 01-04-3520-5140  | DUVAL - CO-CURRICULUM ACTIVITY SALARIES                 | \$6,000.00             | \$6,000.00             | \$ 840.00              | \$ (5,160.00)         | 0.00%               |
| 01-06-3520-5140  | WHITMAN MIDDLE - CO-CURRICULUM ACTIVITY SALARIES        | \$10,000.00            | \$10,000.00            | \$ 10,086.00           | \$ 86.00              | 0.00%               |

| Account Number  | Account Description                                            | FY24 Appropriated | FY25 Appropriated | FY26 Proposed  | \$ Inc/Dec FY25-FY26 | % Inc/Dec FY25-FY26 |
|-----------------|----------------------------------------------------------------|-------------------|-------------------|----------------|----------------------|---------------------|
| 01-07-3520-5140 | HANSON MIDDLE - CO-CURRICULUM ACTIVITY SALARIES                | \$15,000.00       | \$15,000.00       | \$10,086.00    | \$ (4,914.00)        | 0.00%               |
| 01-08-3520-5140 | HIGH SCHOOL - CO-CURRICULUM ACTIVITY SALARIES                  | \$95,000.00       | \$95,000.00       | \$80,164.00    | \$ (14,836.00)       | 0.00%               |
|                 | TOTAL SALARIES                                                 | \$129,000.00      | \$129,000.00      | \$102,856.00   | \$ (26,144.00)       | 0.00%               |
| 3520            | TOTAL OTHER STUDENT ACTIVITIES                                 | \$129,000.00      | \$129,000.00      | \$102,856.00   | \$ (26,144.00)       | -20.27%             |
| 3000-3999       | TOTAL PUPIL SERVICES                                           | \$4,424,660.00    | \$4,397,959.00    | \$4,796,981.68 | \$399,022.68         | 9.07%               |
| 01-10-4110-5320 | DISTRICT-WIDE - FACILITIES OVERTIME                            | \$45,000.00       | \$20,000.00       | \$20,000.00    | \$ -                 | 0.00%               |
| 01-10-4110-5330 | DISTRICT-WIDE - FACILITIES DEPT HEAD SALARIES                  | \$133,900.00      | \$115,312.00      | \$118,194.80   | \$ 2,882.80          | 2.50%               |
| 01-10-4110-5340 | DISTRICT-WIDE - FACILITIES MAINTENANCE SALARIES                | \$676,894.00      | \$615,098.00      | \$585,986.71   | \$ (29,111.29)       | -4.73%              |
|                 | TOTAL SALARIES                                                 | \$855,794.00      | \$750,410.00      | \$724,181.51   | \$ (26,228.49)       | -3.50%              |
| 01-10-4110-5400 | DISTRICT-WIDE - FACILITIES CONTRACTED SERVICES                 | \$375,000.00      | \$215,000.00      | \$220,000.00   | \$ 5,000.00          | 2.33%               |
| 01-10-4110-5405 | DISTRICT-WIDE - FACILITIES CONTRACTED CLEANING                 | \$1,405,000.00    | \$1,600,000.00    | \$1,648,000.00 | \$ 48,000.00         | 3.00%               |
| 01-10-4110-5435 | DISTRICT-WIDE - SNOW/INCLEMENT WEATHER                         | \$30,000.00       | \$30,000.00       | \$30,000.00    | \$ -                 | 0.00%               |
| 01-10-4110-5500 | DISTRICT-WIDE - FACILITIES SUPPLIES                            | \$235,000.00      | \$150,000.00      | \$205,802.61   | \$ 55,802.61         | 37.20%              |
| 01-10-4110-5600 | DISTRICT-WIDE - FACILITIES OTHER EXPENSES                      | \$70,000.00       | \$40,000.00       | \$40,000.00    | \$ -                 | 0.00%               |
| 01-10-4110-5650 | DISTRICT-WIDE - DISTRICT OPERATIONS POLICE DETAILS             | \$5,000.00        | \$5,000.00        | \$5,000.00     | \$ -                 | 0.00%               |
|                 | TOTAL EXPENSES                                                 | \$2,120,000.00    | \$2,040,000.00    | \$2,148,802.61 | \$ 108,802.61        | 5.33%               |
| 4110            | TOTAL CUSTODIAL SERVICES                                       | \$2,975,794.00    | \$2,790,410.00    | \$2,872,984.12 | \$ 82,574.12         | 2.96%               |
| 1040201-5400    | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES                  | \$0.00            | \$0.00            | \$ -           | \$ -                 | 0.00%               |
| 01-10-4130-5410 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - ELECTRIC       | \$1,089,154.00    | \$950,000.00      | \$950,000.00   | \$ -                 | 0.00%               |
| 01-10-4130-5411 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - PHONE/INTERNET | \$75,000.00       | \$60,000.00       | \$60,000.00    | \$ -                 | 0.00%               |
| 01-10-4130-5412 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - MOBILE PHONES  | \$0.00            | \$30,000.00       | \$30,000.00    | \$ 30,000.00         | 0.00%               |
| 01-10-4130-5413 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - OIL            | \$0.00            | \$0.00            | \$ -           | \$ -                 | 0.00%               |
| 01-10-4130-5414 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - NATURAL GAS    | \$0.00            | \$360,000.00      | \$360,000.00   | \$ 360,000.00        | 0.00%               |
| 01-10-4130-5415 | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - WATER/SEWER    | \$0.00            | \$215,000.00      | \$215,000.00   | \$ 215,000.00        | 0.00%               |
| 01-10-4130-5416 | DISTRICT-WIDE - UTILITIES RUBBISH REMOVAL                      | \$85,000.00       | \$88,000.00       | \$88,000.00    | \$ 3,000.00          | 0.00%               |
| 1040201-5460    | DISTRICT-WIDE - UTILITIES CONTRACTED SERVICES - OIL/GAS/WATER  | \$475,000.00      | \$0.00            | \$ -           | \$ -                 | 0.00%               |
|                 | TOTAL EXPENSES                                                 | \$1,724,154.00    | \$1,703,000.00    | \$1,703,000.00 | \$ -                 | 0.00%               |
| 4130            | TOTAL UTILITY SERVICES                                         | \$1,724,154.00    | \$1,703,000.00    | \$1,703,000.00 | \$ -                 | 0.00%               |
| 01-10-4210-5400 | DISTRICT-WIDE - MAINTENANCE OF GROUNDS - CONTRACTED SERVS      | \$129,200.00      | \$40,000.00       | \$40,000.00    | \$ -                 | 0.00%               |
| 01-10-4210-5500 | DISTRICT-WIDE - MAINTENANCE OF GROUNDS - SUPPLIES              | \$0.00            | \$40,000.00       | \$40,000.00    | \$ 40,000.00         | 0.00%               |
| 01-10-4210-5600 | DISTRICT-WIDE - MAINTENANCE OF GROUNDS - OTHER EXPENSES        | \$0.00            | \$1,000.00        | \$1,000.00     | \$ 1,000.00          | 0.00%               |
|                 | TOTAL EXPENSES                                                 | \$129,200.00      | \$81,000.00       | \$81,000.00    | \$ -                 | 0.00%               |
| 4210            | TOTAL MAINTENANCE OF GROUNDS                                   | \$129,200.00      | \$81,000.00       | \$81,000.00    | \$ -                 | 0.00%               |
| 01-10-4220-5400 | DISTRICT-WIDE - MAINTENANCE OF BUILDINGS - CONTRACTED SERVS    | \$0.00            | \$75,000.00       | \$75,000.00    | \$ 75,000.00         | 0.00%               |
| 01-10-4220-5500 | DISTRICT-WIDE - MAINTENANCE OF BUILDINGS - SUPPLIES            | \$0.00            | \$40,000.00       | \$40,000.00    | \$ 40,000.00         | 0.00%               |
| 01-10-4220-5600 | DISTRICT-WIDE - MAINTENANCE OF BUILDINGS - OTHER EXPENSES      | \$0.00            | \$12,000.00       | \$12,000.00    | \$ 12,000.00         | 0.00%               |
|                 | TOTAL EXPENSES                                                 | \$0.00            | \$127,000.00      | \$127,000.00   | \$ 127,000.00        | 0.00%               |
| 4220            | TOTAL MAINTENANCE OF BUILDINGS                                 | \$0.00            | \$127,000.00      | \$127,000.00   | \$ 127,000.00        | 0.00%               |



