

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BOARD OF EDUCATION  
AGENDA STATEMENT

MEETING OF November 13, 2024

ITEM TITLE:

**Consent Agenda:**

Motion to approve FY2024-2025 Operating Fund Budget  
Revisions

**REVIEWED BY:**

Superintendent  
 Finance

SUBMITTED BY: Daniel Schuler, Business Manager 907 247 2116

APPROVED FOR SUBMITTAL: Michael Robbins, Superintendent

SUMMARY STATEMENT:

The Board of Education is being asked to approve a revision to the approved FY2024-2025 operating fund budget to account for an increase in Ketchikan Gateway Borough discretionary local contribution revenue stream and associated increases in operating fund expenditure line items.

ISSUE: Adoption of a budget recommendation reflecting revenue and expenditure changes is required per Board Policy 3100 Administrative Regulation. Per BP 3100: "The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements." Changes in revenue require changes in budgeted expenditures to create a balanced budget.

BACKGROUND:

At a special meeting on April 30, 2024, the Board of Education approved a balanced budget based off an assumed increase outside the base student allocation of \$680. The Ketchikan Gateway Borough initially approved a total combined required and discretionary local contribution of \$8,871,946. Subsequent to that appropriation approval, the Borough approved an additional discretionary local contribution in the amount of \$2,392,368 based upon a request from KGBSD to restore programs that were not included in the original approved budget.

**Fiscal Year 2024-2025 Revenue Budget Adjustments:**

**Adjust the Borough combine required and discretionary local contribution from \$8,871,946 to \$11,264,314, an increase of \$2,392,368.**

**No other revenue estimates were changed at this time**

**Total Operating Fund Revenue Budget Adjustment: \$2,392,368**

**Fiscal Year 2024-2025 Expenditure Budget Adjustments:**

**By Program**

**Increase Regular Instruction \$622,176.58**

**Increase Summer School \$50,790**

**Increase Bilingual Instruction \$106,778.49**

**Increase Career Tech Ed \$1,824.16**

**Increase Special Education \$482,089.52**

**Increase Health/Guidance/Other Support Services \$271,407.41**

**Increase Maintenance \$134,716.50**

**Increase Student Activities \$592,355.44**

**Increase Charter School Allocations \$120,703.37**

**By Expenditure Type**

**Increase Salaries \$1,265,293.16**

**Increase Benefits \$589,344.95**

**Increase Purchased Services \$32,000.00**

**Increase Travel \$335,000.00**

**Increase Supplies & Materials \$25,500.00**

**Increase Dues & Fees \$15,000.00**

**Increase Charter Allocations \$120,703.37**

**Total Operating Fund Expenditure Budget Adjustments: \$2,382,842**

**District Administration believes that the numbers shown represent the best estimations of Fiscal Year 2024-2025 revenues and expenditures given the information available at this time.**

**RECOMMENDATION:**

Approval of the revision to the Fiscal Year 2024-2025 Operating Fund Budget as proposed.

**ATTACHMENTS:**

- FY2024-2025 Budget Revisions PDF Binder

**FISCAL NOTE:** Not applicable

**RECOMMENDED ACTION:** "I move that the Board of Education approve the FY2024-2025 operating fund budget revision with revenues adjusted by an increase of \$2,392,368 and expenditures adjusted by an increase of \$2,382,842."



