# ALVA PUBLIC SCHOOLS

## DISTRICT I-001

# FY25 BUDGET GUIDE

A Symbol of Excellence

Approved October 7, 2024
Alva Public Schools Board of Education

# TABLE OF CONTENTS

A Message from the Superintendent 3
Board of Education 4
Central Office Personnel 4
District Size and Scope 4
Administrative Projections 5
Enrollment Summary 7
Membership Summary 8
Total Net Assessed Valuation 9
Budget Analysis by Fund and Function 10
System of Classifying Revenue and Expenditures 17

# A MESSAGE FROM THE SUPERINTENDENT

The Alva Public Schools district takes great pride in the quality of education that is provided to its students through academic and extra-curricular activities. As with any organization, resources are limited by the revenue of the organization. In Oklahoma, public schools are funded through tax dollars, primarily ad valorem, and student enrollment. In addition to these tax dollars, public schools also take advantage of federal grants such as E-Rate, title funds, and several others.

Our fiscal year begins July 1, but we do not receive our allocations and other information needed to prepare the Estimate of Needs until July or August. We typically receive our completed Estimate of Needs in August and send the board of education approved estimates to the county excise board for their approval.

This document is a guide to the annual budget that includes a summary of much of the information and data that is used to compile the Estimate of Needs and prepare the annual budget. This year, our budget prioritizes essential areas such as student resources, technology resources, curriculum & instruction, and support for our dedicated staff. Alva Public Schools remains committed in our Strive for Excellence!

I encourage you to stay informed and engaged in your school. Your feedback is invaluable as we endeavor to provide the best education and experience possible for our students.

Thank you for your continued support!

It's **ALWAYS** a **GREAT DAY** to be a **GOLDBUG**!!

**Jeremy Brashears**, Superintendent
Alva Public Schools

# ALVA PUBLIC SCHOOLS BOARD OF EDUCATION

The Board of Education is comprised of five individuals elected by district in an annual election. Board members serve five-year terms. The terms are staggered and commence on the first school board meeting after the date of the annual school election. The following show the current members of the Board of Education, their positions, terms, and election dates.

| SEAT | MEMBER | POSITION | TERM |
|---|---|---|---|
| SEAT #1 | Shane Hansen | Board Clerk | 2021-2026 |
| SEAT #2 | Jane McDermott | President | 2022-2027 |
| SEAT #3 | Kevin Pingelton | Member | 2023-2028 |
| SEAT #4 | Karen Koehn | Vice President | 2024-2029 |
| SEAT #5 | Paul Barton | Deputy Board Clerk | 2020-2025 |

# CENTRAL OFFICE

Jeremy Brashears ..... Superintendent of Schools
Heather Hall ..... Activity Account Clerk
Terri Owen ..... Encumbrance & Board Clerk
Myra Nettles ..... Payroll Clerk

# DISTRICT SIZE AND SCOPE

Alva Public Schools, District I001 is located in Woods County and encompasses 634 square miles.

Woods County has a population of 8,661 residents (2022 American Community Survey, US Census Bureau) with 5,036 registered voters (Woods County Election Board).

Alva Public Schools, District I001 has a population of approximately 6,600 residents with 3,832 registered voters (Woods County Election Board).

Alva Public Schools District has:

- 3 Elementary Schools
  - Washington Early Childhood Center (Grades PK-1)
  - Longfellow Elementary (Grades 3, 4)
  - Lincoln Elementary (Grades 5,6)
- 1 Middle School (Grades 6-8)
- 1 High School (Grades 9-12)
- 1 Area CareerTech Center
  - Northwest Technology Center
- 1 Oklahoma Regional University
  - Northwestern Oklahoma State University

# ADMINISTRATIVE PROJECTIONS

The following factors have greatly influenced the Alva Public Schools financial status:

1. The economy is continuing to see an increase in the cost of goods and services with a current inflation rate of 2.9%. This is the first time since March 2021 that the 12-month increase was below 3.0%, however, it still results in an overall increase in the cost of energy, goods, and services.
2. Revenue to begin the new fiscal year is lower than anticipated due to a decreasing trend in gross production taxes, revaluation of property, and tax protests in the energy industry.
3. Weighted student counts and total student counts have remained steady or slightly increased over the last five years.
4. The district net assessed valuation has decreased from a high in FY17 of **$157,709,256** to a present valuation of **$135,834,354**. In FY24, the district valuation was **$141,162,095**. This represents a decrease of **3.77%** ($5,327,741)**.** The biggest contributors continue to be the public services companies. An oil & gas company's valuation decrease was a large portion of Alva Public Schools decrease.
5. Federal aid through Elementary and Secondary School Relief Fund monies through ESSR I, II, and III have helped offset the losses from local revenue in the past few years. This money is no longer available.
6. The district's local gross production decreased **47%** during the FY24 school year. Estimated collections for FY24 was **$1,390,525**. Actual collections were **$818,645**. As a result, projections for FY25 are 47% less than FY24 projections, at **$736,780**. Although this is a volatile area of the market, it is a good indicator of the district's revenue collections overall.

This year's current allocation for Foundation and Salary Incentive from the state is **$1,630,698.16** compared to last year's allocation of **$1,635,123.68.** This is a decrease of **0.27% ($4,425.52)** from the final state aid the district received in FY24.

Initial projections show total anticipated general fund revenue, including state aid, to be approximately **$11,507,102.66**, not including last year's fund balance of **$5,912,647.38**. This is an anticipated **2.75% ($325,617.35)** decrease in general fund collections.