| Account Number   | Account Description                                          | FY24 Appropriated | FY25 Appropriated | FY26 Proposed  | \$ Inc/Dec FY25-FY26 | % Inc/Dec FY25-FY26 |
|------------------|--------------------------------------------------------------|-------------------|-------------------|----------------|----------------------|---------------------|
| 01-10-4225-5400  | DISTRICT-WIDE - BUILDING SECURITY CONTRACTED SERVICES        | \$10,000.00       | \$10,000.00       | \$10,000.00    | \$                   | 0.00%               |
| 01-10-4225-5500  | DISTRICT-WIDE - BUILDING SECURITY - SUPPLIES                 | \$0.00            | \$1,000.00        | \$1,000.00     | \$                   | 0.00%               |
| 01-10-4225-5600  | DISTRICT-WIDE - BUILDING SECURITY - OTHER EXPENSES           | \$10,000.00       | \$5,000.00        | \$5,000.00     | \$                   | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                        | \$20,000.00       | \$16,000.00       | \$16,000.00    | \$                   | 0.00%               |
| <b>4225</b>      | <b>TOTAL BUILDING SECURITY SYSTEM</b>                        | \$20,000.00       | \$16,000.00       | \$16,000.00    | \$                   | 0.00%               |
| 01-08-4230-5401  | HIGH SCHOOL - EQUIPMENT MAINTENANCE                          | \$5,000.00        | \$0.00            | \$             | \$                   | 0.00%               |
| 01-08-4230-5400  | HIGH SCHOOL - ATHLETICS EQUIPMENT/MAINTENANCE                | \$8,000.00        | \$13,000.00       | \$13,000.00    | \$                   | 0.00%               |
| 01-10-4230-5400  | DISTRICT-WIDE - MAINTENANCE & EQUIPMENT CONTRACTED SVCS.     | \$0.00            | \$5,000.00        | \$5,000.00     | \$                   | 0.00%               |
| 01-10-4230-5430  | DISTRICT-WIDE - FACILITIES EQUIP/MAINTENANCE CONTRACT. SVCS. | \$100,000.00      | \$100,000.00      | \$100,000.00   | \$                   | 0.00%               |
| 01-10-4230-5500  | DISTRICT-WIDE - FACILITIES EQUIP/MAINTENANCE SUPPLIES        | \$0.00            | \$1,000.00        | \$8,794.78     | \$                   | 779.48%             |
| 01-10-4230-5520  | DISTRICT-WIDE - FACILITIES FUEL/OIL/GAS                      | \$25,000.00       | \$20,000.00       | \$20,000.00    | \$                   | 0.00%               |
| 01-10-4230-5600  | DISTRICT-WIDE - MAINTENANCE & EQUIPMENT OTHER EXPENSES       | \$0.00            | \$10,000.00       | \$10,000.00    | \$                   | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                        | \$138,000.00      | \$149,000.00      | \$156,794.78   | \$                   | 5.23%               |
| <b>4230</b>      | <b>TOTAL MAINTENANCE OF EQUIPMENT</b>                        | \$138,000.00      | \$149,000.00      | \$156,794.78   | \$                   | 5.23%               |
| 01-10-4300-5431  | DISTRICT-WIDE - FACILITIES EMERGENCY REPAIRS                 | \$115,000.00      | \$115,000.00      | \$115,000.00   | \$                   | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                        | \$115,000.00      | \$115,000.00      | \$115,000.00   | \$                   | 0.00%               |
| <b>4300</b>      | <b>TOTAL EXTRAORDINARY MAINTENANCE</b>                       | \$115,000.00      | \$115,000.00      | \$115,000.00   | \$                   | 0.00%               |
| 01-10-4400-5111  | DISTRICT-WIDE TECH SERVICES - TECHNOLOGY COACH               | \$97,449.00       | \$99,642.00       | \$102,133.05   | \$                   | 2.50%               |
| 01-10-4400-5124  | DISTRICT-WIDE - TECH INFRASTRUCTURE SALARIES                 | \$537,184.00      | \$573,633.00      | \$680,737.68   | \$                   | 18.67%              |
|                  | <b>TOTAL SALARIES</b>                                        | \$634,633.00      | \$673,275.00      | \$782,870.73   | \$                   | 16.28%              |
| 01-10-4450-5600  | DISTRICT-WIDE - TECH INFRASTRUCTURE OTHER EXPENSES           | \$0.00            | \$0.00            | \$             | \$                   | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                        | \$0.00            | \$0.00            | \$             | \$                   | 0.00%               |
| <b>4400</b>      | <b>TOTAL NETWORKING &amp; TELECOMMUNICATION</b>              | \$634,633.00      | \$673,275.00      | \$782,870.73   | \$                   | 16.28%              |
| <b>4000-4999</b> | <b>TOTAL OPERATIONS &amp; MAINTENANCE</b>                    | \$5,736,781.00    | \$5,654,685.00    | \$5,854,649.63 | \$                   | 3.54%               |
| 01-10-5100-5660  | DISTRICT-WIDE - INSURANCE EMPLOYMENT BENS-RETIREMENT         | \$3,459,144.00    | \$3,450,005.00    | \$3,536,255.13 | \$                   | 2.50%               |
|                  | <b>TOTAL EXPENSES</b>                                        | \$3,459,144.00    | \$3,450,005.00    | \$3,536,255.13 | \$                   | 2.50%               |
| <b>5100</b>      | <b>TOTAL EMPLOYEE RETIREMENT</b>                             | \$3,459,144.00    | \$3,450,005.00    | \$3,536,255.13 | \$                   | 2.50%               |
| 01-10-5150-5661  | DISTRICT-WIDE - INSURANCE EMPLOY BENS - SALARY RESERVE       | \$600,000.00      | \$500,000.00      | \$600,000.00   | \$                   | 20.00%              |
| 01-10-5150-5663  | DISTRICT-WIDE - UNEMPLOYMENT TAX                             | \$75,000.00       | \$50,000.00       | \$50,000.00    | \$                   | 0.00%               |
|                  | <b>TOTAL EXPENSES</b>                                        | \$675,000.00      | \$550,000.00      | \$650,000.00   | \$                   | 18.18%              |
| <b>5150</b>      | <b>TOTAL EMPLOYEE SEPARATION COSTS</b>                       | \$675,000.00      | \$550,000.00      | \$650,000.00   | \$                   | 18.18%              |
| 01-10-5200-5662  | DISTRICT-WIDE - EMP BENS MEDICARE TAX                        | \$505,000.00      | \$500,000.00      | \$500,000.00   | \$                   | 0.00%               |
| 01-10-5200-5664  | DISTRICT-WIDE - HEALTH INSURANCE ACTIVE EMPLOYEES            | \$0.00            | \$2,557,500.00    | \$2,557,500.00 | \$                   | 2.30%               |
| 01-10-5200-5666  | DISTRICT-WIDE - DENTAL INSURANCE ACTIVE EMPLOYEES            | \$0.00            | \$300,000.00      | \$300,000.00   | \$                   | 0.00%               |
| 01-10-5200-5668  | DISTRICT-WIDE - OTHER INSURANCE ACTIVE EMPLOYEES             | \$0.00            | \$68,600.00       | \$68,600.00    | \$                   | 0.00%               |

