MID-BUCHANAN R-V SCHOOL DISTRICT

Our Mission:

TO PREPARE ALL STUDENTS TO BECOME SUCCESSFUL, PRODUCTIVE CITIZENS THROUGH LEARNING EACH DAY

FISCAL YEAR 2024-25 BUDGET

Prepared by Jay Albright, Superintendent and April Campbell, Assistant Superintendent

for Board of Education consideration on September 16, 2024

TABLE OF CONTENTS

Letter of Transmittal

Budget Message

Revenue Projections

Expenditure Projections

Three Year Trend by Function and Object

Comparison by Fund

Board of Education
Mid-Buchanan R-V School District
3221 State Route H
Faucett, MO 64448

Dear Board of Education,

Submitted herein is the fiscal year 2024-25 budget plan. The district's budget is a working document that will change as the school year progresses. I am committed to communicating budgetary changes and needs through monthly budget amendments presented at monthly Board of Education meetings.

Financial goals will always remain focused on ensuring a quality learning experience for ALL students, supporting the growth of ALL staff, ensuring district facilities are maintained and improved upon, and continuing to work towards goals encompassed within the district's continuous school improvement plan.

Please recognize that the following budget recommendations are based upon the best available information at the time of preparation. As your superintendent, I recommend the adoption of the fiscal year 2024-25 budget plan as presented.

Respectfully,

Jay Albright
Superintendent of Schools

BUDGET MESSAGE

The following budget message is intended to provide an overview of the anticipated revenue and expenditures for the 2024-25 school year, with clarification provided for any large deviations from recent years. There are two primary expenditure deviations for the 2024-25, with the first being related to continued facility improvements. The second deviation is reflective of the Board's generous support with increasing salaries and benefits for current staff, and the addition of several positions for the 2024-25 school year.

It is projected that the district will end the 2024-25 fiscal year with a reserve balance of approximately 25.49%. The decrease in the reserve balance is related to the movement of tax levy dollars from fund 1 to fund 4 over the past several years. Although a large portion of the fund 4 tax levy is now returning to fund 1, completing multiple large scale facility improvements for this fiscal year is going to have an impact on the reserve balance.

Mid-Buchanan R-V is a special place for students and staff to learn and grow. Allocating necessary funds to support staff salaries and benefits must always be at the forefront of future planning to ensure our students have great teachers and great support staff. Educational research tells us that the largest, positive impact on student achievement and well-being is directly related to the quality and capacity of staff.

Facility improvements is an area that will always require planning and financial support. I am hopeful that the large scale improvements over the past five years have positioned district patrons, students, staff, and the Board of Education in feeling proud of our facilities and proud of being DRAGONS!!!

INSTRUCTIONAL PLAN FOR 2024-25

Enrollment Figures as of 9/9/2024

- Elementary Enrollment (grades PreK – 6) = 478
- JH/HS Enrollment (grades 7 – 12) = 416
- Total Enrollment = 894

Current staffing for 2024-25 is as follows:

- 6 Administrators
- 5 Directors: Activities Director, Technology Director, Maintenance Director, Special Services Director, Food Service Director (employed by OPAA!)
- 1 Technology Integration Specialist
- 34 Elementary Teachers
- 31 JH/HS Teachers
- 3 Counselors
- 1 Part-Time Licensed Clinical Social Worker
- 2 Nurse's Office Personnel
- 11 Paraprofessionals
- 1 Parents as Teachers Facilitator
- 7 Administrative Assistants
- 1 Maintenance Assistant
- 3.5 Custodians
- 3 Food Service Personnel
- Total: 109.5

Contracted Services for 2024-25

It is recommended that the district continue engaging with outside vendors for the following services:

- Student Transportation – Jarnik Transportation
- Food Service – OPAA!
- Occupational/Physical Therapy – Health Pro Heritage
- Hands2Learn – Visual Impairment Support
- Licensed Clinical Social Worker – Devin Utz (part time)

- Speech Services – Weber Speech Clinic
- Part Time Custodial Support – Hill Cleaning Service
- Hillyard Technical Center

REVENUE PROJECTIONS FOR 2024-25

LOCAL: As you are most likely aware, local taxes equates to a large portion of the district's funding. Traditionally, the largest portion of local tax dollars are placed in fund 1 (general operating fund). The district's assessed valuation drives the amount of taxes brought into the district on a yearly basis. Below is local tax information reflective of the Board's approval of the 2024-25 tax rate on 8/19/2024.

- 2024-25 Assessed Valuation = $84,296,601
- Tax Levy Rates
    - Fund 1 (general operating fund) @ $4.0969 = $3,453,547
    - Fund 3 (debt service fund) @ $.9000 = $758,669
    - Fund 4 (capital improvements fund) @ $.5000 = $421,483
        - Please remember that 10 cents of the fund 4 levy are positioned already to make our 2020 lease purchase principal and interest payments.
    - Based upon the above listed levy scenarios, the total collection rate would equate to approximately $4,633,700.

Proposition C collection is another local revenue stream generated by a 1% local tax that is provided to school districts through the state. As local and state spending remains high, the state is anticipating an increase to Proposition C allocations, which are based upon the district's weighted average daily attendance (WADA), which is projected at 816.7467 for 2024-25. The state's estimated per WADA payment for 2024-25 is $1,513. This would equate to an approximate Proposition C collection of $1,235,737.

Food service revenue is a local collection and federal collection. I am estimating a revenue projection of approximately $330,000.

Preschool and Athena collections vary dependent upon participation each year. I am currently estimating a collection of approximately $230,000 for both programs combined.

Earnings on our investments in MoSIP and our monthly bank account interest revenue remains strong. All indications are that interest rates will remain strong as we move through the 2024-25 fiscal year. I believe a conservative earning on interest revenue collection of $200,000 is a good place to start.

COUNTY:

Revenue from county fines, forfeitures, and railroad and utilities is being projected at $425,000. This is a decrease from the two previous years, as this projection is being impacted by lowering the tax levy rate in fund 4.

STATE:

The Governor has recommended an increase to the state adequacy target (SAT) for the 2024-25 fiscal year. The SAT is the primary funding stream through the state for school districts. You may also hear this called 'Basic Formula'. For multiple years, the annual SAT has remained steady at $6,375 per weighted average daily attendance (WADA). The Governor's requested increase is now projected to go to $6,760 per WADA. I am projecting our formula WADA for next year at 816.7467. Based upon these projections, our SAT funding should equate to approximately $5,521,207 before adjustments are made by a local dollar value modifier and a reduction of local effort and classroom trust fund. Below are breakdowns showing the final calculated estimate based upon current information.

- SAT recommendation of $6,760 x formula WADA 816.7467 = $5,521,207
- This amount is then multiplied by a local dollar value modifier, which is projected at 1.0390 for 2024-25.
    - $5,521,207 x 1.0390 = $5,736,534
- Local tax effort from 2004-05 ($1,855,161.56) is then deducted from $5,736,534
    - This equals = $3,881,373

- Note of interest: The approval of Senate Bill 727 last spring will allow, starting in fiscal year 2025, the exclusion of our district's M&M Surtax amount currently included in the local tax effort's 2004-05 calculation per the current state funding formula. This should increase our state payment by approximately $28,501. However, I did not include this into the budget numbers as I would like to see that it actually is implemented within our state calculation. This is expected to be seen in our October state payment. Once I can confirm DESE has made this adjustment, I will provide a budget amendment to show this additional revenue.

