Oklahoma State Department of Education
2024 and 2025 -- OCAS -- Expenditure Comparison Report
Program 000, Non Categorical

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	0.00	0.00	0.00	0.00 %
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	59,765.81	106,681.53	46,915.72	78.50%
Non-Certified - Office Personnel	229,007.93	220,890.30	-8,117.63	-3.54%
Certified - General District Administration	117,711.53	122,003.72	4,292.19	3.65%
Certified - School Administration	2,446.06	1,190.52	-1,255.54	-51.33%
Operation & Maintenance	116,644.70	142,992.32	26,347.62	22.59%
Student Transportation	151,735.24	141,433.19	-10,302.05	-6.79%
Non-Instructional Services	3,093.00	1,573.00	-1,520.00	-49.14%
Facilites	0.00	0.00	0.00	0.00 %
	680,404.27	**736,764.58**	**56,360.31**	**8.28%**
Employee Benefits				
State Retirement	107,991.90	117,706.07	9,714.17	9.00%
Social Security	51,734.17	56,104.60	4,370.43	8.45%
Other Employee Benefits	106,259.58	103,594.22	-2,665.36	-2.51%
	265,985.65	**277,404.89**	**11,419.24**	**4.29%**
Purchased Services				
Professional & Technical	134,098.84	211,868.79	77,769.95	57.99%
Property Services	180,820.40	210,125.96	29,305.56	16.21%
Other(Except Travel)	213,248.61	230,692.27	17,443.66	8.18%
Travel	7,659.50	6,446.56	-1,212.94	-15.84%
	535,827.35	**659,133.58**	**123,306.23**	**23.01%**
Supplies & Materials				
Supplies, General	126,723.87	126,304.13	-419.74	-0.33%
Energy	229,677.97	228,520.90	-1,157.07	-0.50%
Food & Milk	0.00	0.00	0.00	0.00 %
Books	5,660.94	2,286.22	-3,374.72	-59.61%
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	7,000.00	0.00	-7,000.00	-100.00%
Binding & Repair, Other	0.00	1,477.60	1,477.60	0.00 %
Specialized Supplies and Materials	48,942.27	39,727.14	-9,215.13	-18.83%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	3,366.68	5,632.16	2,265.48	67.29%
	421,371.73	**403,948.15**	**-17,423.58**	**-4.13%**
Properties				
Land & Improvements	32,195.93	4,031.80	-28,164.13	-87.48%
Buildings	1,244,073.19	882,076.26	-361,996.93	-29.10%
Equipment	43,680.58	733.00	-42,947.58	-98.32%
Vehicles	5,198.52	0.00	-5,198.52	-100.00%
Depreciation	0.00	0.00	0.00	0.00 %
	1,325,148.22	**886,841.06**	**-438,307.16**	**-33.08%**
Other Objects				
Dues, Fees, & Judgments	14,412.62	23,848.36	9,435.74	65.47%
Interest	867,068.00	87,675.00	-779,393.00	-89.89%
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	10,128.20	6,102.60	-4,025.60	-39.75%
Revaluation Fees	71,497.27	101,518.21	30,020.94	41.99%
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	51,751.44	0.00	-51,751.44	-100.00%
Redemption of Principal	0.00	835,000.00	835,000.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	1,014,857.53	**1,054,144.17**	**39,286.64**	**3.87%**
	4,243,594.75	**4,018,236.43**	**-225,358.32**	**-5.31%**