| Account Number   | Account Description                                      | FY24 Appropriated      | FY25 Appropriated     | FY26 Proposed          | \$ Inc/Dec FY25-FY26  | % Inc/Dec FY25-FY26 |
|------------------|----------------------------------------------------------|------------------------|-----------------------|------------------------|-----------------------|---------------------|
| 1030703-5662     | DISTRICT-WIDE - EMPLOYEE HEALTH INSURANCE                | \$4,977,317.00         | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
|                  | TOTAL EXPENSES                                           | \$5,482,317.00         | \$3,368,600.00        | \$ 3,426,100.00        | \$ 57,500.00          | 1.71%               |
| <b>5200</b>      | <b>TOTAL INSURANCE PROGRAMS</b>                          | <b>\$5,482,317.00</b>  | <b>\$3,368,600.00</b> | <b>\$ 3,426,100.00</b> | <b>\$ 57,500.00</b>   | <b>1.71%</b>        |
| 01-10-5250-5665  | DISTRICT-WIDE - HEALTH INSURANCE RETIRED EMPLOYEES       | \$0.00                 | \$1,600,000.00        | \$ 1,660,000.00        | \$ 60,000.00          | 3.75%               |
| 01-10-5250-5667  | DISTRICT-WIDE - DENTAL INSURANCE RETIRED EMPLOYEES       | \$0.00                 | \$200,000.00          | \$ 200,000.00          | \$ -                  | 0.00%               |
| 01-10-5250-5668  | DISTRICT-WIDE - OTHER INSURANCE RETIRED EMPLOYEES        | \$0.00                 | \$27,440.00           | \$ 27,440.00           | \$ -                  | 0.00%               |
|                  | TOTAL EXPENSES                                           | \$0.00                 | \$1,827,440.00        | \$ 1,887,440.00        | \$ 60,000.00          | 0.00%               |
| <b>5250</b>      | <b>TOTAL INSURANCE FOR RETIRED EMPLOYEES</b>             | <b>\$0.00</b>          | <b>\$1,827,440.00</b> | <b>\$ 1,887,440.00</b> | <b>\$ 60,000.00</b>   | <b>3.28%</b>        |
| 01-10-5260-5670  | DISTRICT-WIDE - ATHLETICS EMPLOYEE INSURANCE             | \$6,250.00             | \$6,250.00            | \$ 6,250.00            | \$ -                  | 0.00%               |
| 1040301-5664     | DISTRICT-WIDE - BUILDING INSURANCE                       | \$450,000.00           | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
| 01-10-5260-5675  | DISTRICT-WIDE - PROPERTY & CASUALTY INSURANCE            | \$0.00                 | \$300,000.00          | \$ 432,826.00          | \$ 132,826.00         | 44.28%              |
| 01-10-5260-5676  | DISTRICT-WIDE - LIABILITY INSURANCE                      | \$0.00                 | \$200,000.00          | \$ 200,000.00          | \$ -                  | 0.00%               |
|                  | TOTAL EXPENSES                                           | \$456,250.00           | \$506,250.00          | \$639,076.00           | \$132,826.00          | 26.24%              |
| <b>5260</b>      | <b>TOTAL NON-EMPLOYEE INSURANCE PROGRAMS</b>             | <b>\$456,250.00</b>    | <b>\$506,250.00</b>   | <b>\$639,076.00</b>    | <b>\$132,826.00</b>   | <b>26.24%</b>       |
| 01-10-5300-5701  | DISTRICT-WIDE - RENT/LEASE EQUIPMENT/OTHER               | \$0.00                 | \$5,000.00            | \$ 5,000.00            | \$ -                  | 0.00%               |
| 01-10-5300-5702  | DISTRICT-WIDE - RENT/LEASE EQUIPMENT TECHNOLOGY          | \$0.00                 | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
| 01-10-5300-5703  | DISTRICT-WIDE - RENT/LEASE EQUIPMENT FOR FACILITIES      | \$0.00                 | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
|                  | TOTAL EXPENSES                                           | \$0.00                 | \$5,000.00            | \$5,000.00             | \$0.00                | 0.00%               |
| <b>5300</b>      | <b>TOTAL RENTAL/LEASE OF EQUIPMENT</b>                   | <b>\$0.00</b>          | <b>\$5,000.00</b>     | <b>\$5,000.00</b>      | <b>\$0.00</b>         | <b>0.00%</b>        |
| 01-10-5450-5802  | DISTRICT-WIDE SHORT-TERM BANS                            | \$0.00                 | \$255,588.00          | \$ 244,452.77          | \$ (11,135.23)        | -4.36%              |
|                  | TOTAL EXPENSES                                           | \$0.00                 | \$255,588.00          | \$244,452.77           | \$ (11,135.23)        | -4.36%              |
| <b>5999</b>      | <b>TOTAL OTHER BENEFITS AND FIXED CHARGES</b>            | <b>\$0.00</b>          | <b>\$255,588.00</b>   | <b>\$244,452.77</b>    | <b>\$ (11,135.23)</b> | <b>0.00%</b>        |
| <b>5000-5999</b> | <b>TOTAL BENEFITS &amp; FIXED CHARGES</b>                | <b>\$10,072,711.00</b> | <b>\$9,962,883.00</b> | <b>\$10,388,323.90</b> | <b>\$425,440.90</b>   | <b>4.27%</b>        |
| <b>6000-6999</b> | <b>TOTAL COMMUNITY SERVICES</b>                          | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$ -</b>            | <b>\$ -</b>           | <b>0.00%</b>        |
| 01-10-7200-5720  | HIGH SCHOOL - LIBRARY BUILDING IMPROVEMENTS              | \$0.00                 | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
|                  | TOTAL CAPITAL                                            | \$0.00                 | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
| <b>7200</b>      | <b>TOTAL IMPROVEMENTS - LAND &amp; BUILDING</b>          | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>0.00%</b>        |
| 01-10-7300-5600  | DISTRICT-WIDE - FACILITIES NEW EQUIPMENT                 | \$0.00                 | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
|                  | TOTAL CAPITAL                                            | \$0.00                 | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
| <b>7300</b>      | <b>TOTAL NEW EQUIPMENT</b>                               | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>0.00%</b>        |
| 01-10-7350-5702  | DISTRICT-WIDE - TECHNOLOGY REPLACEMENT OF EQUIPMENT      | \$40,000.00            | \$0.00                | \$ -                   | \$ -                  | -                   |
| 01-10-7350-5721  | DISTRICT-WIDE - TECHNOLOGY 1 TO 1 INITIATIVE CHROMEBOOKS | \$0.00                 | \$0.00                | \$ -                   | \$ -                  | 0.00%               |
|                  | TOTAL CAPITAL                                            | \$40,000.00            | \$0.00                | \$ -                   | \$ -                  | 0.00%               |