- Classroom Trust (gambling revenue) projections are then deducted from the formula amount as it is part of the state funding formula calculations. The classroom trust revenue is projected at $618 per the formula ADA. Our projected ADA for this fiscal year is 816.7467. This would equate to a projected revenue of $504,749. This amount would then be deducted from $3,881,373
  - $3,881,373 - $504,749 = $3,374,651. This amount is the projected SAT collection for 2024-25. This amount is a fund 2 (teachers fund) revenue stream.
    - The classroom trust amount above, $504,749 is being recommended to also be placed in fund 2.
- The Governor's budget recommendations also include fully funding transportation. Do not let this fool you though, as "full funding" really only means 75% of the total allocations per the district's reimbursable calculations.
  - I am estimating transportation to equate to approximately $270,000.

FEDERAL:

The two primary federal revenue streams for 2024-25 will be Title I funding and IDEA Part B special education funding. Over the past several years, ESSER funding has been a common revenue stream, but those monies are now gone.

- Title I revenue projection = $88,057
- IDEA Part B revenue projection = $187,661

OTHER:

We currently have 15 tuition students registered for 2024-25. At the current tuition rate of $8,000, this would equate to $120,000.

EXPENDITURE PROJECTIONS FOR 2024-25

STAFFING:

Salaries and benefits will see an increase due to the addition of several positions and the impact of Board approved salary and benefit increases for 2024-25. I am currently estimating salary and benefits expenditures to equate to approximately $7,578,300 (object codes 6100 and 6200). This approximation is 57.26% of the current budget projections for 2024-25.

PURCHASED SERVICES:

- Hillyard Technical Center
  - We currently have 35 students scheduled to attend HTC for 2024-25. The cost per student to send a student to Hillyard is $2,250. This equate to an expense of $78,750. However, we receive a discount for Perkins dollars from the state paid to HTC to help offset the district's expense. This varies each year. I am currently budgeting this expense at $71,000.
- Food Service – OPAA!
  - The district recently renewed a five-year agreement with OPAA! food services. The primary expenses related to food service are food costs and personnel.
    - Food Cost Estimate = $325,000
    - Personnel Estimate
      - Salaries = $77,745
      - Insurance = $10,466
      - Retirement = $6,052
      - FICA = $4,820
      - Total Personnel Projection = $99,083
    - Non Food Supplies = $5,000

- Transportation – Jarnik
    - Per route daily charge estimate = $253.93
        - We have 10 regular routes and 167 days of school. Regular routes annual estimate will be $424,063.
        - Vo-Tech route is the same daily route cost multiplied by 167 school days = $42,406
        - Activity Trips
            - This year's driver hourly rate is estimated at $18.56 per hour.
            - The per mile rate is estimated at $0.98 per mile.
            - I am estimating approximately $60,000 in activity trip costs for 2024-25. This is in line with what we typically will spend as this number flexes primarily dependent upon athletic and activity home and away schedules.
        - I am estimating $65,000 in fuel expenses for 2024-25.
- Occupational/Physical Therapy
    - Health Pro Heritage = $41,500
- Licensed Clinical Social Worker
    - Devin Utz = $32,000
- Hands2Learn
    - Visual impairment support = $9,000
- Speech Services – Weber Speech Services
    - As our speech caseload has increased over time, I am budgeting $87,000 for speech services for 2024-25.
- Custodial Services Support – Hills Cleaning Service
    - I believe we are doing well with the added support for part-time custodial help from Hills Cleaning Services. We currently pay them a daily rate of $140 to clean both floors of the new high school addition. Based upon these current numbers, I am estimating the same rate multiplied by 167 days of school for a total of $23,380.

CAPITAL IMPROVEMENTS:

- Roofing Improvements
  - TPO installation of systems 3, 7, 17, and 1. This project was approved by the Board on Monday, April 15, 2024. The winning bid came in at $135,000. The project is now complete with a change order of $6,500 being added to the cost due to coping replacement needs.
- Asphalt Improvements
  - Final cost for this project was $377,000.
- Dedicated gravel bus lane and added gravel lot = $43,400
- Epoxy Flooring Upgrades = $34,990 (downstairs hallway and three classrooms)
- PreK Playground = $115,000 (Mrs. Campbell will be putting $75,000 towards this out of her elementary fundraising account).
- ADA access ramp to baseball/softball field = unknown as of 9/16/24
- Added seating for baseball/softball field = unknown as of 9/16/24
- Total expenditures to 'School Improvement' as of 9/16/24 are $778,025. I have budget $1,200,000 in this account to hopefully cover the cost that may come in for the softball/baseball field improvements. The bids for this project are to be submitted by vendors by October 15, 2024.

DEBT SERVICE:

Debt service (fund 3) is where payments are made for outstanding bonds. Our current $.9000 debt service levy takes care of ensuring these payments are made. We currently have three bond series being paid on. The principal and interest amounts for the 2024-25 school year are as follows:

- 2015 Series Bonds:
  - Principal = $200,000
  - Interest = $10,525
- 2017 Series Bonds:
  - Principal = $310,000
  - Interest = $24,798
- 2022 Series Bonds:
  - Interest = $382,25

LEASE PURCHASE:

Ten cents are captured from local taxes to go into fund 4 to make payments towards the 2020 lease purchase. Expenditures for the 2024-25 school year are as follows:

- Principal = $80,000
- Interest = $15,275

FUND TRANSFER RECOMMENDATIONS:

Based upon all current information related to this preliminary budget, I am estimating end of fiscal year 2024-25 fund transfers as follows:

- Fund 1 to Fund 2 = $443,071
- Fund 1 to Fund 4 = $377,158 (approximation until the new fiscal year WADA is finalized through DESE, at which time they will release this calculation for us)

END OF FISCAL YEAR RESERVE PROJECTION:

Per the included budget projections, I am estimating the district will end the next fiscal year with a reserve balance of 25.49%

It must always be kept in mind that all revenues and expenditures are estimates. New information is received on a regular basis, thus impacting budget amendments needed to ensure the district is maintaining the best learning environment for our students to learn in and for the staff to work in.