For 2024-2025, the actual working budget amount of **$13,054,522.06** is below the Estimate of Needs amount of **$17,419,750.04** allowed by the independent auditor. This is an estimate of collections and will be adjusted if revenue increases or decreases. The auditor does include the prior year fund balance in his projections, but does limit the actual projected revenues to the 90% level in many categories of funding. **The 2024-2025 budget revenue is based on the following:**

**1. Ad valorem property tax collections** - Oklahoma school districts levy millage rates, which are constitutionally authorized and restricted to a maximum levy. One mill is the equivalent of $1.00 per $1,000 of assessed value.

a) School districts <u>cannot</u> vote additional mills for any appropriated fund, except for bond funds.

b) For Alva Public Schools, the millage rate for the General Fund is approximately 36.48 mills from Woods County and 36.58 from Alfalfa County.
c) The 2024-2025 net assessed property valuation in Woods and Alfalfa Counties of **$135,834,354** decreased from the 2023-2024 valuation which was **$141,162,085**, showing a **$5,327,731(3.77%)** decrease**.**

**2. State Aid** - In Oklahoma, school districts receive state funding through an equalized funding formula. The formula requires the district to levy all the allowable mills to receive the optimum formula monies for the district. Other state dedicated revenues (preceding year collections) are considered as income along with the property tax collections (current year collections) and are "charged" or subtracted from the amount a school district is eligible to receive.

State Aid is allocated on the basis of weighted students using average daily membership, special child count categories, and teacher experience and degree index. The weighted ADM is **1,952.69** for **FY 25** as of August 8, 2024, which is taken from the previous year weighted ADM. Alva Public Schools' projection for State Aid is based on the FY24 weighted average daily membership (WADM). State Aid will be recalculated as follows:

a) State Aid will be **re-calculated in January, 2025, if not before** to update current year ad valorem collections and to update to current year, nine week attendance, special child count category numbers and teacher index numbers.
b) Prior year state dedicated revenue collections (for chargeable income) will be used.

**3. Federal Monies** - Federal programs are primarily reimbursement programs. The District expends and is then reimbursed as claims are filed, on a quarterly basis for Alva Public Schools. Most federal programs allow carryover monies. The carryover monies become a part of the next year's budget, available for expenditure.

The District budget for revenue represents a combination of projections and Estimate of Needs revenue projections.

General Fund estimates for expenses for the year are **$12,178,294.69** which is approximately **$671,192.03** above our anticipated new revenue from our estimate of needs new revenue total of **$11,507,102.66.** Estimates have been increased as a result of payroll increases in salary, and inflationary costs. The expenses are projected to increase as we pay off the purchase of the new activity bus. The district expenditures are higher than the previous fiscal year expenditures, for the reasons mentioned above. Revenue projections are conservative. For the first three months, we have seen accurate collection in most categories, with a slight overcollection in some categories. It is important to continue to monitor state and local revenue throughout the year. If the budget holds true, carryover will decrease 8.86% to **$5,241,455.35** this year. Policy CDA states that the fund balance must be maintained at no less than 10% of the District’s annual budget, which using the greater amount from the EON is **$1,741,975.00**.

The Building Fund is also in good financial standing with a balance of **$3,916,217.57**. The auditor estimates that Alva Public Schools will collect **$643,478.21** in ad valorem taxes for the year. Estimated expenditures were increased in this fund to **$1,421,906.37**. This increase in expenses is a result of the projected purchase of five route buses, instead of leasing our five buses. It is also important to be conservative with this fund as it may pick up more expenses if the General Fund carryover decreases in the next few years. The projected fund balance for the Building Fund at the end of FY 25 is expected to decrease 19.88% to **$3,137,789.41** as a result of bus purchases. The purchase of buses should reduce our expenses in the future, effectively allowing us to pay ourselves instead of the lease holder for our route buses.

# ENROLLMENT SUMMARY

## 2009-2025

| | WASHINGTON | LONGFELLOW | LINCOLN | AMS | AHS | Virtual/P3 | TOTAL |
|---|---|---|---|---|---|---|---|
| FY 2009 | 212 | 137 | 120 | 187 | 256 | | 912 |
| FY 2010 | 226 | 125 | 122 | 189 | 243 | | 905 |
| FY 2011 | 220 | 134 | 135 | 184 | 240 | | 913 |
| FY 2012 | 237 | 137 | 133 | 192 | 236 | | 935 |
| FY 2013 | 239 | 134 | 134 | 222 | 258 | | 987 |
| FY 2014 | 197 | 214 | 143 | 216 | 254 | | 1024 |
| FY 2015 | 221 | 216 | 137 | 211 | 254 | | 1039 |
| FY 2016 | 258 | 180 | 114 | 204 | 262 | | 1018 |
| FY 2017 | 251 | 165 | 150 | 189 | 257 | | 1012 |
| FY 2018 | 260 | 170 | 169 | 183 | 265 | | 1047 |
| FY 2019 | 243 | 162 | 164 | 209 | 266 | | 1044 |
| FY 2020 | 246 | 158 | 149 | 223 | 255 | | 1031 |
| FY 2021 | 221 | 137 | 138 | 230 | 249 | 43 | 1018 |
| FY 2022 | 241 | 145 | 163 | 225 | 252 | 9 | 1035 |
| FY 2023 | 231 | 155 | 143 | 243 | 262 | 6 | 1040 |
| FY 2024 | 233 | 146 | 136 | 238 | 277 | 4 | 1034 |
| FY 2025 | 232 | 157 | 150 | 228 | 283 | 9 | 1059 |

# MEMBERSHIP SUMMARY
# 2021-2025

The FY weighted average daily membership numbers are the major numbers that are used to calculate state aid for our district.

| | FY 21 | FY 22 | FY 23 | FY 24 | FY 25, as of 10/7/24 |
|---|---|---|---|---|---|
| RAW ADM | 1018.06 | 1034.2 | 1034.12 | 1035.60 | 1053.64 |
| WEIGHTED ADM | 1791.44 | 1782.96 | 1892.29 | 1952.69 | |