Program 100 & 270's, Regular Programs

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	2,129,756.06	1,972,317.74	-157,438.32	-7.39%
Non-Certified - Instructional	182,104.83	217,315.05	35,210.22	19.34%
Other Certified - Student Support	68,281.80	50,196.56	-18,085.24	-26.49%
Non-Certified - Office Personnel	87,118.95	41,636.84	-45,482.11	-52.21%
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	254,495.48	371,515.79	117,020.31	45.98%
Operation & Maintenance	39,115.36	36,331.47	-2,783.89	-7.12%
Student Transportation	4,690.82	1,010.93	-3,679.89	-78.45%
Non-Instructional Services	741.81	2,227.50	1,485.69	200.28%
Facilites	0.00	0.00	0.00	0.00 %
	2,766,305.11	**2,692,551.88**	**-73,753.23**	**-2.67%**
Employee Benefits				
State Retirement	432,675.35	433,280.06	604.71	0.14%
Social Security	210,366.37	207,037.57	-3,328.80	-1.58%
Other Employee Benefits	429,576.62	426,205.27	-3,371.35	-0.78%
	1,072,618.34	**1,066,522.90**	**-6,095.44**	**-0.57%**
Purchased Services				
Professional & Technical	1,826.00	4,250.00	2,424.00	132.75%
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	1,179.35	1,187.54	8.19	0.69%
Travel	0.00	0.00	0.00	0.00 %
	3,005.35	**5,437.54**	**2,432.19**	**80.93%**
Supplies & Materials				
Supplies, General	131,731.58	79,884.32	-51,847.26	-39.36%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	2,855.29	32,049.52	29,194.23	1,022.46%
Periodicals, Newspapers, Magazines	0.00	27.97	27.97	0.00 %
State Adopted TextBooks	50,999.65	0.00	-50,999.65	-100.00%
Supplemental TextBooks	0.00	814.09	814.09	0.00 %
Workbooks	8,961.95	1,557.31	-7,404.64	-82.62%
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	260,363.66	163,851.18	-96,512.48	-37.07%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	4,392.16	0.00	-4,392.16	-100.00%
	459,304.29	**278,184.39**	**-181,119.90**	**-39.43%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	7,030.00	7,030.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**7,030.00**	**7,030.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	4,291.18	0.00	-4,291.18	-100.00%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	4,291.18	**0.00**	**-4,291.18**	**-100.00%**
	4,305,524.27	**4,049,726.71**	**-255,797.56**	**-5.94%**

Oklahoma State Department of Education
2024 and 2025 -- OCAS -- Expenditure Comparison Report
Program 239 Special Education

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	232,891.26	235,978.53	3,087.27	1.33%
Non-Certified - Instructional	82,950.19	49,999.83	-32,950.36	-39.72%
Other Certified - Student Support	56,651.71	5,277.11	-51,374.60	-90.68%
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	372,493.16	**291,255.47**	**-81,237.69**	**-21.81%**
Employee Benefits				
State Retirement	73,804.20	48,438.54	-25,365.66	-34.37%
Social Security	26,676.93	21,873.70	-4,803.23	-18.01%
Other Employee Benefits	65,097.80	56,033.63	-9,064.17	-13.92%
	165,578.93	**126,345.87**	**-39,233.06**	**-23.69%**
Purchased Services				
Professional & Technical	142,060.04	181,737.19	39,677.15	27.93%
Property Services	0.00	35.00	35.00	0.00 %
Other(Except Travel)	2,451.00	42,342.00	39,891.00	1,627.54%
Travel	285.82	0.00	-285.82	-100.00%
	144,796.86	**224,114.19**	**79,317.33**	**54.78%**
Supplies & Materials				
Supplies, General	5,933.08	1,218.46	-4,714.62	-79.46%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	47.11	12,751.92	12,704.81	26,968.39%
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	5,506.00	0.00	-5,506.00	-100.00%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	11,486.19	**13,970.38**	**2,484.19**	**21.63%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	653.00	600.00	-53.00	-8.12%
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	653.00	**600.00**	**-53.00**	**-8.12%**
	695,008.14	**656,285.91**	**-38,722.23**	**-5.57%**

Oklahoma State Department of Education
2024 and 2025 -- OCAS -- Expenditure Comparison Report
Program 251, Gifted Program

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	38,415.14	14,300.00	-24,115.14	-62.78%
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	39,002.34	0.00	-39,002.34	-100.00%
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	77,417.48	**14,300.00**	**-63,117.48**	**-81.53%**
Employee Benefits				
State Retirement	12,214.82	2,334.83	-9,879.99	-80.89%
Social Security	5,724.43	1,098.09	-4,626.34	-80.82%
Other Employee Benefits	195.72	37.99	-157.73	-80.59%
	18,134.97	**3,470.91**	**-14,664.06**	**-80.86%**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	0.00	0.00	0.00	0.00 %
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	0.00	0.00	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
	95,552.45	**17,770.91**	**-77,781.54**	**-81.40%**

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	0.00	0.00	0.00	0.00 %
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Employee Benefits				
State Retirement	0.00	0.00	0.00	0.00 %
Social Security	0.00	0.00	0.00	0.00 %
Other Employee Benefits	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	0.00	0.00	0.00	0.00 %
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	0.00	0.00	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
	0.00	**0.00**	**0.00**	**0.00 %**