# *Ketchikan Gateway Borough School District*

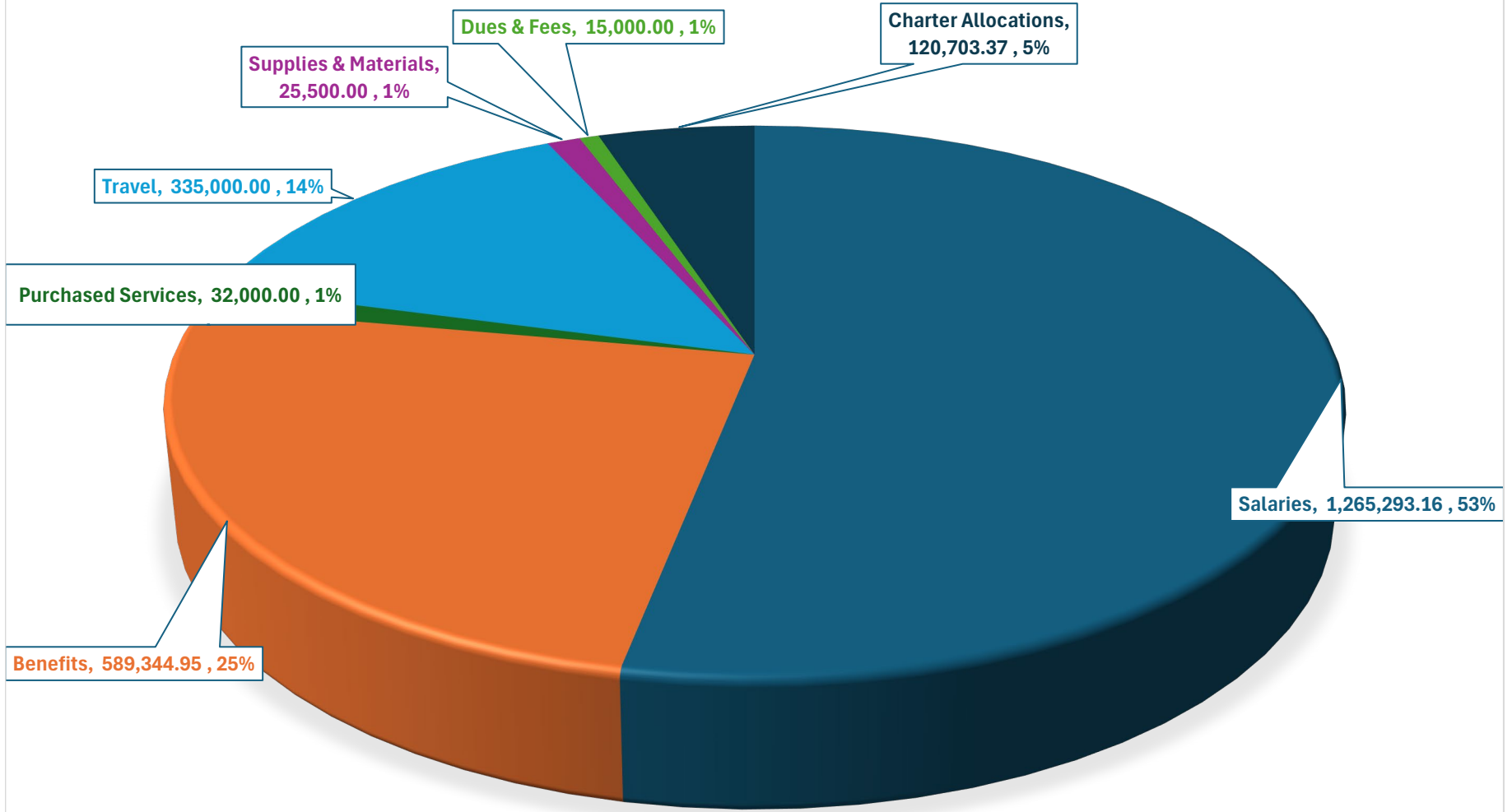
*Board of Education Meeting*

*November 13, 2024*

*KGBSD FY2024-2025 Budget Revisions*

Relationships – Engagement – Student Centered

# FY2024-2025 BUDGET REVISION BY EXPENDITURE TYPE



■ Salaries ■ Benefits ■ Purchased Services ■ Travel ■ Supplies & Materials ■ Dues & Fees ■ Charter Allocations