| Account Number  | Account Description                               | FY24 Appropriated | FY25 Appropriated | FY26 Proposed   | \$ Inc/Dec FY25-FY26 | % Inc/Dec FY25-FY26 |
|-----------------|---------------------------------------------------|-------------------|-------------------|-----------------|----------------------|---------------------|
| 7350            | TOTAL CAPITAL TECHNOLOGY                          | \$40,000.00       | \$0.00            | \$0.00          | \$                   | 0.00%               |
| 01-10-7600-5701 | DISTRICT-WIDE - PURCHASE REPLACEMENT VEHICLES     | \$0.00            | \$0.00            | \$              | \$                   | 0.00%               |
|                 | TOTAL CAPITAL                                     | \$0.00            | \$0.00            | \$              | \$                   | 0.00%               |
| 7600            | TOTAL PURCHASE NEW & REPLACEMENT VEHICLES         | \$0.00            | \$0.00            | \$0.00          | \$0.00               | 0.00%               |
| 01-10-7999-5701 | DISTRICT-WIDE - BREACH-RELATED COSTS              | \$0.00            | \$0.00            | \$              | \$                   | 0.00%               |
|                 | TOTAL CAPITAL                                     | \$0.00            | \$0.00            | \$              | \$                   | 0.00%               |
| 7999            | TOTAL REPLACE FIXED COSTS - OTHER                 | \$0.00            | \$0.00            | \$0.00          | \$0.00               | 0.00%               |
| 7000-7999       | TOTAL ACQ. IMPROVE, & REPLACE FIXED ASSETS        | \$40,000.00       | \$0.00            | \$0.00          | \$0.00               | 0.00%               |
| 01-10-8200-5800 | DISTRICT-WIDE - BUSINESS FINANCE - DEBT PRINCIPAL | \$600,000.00      | \$585,000.00      | \$ 588,680.00   | \$ 3,680.00          | 0.63%               |
| 01-10-8200-5801 | DISTRICT-WIDE - BUSINESS FINANCE - DEBT INTEREST  | \$85,800.00       | \$38,729.00       | \$ 13,680.00    | \$ (25,049.00)       | -64.68%             |
|                 | TOTAL EXPENSES                                    | \$685,800.00      | \$623,729.00      | \$ 602,360.00   | \$ (21,369.00)       | -3.43%              |
| 8200            | TOTAL LONG-TERM DEBT SERVICE/SCHOOL               | \$685,800.00      | \$623,729.00      | \$ 602,360.00   | \$ (21,369.00)       | -3.43%              |
| 8000-8999       | TOTAL DEBT RETIREMENT AND SERVICE                 | \$685,800.00      | \$623,729.00      | \$602,360.00    | \$ (21,369.00)       | -3.43%              |
| 01-10-9100-5900 | DISTRICT-WIDE - SPED TUITION TO OTHER SCHOOLS     | \$2,244,629.69    | \$150,000.00      | \$ 200,000.00   | \$ 50,000.00         | 33.33%              |
| 01-10-9100-5901 | DISTRICT-WIDE - TUITION TO OTHER SCHOOLS          | \$32,000.00       | \$33,600.00       | \$ 50,000.00    | \$ 16,400.00         | 48.81%              |
| 01-10-9100-5902 | DISTRICT-WIDE - SPED STATE ASSESSMENT             | \$11,210.00       | \$1,003.00        | \$ 1,619.00     | \$ 616.00            | 61.42%              |
|                 | TOTAL EXPENSES                                    | \$2,287,839.69    | \$184,603.00      | \$ 251,619.00   | \$ 67,016.00         | 36.30%              |
| 9100            | TOTAL TUITION TO MASS. SCHOOLS                    | \$2,287,839.69    | \$184,603.00      | \$ 251,619.00   | \$ 67,016.00         | 36.30%              |
| 01-10-9110-5910 | DISTRICT-WIDE - SCHOOL CHOICE STATE ASSESSMENT    | \$208,962.00      | \$282,661.00      | \$ 293,014.00   | \$ 10,353.00         | 3.66%               |
|                 | TOTAL EXPENSES                                    | \$208,962.00      | \$282,661.00      | \$ 293,014.00   | \$ 10,353.00         | 3.66%               |
| 9110            | TOTAL SCHOOL CHOICE TUITION                       | \$208,962.00      | \$282,661.00      | \$ 293,014.00   | \$ 10,353.00         | 3.66%               |
| 01-10-9120-5920 | DISTRICT-WIDE - CHARTER SCHOOLS STATE ASSESSMENT  | \$1,190,314.00    | \$1,475,009.00    | \$ 1,424,709.00 | \$ (50,300.00)       | -3.41%              |
|                 | TOTAL EXPENSES                                    | \$1,190,314.00    | \$1,475,009.00    | \$ 1,424,709.00 | \$ (50,300.00)       | -3.41%              |
| 9120            | TOTAL TUITION TO OTHER SCHOOLS                    | \$1,190,314.00    | \$1,475,009.00    | \$ 1,424,709.00 | \$ (50,300.00)       | -3.41%              |
| 01-10-9400-5940 | DISTRICT-WIDE - SPED TUITION TO COLLABORATIVES    | \$0.00            | \$1,577,000.00    | \$ 1,628,501.44 | \$ 51,501.44         | 3.27%               |
|                 | TOTAL EXPENSES                                    | \$0.00            | \$1,577,000.00    | \$ 1,628,501.44 | \$ 51,501.44         | 3.27%               |
| 9400            | TOTAL TUITION TO COLLABORATIVES                   | \$0.00            | \$1,577,000.00    | \$ 1,628,501.44 | \$ 51,501.44         | 3.27%               |
| 9000-9999       | TOTAL PROGRAMS WITH OTHER DISTRICTS               | \$3,687,115.69    | \$3,519,273.00    | \$3,597,943.44  | \$78,570.44          | 2.23%               |
| FUND 1          | GRAND TOTAL GENERAL FUND                          | \$60,485,157.69   | \$62,930,345.00   | \$66,306,276.19 | \$3,375,931.19       | 5.36%               |