**Weighted Average Daily Membership:**

The weighted pupil grade level calculation is found by taking the highest average daily membership of the preceding two years and assigning "weights" to the pupils according to the grade attended. The Legislature has set the "weights" to each grade. Multiplying the weight assigned to each grade by the membership in each grade and adding the totals together is the weighted pupil grade level calculation. The weighted pupil category calculation is determined by multiplying the number of pupils classified as "economically disadvantaged", bilingual, gifted and talented, and disabled by the weights placed on those classifications by the Legislature and adding the teacher experience index value to arrive at the district weighted A.D.M.

| **Grade Weights** | |
|---|---|
| Pre - K | 1.30 |
| Kindergarten | 1.50 |
| 1st & 2nd | 1.351 |
| 3rd | 1.051 |
| 4th - 6th | 1.00 |
| 7th - 12th | 1.20 |
| **Category Weights** | |
| Special Ed Services | |
| Hearing Impairment | 2.90 |
| Deaf | 3.80 |
| Speech or Lang Imp | .050 |

| **Category Weights(cont)** | |
|---|---|
| Visual Impairment | 3.80 |
| Emotional Disturbance | 2.50 |
| Orthopedic Impairment | 1.20 |
| Other Health Impairment | 1.20 |
| Specific Learning Disability | 0.40 |
| Deaf-Blindness | 3.80 |
| Multiple Disabilities | 2.40 |
| Autism | 2.40 |
| Traumatic Brain Injury | 2.40 |
| Intellectual Disabilities | 1.30 |
| Summer Program | 1.20 |

| **Other Weights** | |
|---|---|
| Gifted & Talented | 0.34 |
| Bilingual | 0.25 |
| Economic Disad | 0.25 |
| Transportation | 2.00 |

# TOTAL NET ASSESSED VALUATION

| | Real | Personal | Public Service | Total | % Change |
|---|---|---|---|---|---|
| FY 10 | $31,194,684.00 | $17,478,821.00 | $18,337,917.00 | $67,011,422.00 | |
| FY 11 | $32,456,638.00 | $19,701,188.00 | $18,825,760.00 | $70,983,586.00 | 5.928% |
| FY 12 | $33,482,621.00 | $21,304,576.00 | $18,657,636.00 | $73,444,833.00 | 3.467% |
| FY 13 | $34,873,209.00 | $29,041,127.00 | $17,736,936.00 | $81,651,272.00 | 11.174% |
| FY 14 | $37,260,933.00 | $39,622,745.00 | $17,107,354.00 | $93,991,032.00 | 15.113% |
| FY 15 | $40,683,024.00 | $61,241,205.00 | $18,825,484.00 | $120,749,713.00 | 28.469% |
| FY 16 | $43,043,685.00 | $90,479,551.00 | $19,470,651.00 | $152,993,887.00 | 26.703% |
| FY 17 | $45,703,422.00 | $90,614,569.00 | $21,391,265.00 | $157,709,256.00 | 3.082% |
| FY 18 | $47,302,265.00 | $63,655,215.00 | $23,830,472.00 | $134,787,952.00 | (14.534%) |
| FY 19 | $48,663,612.00 | $61,212,771.00 | $25,196,222.00 | $135,072,605.00 | 0.211% |
| FY 20 | $50,843,670.00 | $57,798,248.00 | $25,711,644.00 | $134,353,562.00 | (0.532%) |
| FY 21 | $42,171,717.00 | $59,646,420.00 | $30,459,212.00 | $142,277,349.00 | 5.898% |
| FY 22 | $53,104,892.00 | $49,338,813.00 | $28,739,139.00 | $131,182,844.00 | (7.798%) |
| FY 23 | $54,241,127.00 | $53,096,245.00 | $31,770,012.00 | $139,107,384.00 | 6.041% |
| FY 24 | $56,096,140.00 | $56,149,726.00 | $28,916,229.00 | $141,162,095.00 | 1.477% |
| FY 25 | $58,941,561.00 | $46,470,159.00 | $30,422,634.00 | $135,834,354.00 | (3.774%) |