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	113	100	315	0	Regular Instruction Teachers Salary	1,294,593.00	1,378,432.00	83,839.00
100	114	100	315	0	Regular Instruction Teachers Salary	1,365,688.00	1,451,847.00	86,159.00
100	120	100	315	0	Regular Instruction Teachers Salary	1,310,388.00	1,394,227.00	83,839.00
100	130	100	315	0	Regular Instruction Teachers Salary	2,232,262.80	2,316,101.80	83,839.00
100	111	204	315	0	SPED Preschool Teachers Salary	188,781.00	264,518.00	75,737.00
<b>315 Total</b>						<b>6,391,712.80</b>	<b>6,805,125.80</b>	<b>413,413.00</b>
100	111	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,000.00	6,000.00
100	113	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,000.00	6,000.00
100	114	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,000.00	6,000.00
100	115	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,000.00	6,000.00
100	116	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,328.00	6,328.00
100	120	100	316	0	Regular Instruction Extra Duty Certified 310	-	12,000.00	12,000.00
100	130	100	316	0	Regular Instruction Extra Duty Certified 310	-	25,000.00	25,000.00
100	190	100	316	0	Regular Instruction Extra Duty Certified 310	-	5,000.00	5,000.00
100	190	105	316	0	Summer School Extra Duty Certified 310	-	40,000.00	40,000.00
100	130	160	316	0	Vocational Education Extra Duty Certified 310	-	1,600.00	1,600.00
100	130	200	316	0	Special Education Extra Duty Certified 310	-	8,000.00	8,000.00
100	116	320	316	0	Certified Extra Duty	-	600.00	600.00
100	115	700	316	0	Student Activities Extra Duty Certified 310	-	6,200.00	6,200.00
100	120	700	316	0	Student Activities Extra Duty Certified 310	-	10,000.00	10,000.00
100	130	700	316	0	Student Activities Extra Duty Certified 310	-	60,000.00	60,000.00
<b>316 Total</b>						<b>-</b>	<b>198,728.00</b>	<b>198,728.00</b>
100	114	102	323	0	Regular Instrctn Class Class Instrctnal Aide 320	-	23,429.49	23,429.49
100	111	122	323	0	Bilingl/Bicult Inst Restrict Class Inst Aide 320	-	43,464.33	43,464.33
100	130	122	323	0	Bilingl/Bicult Inst Restrict Class Inst Aide 320	-	15,986.88	15,986.88
100	114	201	323	0	SPED Intensive Srvcs Class Instrctnal Aide 320	425,087.04	399,082.74	(26,004.30)
100	111	202	323	0	Special Education Class Class Instrctnal Aide 320	-	80,523.66	80,523.66
100	112	202	323	116	Classified Aides/Paraprofessionals	-	41,965.56	41,965.56
100	114	202	323	0	Special Education Class Class Instrctnal Aide 320	-	23,429.49	23,429.49
100	130	202	323	0	Special Education Class Class Instrctnal Aide 320	-	26,017.11	26,017.11
100	113	204	323	0	SPED Preschool Classified Instructional Aides 320	-	72,094.68	72,094.68
100	111	302	323	0	Supprt Srvcs Class Class Instrctnal Aide 320	-	30,564.66	30,564.66
100	114	302	323	0	Supprt Srvcs Class Class Instrctnal Aide 320	-	34,446.09	34,446.09
100	111	330	323	0	Health Services Classified Instructional Aides 320	-	33,190.71	33,190.71
100	113	330	323	0	Health Services Classified Instructional Aides 320	-	30,603.09	30,603.09
100	114	330	323	0	Health Services Classified Instructional Aides 320	-	33,190.71	33,190.71
<b>323 Total</b>						<b>425,087.04</b>	<b>887,989.20</b>	<b>462,902.16</b>
100	190	601	325	0	Op & Maint Restricted Custodians & Maint 320	565,647.54	636,647.54	71,000.00
<b>325 Total</b>						<b>565,647.54</b>	<b>636,647.54</b>	<b>71,000.00</b>
100	120	700	329	0	Student Activities Classified Subs/Temps 320	-	1,000.00	1,000.00
100	130	700	329	0	Student Activities Classified Subs/Temps 320	-	5,000.00	5,000.00
<b>329 Total</b>						<b>-</b>	<b>6,000.00</b>	<b>6,000.00</b>
100	115	100	337	0	Regular Instruction Extra Duty Classified 320	-	3,795.00	3,795.00
100	115	102	337	0	Regular Instrctn Class Extra Duty Class 320	-	8,855.00	8,855.00
100	116	102	337	0	Regular Instrctn Class Extra Duty Class 320	-	15,000.00	15,000.00
100	190	105	337	0	Summer School Extra Duty Classified 320	-	4,000.00	4,000.00
100	190	302	337	0	Support Srvcs Classified Extra Duty Classified 320	-	1,000.00	1,000.00
100	130	600	337	0	Extra Duty Classified	-	10,000.00	10,000.00
100	115	700	337	0	Student Activities Extra Duty Classified 320	-	4,200.00	4,200.00
100	120	700	337	0	Student Activities Extra Duty Classified 320	-	4,400.00	4,400.00
100	130	700	337	0	Student Activities Extra Duty Classified 320	-	62,000.00	62,000.00
<b>337 Total</b>						<b>-</b>	<b>113,250.00</b>	<b>113,250.00</b>