## SUMMARY OF FY25 GRANTS

|                                         | FC 0240/0242 - IDEA Consolidated (Federal/ENT) | FC 0262 - IDEA Part C (Federal/ENT) | FC 0240/0242 - IDEA Consolidated (Federal/ENT) | FC 0305/0340/0380/0309 - ESSA Consolidated (Federal/ENT) | FC 0140 - Title I, Part A | FC 0180 - Title II, Part A | FC 0180 - Title III, Part A | FC 0309 - Title IV, Part A | FC 0127 / 0644 - Option 2A - 21st CCLC High School Internship | FC 0202 Vocation Acceleration Academies (Federal/CONT) | FC 0245 21st CCLC Enhanced Programs for Students with IEPs (Federal/TAB) | FC 0419 - Innovation Career Pathways Implementation and Support Grant (State/COMP) | FC 0644/0246 FY2025 21st Century Community Learning Centers Summer Enhancement Grant (Federal/TAB) | FC 0245 FY25 21st Century Community Learning Centers Summer Enhancement Grant (State/COMP) | FC 0710 - MA Farming Reinforces Education and Student Health (State/COMP) |
|-----------------------------------------|------------------------------------------------|-------------------------------------|------------------------------------------------|----------------------------------------------------------|---------------------------|----------------------------|-----------------------------|----------------------------|---------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| Professional Salaries (MTRS) - 01M      | \$0.00                                         | \$0.00                              | \$172,241.00                                   | \$0.00                                                   | \$26,200.00               | \$7,062.00                 | \$0.00                      | \$0.00                     | \$0.00                                                        | \$0.00                                                 | \$0.00                                                                   | \$0.00                                                                             | \$0.00                                                                                             | \$0.00                                                                                     | \$0.00                                                                    |
| Professional Salaries (Non-MTRS) - 01NM | \$0.00                                         | \$0.00                              | \$145,197.00                                   | \$0.00                                                   | \$0.00                    | \$7,200.00                 | \$0.00                      | \$0.00                     | \$8,200.00                                                    | \$23,066.00                                            | \$20,000.00                                                              | \$44,400.00                                                                        | \$10,000.00                                                                                        | \$5,000.00                                                                                 | \$2,175.00                                                                |
| Other Salaries - 03                     | \$0.00                                         | \$41,284.00                         | \$2,302.00                                     | \$0.00                                                   | \$1,182.00                | \$0.00                     | \$0.00                      | \$0.00                     | \$44,550.00                                                   | \$0.00                                                 | \$0.00                                                                   | \$0.00                                                                             | \$0.00                                                                                             | \$0.00                                                                                     | \$0.00                                                                    |
| Contracted Services - 04C               | \$0.00                                         | \$0.00                              | \$0.00                                         | \$0.00                                                   | \$21,500.00               | \$2,000.00                 | \$19,990.00                 | \$0.00                     | \$2,000.00                                                    | \$7,934.00                                             | \$0.00                                                                   | \$0.00                                                                             | \$0.00                                                                                             | \$0.00                                                                                     | \$0.00                                                                    |
| Contracted Services (major) - 04MC      | \$1,086,237.55                                 | \$0.00                              | \$0.00                                         | \$0.00                                                   | \$0.00                    | \$0.00                     | \$0.00                      | \$0.00                     | \$0.00                                                        | \$0.00                                                 | \$0.00                                                                   | \$0.00                                                                             | \$0.00                                                                                             | \$0.00                                                                                     | \$1,086,237.55                                                            |
| Supplies and Materials - 05             | \$3,596.45                                     | \$0.00                              | \$30,000.31                                    | \$1,882.00                                               | \$1,882.00                | \$10,800.00                | \$5,457.00                  | \$0.00                     | \$5,250.00                                                    | \$0.00                                                 | \$0.00                                                                   | \$0.00                                                                             | \$0.00                                                                                             | \$0.00                                                                                     | \$27,825.00                                                               |
| Other Expenses - 06                     | \$0.00                                         | \$0.00                              | \$10,000.00                                    | \$11,200.00                                              | \$11,200.00               | \$7,364.42                 | \$0.00                      | \$0.00                     | \$0.00                                                        | \$0.00                                                 | \$0.00                                                                   | \$5,600.00                                                                         | \$0.00                                                                                             | \$0.00                                                                                     | \$0.00                                                                    |
| MTRS - 09                               | \$0.00                                         | \$0.00                              | \$15,501.69                                    | \$2,358.00                                               | \$2,358.00                | \$635.58                   | \$0.00                      | \$0.00                     | \$0.00                                                        | \$0.00                                                 | \$0.00                                                                   | \$0.00                                                                             | \$0.00                                                                                             | \$0.00                                                                                     | \$0.00                                                                    |
| Total                                   | \$1,089,834.00                                 | \$41,284.00                         | \$375,242.00                                   | \$64,322.00                                              | \$64,322.00               | \$35,062.00                | \$25,447.00                 | \$31,000.00                | \$60,000.00                                                   | \$31,000.00                                            | \$20,000.00                                                              | \$50,000.00                                                                        | \$10,000.00                                                                                        | \$5,000.00                                                                                 | \$30,000.00                                                               |
|                                         |                                                |                                     |                                                |                                                          |                           |                            |                             |                            |                                                               |                                                        |                                                                          |                                                                                    |                                                                                                    |                                                                                            | \$1,837,181.00                                                            |



## **Additional Information**

# **District Wide Special Education Programs and Services**

## **Pre-School**

- ASD sub separate classrooms
- Integrated classrooms

## **Elementary Programs**

- TLC Emotional Impairment (Duval and Conley)
- ASD- Severe Autism (Duval and Conley)
- PACES- Developmental and Intellectual Disabilities (Indian Head)
- Language Based Learning (Indian Head)

## **Middle School Programs**

- TLC Emotional Impairment (WMS)
- ASD- Severe Autism (WMS)
- PACES- Developmental and Intellectual Disabilities (HMS)
- Language Based Learning (HMS)

## **High School Programs**

- PACES- Developmental and Intellectual Disabilities
- ALC - Academic Learning Center
- Post Graduate Program for 18-22 year old students

The District employs 9 Speech Pathologists, 2 SLP-Assistants, 3 Occupational Therapists, 1 COTA and 4 Board Certified Behavior Analysts(BCBA). We contract a service provider for students who need physical therapy.

The District will have approximately 19 students placed in local collaboratives with an average cost \$82,310 per student. We do have a residential placement at an estimated cost of \$426,000 that I didn't figure in the average totalling \$1,990,232. We belong to South Shore Educational Collaborative, North River Collaborative, READS Collaborative and Pilgrim Area Collaborative. Being members saves us an average of 15% off the non member tuition rate. We estimate to have 18 students in private out district placements for an estimated total cost of \$2,894,838 or an average of \$160,824 per student.

Total estimates for FY25 for transportation is \$2,308,439.

| <b>School</b>                                     | <b>Number of Students</b> | <b>Educational Staff</b> | <b>Former English learners (FELs)</b> |
|---------------------------------------------------|---------------------------|--------------------------|---------------------------------------|
| WHRHS                                             | 44                        | 2 FTE                    | 10                                    |
| WMS                                               | 48                        | 2 FTE                    | 15                                    |
| HMS                                               | 4                         | .25 FTE                  | 5                                     |
| Duval                                             | 76                        | 3 FTE                    | 9                                     |
| Conley                                            | 61                        | 2 FTE                    | 6                                     |
| IH                                                | 15                        | .50 FTE                  | 0                                     |
| PreK                                              | 3                         | .25 FTE                  | n/a                                   |
| District Family Liaison for Multilingual Learners | District                  | 1 FTE                    | n/a                                   |
| <b>Total</b>                                      | <b>251 students</b>       | <b>11 FTE Staff</b>      | <b>45 FELs</b>                        |

Last year at this time we had 233 ELs and 30 FELs.