Program 300 Vocational Education

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	102,686.76	72,745.78	-29,940.98	-29.16%
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	102,686.76	**72,745.78**	**-29,940.98**	**-29.16%**
Employee Benefits				
State Retirement	16,384.28	11,499.02	-4,885.26	-29.82%
Social Security	7,534.88	5,467.78	-2,067.10	-27.43%
Other Employee Benefits	8,149.62	8,512.99	363.37	4.46%
	32,068.78	**25,479.79**	**-6,588.99**	**-20.55%**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	15,675.46	18,868.09	3,192.63	20.37%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	2,050.00	750.00	-1,300.00	-63.41%
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	2,208.25	2,208.25	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	192.00	0.00	-192.00	-100.00%
	17,917.46	**21,826.34**	**3,908.88**	**21.82%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	1,395.00	1,429.00	34.00	2.44%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	1,550.00	0.00	-1,550.00	-100.00%
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	2,945.00	**1,429.00**	**-1,516.00**	**-51.48%**
	155,618.00	**121,480.91**	**-34,137.09**	**-21.94%**

Program 400, Except 430, Special Needs

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	161,464.39	168,868.19	7,403.80	4.59%
Non-Certified - Instructional	61,618.28	211,669.02	150,050.74	243.52%
Other Certified - Student Support	111,435.48	95,045.75	-16,389.73	-14.71%
Non-Certified - Office Personnel	0.00	3,460.62	3,460.62	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	334,518.15	**479,043.58**	**144,525.43**	**43.20%**
Employee Benefits				
State Retirement	71,430.49	90,799.46	19,368.97	27.12%
Social Security	25,251.92	33,590.24	8,338.32	33.02%
Other Employee Benefits	38,860.20	68,201.09	29,340.89	75.50%
	135,542.61	**192,590.79**	**57,048.18**	**42.09%**
Purchased Services				
Professional & Technical	13,544.00	8,616.00	-4,928.00	-36.39%
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	13,544.00	**8,616.00**	**-4,928.00**	**-36.39%**
Supplies & Materials				
Supplies, General	23,525.86	14,171.65	-9,354.21	-39.76%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	10,201.98	387.00	-9,814.98	-96.21%
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	10,412.03	10,412.03	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	798.00	1,497.35	699.35	87.64%
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	14,049.49	23,160.48	9,110.99	64.85%
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	559.72	48.94	-510.78	-91.26%
	49,135.05	**49,677.45**	**542.40**	**1.10%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	36.00	280.00	244.00	677.78%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	610.00	0.00	-610.00	-100.00%
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	646.00	**280.00**	**-366.00**	**-56.66%**
	533,385.81	**730,207.82**	**196,822.01**	**36.90%**

Program 430, Alternative Education

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	58,206.70	47,819.34	-10,387.36	-17.85%
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	58,206.70	**47,819.34**	**-10,387.36**	**-17.85%**
Employee Benefits				
State Retirement	9,046.31	8,120.44	-925.87	-10.23%
Social Security	4,379.72	3,724.04	-655.68	-14.97%
Other Employee Benefits	16,005.81	4,911.77	-11,094.04	-69.31%
	29,431.84	**16,756.25**	**-12,675.59**	**-43.07%**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	0.00	0.00	0.00	0.00 %
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	0.00	0.00	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
	87,638.54	**64,575.59**	**-23,062.95**	**-26.32%**

Program 500, Continuing Education

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	0.00	0.00	0.00	0.00 %
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	0.00	0.00	0.00	0.00 %
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Employee Benefits				
State Retirement	0.00	0.00	0.00	0.00 %
Social Security	0.00	0.00	0.00	0.00 %
Other Employee Benefits	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Purchased Services				
Professional & Technical	0.00	0.00	0.00	0.00 %
Property Services	0.00	0.00	0.00	0.00 %
Other(Except Travel)	0.00	0.00	0.00	0.00 %
Travel	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Supplies & Materials				
Supplies, General	0.00	0.00	0.00	0.00 %
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	0.00	0.00	0.00	0.00 %
Resale	0.00	0.00	0.00	0.00 %
Student and Staff Expenditures	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	0.00	0.00	0.00	0.00 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
Other Objects				
Dues, Fees, & Judgments	0.00	0.00	0.00	0.00 %
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	0.00	**0.00**	**0.00**	**0.00 %**
	0.00	**0.00**	**0.00**	**0.00 %**