3 Year Budget Comparison

Revenue by Object

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
5111 Current Taxes				
1 - GENERAL FUND	2,407,187.54	1,603,038.00	1,603,038.22	3,453,547.00
3 - DEBT SERVICE FUND	701,758.48	467,327.00	467,327.80	758,669.00
4 - CAPITAL PROJECTS FUND	1,169,597.44	778,879.00	778,879.66	421,483.00
Total for All Funds	4,278,543.46	2,849,244.00	2,849,245.68	4,633,699.00
5112 Delinquent Taxes				
1 - GENERAL FUND	145,820.43	988,683.00	988,683.44	11,261.00
3 - DEBT SERVICE FUND	39,586.85	288,227.00	288,227.24	3,283.00
4 - CAPITAL PROJECTS FUND	55,930.08	480,378.00	480,378.71	5,471.00
Total for All Funds	241,337.36	1,757,288.00	1,757,289.39	20,015.00
5113 School District Trust Fund (Prop C)				
2 - TEACHERS FUND	982,726.88	1,152,665.00	1,152,756.70	1,235,737.00
Total for All Funds	982,726.88	1,152,665.00	1,152,756.70	1,235,737.00
5114 Financial Institution Tax				
1 - GENERAL FUND	0.00	22.00	21.67	0.00
3 - DEBT SERVICE FUND	91.29	0.00	0.00	0.00
Total for All Funds	91.29	22.00	21.67	0.00
5115 M&M Surtax				
4 - CAPITAL PROJECTS FUND	58,538.94	64,527.00	64,527.46	55,000.00
Total for All Funds	58,538.94	64,527.00	64,527.46	55,000.00
5121 Reg Day School Tuition (K - 12) from Individuals				
2 - TEACHERS FUND	70,172.33	75,000.00	70,601.46	112,001.00
Total for All Funds	70,172.33	75,000.00	70,601.46	112,001.00
5141 Earnings from Temporary Deposits				
1 - GENERAL FUND	209,808.28	315,217.00	325,507.02	220,000.00
3 - DEBT SERVICE FUND	19,634.35	61,371.00	68,569.49	19,000.00
4 - CAPITAL PROJECTS FUND	169,736.72	26,828.00	27,617.51	6,000.00
Total for All Funds	399,179.35	403,416.00	421,694.02	245,000.00
5143 Premium on Bonds Sold				
4 - CAPITAL PROJECTS FUND	560,622.25	0.00	0.00	0.00
Total for All Funds	560,622.25	0.00	0.00	0.00
5151 Sales to Pupils - Reimbursable School Meals				
1 - GENERAL FUND	148,416.66	216,953.00	221,291.51	170,000.00
Total for All Funds	148,416.66	216,953.00	221,291.51	170,000.00
5161 Sales to Adults for Adult Meals - Non-Program Food				
1 - GENERAL FUND	7,480.57	12,236.00	12,236.35	10,000.00
Total for All Funds	7,480.57	12,236.00	12,236.35	10,000.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
5165 Nonreimbursable Meal Sales - Non-Program Food				
1 - GENERAL FUND	41,432.50	0.00	0.00	0.00
Total for All Funds	41,432.50	0.00	0.00	0.00
5171 Admissions - Student Activities				
1 - GENERAL FUND	387,760.13	331,693.00	347,555.03	134,924.00
Total for All Funds	387,760.13	331,693.00	347,555.03	134,924.00
5181 Community Services				
1 - GENERAL FUND	50,998.71	56,687.00	60,463.64	51,000.00
Total for All Funds	50,998.71	56,687.00	60,463.64	51,000.00
5182 PK Tuition from Parents				
1 - GENERAL FUND	188,348.94	189,392.00	188,117.51	180,000.00
Total for All Funds	188,348.94	189,392.00	188,117.51	180,000.00
5192 Gifts				
4 - CAPITAL PROJECTS FUND	7,000.00	0.00	0.00	0.00
Total for All Funds	7,000.00	0.00	0.00	0.00
5195 Prior Period Adjustment				
1 - GENERAL FUND	68,155.28	12,960.00	12,960.00	25,000.00
2 - TEACHERS FUND	0.00	24,693.00	26,536.04	0.00
3 - DEBT SERVICE FUND	2,055.90	0.00	0.00	0.00
Total for All Funds	70,211.18	37,653.00	39,496.04	25,000.00
5198 Miscellaneous Local Revenue				
1 - GENERAL FUND	77,040.26	15,000.00	7,102.06	3,142.00
2 - TEACHERS FUND	0.00	15.00	93.28	800.00
Total for All Funds	77,040.26	15,015.00	7,195.34	3,942.00
5199 Local - Subtotal				
1 - GENERAL FUND	3,732,449.30	3,741,881.00	3,766,976.45	4,258,874.00
2 - TEACHERS FUND	1,052,899.21	1,252,373.00	1,249,987.48	1,348,538.00
3 - DEBT SERVICE FUND	763,126.87	816,925.00	824,124.53	780,952.00
4 - CAPITAL PROJECTS FUND	2,021,425.43	1,350,612.00	1,351,403.34	487,954.00
Total for All Funds	7,569,900.81	7,161,791.00	7,192,491.80	6,876,318.00
5211 Fines, Escheats, Etc.				
2 - TEACHERS FUND	7,665.30	16,662.00	16,662.17	0.00
Total for All Funds	7,665.30	16,662.00	16,662.17	0.00
5221 State Assessed Utilities				
1 - GENERAL FUND	254,677.34	266,389.00	266,389.75	146,200.00
3 - DEBT SERVICE FUND	65,703.09	65,996.00	65,996.08	36,125.00
4 - CAPITAL PROJECTS FUND	391,941.00	441,337.00	441,337.14	242,250.00
Total for All Funds	712,321.43	773,722.00	773,722.97	424,575.00
5299 County - Subtotal				