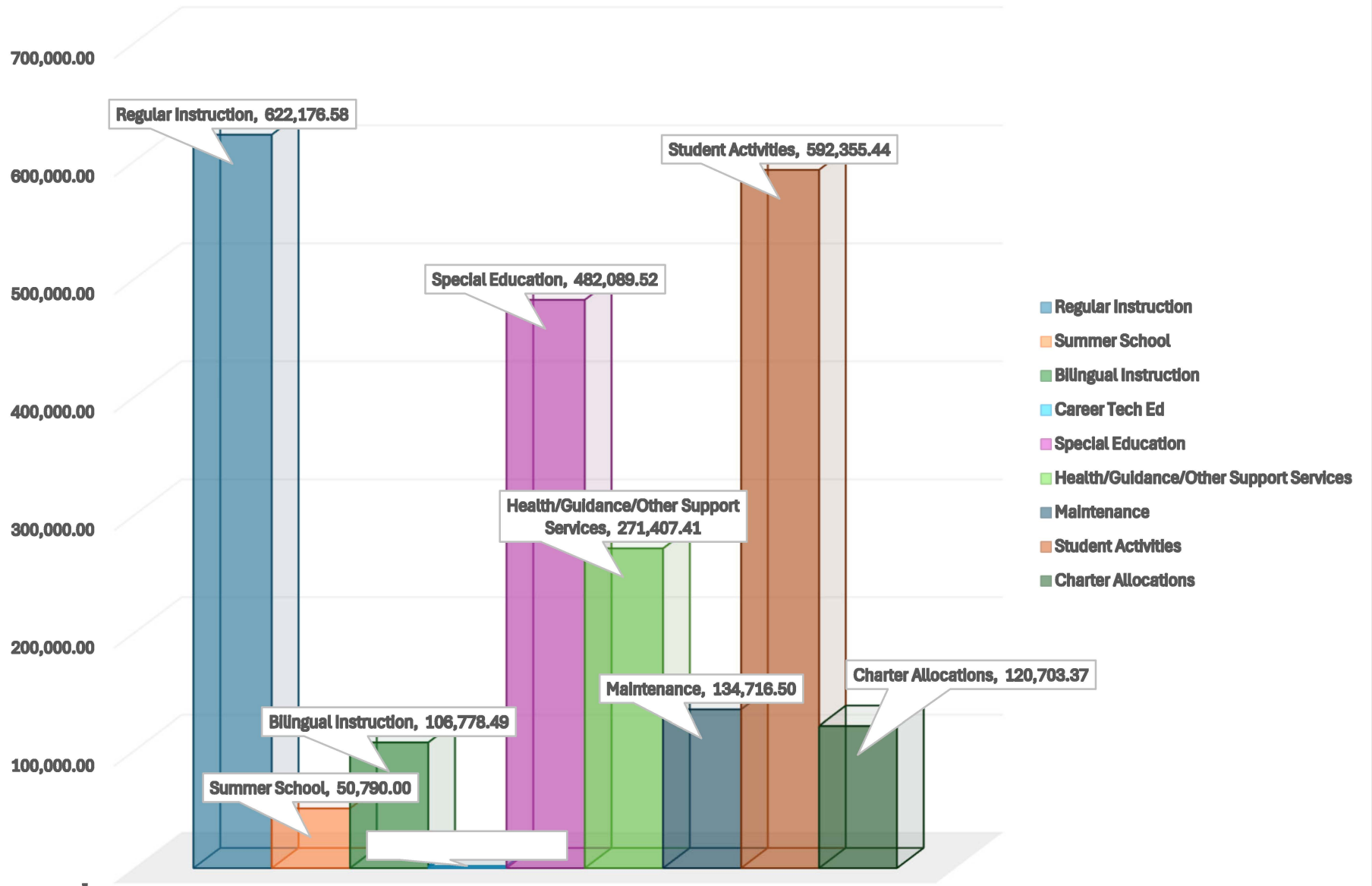
Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	113	100	361	0	Insurance - Life & Health	386,100.00	415,800.00	29,700.00
100	114	100	361	0	Insurance - Life & Health	386,100.00	415,800.00	29,700.00
100	130	100	361	0	Insurance - Life & Health	683,100.00	712,800.00	29,700.00
100	111	122	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
100	114	201	361	0	Insurance - Life & Health	148,500.00	118,800.00	(29,700.00)
100	111	202	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
100	112	202	361	19	Insurance - Life & Health	-	14,850.00	14,850.00
100	130	202	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
100	111	204	361	0	Insurance - Life & Health	89,100.00	118,800.00	29,700.00
100	113	204	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
100	111	302	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
100	111	330	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
100	190	601	361	0	Insurance - Life & Health	267,300.00	297,000.00	29,700.00
<b>361 Total</b>						<b>1,960,200.00</b>	<b>2,272,050.00</b>	<b>311,850.00</b>
100	111	100	364	0	Regular Instruction Fica & Medicare 360	20,232.67	20,319.67	87.00
100	113	100	364	0	Regular Instruction Fica & Medicare 360	18,771.60	20,074.26	1,302.67
100	114	100	364	0	Regular Instruction Fica & Medicare 360	19,802.48	21,138.78	1,336.31
100	115	100	364	0	Regular Instruction Fica & Medicare 360	12,857.14	12,999.17	142.03
100	116	100	364	0	Regular Instruction Fica & Medicare 360	9,076.81	9,168.57	91.76
100	120	100	364	0	Regular Instruction Fica & Medicare 360	19,000.63	20,390.29	1,389.67
100	130	100	364	0	Regular Instruction Fica & Medicare 360	32,367.81	33,945.98	1,578.17
100	190	100	364	0	Regular Instruction Fica & Medicare 360	-	72.50	72.50
100	114	102	364	0	Regular Instruction Classified Fica & Medicare 360	1,530.00	3,322.36	1,792.36
100	115	102	364	0	Regular Instruction Classified Fica & Medicare 360	4,318.16	4,995.57	677.41
100	116	102	364	0	Regular Instruction Classified Fica & Medicare 360	7,187.16	8,334.66	1,147.50