Program 600 & 900, Community/Extra Curricular

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	1,158.00	1,158.00	0.00	0.00%
Non-Certified - Instructional	0.00	0.00	0.00	0.00 %
Other Certified - Student Support	4,016.69	6,600.00	2,583.31	64.31%
Non-Certified - Office Personnel	1,050.00	1,000.00	-50.00	-4.76%
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	5,995.40	0.00	-5,995.40	-100.00%
Facilites	0.00	0.00	0.00	0.00 %
	12,220.09	**8,758.00**	**-3,462.09**	**-28.33%**
Employee Benefits				
State Retirement	1,103.42	1,515.92	412.50	37.38%
Social Security	547.31	679.39	132.08	24.13%
Other Employee Benefits	17.78	23.28	5.50	30.93%
	1,668.51	**2,218.59**	**550.08**	**32.97%**
Purchased Services				
Professional & Technical	2,945.00	10,037.00	7,092.00	240.81%
Property Services	31,870.02	31,418.47	-451.55	-1.42%
Other(Except Travel)	635.72	0.00	-635.72	-100.00%
Travel	0.00	0.00	0.00	0.00 %
	35,450.74	**41,455.47**	**6,004.73**	**16.94%**
Supplies & Materials				
Supplies, General	5,251.74	5,554.07	302.33	5.76%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	18,995.71	30,797.12	11,801.41	62.13%
Resale	83,326.15	82,595.16	-730.99	-0.88%
Student and Staff Expenditures	120,268.64	119,048.06	-1,220.58	-1.01%
	227,842.24	**237,994.41**	**10,152.17**	**4.46%**
Properties				
Land & Improvements	179.14	27.89	-151.25	-84.43%
Buildings	0.00	0.00	0.00	0.00 %
Equipment	2,762.59	0.00	-2,762.59	-100.00%
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	2,941.73	**27.89**	**-2,913.84**	**-99.05%**
Other Objects				
Dues, Fees, & Judgments	14,705.05	13,020.84	-1,684.21	-11.45%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	52,869.00	65,939.29	13,070.29	24.72%
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	67,574.05	**78,960.13**	**11,386.08**	**16.85%**
	347,697.36	**369,414.49**	**21,717.13**	**6.25%**

Program 800, Competitive Sports

	2024	2025	Difference	Percent Change
Salaries				
Certified - Instructional	112,709.92	132,484.13	19,774.21	17.54%
Non-Certified - Instructional	8,086.08	8,921.28	835.20	10.33%
Other Certified - Student Support	1,490.00	4,428.32	2,938.32	197.20%
Non-Certified - Office Personnel	0.00	0.00	0.00	0.00 %
Certified - General District Administration	0.00	0.00	0.00	0.00 %
Certified - School Administration	0.00	0.00	0.00	0.00 %
Operation & Maintenance	0.00	0.00	0.00	0.00 %
Student Transportation	0.00	0.00	0.00	0.00 %
Non-Instructional Services	0.00	0.00	0.00	0.00 %
Facilites	0.00	0.00	0.00	0.00 %
	122,286.00	**145,833.73**	**23,547.73**	**19.26%**
Employee Benefits				
State Retirement	20,703.41	24,486.76	3,783.35	18.27%
Social Security	9,134.70	11,143.98	2,009.28	22.00%
Other Employee Benefits	7,628.77	8,734.57	1,105.80	14.50%
	37,466.88	**44,365.31**	**6,898.43**	**18.41%**
Purchased Services				
Professional & Technical	32,087.08	33,607.75	1,520.67	4.74%
Property Services	1,798.18	47,175.52	45,377.34	2,523.51%
Other(Except Travel)	58.89	0.00	-58.89	-100.00%
Travel	0.00	0.00	0.00	0.00 %
	33,944.15	**80,783.27**	**46,839.12**	**137.99%**
Supplies & Materials				
Supplies, General	24,224.67	20,782.01	-3,442.66	-14.21%
Energy	0.00	0.00	0.00	0.00 %
Food & Milk	0.00	0.00	0.00	0.00 %
Books	0.00	0.00	0.00	0.00 %
Periodicals, Newspapers, Magazines	0.00	0.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	0.00	0.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	5,042.93	29,402.46	24,359.53	483.04%
Resale	22,887.71	23,533.81	646.10	2.82%
Student and Staff Expenditures	13,781.98	23,516.35	9,734.37	70.63%
	65,937.29	**97,234.63**	**31,297.34**	**47.47%**
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	21,267.40	10,249.00	-11,018.40	-51.81%
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	21,267.40	**10,249.00**	**-11,018.40**	**-51.81%**
Other Objects				
Dues, Fees, & Judgments	4,036.35	2,470.24	-1,566.11	-38.80%
Interest	0.00	0.00	0.00	0.00 %
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	0.00	0.00	0.00	0.00 %
Revaluation Fees	0.00	0.00	0.00	0.00 %
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	0.00	0.00	0.00	0.00 %
Redemption of Principal	0.00	0.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	0.00	0.00	0.00	0.00 %
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	4,036.35	**2,470.24**	**-1,566.11**	**-38.80%**
	284,938.07	**380,936.18**	**95,998.11**	**33.69%**