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
1 - GENERAL FUND	254,677.34	266,389.00	266,389.75	146,200.00
2 - TEACHERS FUND	7,665.30	16,662.00	16,662.17	0.00
3 - DEBT SERVICE FUND	65,703.09	65,996.00	65,996.08	36,125.00
4 - CAPITAL PROJECTS FUND	391,941.00	441,337.00	441,337.14	242,250.00
Total for All Funds	719,986.73	790,384.00	790,385.14	424,575.00
5311 Basic Formula - State Monies				
2 - TEACHERS FUND	2,895,894.84	3,179,205.00	3,179,205.59	3,374,651.00
Total for All Funds	2,895,894.84	3,179,205.00	3,179,205.59	3,374,651.00
5312 Transportation				
1 - GENERAL FUND	280,372.00	304,383.00	304,383.33	270,000.00
Total for All Funds	280,372.00	304,383.00	304,383.33	270,000.00
5314 Early Childhood Special Education				
2 - TEACHERS FUND	78,076.38	91,456.00	91,456.11	70,000.00
Total for All Funds	78,076.38	91,456.00	91,456.11	70,000.00
5317 Career Ladder/Excellence in Education Act				
2 - TEACHERS FUND	113,100.00	151,800.00	152,700.00	161,401.00
Total for All Funds	113,100.00	151,800.00	152,700.00	161,401.00
5319 Basic Formula - Classroom Trust Fund				
2 - TEACHERS FUND	77,587.50	369,299.00	369,299.43	504,749.00
4 - CAPITAL PROJECTS FUND	247,664.93	0.00	0.00	0.00
Total for All Funds	325,252.43	369,299.00	369,299.43	504,749.00
5324 Educational and Screening Program				
2 - TEACHERS FUND	8,474.55	6,945.00	15,914.31	0.00
Total for All Funds	8,474.55	6,945.00	15,914.31	0.00
5332 Career Education				
4 - CAPITAL PROJECTS FUND	52,827.89	8,505.00	9,698.57	0.00
Total for All Funds	52,827.89	8,505.00	9,698.57	0.00
5333 Food Service - State				
1 - GENERAL FUND	1,581.03	2,600.00	1,870.77	0.00
Total for All Funds	1,581.03	2,600.00	1,870.77	0.00
5341 Teacher Baseline Salary Grant				
2 - TEACHERS FUND	490.00	0.00	0.00	0.00
Total for All Funds	490.00	0.00	0.00	0.00
5369 Residential Placement/Excess Cost				
1 - GENERAL FUND	3,436.87	1,500.00	1,666.94	0.00
Total for All Funds	3,436.87	1,500.00	1,666.94	0.00
5381 High Need Fund - Special Education				
2 - TEACHERS FUND	70,004.39	68,000.00	67,257.66	60,000.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
Total for All Funds	70,004.39	68,000.00	67,257.66	60,000.00
5384 School Safety Grant				
4 - CAPITAL PROJECTS FUND	0.00	100,000.00	100,000.00	0.00
Total for All Funds	0.00	100,000.00	100,000.00	0.00
5399 State - Subtotal				
1 - GENERAL FUND	285,389.90	308,483.00	307,921.04	270,000.00
2 - TEACHERS FUND	3,243,627.66	3,866,705.00	3,875,833.10	4,170,801.00
4 - CAPITAL PROJECTS FUND	300,492.82	108,505.00	109,698.57	0.00
Total for All Funds	3,829,510.38	4,283,693.00	4,293,452.71	4,440,801.00
5412 Medicaid				
2 - TEACHERS FUND	10,928.46	7,323.00	10,263.03	0.00
Total for All Funds	10,928.46	7,323.00	10,263.03	0.00
5422 ARP - ESSER III				
1 - GENERAL FUND	67,477.90	66,562.00	66,562.32	0.00
2 - TEACHERS FUND	150,000.00	237,515.00	237,515.17	0.00
Total for All Funds	217,477.90	304,077.00	304,077.49	0.00
5423 CRRSA - ESSER II				
2 - TEACHERS FUND	2,600.00	4,100.00	0.00	0.00
4 - CAPITAL PROJECTS FUND	40.00	0.00	0.00	0.00
Total for All Funds	2,640.00	4,100.00	0.00	0.00
5426 CRRSA - GEER II				
1 - GENERAL FUND	0.00	1.00	1,344.06	0.00
Total for All Funds	0.00	1.00	1,344.06	0.00
5437 IDEA Grants				
2 - TEACHERS FUND	1,288.99	1,500.00	4,479.26	3,000.00
Total for All Funds	1,288.99	1,500.00	4,479.26	3,000.00
5439 ARP - IDEA 611 Entitlement Funds				
2 - TEACHERS FUND	32,291.00	26,796.00	0.00	0.00
Total for All Funds	32,291.00	26,796.00	0.00	0.00
5441 IDEA Entitlement Funds, Part B IDEA				
2 - TEACHERS FUND	115,288.82	152,735.00	106,875.77	187,661.00
Total for All Funds	115,288.82	152,735.00	106,875.77	187,661.00
5442 Early Childhood Special Education - Federal				
1 - GENERAL FUND	33,045.00	0.00	29,986.00	0.00
Total for All Funds	33,045.00	0.00	29,986.00	0.00
5443 ARP - IDEA Early Childhood Special Education (ECSE) 6				
2 - TEACHERS FUND	2,262.00	3,190.00	0.00	0.00
Total for All Funds	2,262.00	3,190.00	0.00	0.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
5444 National School Lunch Equipment Grant				
4 - CAPITAL PROJECTS FUND	0.00	25,000.00	25,000.00	0.00
Total for All Funds	0.00	25,000.00	25,000.00	0.00
5445 National School Lunch Program				
1 - GENERAL FUND	165,467.76	125,000.00	107,500.20	125,000.00
Total for All Funds	165,467.76	125,000.00	107,500.20	125,000.00
5446 School Breakfast Program				
1 - GENERAL FUND	21,927.18	25,000.00	28,856.92	25,000.00
Total for All Funds	21,927.18	25,000.00	28,856.92	25,000.00
5451 Title I - ESEA				
2 - TEACHERS FUND	75,544.61	78,334.00	78,652.74	67,352.00
Total for All Funds	75,544.61	78,334.00	78,652.74	67,352.00
5461 Title IV.A Student Support and Academic Enrichment				
2 - TEACHERS FUND	9,504.02	12,186.00	11,501.57	10,000.00
Total for All Funds	9,504.02	12,186.00	11,501.57	10,000.00
5465 Title II, Part A&B, ESEA - Teacher & Principal Tra				
2 - TEACHERS FUND	13,676.29	17,153.00	16,189.46	12,318.00
Total for All Funds	13,676.29	17,153.00	16,189.46	12,318.00
5497 Other - Federal				
1 - GENERAL FUND	108,800.00	1,650.00	1,650.00	0.00
2 - TEACHERS FUND	0.00	100.00	105.00	1,100.00
4 - CAPITAL PROJECTS FUND	300.00	78,000.00	78,000.00	0.00
Total for All Funds	109,100.00	79,750.00	79,755.00	1,100.00
5499 Federal - Subtotal				
1 - GENERAL FUND	396,717.84	218,213.00	235,899.50	150,000.00
2 - TEACHERS FUND	413,384.19	540,932.00	465,582.00	281,431.00
4 - CAPITAL PROJECTS FUND	340.00	103,000.00	103,000.00	0.00
Total for All Funds	810,442.03	862,145.00	804,481.50	431,431.00
5611 Sale of Bonds				
4 - CAPITAL PROJECTS FUND	8,000,000.00	0.00	0.00	0.00
Total for All Funds	8,000,000.00	0.00	0.00	0.00
5631 Net Insurance Recovery				
4 - CAPITAL PROJECTS FUND	49,450.00	126,577.00	126,577.99	0.00
Total for All Funds	49,450.00	126,577.00	126,577.99	0.00
5651 Sale of Other Property				
4 - CAPITAL PROJECTS FUND	535.00	3,351.00	3,351.00	0.00
Total for All Funds	535.00	3,351.00	3,351.00	0.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
5691 Temporary Direct Deposit Revenues				
3 - DEBT SERVICE FUND	0.00	1.00	0.00	0.00
Total for All Funds	0.00	1.00	0.00	0.00
5699 Other Revenue Subtotal				
3 - DEBT SERVICE FUND	0.00	1.00	0.00	0.00
4 - CAPITAL PROJECTS FUND	8,049,985.00	129,928.00	129,928.99	0.00
Total for All Funds	8,049,985.00	129,929.00	129,928.99	0.00
5811 Tuition From Other LEAs - Regular Term				
2 - TEACHERS FUND	0.00	11,661.00	11,660.62	0.00
Total for All Funds	0.00	11,661.00	11,660.62	0.00
5898 Subtotal - Receipts Other				
2 - TEACHERS FUND	0.00	11,661.00	11,660.62	0.00
Total for All Funds	0.00	11,661.00	11,660.62	0.00
5899 Total Revenues				
1 - GENERAL FUND	4,669,234.38	4,534,966.00	4,577,186.74	4,825,074.00
2 - TEACHERS FUND	4,717,576.36	5,688,333.00	5,619,725.37	5,800,770.00
3 - DEBT SERVICE FUND	828,829.96	882,922.00	890,120.61	817,077.00
4 - CAPITAL PROJECTS FUND	10,764,184.25	2,133,382.00	2,135,368.04	730,204.00
Total for All Funds	20,979,824.95	13,239,603.00	13,222,400.76	12,173,125.00