## **Programs and staff added over the past 6 years to benefit our students**

- Tuition free full day Kindergarten
- K-5 Elementary, Math, and Science programs
- ELA and Math programs 6-8
- Mathematics curriculum 9-11
- Special educators added to foster co-teaching
- District Wide Interventions in ELA and MATH
- WIN Block K-12
- Elementary class sizes below 21
- One to One chromebooks
- Curriculum translation services to staff to service the growing English Language Learner population
- Adding special education programs to keep as many students in district reducing costs of tuition and transportation
- Expanding Best Buddies and Unified Sports in District
- Enrichment Programs at both Middle Schools
- Innovations Pathways at High School



# Class Size as of 24/25

# Projections for 25/26

## Indian Head

|                  | Average CI Size |
|------------------|-----------------|
| Kindergarten- 91 | 18.2            |
| Grade 1- 102     | 20.4            |
| Grade 2- 100     | 20              |
| Grade 3- 108     | 21.6            |
| Grade 4- 96      | 19.2            |

## Duval

|                  |       |
|------------------|-------|
| Kindergarten- 80 | 20    |
| Grade 1- 84      | 21    |
| Grade 2- 53      | 17.6  |
| Grade 3- 78      | 19.5  |
| Grade 4- 66      | 16.5  |
| Grade 5- 69      | 17.25 |

## Conley

|                  |       |
|------------------|-------|
| Kindergarten- 75 | 18.75 |
| Grade 1- 76      | 19    |
| Grade 2- 85      | 21.25 |
| Grade 3- 86      | 21.5  |
| Grade 4- 76      | 19    |
| Grade 5- 97      | 19.4  |

## Whitman Middle

|                     |       |
|---------------------|-------|
| Grade 6-            | 164   |
| English-150         | 18.75 |
| Math-173            | 21.25 |
| Science- 176        | 22    |
| Social Studies- 175 | 21.8  |

|                     |       |
|---------------------|-------|
| Grade 7-            | 161   |
| English-149         | 18.6  |
| Math- 158           | 19.75 |
| Science- 158        | 19.75 |
| Social Studies- 158 | 19.75 |

|                     |     |
|---------------------|-----|
| Grade 8-            | 182 |
| English-162         | 18  |
| Math- 176           | 22  |
| Science-176         | 22  |
| Social Studies- 176 | 22  |

## Indian Head

|                | Ave CI size |
|----------------|-------------|
| Kindergarten ? | 19/20       |
| Grade 1- 93    | 18.6        |
| Grade 2- 106   | 21.2        |
| Grade 3- 101   | 20.2        |
| Grade 4- 112   | 22.4        |

## Kindergarten

|              |               |
|--------------|---------------|
| Kindergarten | 20            |
| Grade 1- 83  | 20.75         |
| Grade 2- 85  | 21.25         |
| Grade 3- 54  | 18            |
| Grade 4- 83  | 20.75         |
| Grade 5- 65  | 16.25 or 21.6 |

## Kindergarten

|              |       |
|--------------|-------|
| Kindergarten | 19/20 |
| Grade 1- 78  | 19.5  |
| Grade 2- 74  | 18.5  |
| Grade 3- 87  | 21.75 |
| Grade 4- 87  | 21.75 |
| Grade 5- 80  | 20    |

## Grade 6- 173

8 sections  
8 sections  
8 sections  
8 sections

## Grade 7- 164

8 sections  
8 sections  
8 sections  
8 sections

## Grade 8- 161

8 sections  
8 sections  
8 sections  
8 sections

**ELA for EL's****5 Sections****Hanson Middle**

|                     |      |              |            |
|---------------------|------|--------------|------------|
| Grade 5- 102        | 20.4 | Grade 5- 96  | 19.2       |
| Grade 6-            |      | Grade 6- 108 |            |
| English-99          | 19.8 |              | 5 sections |
| Math- 99            | 19.8 |              | 5 sections |
| Science-105         | 21   |              | 5 sections |
| Social Studies- 105 | 21   |              | 5 sections |
| Grade 7-            |      | Grade 7- 106 |            |
| English-110         | 18.3 |              | 6 sections |
| Math- 110           | 18.3 |              | 6 sections |
| Science- 114        | 19   |              | 6 sections |
| Social Studies-114  | 19   |              | 6 sections |
| Grade 8-            |      | Grade 8- 119 |            |
| English-110         | 18.3 |              | 6 sections |
| Math- 110           | 18.3 |              | 6 sections |
| Science-110         | 18.3 |              | 6 sections |
| Social Studies-110  | 18.3 |              | 6 sections |

**Whitman-Hanson Regional High School****Enrollment**

Grade 9- 223  
Grade 10- 250  
Grade 11- 253  
Grade 12- 249

**Projected Enrollment**

Grade 9- 294 (234) predict 60 to other schools  
Grade 10- 223  
Grade 11- 250  
Grade 12- 253



WHITMAN-HANSON REGIONAL SCHOOL DISTRICT 5 YEAR FORECAST LEVEL SERVICES BUDGET ASSUMPTIONS

as of 9/14/22

Page 2

| Expenditure Function                               | Projected<br>FY24              | Projected<br>FY25              | Projected<br>FY26              | Projected<br>FY27              | Projected<br>FY28              |
|----------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 1000-1999 Administration                           | 3% Increase over PY Budget     | 3% Increase over PY Budget     | 3% Increase over PY Budget     | 3% Increase over PY Budget     | 3% Increase over PY Budget     |
| 2000-2999 Instruction                              | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     |
| 3000-3999 Pupil Services                           | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     |
| 4000-4999 Operations & Maintenance                 | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     |
| 5000-5999 Benefits & Fixed Charges                 | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     |
| 6000-6999 Community Services                       | \$0.00                         | \$0.00                         | \$0.00                         | \$0.00                         | \$0.00                         |
| 7000-7999 Fixed Asset Acq., Improvement, & Replace | None in Operating, all Capital | None in Operating, all Capital | None in Operating, all Capital | None in Operating, all Capital | None in Operating, all Capital |
| 8000-8999 Debt Retirement & Service                | As per new debt assumptions    | As per new debt assumptions    | As per new debt assumptions    | As per new debt assumptions    | As per new debt assumptions    |
| 9000-9999 Programs with Other Districts            | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     | 4% Increase over PY Budget     |
| Miscellaneous & Other                              | \$0.00                         | \$0.00                         | \$0.00                         | \$0.00                         | \$0.00                         |
| <b>Total Expenditures</b>                          |                                |                                |                                |                                |                                |
| <b>Other Assumptions</b>                           |                                |                                |                                |                                |                                |
| Hanson Required Minimum Contribution               | 3% Increase over PY amount     | 3% Increase over PY amount     | 3% Increase over PY amount     | 3% Increase over PY amount     | 3% Increase over PY amount     |
| Whitman Required Minimum Contribution              | 3% Increase over PY amount     | 3% Increase over PY amount     | 3% Increase over PY amount     | 3% Increase over PY amount     | 3% Increase over PY amount     |
| Student Count (as per NESDEC Enrollment)           | 3,318                          | 3,290                          | 3,233                          | 3,183                          | 3,161                          |
| Student Town Split                                 | as per NESDEC Enrollment       | as per NESDEC Enrollment       | as per NESDEC Enrollment       | as per NESDEC Enrollment       | as per NESDEC Enrollment       |
| New Initiatives                                    | None                           | None                           | None                           | None                           | None                           |



| WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY19-FY28 REVENUE/EXPENDITURE COMPARISON |                 |                 |                 |                 |                 |                   |                   |                   |                   |                   |
|----------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Page 1                                                                           |                 |                 |                 |                 |                 |                   |                   |                   |                   | AS OF 9/14/22     |
| Revenue Description                                                              | Actual<br>FY19  | Actual<br>FY20  | Actual<br>FY21  | Budget<br>FY22  | Budget<br>FY23  | Projected<br>FY24 | Projected<br>FY25 | Projected<br>FY26 | Projected<br>FY27 | Projected<br>FY28 |
| Whitman Operating Assessments                                                    | \$13,270,185.00 | \$14,398,151.00 | \$15,367,391.75 | \$16,104,903.22 | \$16,741,119.30 | \$17,768,307.59   | \$18,906,617.38   | \$20,071,982.65   | \$21,277,697.36   | \$22,588,456.69   |
| Whitman Non-Mandated Busing Assessments                                          | \$381,357.00    | \$307,381.00    | \$401,177.00    | \$411,746.00    | \$216,059.44    | \$224,701.82      | \$233,889.89      | \$243,037.49      | \$252,758.99      | \$262,869.34      |
| Whitman Capital Assessments                                                      | \$466,058.00    | \$451,316.00    | \$437,648.04    | \$427,834.98    | \$419,383.41    | \$395,676.19      | \$370,764.58      | \$348,741.47      | \$326,586.39      | \$313,333.33      |
| Total Whitman Assessments                                                        | \$14,117,600.00 | \$15,156,848.00 | \$16,206,216.79 | \$16,944,484.20 | \$17,376,564.15 | \$18,388,685.60   | \$19,511,071.85   | \$20,663,761.61   | \$21,857,042.74   | \$23,194,659.36   |
| Hanson Operating Assessments                                                     | \$8,913,341.00  | \$9,670,975.00  | \$11,214,176.79 | \$12,646,117.72 | \$13,245,052.04 | \$14,306,159.30   | \$15,285,327.11   | \$16,290,986.95   | \$17,375,177.09   | \$18,457,291.73   |
| Hanson Non-Mandated Busing Assessments                                           | \$103,828.00    | \$79,440.00     | \$98,322.00     | \$117,956.00    | \$55,234.19     | \$57,443.56       | \$59,741.30       | \$62,130.95       | \$64,616.19       | \$67,200.84       |
| Hanson Capital Assessments                                                       | \$447,598.00    | \$439,667.00    | \$432,521.42    | \$417,734.48    | \$271,913.12    | \$287,452.34      | \$271,963.95      | \$255,947.06      | \$249,302.14      | \$240,000.00      |
| Total Hanson Assessments                                                         | \$9,464,767.00  | \$10,190,082.00 | \$11,745,020.21 | \$13,181,808.20 | \$13,572,199.35 | \$14,651,055.20   | \$15,617,032.36   | \$16,609,064.96   | \$17,689,095.42   | \$18,524,492.57   |
| Medicaid Reimbursements                                                          | \$189,952.91    | \$107,256.33    | \$196,830.40    | \$100,000.00    | \$195,000.00    | \$200,850.00      | \$206,875.50      | \$213,081.77      | \$219,474.22      | \$226,058.44      |
| Total Federal thru State Revenue                                                 | \$189,952.91    | \$107,256.33    | \$196,830.40    | \$100,000.00    | \$195,000.00    | \$200,850.00      | \$206,875.50      | \$213,081.77      | \$219,474.22      | \$226,058.44      |
| Ch. 70                                                                           | \$24,665,460.00 | \$24,776,700.00 | \$24,776,700.00 | \$24,882,540.00 | \$24,985,800.00 | \$25,184,880.00   | \$25,382,280.00   | \$25,576,260.00   | \$25,767,240.00   | \$25,956,900.00   |
| Charter School Reimbursements                                                    | \$96,651.00     | \$78,328.00     | \$114,446.00    | \$124,969.00    | \$287,740.00    | \$289,178.70      | \$290,624.59      | \$292,077.72      | \$293,538.11      | \$295,005.80      |
| Chapter 71 Transportation                                                        | \$868,648.00    | \$986,195.00    | \$895,834.00    | \$697,269.00    | \$1,426,642.12  | \$1,483,707.80    | \$1,543,056.12    | \$1,604,778.36    | \$1,668,969.50    | \$1,735,728.28    |
| Homeless Transportation Reimbursement                                            | \$13,616.00     | \$39,207.00     | \$0.00          | \$0.00          | \$110,812.03    | \$111,366.09      | \$111,922.92      | \$112,482.54      | \$113,044.95      | \$113,610.17      |
| Total State Aid Revenue                                                          | \$25,644,375.00 | \$25,880,430.00 | \$25,786,980.00 | \$25,704,778.00 | \$26,810,994.15 | \$27,069,132.59   | \$27,327,883.63   | \$27,585,598.62   | \$27,842,792.56   | \$28,101,244.25   |
| Interest Income                                                                  | \$107,507.32    | \$75,470.66     | \$10,879.75     | \$20,000.00     | \$11,000.00     | \$11,330.00       | \$11,669.90       | \$12,020.00       | \$12,380.60       | \$12,752.01       |
| Miscellaneous                                                                    | \$0.00          | \$6,396.24      | \$0.00          | \$0.00          | \$0.00          | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Total Other Revenue                                                              | \$107,507.32    | \$81,866.90     | \$10,879.75     | \$20,000.00     | \$11,000.00     | \$11,330.00       | \$11,669.90       | \$12,020.00       | \$12,380.60       | \$12,752.01       |
| Transfer from Circuit Breaker                                                    | \$735,000.00    | \$193,603.76    | \$991,238.28    | \$600,000.00    | \$0.00          | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Transfer from School Choice                                                      | \$0.00          | \$0.00          | \$0.00          | \$246,509.00    | \$0.00          | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Transfer from Reserve for BAN/Bond Premiums                                      | \$0.00          | \$0.00          | \$0.00          | \$0.00          | \$2,671.47      | \$2,671.47        | \$2,671.47        | \$2,671.47        | \$2,671.47        | \$0.00            |
| Transfer from Excess & Deficiency                                                | \$450,000.00    | \$0.00          | \$350,000.00    | \$0.00          | \$523,885.00    | \$0.00            | \$0.00            | \$550,000.00      | \$0.00            | \$0.00            |
| Total Transfers                                                                  | \$1,185,000.00  | \$193,603.76    | \$1,341,238.28  | \$846,509.00    | \$526,556.47    | \$2,671.47        | \$2,671.47        | \$552,671.47      | \$2,671.47        | \$0.00            |
| Total Revenues                                                                   | \$50,709,202.23 | \$51,610,086.99 | \$55,287,185.43 | \$56,797,579.40 | \$58,492,314.12 | \$60,323,724.86   | \$62,677,204.71   | \$65,636,198.43   | \$67,623,457.01   | \$72,849,206.63   |
| Increase Year to Year (\$)                                                       | N/A             | \$900,884.76    | \$3,677,098.44  | \$1,510,393.97  | \$1,694,734.72  | \$1,831,410.74    | \$2,353,479.85    | \$2,958,993.72    | \$1,987,258.58    | \$5,225,749.62    |
| Increase Year to Year (%)                                                        | N/A             | 1.78%           | 7.12%           | 2.73%           | 2.98%           | 3.13%             | 3.90%             | 4.72%             | 3.03%             | 7.73%             |
| Expenditure Function                                                             | Actual<br>FY19  | Actual<br>FY20  | Actual<br>FY21  | Budget<br>FY22  | Budget<br>FY23  | Projected<br>FY24 | Projected<br>FY25 | Projected<br>FY26 | Projected<br>FY27 | Projected<br>FY28 |
| 1000-1999 Administration                                                         | \$1,280,470.92  | \$1,203,791.94  | \$1,106,493.64  | \$1,467,989.66  | \$1,208,155.55  | \$1,244,400.22    | \$1,281,732.22    | \$1,320,184.19    | \$1,359,789.72    | \$1,400,583.41    |
| 2000-2999 Instruction                                                            | \$27,637,256.64 | \$28,188,666.73 | \$30,378,575.59 | \$30,433,779.61 | \$32,819,077.54 | \$34,131,840.64   | \$35,497,114.27   | \$36,916,998.84   | \$38,393,678.79   | \$39,929,425.94   |
| 3000-3999 Pupil Services                                                         | \$3,739,053.54  | \$3,393,224.49  | \$3,769,975.59  | \$4,187,695.60  | \$4,305,124.47  | \$4,477,329.45    | \$4,656,422.63    | \$4,842,679.53    | \$5,036,386.71    | \$5,237,842.18    |
| 4000-4999 Operations & Maintenance                                               | \$4,035,444.35  | \$3,922,744.24  | \$4,468,503.73  | \$4,833,659.84  | \$5,339,245.66  | \$5,552,815.49    | \$5,774,928.11    | \$6,005,925.23    | \$6,246,162.24    | \$6,496,008.73    |
| 5000-5999 Benefits & Fixed Charges                                               | \$8,590,822.35  | \$8,556,688.30  | \$8,501,062.63  | \$9,290,038.23  | \$9,728,242.90  | \$10,117,372.62   | \$10,522,067.52   | \$10,942,950.22   | \$11,380,668.23   | \$11,835,894.96   |
| 6000-6999 Community Services                                                     | \$0.00          | \$0.00          | \$0.00          | \$0.00          | \$0.00          | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| 7000-7999 Fixed Asset Acq., Imp., & Replace                                      | \$39,673.68     | \$101,896.83    | \$10,509.07     | \$40,000.00     | \$440,000.00    | \$0.00            | \$0.00            | \$550,000.00      | \$0.00            | \$0.00            |
| 8000-8999 Debt Retirement & Service                                              | \$913,641.71    | \$902,463.10    | \$869,380.15    | \$845,569.46    | \$693,970.00    | \$683,128.53      | \$663,428.53      | \$604,688.53      | \$575,888.53      | \$548,333.33      |
| 9000-9999 Programs with Other Districts                                          | \$4,299,376.83  | \$4,616,909.06  | \$4,997,580.16  | \$5,698,847.00  | \$3,958,498.00  | \$4,116,837.92    | \$4,281,511.44    | \$4,452,771.89    | \$4,630,882.77    | \$4,816,118.08    |
| Miscellaneous & Other                                                            | \$0.00          | \$6,396.24      | \$0.00          | \$0.00          | \$0.00          | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Total Expenditures                                                               | \$50,535,740.02 | \$51,192,780.93 | \$54,102,080.56 | \$56,797,579.40 | \$58,492,314.12 | \$60,323,724.86   | \$62,677,204.71   | \$65,636,198.44   | \$67,623,456.99   | \$72,849,206.63   |
| Increase Year to Year (\$)                                                       | N/A             | \$657,040.91    | \$2,909,299.63  | \$2,694,998.84  | \$1,694,734.72  | \$1,831,410.74    | \$2,353,479.85    | \$2,958,993.72    | \$1,987,258.55    | \$5,225,749.64    |
| Increase Year to Year (%)                                                        | N/A             | 1.30%           | 5.68%           | 4.98%           | 2.98%           | 3.13%             | 3.90%             | 4.72%             | 3.03%             | 7.73%             |

| WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY19-FY28 REVENUE/EXPENDITURE COMPARISON |                |                |                |                |                |                   |                   |                   |                   |                   |
|----------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Page 2                                                                           |                |                |                |                |                |                   |                   |                   |                   |                   |
| AS OF 9/14/22                                                                    |                |                |                |                |                |                   |                   |                   |                   |                   |
|                                                                                  | Actual<br>FY19 | Actual<br>FY20 | Actual<br>FY21 | Budget<br>FY22 | Budget<br>FY23 | Projected<br>FY24 | Projected<br>FY25 | Projected<br>FY26 | Projected<br>FY27 | Projected<br>FY28 |
| Excess & Deficiency Calculation                                                  |                |                |                |                |                |                   |                   |                   |                   |                   |
| Beginning Undesignated Fund Balance                                              | \$969,550.86   | \$605,341.52   | \$698,025.93   | \$1,868,318.45 | \$1,868,318.45 | \$1,868,318.45    | \$1,868,318.45    | \$1,318,318.45    | \$1,318,318.45    | \$1,318,318.47    |
| Encumbrance Net                                                                  | \$23,565.45    | (\$523,228.97) | (\$14,812.35)  | \$0.00         | \$0.00         | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Revenue/Expenditure Net                                                          | (\$301,537.79) | \$404,676.38   | \$835,104.87   | \$0.00         | \$0.00         | \$0.00            | (\$50.00)         | (\$0.01)          | \$0.02            | (\$0.00)          |
| Reserve for E&D Use in Next Year's Budget Net                                    | (\$111,237.00) | \$211,237.00   | \$350,000.00   | \$0.00         | \$0.00         | \$0.00            | (\$550,000.00)    | \$0.00            | \$0.00            | (\$825,000.00)    |
| Reserve for Bond/Ban Premiums Net                                                | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Reserve for Compensated Absences Net                                             | \$25,000.00    | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Ending Undesignated Fund Balance                                                 | \$605,341.52   | \$698,025.93   | \$1,868,318.45 | \$1,868,318.45 | \$1,868,318.45 | \$1,868,318.45    | \$1,318,318.45    | \$1,318,318.45    | \$1,318,318.47    | \$493,318.46      |
| Deficits all Funds                                                               | \$0.00         | (\$88,843.93)  | (\$0.81)       | \$0.00         | \$0.00         | \$0.00            | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Excess & Deficiency Balance                                                      | \$605,341.52   | \$609,182.00   | \$1,868,317.64 | \$1,868,318.45 | \$1,868,318.45 | \$1,868,318.45    | \$1,318,318.45    | \$1,318,318.45    | \$1,318,318.47    | \$493,318.46      |
| Total No. of Students Enrollment                                                 | 3,781          | 3,708          | 3,659          | 3,528          | 3,442          | 3,318             | 3,290             | 3,233             | 3,183             | 3,161             |
| Increase Year to Year                                                            | (125)          | (73)           | (49)           | (131)          | (86)           | (124)             | (28)              | (57)              | (50)              | (22)              |
| Spending per Foundation Enrollment Student                                       | \$13,365.71    | \$13,806.04    | \$14,786.03    | \$16,099.09    | \$16,993.70    | \$18,180.75       | \$19,050.82       | \$20,301.95       | \$21,245.20       | \$23,046.25       |