100	190	105	364	0	Summer School Fica & Medicare 360	-	886.00	886.00
100	111	122	364	0	Bilingl/Bicult Instrct Restrict Fica & Medicre 360	61.20	3,386.22	3,325.02
100	130	122	364	0	Bilingl/Bicult Instrct Restrict Fica & Medicre 360	-	1,223.00	1,223.00
100	130	160	364	0	Vocational Education Fica & Medicare 360	6,866.09	6,889.29	23.20
100	130	200	364	0	Special Education Fica & Medicare 360	3,328.69	3,444.69	116.00
100	114	201	364	0	SPED Intensive Services Fica & Medicare 360	32,901.66	30,912.33	(1,989.33)
100	111	202	364	0	Special Education Classified Fica & Medicare 360	382.50	6,542.56	6,160.06
100	112	202	364	0	Special Education Classified Fica & Medicare 360	-	3,210.37	3,210.37
100	114	202	364	0	Special Education Classified Fica & Medicare 360	76.50	1,868.86	1,792.36
100	130	202	364	0	Special Education Classified Fica & Medicare 360	306.00	2,296.31	1,990.31
100	111	204	364	0	SPED Preschool Fica & Medicare 360	8,654.60	9,752.79	1,098.19
100	113	204	364	0	SPED Preschool Fica & Medicare 360	114.75	5,629.99	5,515.24
100	111	302	364	0	Support Services Classified Fica & Medicare 360	-	2,338.20	2,338.20
100	114	302	364	0	Support Services Classified Fica & Medicare 360	26.78	2,661.90	2,635.13
100	190	302	364	0	Support Services Classified Fica & Medicare 360	-	76.50	76.50
100	116	320	364	0	Guidance Services Fica & Medicare 360	1,333.72	1,342.42	8.70
100	111	330	364	0	Health Services Fica & Medicare 360	-	2,539.09	2,539.09
100	113	330	364	0	Health Services Fica & Medicare 360	-	2,341.14	2,341.14
100	114	330	364	0	Health Services Fica & Medicare 360	-	2,539.09	2,539.09
100	130	600	364	0	FICA Contribution	11,406.59	12,171.59	765.00
100	190	601	364	0	Operations & Maint Restricted Fica & Medicare 360	63,931.70	69,363.20	5,431.50
100	115	700	364	0	Student Activities Fica & Medicare 360	-	795.60	795.60
100	120	700	364	0	Student Activities Fica & Medicare 360	-	558.10	558.10
100	130	700	364	0	Student Activities Fica & Medicare 360	-	5,995.50	5,995.50
<b>364 Total</b>						<b>274,535.25</b>	<b>333,526.54</b>	<b>58,991.29</b>