Total All Programs

Salaries	2024	2025	Difference	Percent Change
Certified - Instructional	2,837,288.23	2,645,671.71	-191,616.52	-6.75%
Non-Certified - Instructional	334,759.38	487,905.18	153,145.80	45.75%
Other Certified - Student Support	340,643.83	268,229.27	-72,414.56	-21.26%
Non-Certified - Office Personnel	317,176.88	266,987.76	-50,189.12	-15.82%
Certified - General District Administration	117,711.53	122,003.72	4,292.19	3.65%
Certified - School Administration	256,941.54	372,706.31	115,764.77	45.05%
Operation & Maintenance	155,760.06	179,323.79	23,563.73	15.13%
Student Transportation	156,426.06	142,444.12	-13,981.94	-8.94%
Non-Instructional Services	46,580.21	25,800.50	-20,779.71	-44.61%
Facilites	0.00	0.00	0.00	0.00 %
	4,563,287.72	**4,511,072.36**	**-52,215.36**	**-1.14%**
Employee Benefits				
State Retirement	755,103.58	744,031.27	-11,072.31	-1.47%
Social Security	343,688.33	342,409.58	-1,278.75	-0.37%
Other Employee Benefits	679,484.30	680,703.45	1,219.15	0.18%
	1,778,276.21	**1,767,144.30**	**-11,131.91**	**-0.63%**
Purchased Services				
Professional & Technical	326,560.96	452,286.73	125,725.77	38.50%
Property Services	221,616.94	311,653.30	90,036.36	40.63%
Other(Except Travel)	520,967.34	624,405.08	103,437.74	19.85%
Travel	7,945.32	6,446.56	-1,498.76	-18.86%
	1,077,090.56	**1,394,791.67**	**317,701.11**	**29.50%**
Supplies & Materials				
Supplies, General	335,773.01	269,110.17	-66,662.84	-19.85%
Energy	229,677.97	228,544.89	-1,133.08	-0.49%
Food & Milk	0.00	3,885.24	3,885.24	0.00 %
Books	20,815.32	48,224.66	27,409.34	131.68%
Periodicals, Newspapers, Magazines	0.00	27.97	27.97	0.00 %
State Adopted TextBooks	50,999.65	10,412.03	-40,587.62	-79.58%
Supplemental TextBooks	0.00	814.09	814.09	0.00 %
Workbooks	16,759.95	3,054.66	-13,705.29	-81.77%
Binding & Repair, Other	0.00	1,477.60	1,477.60	0.00 %
Specialized Supplies and Materials	369,780.90	326,921.63	-42,859.27	-11.59%
Resale	106,213.86	106,128.97	-84.89	-0.08%
Student and Staff Expenditures	142,561.18	148,245.51	5,684.33	3.99%
	1,272,581.84	**1,146,847.42**	**-125,734.42**	**-9.88%**
Properties				
Land & Improvements	32,375.07	4,059.69	-28,315.38	-87.46%
Buildings	1,244,073.19	882,076.26	-361,996.93	-29.10%
Equipment	80,910.56	57,556.91	-23,353.65	-28.86%
Vehicles	5,198.52	0.00	-5,198.52	-100.00%
Depreciation	0.00	0.00	0.00	0.00 %
	1,362,557.34	**943,692.86**	**-418,864.48**	**-30.74%**
Other Objects				
Dues, Fees, & Judgments	40,119.43	41,406.26	1,286.83	3.21%
Interest	867,068.00	87,675.00	-779,393.00	-89.89%
Game Contracts	0.00	0.00	0.00	0.00 %
Registrations	12,941.20	6,702.60	-6,238.60	-48.21%
Revaluation Fees	71,497.27	101,518.21	30,020.94	41.99%
Student Aid/Scholarship Payments	0.00	0.00	0.00	0.00 %
Refund of Prior Year Revenue	51,751.44	0.00	-51,751.44	-100.00%
Redemption of Principal	0.00	835,000.00	835,000.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	52,869.00	65,939.29	13,070.29	24.72%
Petty Cash	0.00	0.00	0.00	0.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Contingency	0.00	0.00	0.00	0.00 %
Donations	0.00	0.00	0.00	0.00 %
	1,096,246.34	**1,138,241.36**	**41,995.02**	**3.83%**
	11,150,040.01	**10,901,789.97**	**-248,250.04**	**-2.23%**