# Alva Public Schools

## Budget Analysis

**Options:** Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, Print Detail: False

| Classification | Appropriation | Encumbered | Paid | Encumbered Balance | Unencumbered Balance | % Enc Budget |
|---|---|---|---|---|---|---|
| 2024-2025 | | | | | | |
| Fund - 11 General Fund (For Operation) | | | | | | |
| Project - 000 | | | | | | |
| 1000 INSTRUCTION | 9,506,415.16 | 5,640,781.71 | 555,316.49 | 5,085,465.22 | 3,865,633.45 | 59.34% |
| 2120 Guidance Services | 318,000.00 | 282,627.95 | 35,789.45 | 246,838.50 | 35,372.05 | 88.88% |
| 2132 Medical Services | 10,000.00 | 1,000.00 | 0.00 | 1,000.00 | 9,000.00 | 10.00% |
| 2135 Occupational Therapy | 40,000.00 | 11,760.04 | 0.00 | 11,760.04 | 28,239.96 | 29.40% |
| 2140 Psychological Ed Indiv Service | 75,000.00 | 42,000.00 | 0.00 | 42,000.00 | 33,000.00 | 56.00% |
| 2152 Speech Pathology Services | 335,000.00 | 274,599.21 | 59,085.51 | 215,513.70 | 60,400.79 | 81.97% |
| 2170 Physical Theraphy | 65,000.00 | 60,000.00 | 0.00 | 60,000.00 | 5,000.00 | 92.31% |
| 2180 Visually Impaired/Vision Services | 5,000.00 | 500.00 | 0.00 | 500.00 | 4,500.00 | 10.00% |
| 2199 Other Support Services-Student | 251,624.00 | 51,498.65 | 10,981.35 | 40,517.30 | 200,125.35 | 20.47% |
| 2200 SUPPORT SERVICES-INSTRT STAFF | 260,000.00 | 0.00 | 0.00 | 0.00 | 260,000.00 | 0.00% |
| 2213 Instr Staff Training Services | 30,000.00 | 4,134.28 | 75.00 | 4,059.28 | 25,865.72 | 13.78% |
| 2220 Library Media Services | 235,000.00 | 213,735.89 | 27,373.65 | 186,362.24 | 21,264.11 | 90.95% |
| 2230 Instruction-Related Technology | 77,000.00 | 37,359.25 | 15,948.51 | 21,410.74 | 39,640.75 | 48.52% |
| 2312 Bd Clk/Dp Clk/Mi Clk Services | 37,000.00 | 17,446.56 | 4,361.64 | 13,084.92 | 19,553.44 | 47.15% |
| 2313 Board Treasurer Services | 8,000.00 | 7,000.00 | 0.00 | 7,000.00 | 1,000.00 | 87.50% |
| 2314 Election Services | 7,000.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 100.00% |
| 2317 Legal Services | 40,000.00 | 9,500.00 | 520.00 | 8,980.00 | 30,500.00 | 23.75% |
| 2318 Audit Services | 20,000.00 | 17,500.00 | 0.00 | 17,500.00 | 2,500.00 | 87.50% |
| 2321 Office of Superintendent Serv | 270,000.00 | 238,492.24 | 103,169.14 | 135,323.10 | 31,507.76 | 88.33% |
| 2330 State/Federal Relations servic | 3,000.00 | 1,288.87 | 107.41 | 1,181.46 | 1,711.13 | 42.96% |
| 2340 Other General & Admn Services | 50,000.00 | 18,924.46 | 1,486.32 | 17,438.14 | 31,075.54 | 37.85% |
| 2410 Principal (Independent) Servic | 992,621.76 | 899,803.45 | 227,648.89 | 672,154.56 | 92,818.31 | 90.65% |
| 2490 Other Support Services-Sch Adm | 35,000.00 | 7,014.89 | 584.86 | 6,430.03 | 27,985.11 | 20.04% |
| 2511 Business Office | 235,000.00 | 207,400.13 | 69,694.09 | 137,706.04 | 27,599.87 | 88.26% |
| 2518 TAX ASSESSMENT/COLLECTION SERV | 97,000.00 | 87,000.00 | 0.00 | 87,000.00 | 10,000.00 | 89.69% |
| 2560 Information Systems | 17,500.00 | 7,914.52 | 2,008.86 | 5,905.66 | 9,585.48 | 45.23% |
| 2571 Recruitment/placement services | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00% |
| 2572 Personnel Services | 12,000.00 | 5,942.40 | 5,042.40 | 900.00 | 6,057.60 | 49.52% |
| 2573 Inservice Training Services | 30,000.00 | 6,291.62 | 4,351.62 | 1,940.00 | 23,708.38 | 20.97% |
| 2574 Health Services | 3,000.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 50.00% |
| 2580 Administrative Technology Serv | 75,000.00 | 37,359.13 | 15,948.48 | 21,410.65 | 37,640.87 | 49.81% |
| 2620 Operation of Building Services | 1,125,000.00 | 914,164.13 | 516,998.83 | 397,165.30 | 210,835.87 | 81.26% |
| 2630 Care & Upkeep of Grounds Svc | 60,000.00 | 4,621.39 | 1,391.83 | 3,229.56 | 55,378.61 | 7.70% |
| 2640 Care & Upkeep of Equipment Svc | 50,000.00 | 43,491.98 | 7,361.05 | 36,130.93 | 6,508.02 | 86.98% |
| 2660 Security Services | 110,000.00 | 101,307.50 | 0.00 | 101,307.50 | 8,692.50 | 92.10% |
| 2720 Vehicle Operation Services | 400,000.00 | 333,422.71 | 261,649.84 | 71,772.87 | 66,577.29 | 83.36% |
| 2740 TRANSPORTATION | 440,000.00 | 291,264.32 | 48,945.63 | 242,318.69 | 148,735.68 | 66.20% |
| 5200 FUND TRANSFER/REIMBURSEMENT | 200.00 | 200.00 | 200.00 | 0.00 | 0.00 | 100.00% |
| **Total Project - 000** | **$15,335,360.92** | **$9,885,847.28** | **$1,976,040.85** | **$7,909,806.43** | **$5,449,513.64** | **64.46 %** |