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	111	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	175,256.78	176,010.38	753.60
100	113	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	162,600.88	173,884.66	11,283.78
100	114	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	171,530.41	183,105.58	11,575.17
100	115	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	111,369.46	112,599.71	1,230.25
100	116	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	78,623.98	79,418.78	794.80
100	120	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	164,584.73	176,622.11	12,037.38
100	130	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	280,372.21	294,042.39	13,670.18
100	190	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	-	628.00	628.00
100	190	105	365	0	Summer School Retirement Contribution-TRS 360	-	5,024.00	5,024.00
100	130	160	365	0	Vocational Education Retirement Contrib-TRS 360	59,474.51	59,675.47	200.96
100	130	200	365	0	Special Education Retirement Contribution-TRS 360	28,833.36	29,838.16	1,004.80
100	111	204	365	0	SPED Preschool Retirement Contribution-TRS 360	23,710.89	33,223.46	9,512.57
100	116	320	365	0	Guidance Services Retirement Contribution-TRS 360	11,552.81	11,628.17	75.36
100	115	700	365	0	Student Activities Retirement Contribution-TRS 360	-	1,306.24	1,306.24
100	120	700	365	0	Student Activities Retirement Contribution-TRS 360	-	1,256.00	1,256.00
100	130	700	365	0	Student Activities Retirement Contribution-TRS 360	-	7,536.00	7,536.00
<b>365 Total</b>						<b>1,267,910.05</b>	<b>1,345,799.13</b>	<b>77,889.08</b>
100	114	102	366	0	Regular Instrctn Class Retirement Contrib-PERS 360	-	5,154.49	5,154.49
100	115	102	366	0	Regular Instrctn Class Retirement Contrib-PERS 360	12,418.25	14,366.35	1,948.10
100	116	102	366	0	Regular Instrctn Class Retirement Contrib-PERS 360	15,168.96	18,468.96	3,300.00
100	190	105	366	0	Summer School Retirement Contribution-PERS 360	-	880.00	880.00
100	111	122	366	0	Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	-	9,562.15	9,562.15
100	130	122	366	0	Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	-	3,517.11	3,517.11
100	114	201	366	0	SPED Intensive Srvcs Retirement Contrib-PERS 360	93,519.15	87,798.20	(5,720.95)
100	111	202	366	0	Special Ed Class Retirement Contrib-PERS 360	-	17,715.21	17,715.21
100	112	202	366	0	Special Ed Class Retirement Contrib-PERS 360	-	9,232.42	9,232.42
100	114	202	366	0	Special Ed Class Retirement Contrib-PERS 360	-	5,154.49	5,154.49
100	130	202	366	0	Special Ed Class Retirement Contrib-PERS 360	-	5,723.76	5,723.76
100	113	204	366	0	SPED Preschool Retirement Contribution-PERS 360	-	15,860.83	15,860.83
100	111	302	366	0	Supprt Srvcs Class Retirement Contrib-PERS 360	-	6,724.23	6,724.23
100	114	302	366	0	Supprt Srvcs Class Retirement Contrib-PERS 360	-	7,578.14	7,578.14
100	190	302	366	0	Supprt Srvcs Class Retirement Contrib-PERS 360	-	220.00	220.00
100	111	330	366	0	Health Services Retirement Contribution-PERS 360	-	7,301.96	7,301.96
100	113	330	366	0	Health Services Retirement Contribution-PERS 360	-	6,732.68	6,732.68
100	114	330	366	0	Health Services Retirement Contribution-PERS 360	-	7,301.96	7,301.96
100	130	600	366	0	Retirement Contribution - PERS	32,803.27	35,003.27	2,200.00
100	190	601	366	0	Op & Maint Restricted Retirement Contrib-PERS 360	183,855.88	199,475.88	15,620.00
100	120	700	366	0	Student Activities Retirement Contrib-PERS 360	-	968.00	968.00
100	130	700	366	0	Student Activities Retirement Contrib-PERS 360	-	13,640.00	13,640.00
<b>366 Total</b>						<b>337,765.51</b>	<b>478,380.08</b>	<b>140,614.58</b>
100	130	700	412	0	Student Activities Auditing	-	2,000.00	2,000.00
<b>412 Total</b>						<b>-</b>	<b>2,000.00</b>	<b>2,000.00</b>
100	115	700	425	0	Student Travel	-	10,000.00	10,000.00
100	120	700	425	0	Student Activities Student Travel	-	25,000.00	25,000.00
100	130	700	425	0	Student Activities Student Travel	-	300,000.00	300,000.00
<b>425 Total</b>						<b>-</b>	<b>335,000.00</b>	<b>335,000.00</b>
100	130	700	440	0	Student Activities Other Purchased Services	-	30,000.00	30,000.00
<b>440 Total</b>						<b>-</b>	<b>30,000.00</b>	<b>30,000.00</b>