3 Year Budget Comparison

Expense by Function

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
Instruction				
1111 Elementary				
1 - GENERAL FUND	60,460.36	111,468.00	108,673.29	60,000.00
2 - TEACHERS FUND	1,551,654.34	1,612,898.00	1,612,341.27	1,666,730.00
Total for All Funds	1,612,114.70	1,724,366.00	1,721,014.56	1,726,730.00
1151 Senior High				
1 - GENERAL FUND	100,186.50	137,774.00	126,444.44	107,200.00
2 - TEACHERS FUND	1,593,724.14	1,715,834.00	1,714,440.12	1,839,193.00
Total for All Funds	1,693,910.64	1,853,608.00	1,840,884.56	1,946,393.00
1191 Summer School (Regular)				
1 - GENERAL FUND	40,527.15	22,721.00	33,240.34	21,440.00
2 - TEACHERS FUND	53,990.13	59,291.00	59,694.71	60,837.00
Total for All Funds	94,517.28	82,012.00	92,935.05	82,277.00
1211 Gifted & Talented				
1 - GENERAL FUND	0.00	500.00	140.42	0.00
2 - TEACHERS FUND	16,343.12	17,350.00	17,275.63	18,080.00
Total for All Funds	16,343.12	17,850.00	17,416.05	18,080.00
1221 Special Education and Related Services				
1 - GENERAL FUND	218,396.68	192,045.00	225,557.94	249,618.00
2 - TEACHERS FUND	250,113.91	267,033.00	290,741.02	328,664.00
Total for All Funds	468,510.59	459,078.00	516,298.96	578,282.00
1251 Supplemental Instruction				
2 - TEACHERS FUND	110,152.09	121,802.00	117,619.06	143,365.00
Total for All Funds	110,152.09	121,802.00	117,619.06	143,365.00
1281 Early Childhood Special Education				
1 - GENERAL FUND	31,542.65	6.00	0.00	34,461.00
2 - TEACHERS FUND	54,592.46	756.00	67,739.51	60,877.00
Total for All Funds	86,135.11	762.00	67,739.51	95,338.00
1311 Agricultural Education				
1 - GENERAL FUND	10,685.69	17,227.00	16,486.15	27,000.00
2 - TEACHERS FUND	81,366.37	85,254.00	85,234.88	86,233.00
Total for All Funds	92,052.06	102,481.00	101,721.03	113,233.00
1411 Student Activities				
1 - GENERAL FUND	253,792.85	245,869.00	248,217.21	233,256.00
2 - TEACHERS FUND	48,878.61	44,020.00	43,401.73	72,450.00
4 - CAPITAL PROJECTS FUND	0.00	0.00	63.08	0.00
Total for All Funds	302,671.46	289,889.00	291,682.02	305,706.00
1421 School-Sponsored Athletics				

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
1 - GENERAL FUND	251,366.35	251,558.00	248,069.81	293,605.00
2 - TEACHERS FUND	184,152.32	213,023.00	213,467.56	232,300.00
Total for All Funds	435,518.67	464,581.00	461,537.37	525,905.00
Payments To Other Districts				
1911 Tuition to Other Districts within the State				
2 - TEACHERS FUND	0.00	22,700.00	22,536.78	15,000.00
Total for All Funds	0.00	22,700.00	22,536.78	15,000.00
1913 Tuition to Private Agencies				
2 - TEACHERS FUND	19,829.10	0.00	90.00	0.00
Total for All Funds	19,829.10	0.00	90.00	0.00
1921 Area Career Center Fees				
2 - TEACHERS FUND	39,302.90	49,349.00	49,348.30	71,000.00
Total for All Funds	39,302.90	49,349.00	49,348.30	71,000.00
1933 Tuition for Special Ed Svcs to Private Agencies				
2 - TEACHERS FUND	2,880.00	47,930.00	50,990.00	2,500.00
Total for All Funds	2,880.00	47,930.00	50,990.00	2,500.00
1999 Total Instruction (K - 12 Only)				
1 - GENERAL FUND	966,958.23	979,168.00	1,006,829.60	1,026,580.00
2 - TEACHERS FUND	4,006,979.49	4,257,240.00	4,344,920.57	4,597,229.00
4 - CAPITAL PROJECTS FUND	0.00	0.00	63.08	0.00
Total for All Funds	4,973,937.72	5,236,408.00	5,351,813.25	5,623,809.00
2113 Social Work Services				
1 - GENERAL FUND	70,378.02	68,873.00	68,651.62	32,000.00
Total for All Funds	70,378.02	68,873.00	68,651.62	32,000.00
2122 Counseling Services				
1 - GENERAL FUND	5,187.71	2,134.00	1,906.10	5,500.00
2 - TEACHERS FUND	140,767.29	235,452.00	235,110.59	245,635.00
Total for All Funds	145,955.00	237,586.00	237,016.69	251,135.00
2126 Placement Services				
1 - GENERAL FUND	5,829.58	5,240.00	5,238.06	5,500.00
Total for All Funds	5,829.58	5,240.00	5,238.06	5,500.00
2132 Medical Services				
1 - GENERAL FUND	92,979.57	95,483.00	95,391.28	98,702.00
Total for All Funds	92,979.57	95,483.00	95,391.28	98,702.00
2152 Speech Pathology and Audiology Services				
1 - GENERAL FUND	0.00	550.00	324.50	500.00
2 - TEACHERS FUND	89,231.27	85,703.00	85,600.64	85,000.00
Total for All Funds	89,231.27	86,253.00	85,925.14	85,500.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
2162 Occupational Therapy-Related Services				
2 - TEACHERS FUND	42,568.25	42,586.00	45,083.15	40,000.00
Total for All Funds	42,568.25	42,586.00	45,083.15	40,000.00
2172 Physical Therapy-Related Services				
2 - TEACHERS FUND	2,887.20	953.00	952.55	1,500.00
Total for All Funds	2,887.20	953.00	952.55	1,500.00
2214 Professional Development - One Percent				
1 - GENERAL FUND	68,241.44	69,406.00	68,313.96	49,950.00
Total for All Funds	68,241.44	69,406.00	68,313.96	49,950.00
2222 School Library Services				
1 - GENERAL FUND	21,415.34	21,153.00	21,091.96	27,800.00
2 - TEACHERS FUND	131,352.72	144,530.00	144,392.90	156,535.00
Total for All Funds	152,768.06	165,683.00	165,484.86	184,335.00
2223 Audiovisual Services				
1 - GENERAL FUND	30,491.00	25,802.00	25,801.07	24,000.00
Total for All Funds	30,491.00	25,802.00	25,801.07	24,000.00
2225 Instruction-Related Technology				
1 - GENERAL FUND	425,686.40	711,994.00	692,582.25	561,644.00
2 - TEACHERS FUND	81,322.98	90,140.00	89,327.20	90,622.00
4 - CAPITAL PROJECTS FUND	30,018.57	127,443.00	124,543.48	245,000.00
Total for All Funds	537,027.95	929,577.00	906,452.93	897,266.00
2311 Board of Education Services				
1 - GENERAL FUND	118,557.32	124,650.00	125,032.92	124,840.00
Total for All Funds	118,557.32	124,650.00	125,032.92	124,840.00
2321 Executive Administration Services				
1 - GENERAL FUND	109,097.26	140,973.00	148,705.17	153,385.00
2 - TEACHERS FUND	156,548.31	164,534.00	162,685.87	304,916.00
Total for All Funds	265,645.57	305,507.00	311,391.04	458,301.00
2329 Other Executive Administration Services				
2 - TEACHERS FUND	90,244.50	94,869.00	94,817.35	97,194.00
Total for All Funds	90,244.50	94,869.00	94,817.35	97,194.00
2411 Office of the Principal Services				
1 - GENERAL FUND	137,001.19	146,313.00	144,234.34	153,249.00
2 - TEACHERS FUND	508,701.52	411,331.00	409,579.88	419,081.00
Total for All Funds	645,702.71	557,644.00	553,814.22	572,330.00
2525 Financial Accounting Services				
1 - GENERAL FUND	63,024.25	64,134.00	67,659.52	68,875.00
Total for All Funds	63,024.25	64,134.00	67,659.52	68,875.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
2529 Other Fiscal Services				
1 - GENERAL FUND	656.77	500.00	487.50	500.00
Total for All Funds	656.77	500.00	487.50	500.00
2542 Care and Upkeep of Building Services				
1 - GENERAL FUND	756,301.50	883,647.00	901,672.33	843,750.00
4 - CAPITAL PROJECTS FUND	17,085.63	40,000.00	40,523.69	20,000.00
Total for All Funds	773,387.13	923,647.00	942,196.02	863,750.00
2546 Security Services				
4 - CAPITAL PROJECTS FUND	0.00	84,145.00	84,145.00	0.00
Total for All Funds	0.00	84,145.00	84,145.00	0.00
2551 Contracted Transportation Services for Students				
1 - GENERAL FUND	575,394.04	583,510.00	553,214.84	584,467.00
Total for All Funds	575,394.04	583,510.00	553,214.84	584,467.00
2553 Contracted K-12 Disabled Transportation Services				
1 - GENERAL FUND	7,405.20	34,400.00	34,375.55	20,000.00
Total for All Funds	7,405.20	34,400.00	34,375.55	20,000.00
2562 Food Preparation and Dispensing Services				
1 - GENERAL FUND	366,710.86	395,550.00	407,998.32	441,051.00
4 - CAPITAL PROJECTS FUND	0.00	2,900.00	2,861.44	0.00
Total for All Funds	366,710.86	398,450.00	410,859.76	441,051.00
2998 Total Support Services				
1 - GENERAL FUND	2,854,357.45	3,374,312.00	3,362,681.29	3,195,713.00
2 - TEACHERS FUND	1,243,624.04	1,270,098.00	1,267,550.13	1,440,483.00
4 - CAPITAL PROJECTS FUND	47,104.20	254,488.00	252,073.61	265,000.00
Total for All Funds	4,145,085.69	4,898,898.00	4,882,305.03	4,901,196.00
2999 Total Instruction & Support				
1 - GENERAL FUND	3,821,315.68	4,353,480.00	4,369,510.89	4,222,293.00
2 - TEACHERS FUND	5,250,603.53	5,527,338.00	5,612,470.70	6,037,712.00
4 - CAPITAL PROJECTS FUND	47,104.20	254,488.00	252,136.69	265,000.00
Total for All Funds	9,119,023.41	10,135,306.00	10,234,118.28	10,525,005.00
3511 Early Childhood Program				
1 - GENERAL FUND	1,109.90	28,635.00	31,868.27	33,970.00
2 - TEACHERS FUND	2,484.19	3,338.00	0.00	0.00
Total for All Funds	3,594.09	31,973.00	31,868.27	33,970.00
3512 Early Childhood Instruction				
1 - GENERAL FUND	65,254.72	101,240.00	103,772.36	100,640.00
2 - TEACHERS FUND	134,408.45	217,400.00	152,602.38	231,463.00
Total for All Funds	199,663.17	318,640.00	256,374.74	332,103.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
3611 Welfare Activities Services				
1 - GENERAL FUND	0.00	400.00	0.00	0.00
Total for All Funds	0.00	400.00	0.00	0.00
3812 Afterschool Program				
1 - GENERAL FUND	74,730.26	90,250.00	88,142.16	74,550.00
Total for All Funds	74,730.26	90,250.00	88,142.16	74,550.00
4031 Architecture, Engineering and Legal Services				
4 - CAPITAL PROJECTS FUND	562,947.49	101,000.00	100,761.31	25,000.00
Total for All Funds	562,947.49	101,000.00	100,761.31	25,000.00
4051 Building Acq., Constr. and Improvements Services				
4 - CAPITAL PROJECTS FUND	5,794,227.46	5,299,104.00	5,385,272.77	1,200,000.00
Total for All Funds	5,794,227.46	5,299,104.00	5,385,272.77	1,200,000.00
5111 Principal - Bonded Indebtedness				
3 - DEBT SERVICE FUND	360,000.00	300,000.00	300,000.00	510,000.00
Total for All Funds	360,000.00	300,000.00	300,000.00	510,000.00
5131 Principal - Lease Purchase Agreement				
4 - CAPITAL PROJECTS FUND	87,447.62	94,013.00	93,971.60	93,720.00
Total for All Funds	87,447.62	94,013.00	93,971.60	93,720.00
5211 Interest - Bonded Indebtedness				
3 - DEBT SERVICE FUND	267,698.05	422,973.00	422,972.50	417,573.00
Total for All Funds	267,698.05	422,973.00	422,972.50	417,573.00
5231 Interest - Lease Purchase Agreements				
4 - CAPITAL PROJECTS FUND	18,333.11	15,988.00	15,707.70	20,840.00
Total for All Funds	18,333.11	15,988.00	15,707.70	20,840.00
5311 Fees - Bonded Indebtedness				
3 - DEBT SERVICE FUND	636.00	2,000.00	2,332.00	2,000.00
4 - CAPITAL PROJECTS FUND	106,200.00	0.00	0.00	0.00
Total for All Funds	106,836.00	2,000.00	2,332.00	2,000.00
5331 Fees - Lease Purchase Agreements				
4 - CAPITAL PROJECTS FUND	1,219.00	1,300.00	0.00	0.00
Total for All Funds	1,219.00	1,300.00	0.00	0.00
9998 Subtotal Non-instructional /Support				
1 - GENERAL FUND	141,094.88	220,525.00	223,782.79	209,160.00
2 - TEACHERS FUND	136,892.64	220,738.00	152,602.38	231,463.00
3 - DEBT SERVICE FUND	628,334.05	724,973.00	725,304.50	929,573.00
4 - CAPITAL PROJECTS FUND	6,570,374.68	5,511,405.00	5,595,713.38	1,339,560.00
Total for All Funds	7,476,696.25	6,677,641.00	6,697,403.05	2,709,756.00
9999 Grand Total				