## Budget Analysis

**Options:** Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, Print Detail: False

| Classification | Appropriation | Encumbered | Paid | Encumbered Balance | Unencumbered Balance | % Enc Budget |
|---|---|---|---|---|---|---|
| 2024-2025 | | | | | | |
| Fund - 11 General Fund (For Operation) | | | | | | |
| Project - 001 GIFTED & TALENTED | | | | | | |
| 2199 Other Support Services-Student | 1,170.16 | 1,170.16 | 97.51 | 1,072.65 | 0.00 | 100.00% |
| **Total Project - 001 GIFTED & TALENTED** | **$1,170.16** | **$1,170.16** | **$97.51** | **$1,072.65** | **$0.00** | **100.00 %** |
| Project - 150 OETT GRANT | | | | | | |
| 1000 INSTRUCTION | 80,000.00 | 79,531.32 | 25,549.32 | 53,982.00 | 468.68 | 99.41% |
| **Total Project - 150 OETT GRANT** | **$80,000.00** | **$79,531.32** | **$25,549.32** | **$53,982.00** | **$468.68** | **99.41 %** |
| Project - 331 EDUC FLEX BEN ALLOW-CERT-CASH | | | | | | |
| 1000 INSTRUCTION | 8,365.20 | 8,365.20 | 697.10 | 7,668.10 | 0.00 | 100.00% |
| 2120 Guidance Services | 836.52 | 836.52 | 69.71 | 766.81 | 0.00 | 100.00% |
| 2410 Principal (Independent) Servic | 139.42 | 139.42 | 139.42 | 0.00 | 0.00 | 100.00% |
| **Total Project - 331 EDUC FLEX BEN ALLOW-CERT-CASH** | **$9,341.14** | **$9,341.14** | **$906.23** | **$8,434.91** | **$0.00** | **100.00 %** |
| Project - 332 EDUC FLEX BEN-ALLOW-SUPP-CASH | | | | | | |
| 1000 INSTRUCTION | 29,212.26 | 29,212.26 | 2,086.59 | 27,125.67 | 0.00 | 100.00% |
| 2220 Library Media Services | 2,276.28 | 2,276.28 | 189.69 | 2,086.59 | 0.00 | 100.00% |
| 2410 Principal (Independent) Servic | 6,828.84 | 6,828.84 | 1,707.21 | 5,121.63 | 0.00 | 100.00% |
| 2620 Operation of Building Services | 2,276.28 | 2,276.28 | 569.07 | 1,707.21 | 0.00 | 100.00% |
| **Total Project - 332 EDUC FLEX BEN-ALLOW-SUPP-CASH** | **$40,593.66** | **$40,593.66** | **$4,552.56** | **$36,041.10** | **$0.00** | **100.00 %** |
| Project - 333 STATE TEXTBOOK | | | | | | |
| 1000 INSTRUCTION | 67,211.58 | 67,211.58 | 0.00 | 67,211.58 | 0.00 | 100.00% |
| **Total Project - 333 STATE TEXTBOOK** | **$67,211.58** | **$67,211.58** | **$0.00** | **$67,211.58** | **$0.00** | **100.00 %** |
| Project - 334 EDUC FLEX BEN ALLOW-CERT-INS | | | | | | |
| 1000 INSTRUCTION | 562,725.36 | 562,725.36 | 51,651.12 | 511,074.24 | 0.00 | 100.00% |
| 2120 Guidance Services | 32,621.76 | 32,621.76 | 4,077.72 | 28,544.04 | 0.00 | 100.00% |
| 2152 Speech Pathology Services | 16,310.88 | 16,310.88 | 2,718.48 | 13,592.40 | 0.00 | 100.00% |
| 2220 Library Media Services | 16,310.88 | 16,310.88 | 1,359.24 | 14,951.64 | 0.00 | 100.00% |
| 2410 Principal (Independent) Servic | 47,573.40 | 47,573.40 | 10,873.92 | 36,699.48 | 0.00 | 100.00% |
| **Total Project - 334 EDUC FLEX BEN ALLOW-CERT-INS** | **$675,542.28** | **$675,542.28** | **$70,680.48** | **$604,861.80** | **$0.00** | **100.00 %** |
| Project - 335 EDUC FLEX BEN ALLOW-SUPP-INS | | | | | | |
| 1000 INSTRUCTION | 259,614.84 | 259,614.84 | 21,068.22 | 238,546.62 | 0.00 | 100.00% |
| 2220 Library Media Services | 16,310.88 | 16,310.88 | 1,359.24 | 14,951.64 | 0.00 | 100.00% |
| 2230 Instruction-Related Technology | 8,155.44 | 8,155.44 | 2,038.86 | 6,116.58 | 0.00 | 100.00% |
| 2410 Principal (Independent) Servic | 32,621.76 | 32,621.76 | 7,475.82 | 25,145.94 | 0.00 | 100.00% |
| 2511 Business Office | 24,466.32 | 24,466.32 | 6,116.58 | 18,349.74 | 0.00 | 100.00% |
| 2580 Administrative Technology Serv | 2,718.48 | 2,718.48 | 2,038.86 | 679.62 | 0.00 | 100.00% |
| 2620 Operation of Building Services | 65,243.52 | 65,243.52 | 16,310.88 | 48,932.64 | 0.00 | 100.00% |
| 2720 Vehicle Operation Services | 16,310.88 | 16,310.88 | 1,359.24 | 14,951.64 | 0.00 | 100.00% |
| 2740 TRANSPORTATION | 8,155.44 | 8,155.44 | 2,038.86 | 6,116.58 | 0.00 | 100.00% |
| **Total Project - 335 EDUC FLEX BEN ALLOW-SUPP-INS** | **$433,597.56** | **$433,597.56** | **$59,806.56** | **$373,791.00** | **$0.00** | **100.00 %** |
| Project - 367 Strong Readers | | | | | | |
| 1000 INSTRUCTION | 1,000.00 | 599.25 | 0.00 | 599.25 | 400.75 | 59.93% |