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	115	700	450	0	Supplies,Materials, & Media	-	3,000.00	3,000.00
100	120	700	450	0	Student Activities Supplies, Materials & Media 450	-	2,500.00	2,500.00
100	130	700	450	0	Student Activities Supplies, Materials & Media 450	-	10,000.00	10,000.00
<b>450 Total</b>						-	<b>15,500.00</b>	<b>15,500.00</b>
100	130	700	457	0	Small Tools & Equipment	-	10,000.00	10,000.00
<b>457 Total</b>						-	<b>10,000.00</b>	<b>10,000.00</b>
100	130	700	491	0	Student Activities Dues and Fees 490	-	15,000.00	15,000.00
<b>491 Total</b>						-	<b>15,000.00</b>	<b>15,000.00</b>
100	115	900	599	0	Unallocated Budget	172,532.76	293,236.13	120,703.37
<b>599 Total</b>						<b>172,532.76</b>	<b>293,236.13</b>	<b>120,703.37</b>
<b>Grand Total</b>						<b>11,395,390.94</b>	<b>13,778,232.43</b>	<b>2,382,841.48</b>



# FY2024-2025 Budget Revision By Program



Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	113	100	315	0	Regular Instruction Teachers Salary	1,294,593.00	1,378,432.00	83,839.00
100	114	100	315	0	Regular Instruction Teachers Salary	1,365,688.00	1,451,847.00	86,159.00
100	120	100	315	0	Regular Instruction Teachers Salary	1,310,388.00	1,394,227.00	83,839.00
100	130	100	315	0	Regular Instruction Teachers Salary	2,232,262.80	2,316,101.80	83,839.00
<b>315 Total</b>						<b>6,202,931.80</b>	<b>6,540,607.80</b>	<b>337,676.00</b>
100	111	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,000.00	6,000.00
100	113	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,000.00	6,000.00
100	114	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,000.00	6,000.00
100	115	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,000.00	6,000.00
100	116	100	316	0	Regular Instruction Extra Duty Certified 310	-	6,328.00	6,328.00
100	120	100	316	0	Regular Instruction Extra Duty Certified 310	-	12,000.00	12,000.00
100	130	100	316	0	Regular Instruction Extra Duty Certified 310	-	25,000.00	25,000.00
100	190	100	316	0	Regular Instruction Extra Duty Certified 310	-	5,000.00	5,000.00
<b>316 Total</b>						<b>-</b>	<b>72,328.00</b>	<b>72,328.00</b>
100	115	100	337	0	Regular Instruction Extra Duty Classified 320	-	3,795.00	3,795.00
<b>337 Total</b>						<b>-</b>	<b>3,795.00</b>	<b>3,795.00</b>
100	113	100	361	0	Insurance - Life & Health	386,100.00	415,800.00	29,700.00
100	114	100	361	0	Insurance - Life & Health	386,100.00	415,800.00	29,700.00
100	130	100	361	0	Insurance - Life & Health	683,100.00	712,800.00	29,700.00
<b>361 Total</b>						<b>1,455,300.00</b>	<b>1,544,400.00</b>	<b>89,100.00</b>
100	111	100	364	0	Regular Instruction Fica & Medicare 360	20,232.67	20,319.67	87.00
100	113	100	364	0	Regular Instruction Fica & Medicare 360	18,771.60	20,074.26	1,302.67
100	114	100	364	0	Regular Instruction Fica & Medicare 360	19,802.48	21,138.78	1,336.31
100	115	100	364	0	Regular Instruction Fica & Medicare 360	12,857.14	12,999.17	142.03
100	116	100	364	0	Regular Instruction Fica & Medicare 360	9,076.81	9,168.57	91.76
100	120	100	364	0	Regular Instruction Fica & Medicare 360	19,000.63	20,390.29	1,389.67
100	130	100	364	0	Regular Instruction Fica & Medicare 360	32,367.81	33,945.98	1,578.17
100	190	100	364	0	Regular Instruction Fica & Medicare 360	-	72.50	72.50
<b>364 Total</b>						<b>132,109.14</b>	<b>138,109.22</b>	<b>6,000.09</b>
100	111	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	175,256.78	176,010.38	753.60
100	113	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	162,600.88	173,884.66	11,283.78
100	114	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	171,530.41	183,105.58	11,575.17
100	115	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	111,369.46	112,599.71	1,230.25
100	116	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	78,623.98	79,418.78	794.80
100	120	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	164,584.73	176,622.11	12,037.38
100	130	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	280,372.21	294,042.39	13,670.18
100	190	100	365	0	Regular Instrctn Retirement Contribution-TRS 360	-	628.00	628.00
<b>365 Total</b>						<b>1,144,338.46</b>	<b>1,196,311.62</b>	<b>51,973.15</b>
100	114	102	323	0	Regular Instrctn Class Class Instrctnal Aide 320	-	23,429.49	23,429.49
<b>323 Total</b>						<b>-</b>	<b>23,429.49</b>	<b>23,429.49</b>
100	115	102	337	0	Regular Instrctn Class Extra Duty Class 320	-	8,855.00	8,855.00
100	116	102	337	0	Regular Instrctn Class Extra Duty Class 320	-	15,000.00	15,000.00
<b>337 Total</b>						<b>-</b>	<b>23,855.00</b>	<b>23,855.00</b>
100	114	102	364	0	Regular Instruction Classified Fica & Medicare 360	1,530.00	3,322.36	1,792.36
100	115	102	364	0	Regular Instruction Classified Fica & Medicare 360	4,318.16	4,995.57	677.41
100	116	102	364	0	Regular Instruction Classified Fica & Medicare 360	7,187.16	8,334.66	1,147.50
<b>364 Total</b>						<b>13,035.33</b>	<b>16,652.59</b>	<b>3,617.26</b>