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
1 - GENERAL FUND	3,962,410.56	4,574,005.00	4,593,293.68	4,431,453.00
2 - TEACHERS FUND	5,387,496.17	5,748,076.00	5,765,073.08	6,269,175.00
3 - DEBT SERVICE FUND	628,334.05	724,973.00	725,304.50	929,573.00
4 - CAPITAL PROJECTS FUND	6,617,478.88	5,765,893.00	5,847,850.07	1,604,560.00
Total for All Funds	16,595,719.66	16,812,947.00	16,931,521.33	13,234,761.00

3 Year Budget Comparison

Expense by Object

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
Object				
6111 Certificated - Regular Salaries				
2 - TEACHERS FUND	3,143,888.78	3,453,266.00	3,469,143.22	3,679,260.00
Total for All Funds	3,143,888.78	3,453,266.00	3,469,143.22	3,679,260.00
6112 Certificated - Administrators Salaries				
2 - TEACHERS FUND	586,936.71	513,920.00	512,933.15	659,857.00
Total for All Funds	586,936.71	513,920.00	512,933.15	659,857.00
6121 Certificated - Part-Time Salaries				
1 - GENERAL FUND	14,975.00	1,963.00	2,212.50	3,607.00
2 - TEACHERS FUND	125,875.83	102,956.00	101,697.50	100,150.00
Total for All Funds	140,850.83	104,919.00	103,910.00	103,757.00
6131 Certificated Supplemental Pay				
1 - GENERAL FUND	2,738.21	3,120.00	3,380.00	3,265.00
2 - TEACHERS FUND	223,805.69	247,268.00	247,446.19	280,268.00
Total for All Funds	226,543.90	250,388.00	250,826.19	283,533.00
6151 Classified Salaries Regular				
1 - GENERAL FUND	884,470.43	993,611.00	1,019,048.35	983,977.00
Total for All Funds	884,470.43	993,611.00	1,019,048.35	983,977.00
6152 Classifed Instructional Aide Salaries				
1 - GENERAL FUND	142,725.14	131,732.00	159,254.74	167,386.00
Total for All Funds	142,725.14	131,732.00	159,254.74	167,386.00
6153 Classified Substitute Salaries				
1 - GENERAL FUND	21,695.00	12,849.00	14,612.50	12,700.00
Total for All Funds	21,695.00	12,849.00	14,612.50	12,700.00
6199 Salaries - Subtotal				
1 - GENERAL FUND	1,066,603.78	1,143,275.00	1,198,508.09	1,170,935.00
2 - TEACHERS FUND	4,080,507.01	4,317,410.00	4,331,220.06	4,719,535.00
Total for All Funds	5,147,110.79	5,460,685.00	5,529,728.15	5,890,470.00
6211 Teacher's Retirement				
1 - GENERAL FUND	7,249.69	3,222.00	4,523.61	4,652.00
2 - TEACHERS FUND	612,543.62	665,930.00	666,685.33	742,408.00
Total for All Funds	619,793.31	669,152.00	671,208.94	747,060.00
6221 Non-Teacher Retirement				
1 - GENERAL FUND	73,350.08	83,246.00	83,025.06	78,881.00
2 - TEACHERS FUND	2,309.43	4,028.00	2,034.62	5,262.00
Total for All Funds	75,659.51	87,274.00	85,059.68	84,143.00
6231 Old Age Survivor and Disability (OASDI)				