## Budget Analysis

**Options:** Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, Print Detail: False

| Classification | Appropriation | Encumbered | Paid | Encumbered Balance | Unencumbered Balance | % Enc Budget |
|---|---|---|---|---|---|---|
| 2024-2025 | | | | | | |
| Fund - 11 General Fund (For Operation) | | | | | | |
| Project - 367 Strong Readers | | | | | | |
| **Total Project - 367 Strong Readers** | **$1,000.00** | **$599.25** | **$0.00** | **$599.25** | **$400.75** | **59.93 %** |
| Project - 376 School Resource Officer Program | | | | | | |
| 2660 Security Services | 183,829.62 | 0.00 | 0.00 | 0.00 | 183,829.62 | 0.00% |
| **Total Project - 376 School Resource Officer Program** | **$183,829.62** | **$0.00** | **$0.00** | **$0.00** | **$183,829.62** | **0.00 %** |
| Project - 388 ALTERNATIVE EDUCATION GRANTS | | | | | | |
| 1000 INSTRUCTION | 11,152.55 | 11,152.55 | 3,560.60 | 7,591.95 | 0.00 | 100.00% |
| **Total Project - 388 ALTERNATIVE EDUCATION GRANTS** | **$11,152.55** | **$11,152.55** | **$3,560.60** | **$7,591.95** | **$0.00** | **100.00 %** |
| Project - 411 Comprehensive Secondary Progrm | | | | | | |
| 1000 INSTRUCTION | 29,840.00 | 29,840.00 | 29,840.00 | 0.00 | 0.00 | 100.00% |
| 2620 Operation of Building Services | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0.00% |
| **Total Project - 411 Comprehensive Secondary Progrm** | **$32,340.00** | **$29,840.00** | **$29,840.00** | **$0.00** | **$2,500.00** | **92.27 %** |
| Project - 412 Vocational Programs Incentive | | | | | | |
| 1000 INSTRUCTION | 44,285.33 | 23,111.36 | 6,529.62 | 16,581.74 | 21,173.97 | 52.19% |
| 2213 Instr Staff Training Services | 3,214.67 | 2,034.49 | 1,474.67 | 559.82 | 1,180.18 | 63.29% |
| 2620 Operation of Building Services | 4,500.00 | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 100.00% |
| 2740 TRANSPORTATION | 9,000.00 | 8,825.41 | 348.90 | 8,476.51 | 174.59 | 98.06% |
| **Total Project - 412 Vocational Programs Incentive** | **$61,000.00** | **$38,471.26** | **$8,353.19** | **$30,118.07** | **$22,528.74** | **63.07 %** |
| Project - 511 TITLE I PART A- BASIC PROGRAM | | | | | | |
| 1000 INSTRUCTION | 164,410.54 | 162,895.07 | 13,574.58 | 149,320.49 | 1,515.47 | 99.08% |
| 2199 Other Support Services-Student | 1,932.87 | 0.00 | 0.00 | 0.00 | 1,932.87 | 0.00% |
| **Total Project - 511 TITLE I PART A- BASIC PROGRAM** | **$166,343.41** | **$162,895.07** | **$13,574.58** | **$149,320.49** | **$3,448.34** | **97.93 %** |
| Project - 541 TITLE II PART A- Supporting Effective Instruction | | | | | | |
| 2213 Instr Staff Training Services | 44,223.54 | 16,972.00 | 0.00 | 16,972.00 | 27,251.54 | 38.38% |
| 2573 Inservice Training Services | 20,000.00 | 450.00 | 0.00 | 450.00 | 19,550.00 | 2.25% |
| **Total Project - 541 TITLE II PART A- Supporting Effective Instruction** | **$64,223.54** | **$17,422.00** | **$0.00** | **$17,422.00** | **$46,801.54** | **27.13 %** |
| Project - 552 Title IV Student Support/Academic Enrichment | | | | | | |
| 1000 INSTRUCTION | 10,989.58 | 0.00 | 0.00 | 0.00 | 10,989.58 | 0.00% |
| **Total Project - 552 Title IV Student Support/Academic Enrichment** | **$10,989.58** | **$0.00** | **$0.00** | **$0.00** | **$10,989.58** | **0.00 %** |
| Project - 587 Title VI Part B Rural-Low Inco | | | | | | |
| 1000 INSTRUCTION | 17,238.06 | 0.00 | 0.00 | 0.00 | 17,238.06 | 0.00% |
| **Total Project - 587 Title VI Part B Rural-Low Inco** | **$17,238.06** | **$0.00** | **$0.00** | **$0.00** | **$17,238.06** | **0.00 %** |
| Project - 615 Spec Ed PD | | | | | | |
| 2213 Instr Staff Training Services | 1,212.00 | 0.00 | 0.00 | 0.00 | 1,212.00 | 0.00% |
| **Total Project - 615 Spec Ed PD** | **$1,212.00** | **$0.00** | **$0.00** | **$0.00** | **$1,212.00** | **0.00 %** |
| Project - 618 Secondary Transition Services. | | | | | | |
| 1000 INSTRUCTION | 118.75 | 0.00 | 0.00 | 0.00 | 118.75 | 0.00% |

## Budget Analysis

**Options:** Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, Print Detail: False

| Classification | Appropriation | Encumbered | Paid | Encumbered Balance | Unencumbered Balance | % Enc Budget |
|---|---|---|---|---|---|---|
| 2024-2025 | | | | | | |
| Fund - 11 General Fund (For Operation) | | | | | | |
| Project - 618 Secondary Transition Services. | | | | | | |
| **Total Project - 618 Secondary Transition Services.** | **$118.75** | **$0.00** | **$0.00** | **$0.00** | **$118.75** | **0.00 %** |
| Project - 621 Flow Through PL 108-446 IDEA | | | | | | |
| 1000 INSTRUCTION | 191,884.08 | 191,786.63 | 15,982.22 | 175,804.41 | 97.45 | 99.95% |
| 2135 Occupational Therapy | 26,239.96 | 26,239.96 | 3,266.67 | 22,973.29 | 0.00 | 100.00% |
| **Total Project - 621 Flow Through PL 108-446 IDEA** | **$218,124.04** | **$218,026.59** | **$19,248.89** | **$198,777.70** | **$97.45** | **99.96 %** |
| Project - 641 Preschool Ages 3-5 PL 102-119 | | | | | | |
| 1000 INSTRUCTION | 9,361.19 | 9,361.19 | 5,093.58 | 4,267.61 | 0.00 | 100.00% |
| **Total Project - 641 Preschool Ages 3-5 PL 102-119** | **$9,361.19** | **$9,361.19** | **$5,093.58** | **$4,267.61** | **$0.00** | **100.00 %** |
| **Total Fund - 11 General Fund (For Operation)** | **$17,419,750.04** | **$11,680,602.89** | **$2,217,304.35** | **$9,463,298.54** | **$5,739,147.15** | **67.05 %** |