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
1 - GENERAL FUND	61,287.01	66,317.00	69,356.39	69,681.00
2 - TEACHERS FUND	16,959.02	12,551.00	10,352.98	11,838.00
Total for All Funds	78,246.03	78,868.00	79,709.37	81,519.00
6232 Medicare				
1 - GENERAL FUND	15,057.67	17,154.00	16,678.70	17,127.00
2 - TEACHERS FUND	57,798.51	63,875.00	60,960.80	67,645.00
Total for All Funds	72,856.18	81,029.00	77,639.50	84,772.00
6241 Employee Insurance				
1 - GENERAL FUND	134,265.40	134,646.00	139,748.05	145,849.00
2 - TEACHERS FUND	418,510.48	429,311.00	434,217.87	507,487.00
Total for All Funds	552,775.88	563,957.00	573,965.92	653,336.00
6261 Workers' Compensation Insurance				
1 - GENERAL FUND	30,364.07	33,696.00	33,696.00	37,000.00
Total for All Funds	30,364.07	33,696.00	33,696.00	37,000.00
6291 Other Employer Provided Benefits				
2 - TEACHERS FUND	0.00	5,000.00	5,000.00	0.00
Total for All Funds	0.00	5,000.00	5,000.00	0.00
6299 Employee Benefits - Subtotal				
1 - GENERAL FUND	321,573.92	338,281.00	347,027.81	353,190.00
2 - TEACHERS FUND	1,108,121.06	1,180,695.00	1,179,251.60	1,334,640.00
Total for All Funds	1,429,694.98	1,518,976.00	1,526,279.41	1,687,830.00
6311 Purchased Instructional Services - Tuition				
1 - GENERAL FUND	0.00	500.00	0.00	31,500.00
2 - TEACHERS FUND	153,412.65	205,682.00	208,565.72	173,500.00
Total for All Funds	153,412.65	206,182.00	208,565.72	205,000.00
6312 Instructional Program Improvement Services				
1 - GENERAL FUND	61,655.22	62,035.00	61,257.37	43,500.00
2 - TEACHERS FUND	0.00	750.00	0.00	0.00
Total for All Funds	61,655.22	62,785.00	61,257.37	43,500.00
6313 Pupil Services				
2 - TEACHERS FUND	45,455.45	43,539.00	46,035.70	41,500.00
Total for All Funds	45,455.45	43,539.00	46,035.70	41,500.00
6315 Audit Services				
1 - GENERAL FUND	17,625.58	19,658.00	19,657.39	22,500.00
Total for All Funds	17,625.58	19,658.00	19,657.39	22,500.00
6316 Data Processing and Technology Related Services				
1 - GENERAL FUND	8,328.58	5,740.00	5,560.62	9,500.00
Total for All Funds	8,328.58	5,740.00	5,560.62	9,500.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
6317 Legal Services				
1 - GENERAL FUND	6,031.00	2,592.00	2,592.00	6,000.00
Total for All Funds	6,031.00	2,592.00	2,592.00	6,000.00
6318 Election Services				
1 - GENERAL FUND	0.00	2,195.00	2,194.06	1,800.00
Total for All Funds	0.00	2,195.00	2,194.06	1,800.00
6319 Other Professional Services				
1 - GENERAL FUND	48,902.77	54,956.00	56,847.05	54,000.00
Total for All Funds	48,902.77	54,956.00	56,847.05	54,000.00
6331 Cleaning Services				
1 - GENERAL FUND	2,685.02	10,100.00	10,051.22	28,000.00
Total for All Funds	2,685.02	10,100.00	10,051.22	28,000.00
6332 Repairs and Maintenance				
1 - GENERAL FUND	58,986.73	80,000.00	82,483.95	70,000.00
Total for All Funds	58,986.73	80,000.00	82,483.95	70,000.00
6334 Rentals - Equipment				
1 - GENERAL FUND	14,710.27	14,650.00	12,204.05	23,500.00
Total for All Funds	14,710.27	14,650.00	12,204.05	23,500.00
6335 Water and Sewer				
1 - GENERAL FUND	15,974.80	17,500.00	16,950.20	16,500.00
Total for All Funds	15,974.80	17,500.00	16,950.20	16,500.00
6336 Trash Removal				
1 - GENERAL FUND	7,423.04	9,500.00	9,897.39	12,500.00
Total for All Funds	7,423.04	9,500.00	9,897.39	12,500.00
6337 Technology-Related Repairs and Maintenance				
1 - GENERAL FUND	31,490.46	50,000.00	44,600.40	40,000.00
Total for All Funds	31,490.46	50,000.00	44,600.40	40,000.00
6341 Contracted Transportation To and From School				
1 - GENERAL FUND	460,906.90	501,010.00	471,225.37	479,467.00
Total for All Funds	460,906.90	501,010.00	471,225.37	479,467.00
6342 Other Contracted Pupil Transportation (Non-Route)				
1 - GENERAL FUND	61,115.89	50,000.00	49,220.97	60,000.00
Total for All Funds	61,115.89	50,000.00	49,220.97	60,000.00
6343 Travel				
1 - GENERAL FUND	27,524.76	38,201.00	34,906.80	37,500.00
Total for All Funds	27,524.76	38,201.00	34,906.80	37,500.00
6351 Property Insurance				

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
1 - GENERAL FUND	36,110.38	49,851.00	49,851.00	56,000.00
Total for All Funds	36,110.38	49,851.00	49,851.00	56,000.00
6352 Liability Insurance				
1 - GENERAL FUND	36,110.37	39,169.00	39,169.00	41,500.00
Total for All Funds	36,110.37	39,169.00	39,169.00	41,500.00
6353 Fidelity Bond Premiums				
1 - GENERAL FUND	90.18	100.00	100.00	100.00
Total for All Funds	90.18	100.00	100.00	100.00
6361 Communication				
1 - GENERAL FUND	51,211.35	70,802.00	75,873.72	70,200.00
Total for All Funds	51,211.35	70,802.00	75,873.72	70,200.00
6362 Advertising				
1 - GENERAL FUND	5,678.42	6,000.00	5,832.00	6,000.00
Total for All Funds	5,678.42	6,000.00	5,832.00	6,000.00
6371 Dues and Membership				
1 - GENERAL FUND	19,560.64	19,312.00	19,228.07	22,000.00
Total for All Funds	19,560.64	19,312.00	19,228.07	22,000.00
6398 Other Expenses				
1 - GENERAL FUND	52,238.42	52,754.00	53,354.57	50,000.00
Total for All Funds	52,238.42	52,754.00	53,354.57	50,000.00
6399 Purchased Services - Subtotal				
1 - GENERAL FUND	1,024,360.78	1,156,625.00	1,123,057.20	1,182,067.00
2 - TEACHERS FUND	198,868.10	249,971.00	254,601.42	215,000.00
Total for All Funds	1,223,228.88	1,406,596.00	1,377,658.62	1,397,067.00
6411 General Supplies (Excludes 6412)				
1 - GENERAL FUND	690,284.44	721,981.00	710,424.50	658,261.00
Total for All Funds	690,284.44	721,981.00	710,424.50	658,261.00
6412 Supplies - Technology - Related				
1 - GENERAL FUND	295,576.61	554,000.00	532,005.97	418,500.00
Total for All Funds	295,576.61	554,000.00	532,005.97	418,500.00
6431 Textbook				
1 - GENERAL FUND	28,342.03	79,290.00	79,289.35	30,000.00
Total for All Funds	28,342.03	79,290.00	79,289.35	30,000.00
6441 Library Books				
1 - GENERAL FUND	7,061.19	7,973.00	7,972.06	15,000.00
Total for All Funds	7,061.19	7,973.00	7,972.06	15,000.00
6451 Resource Materials				

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
1 - GENERAL FUND	2,500.14	2,380.00	2,380.00	0.00
Total for All Funds	2,500.14	2,380.00	2,380.00	0.00
6471 Food Supplies - Exclude Non-Food Supplies				
1 - GENERAL FUND	271,756.54	295,000.00	309,937.11	336,000.00
Total for All Funds	271,756.54	295,000.00	309,937.11	336,000.00
6481 Electric				
1 - GENERAL FUND	193,574.68	200,000.00	207,300.58	200,000.00
Total for All Funds	193,574.68	200,000.00	207,300.58	200,000.00
6486 Gasoline/Diesel				
1 - GENERAL FUND	60,776.45	75,200.00	75,391.01	67,500.00
Total for All Funds	60,776.45	75,200.00	75,391.01	67,500.00
6499 Supplies - Subtotal				
1 - GENERAL FUND	1,549,872.08	1,935,824.00	1,924,700.58	1,725,261.00
Total for All Funds	1,549,872.08	1,935,824.00	1,924,700.58	1,725,261.00
6521 Buildings				
4 - CAPITAL PROJECTS FUND	6,357,174.95	5,384,249.00	5,454,324.08	1,225,000.00
Total for All Funds	6,357,174.95	5,384,249.00	5,454,324.08	1,225,000.00
6531 Improvements Other than Buildings				
4 - CAPITAL PROJECTS FUND	0.00	15,855.00	31,710.00	0.00
Total for All Funds	0.00	15,855.00	31,710.00	0.00
6541 Regular Equipment				
4 - CAPITAL PROJECTS FUND	17,085.63	96,843.00	96,439.29	200,000.00
Total for All Funds	17,085.63	96,843.00	96,439.29	200,000.00
6542 Equipment - Classroom Instructional Apparatus				
4 - CAPITAL PROJECTS FUND	15,828.50	73,500.00	71,552.40	65,000.00
Total for All Funds	15,828.50	73,500.00	71,552.40	65,000.00
6543 Technology - Related Hardware				
4 - CAPITAL PROJECTS FUND	0.00	84,145.00	84,145.00	0.00
Total for All Funds	0.00	84,145.00	84,145.00	0.00
6544 Technology Software				
4 - CAPITAL PROJECTS FUND	14,190.07	0.00	0.00	0.00
Total for All Funds	14,190.07	0.00	0.00	0.00
6599 Capital Outlay - Subtotal				
4 - CAPITAL PROJECTS FUND	6,404,279.15	5,654,592.00	5,738,170.77	1,490,000.00
Total for All Funds	6,404,279.15	5,654,592.00	5,738,170.77	1,490,000.00
6611 Principal - Bonded Indebtedness				
3 - DEBT SERVICE FUND	360,000.00	300,000.00	300,000.00	510,000.00

3 Year Budget Comparison

	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget
Total for All Funds	360,000.00	300,000.00	300,000.00	510,000.00
6613 Principal - Lease Purchase Agreements				
4 - CAPITAL PROJECTS FUND	87,447.62	94,013.00	93,971.60	93,720.00
Total for All Funds	87,447.62	94,013.00	93,971.60	93,720.00
6621 Interest - Bonded Indebtedness				
3 - DEBT SERVICE FUND	267,698.05	422,973.00	422,972.50	417,573.00
Total for All Funds	267,698.05	422,973.00	422,972.50	417,573.00
6623 Interest - Lease Purchase Agreements				
4 - CAPITAL PROJECTS FUND	18,333.11	15,988.00	15,707.70	20,840.00
Total for All Funds	18,333.11	15,988.00	15,707.70	20,840.00
6631 Fees - Bonded Indebtedness				
3 - DEBT SERVICE FUND	636.00	2,000.00	2,332.00	2,000.00
4 - CAPITAL PROJECTS FUND	106,200.00	0.00	0.00	0.00
Total for All Funds	106,836.00	2,000.00	2,332.00	2,000.00
6633 Fees - Lease Purchase Agreements				
4 - CAPITAL PROJECTS FUND	1,219.00	1,300.00	0.00	0.00
Total for All Funds	1,219.00	1,300.00	0.00	0.00
6699 Other Objects - Subtotal				
3 - DEBT SERVICE FUND	628,334.05	724,973.00	725,304.50	929,573.00
4 - CAPITAL PROJECTS FUND	213,199.73	111,301.00	109,679.30	114,560.00
Total for All Funds	841,533.78	836,274.00	834,983.80	1,044,133.00
9999 Grand Total				
1 - GENERAL FUND	3,962,410.56	4,574,005.00	4,593,293.68	4,431,453.00
2 - TEACHERS FUND	5,387,496.17	5,748,076.00	5,765,073.08	6,269,175.00
3 - DEBT SERVICE FUND	628,334.05	724,973.00	725,304.50	929,573.00
4 - CAPITAL PROJECTS FUND	6,617,478.88	5,765,893.00	5,847,850.07	1,604,560.00
Total for All Funds	16,595,719.66	16,812,947.00	16,931,521.33	13,234,761.00

END OF FISCAL YEAR 23-24 FUND BALANCES - pre-audit

UPDATED - MAY 2024 FY 2023-24	General Fund	Teachers Fund	Debt Service	Capital Improvements	Total All Funds
Opening Balance	3,717,649	0	676,733	5,036,753	9,431,135
FY Revenue Collection	4,553,069	5,615,134	887,895	2,135,368	13,191,466
FY Expenditures	4,591,902	5,765,073	725,304	5,847,850	16,930,129
Ending fund total	-38,833	-149,939	162,591	-3,712,482	
EOY Transfers		175,273		348,967	
Ending Fund Balance	3,154,576	25,334	839,324	1,673,238	5,692,472
1 & 2 Ending Balance		3,179,910			
Unrestricted Reserve %	30.70%	10,356,975	*1 & 2 Expense total		

FUND BALANCE PROJECTIONS PER 2024-25 BUDGET - presented 9/16/24

FY 2024-25	General Fund	Teachers Fund	Debt Service	Capital Improvements	Total All Funds
Opening Balance	3,154,576	25,334	839,324	1,673,238	5,692,472
FY Revenue Collection	4,825,074	5,800,770	817,077	730,204	12,173,125
FY Expenditures	4,431,453	6,269,175	929,573	1,604,560	13,234,761
Ending fund total	393,621	-468,405	-112,496	-874,356	
EOY Transfers		443,071		377,158	
Ending Fund Balance	2,727,968	0	726,828	1,176,040	4,630,836
Unrestricted Reserve %	25.49%	10,700,628			