## Budget Analysis

**Options:** Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, Print Detail: False

| Classification | Appropriation | Encumbered | Paid | Encumbered Balance | Unencumbered Balance | % Enc Budget |
|---|---|---|---|---|---|---|
| 2024-2025 | | | | | | |
| Fund - 21 Building Fund | | | | | | |
| Project - 000 | | | | | | |
| 1000 INSTRUCTION | 55,000.00 | 7,656.00 | 7,656.00 | 0.00 | 47,344.00 | 13.92% |
| 2321 Office of Superintendent Serv | 22,000.00 | 119.97 | 119.97 | 0.00 | 21,880.03 | 0.55% |
| 2410 Principal (Independent) Servic | 70,000.00 | 4,021.65 | 4,021.65 | 0.00 | 65,978.35 | 5.75% |
| 2620 Operation of Building Services | 1,330,000.00 | 502,559.48 | 130,043.60 | 372,515.88 | 827,440.52 | 37.79% |
| 2630 Care & Upkeep of Grounds Svc | 750,000.00 | 27,305.48 | 18,940.48 | 8,365.00 | 722,694.52 | 3.64% |
| 2640 Care & Upkeep of Equipment Svc | 450,000.00 | 2,000.00 | 150.87 | 1,849.13 | 448,000.00 | 0.44% |
| 2740 TRANSPORTATION | 570,000.00 | 570,000.00 | 0.00 | 570,000.00 | 0.00 | 100.00% |
| 4400 ARCHITECTURE /ENGINEERING SV | 150,000.00 | 70,000.00 | 68,329.65 | 1,670.35 | 80,000.00 | 46.67% |
| 4720 ALL OTHER BUILDING IMPROVEMENT SERVICE | 1,162,695.78 | 0.00 | 0.00 | 0.00 | 1,162,695.78 | 0.00% |
| **Total Project - 000** | **$4,559,695.78** | **$1,183,662.58** | **$229,262.22** | **$954,400.36** | **$3,376,033.20** | **25.96 %** |
| **Total Fund - 21 Building Fund** | **$4,559,695.78** | **$1,183,662.58** | **$229,262.22** | **$954,400.36** | **$3,376,033.20** | **25.96 %** |

## Budget Analysis

**Options:** Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, Print Detail: False

| Classification | Appropriation | Encumbered | Paid | Encumbered Balance | Unencumbered Balance | % Enc Budget |
|---|---|---|---|---|---|---|
| 2024-2025 | | | | | | |
| Fund - 22 Child Nutrition Programs Fund | | | | | | |
| Project - 000 | | | | | | |
| 3120 Food Preparation & Disp Svcs | 121,004.27 | 0.00 | 0.00 | 0.00 | 121,004.27 | 0.00% |
| 3140 Other Direct or Related Chld N | 95,000.00 | 13,278.02 | 1,109.46 | 12,168.56 | 81,721.98 | 13.98% |
| 3150 Food Procurement Services | 130,000.00 | 83,100.00 | 0.00 | 83,100.00 | 46,900.00 | 63.92% |
| 3155 Adult Meals | 5,900.00 | 5,900.00 | 0.00 | 5,900.00 | 0.00 | 100.00% |
| 5200 FUND TRANSFER/REIMBURSEMENT | 250.00 | 250.00 | 250.00 | 0.00 | 0.00 | 100.00% |
| **Total Project - 000** | **$352,154.27** | **$102,528.02** | **$1,359.46** | **$101,168.56** | **$249,626.25** | **29.11 %** |
| Project - 332 EDUC FLEX BEN-ALLOW-SUPP-CASH | | | | | | |
| 3120 Food Preparation & Disp Svcs | 2,276.28 | 2,276.28 | 189.69 | 2,086.59 | 0.00 | 100.00% |
| **Total Project - 332 EDUC FLEX BEN-ALLOW-SUPP-CASH** | **$2,276.28** | **$2,276.28** | **$189.69** | **$2,086.59** | **$0.00** | **100.00 %** |
| Project - 335 EDUC FLEX BEN ALLOW-SUPP-INS | | | | | | |
| 3120 Food Preparation & Disp Svcs | 16,310.88 | 16,310.88 | 1,359.24 | 14,951.64 | 0.00 | 100.00% |
| **Total Project - 335 EDUC FLEX BEN ALLOW-SUPP-INS** | **$16,310.88** | **$16,310.88** | **$1,359.24** | **$14,951.64** | **$0.00** | **100.00 %** |
| Project - 385 Child Nutrition Program | | | | | | |
| 3140 Other Direct or Related Chld N | 5,000.00 | 1,500.00 | 0.00 | 1,500.00 | 3,500.00 | 30.00% |
| **Total Project - 385 Child Nutrition Program** | **$5,000.00** | **$1,500.00** | **$0.00** | **$1,500.00** | **$3,500.00** | **30.00 %** |
| Project - 763 Lunch | | | | | | |
| 3120 Food Preparation & Disp Svcs | 65,263.47 | 65,111.07 | 5,425.93 | 59,685.14 | 152.40 | 99.77% |
| 3150 Food Procurement Services | 185,000.00 | 179,000.00 | 16,220.47 | 162,779.53 | 6,000.00 | 96.76% |
| **Total Project - 763 Lunch** | **$250,263.47** | **$244,111.07** | **$21,646.40** | **$222,464.67** | **$6,152.40** | **97.54 %** |
| Project - 764 Breakfast | | | | | | |
| 3150 Food Procurement Services | 82,000.00 | 82,000.00 | 25,000.00 | 57,000.00 | 0.00 | 100.00% |
| **Total Project - 764 Breakfast** | **$82,000.00** | **$82,000.00** | **$25,000.00** | **$57,000.00** | **$0.00** | **100.00 %** |
| **Total Fund - 22 Child Nutrition Programs Fund** | **$708,004.90** | **$448,726.25** | **$49,554.79** | **$399,171.46** | **$259,278.65** | **63.38 %** |

## Budget Analysis

**Options:** Year: 2024-2025, Date Range: 7/1/2024 - 6/30/2025, Print Detail: False

| Classification | Appropriation | Encumbered | Paid | Encumbered Balance | Unencumbered Balance | % Enc Budget |
|---|---|---|---|---|---|---|
| 2024-2025 | | | | | | |
| Fund - 81 Gift Fund/Senior Achievement | | | | | | |
| Project - 215 ASB Fine Arts | | | | | | |
| 1000 INSTRUCTION | 3,147.18 | 2,930.37 | 2,705.57 | 224.80 | 216.81 | 93.11% |
| **Total Project - 215 ASB Fine Arts** | **$3,147.18** | **$2,930.37** | **$2,705.57** | **$224.80** | **$216.81** | **93.11 %** |
| Project - 216 Wisdom Foundation- Agriculture | | | | | | |
| 4720 ALL OTHER BUILDING IMPROVEMENT SERVICE | 75,000.00 | 0.00 | 0.00 | 0.00 | 75,000.00 | 0.00% |
| **Total Project - 216 Wisdom Foundation-Agriculture** | **$75,000.00** | **$0.00** | **$0.00** | **$0.00** | **$75,000.00** | **0.00 %** |
| Project - 217 Buckles Foundation Grant | | | | | | |
| 4720 ALL OTHER BUILDING IMPROVEMENT SERVICE | 235,000.00 | 0.00 | 0.00 | 0.00 | 235,000.00 | 0.00% |
| **Total Project - 217 Buckles Foundation Grant** | **$235,000.00** | **$0.00** | **$0.00** | **$0.00** | **$235,000.00** | **0.00 %** |
| Project - 221 Share Trust Scholarship | | | | | | |
| 2199 Other Support Services-Student | 59,577.65 | 48,000.00 | 24,000.00 | 24,000.00 | 11,577.65 | 80.57% |
| **Total Project - 221 Share Trust Scholarship** | **$59,577.65** | **$48,000.00** | **$24,000.00** | **$24,000.00** | **$11,577.65** | **80.57 %** |
| **Total Fund - 81 Gift Fund/Senior Achievement** | **$372,724.83** | **$50,930.37** | **$26,705.57** | **$24,224.80** | **$321,794.46** | **13.66 %** |
| **Total 2024-2025** | **$23,060,175.55** | **$13,655,822.07** | **$2,759,391.16** | **$10,896,430.91** | **$9,404,353.48** | **59.22 %** |

# SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES

Revenue is classified by fund and by source. Sources are grouped by local, intermediate (county), state (state dedicated and state aid) and federal sources. Local sources include property taxes, interest earnings and reimbursements. Intermediate resources include county 4-mill taxes and county mortgage taxes. State sources include state dedicated revenue, which are foundation and incentive aid, various grants and career tech sources. Federal sources include Title I and IDEA-B (Special Education) as examples. **This budget presents projected expenditures by function as required by law for Board approval. Example: This does not mean we expect to spend $308,000 on Guidance Services, we simply are appropriating the money as required by law.** Function categories are defined in detail on the following pages. These include instruction and support services as examples.

## *GENERAL FUND (11) & BUILDING FUND (21)*

**Approved Appropriations from Carroll and Associates is $21,979,445.82**

- The functions below total the approved estimate of needs from Carroll and associates. Descriptions for each function are below, with example of what is paid in this function. The report run by the central office accounting system that lists the function can be found on the pages after these descriptions.

**#1000 - Instruction**

- Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, correspondence, and other educational or assistive technology devices. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators, and interpreters would be recorded here. Also, include department chairpersons who teach for any portion of time. Tuition/transfer fees paid to other LEAs would be included here.

**#2000 – Support Services**

- Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

**#3000 – Operation of Non-Instructional Services**

- Activities concerned with providing non-instructional services to students, staff, or community.

**#4000 – Facilities Acquisition and Construction Services**

- Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

**#5000 – Other Uses**

- A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as other outlays. These include debt service payments (principal and interest) and certain transfers of

monies from one fund to another. These accounts are not used with the proprietary funds.

**#7000 – Other Uses**

- Workers' Compensations/Unemployment Claims
- Tort Claims
- Medical Care Claims
- Health Care Reimbursements
- Day Care Claims
- Flexible Benefits
- Long-Term Disability Claims

**#8000 - Repayment**

- Checks/warrants issued to outside agencies for refund of restricted revenue previously received for overpayment, nonqualified expenditures, and other refunds to be repaid from district funds.

# GENERAL FUND – STATE AND FEDERAL PROGRAMS

**District Funds**

**000 – Noncategorical Funds**

- Funds for which the LEA has no need or desire to classify as below.

**001-299 – Categorical/Special Budget Series**

- District funds that need to be tracked. Budget name and number to be assigned by LEA. Some LEAs may wish to collect a group of diverse fund classifications for which a single individual or position is responsible, e.g., the music supervisor is allocated a music budget for distribution to all instructional operational units, the total budget would be assigned a Project Reporting number, and the allocation to various operational units could be made using the operational unit dimension. Another example would be an instructional supplies budget controlled by the principal of each school site. The Project Reporting number would be assigned and include the total instructional supply budget for the district and the amount allocated by each school site indicated by the Operational Unit dimension. Since these funds are unlikely to include restricted and categorical funds with which this dimension is essentially concerned, codes 001-199 have been reserved for this purpose.

**301-399 – State Programs**

- Funds that require specialized reporting for state categorical or competitive grants.

**401-499 – Vocational Programs – Multisource – District, State, and/or Federal**

- Restricted funds allocated to the comprehensive high school and the area vocational schools from district, state, and/or federal sources.

**501-799 – Federal Programs**

- Funds for all federal projects funded through grants or allocations from the federal government, either directly or indirectly.