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	114	102	366	0	Regular Instrctn Class Retirement Contrib-PERS 360	-	5,154.49	5,154.49
100	115	102	366	0	Regular Instrctn Class Retirement Contrib-PERS 360	12,418.25	14,366.35	1,948.10
100	116	102	366	0	Regular Instrctn Class Retirement Contrib-PERS 360	15,168.96	18,468.96	3,300.00
<b>366 Total</b>						<b>27,587.21</b>	<b>37,989.80</b>	<b>10,402.59</b>
100	190	105	316	0	Summer School Extra Duty Certified 310	-	40,000.00	40,000.00
<b>316 Total</b>						<b>-</b>	<b>40,000.00</b>	<b>40,000.00</b>
100	190	105	337	0	Summer School Extra Duty Classified 320	-	4,000.00	4,000.00
<b>337 Total</b>						<b>-</b>	<b>4,000.00</b>	<b>4,000.00</b>
100	190	105	364	0	Summer School Fica & Medicare 360	-	886.00	886.00
<b>364 Total</b>						<b>-</b>	<b>886.00</b>	<b>886.00</b>
100	190	105	365	0	Summer School Retirement Contribution-TRS 360	-	5,024.00	5,024.00
<b>365 Total</b>						<b>-</b>	<b>5,024.00</b>	<b>5,024.00</b>
100	190	105	366	0	Summer School Retirement Contribution-PERS 360	-	880.00	880.00
<b>366 Total</b>						<b>-</b>	<b>880.00</b>	<b>880.00</b>
100	111	122	323	0	Bilingl/Bicult Inst Restrict Class Inst Aide 320	-	43,464.33	43,464.33
100	130	122	323	0	Bilingl/Bicult Inst Restrict Class Inst Aide 320	-	15,986.88	15,986.88
<b>323 Total</b>						<b>-</b>	<b>59,451.21</b>	<b>59,451.21</b>
100	111	122	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
<b>361 Total</b>						<b>-</b>	<b>29,700.00</b>	<b>29,700.00</b>
100	111	122	364	0	Bilingl/Bicult Instrct Restrict Fica & Medicre 360	61.20	3,386.22	3,325.02
100	130	122	364	0	Bilingl/Bicult Instrct Restrict Fica & Medicre 360	-	1,223.00	1,223.00
<b>364 Total</b>						<b>61.20</b>	<b>4,609.22</b>	<b>4,548.02</b>
100	111	122	366	0	Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	-	9,562.15	9,562.15
100	130	122	366	0	Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	-	3,517.11	3,517.11
<b>366 Total</b>						<b>-</b>	<b>13,079.27</b>	<b>13,079.27</b>
100	130	160	316	0	Vocational Education Extra Duty Certified 310	-	1,600.00	1,600.00
<b>316 Total</b>						<b>-</b>	<b>1,600.00</b>	<b>1,600.00</b>
100	130	160	364	0	Vocational Education Fica & Medicare 360	6,866.09	6,889.29	23.20
<b>364 Total</b>						<b>6,866.09</b>	<b>6,889.29</b>	<b>23.20</b>
100	130	160	365	0	Vocational Education Retirement Contrib-TRS 360	59,474.51	59,675.47	200.96
<b>365 Total</b>						<b>59,474.51</b>	<b>59,675.47</b>	<b>200.96</b>
100	130	200	316	0	Special Education Extra Duty Certified 310	-	8,000.00	8,000.00
<b>316 Total</b>						<b>-</b>	<b>8,000.00</b>	<b>8,000.00</b>
100	130	200	364	0	Special Education Fica & Medicare 360	3,328.69	3,444.69	116.00
<b>364 Total</b>						<b>3,328.69</b>	<b>3,444.69</b>	<b>116.00</b>
100	130	200	365	0	Special Education Retirement Contribution-TRS 360	28,833.36	29,838.16	1,004.80
<b>365 Total</b>						<b>28,833.36</b>	<b>29,838.16</b>	<b>1,004.80</b>
100	114	201	323	0	SPED Intensive Srvcs Class Instrctnal Aide 320	425,087.04	399,082.74	(26,004.30)
<b>323 Total</b>						<b>425,087.04</b>	<b>399,082.74</b>	<b>(26,004.30)</b>

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	114	201	361	0	Insurance - Life & Health	148,500.00	118,800.00	(29,700.00)
<b>361 Total</b>						<b>148,500.00</b>	<b>118,800.00</b>	<b>(29,700.00)</b>
100	114	201	364	0	SPED Intensive Services Fica & Medicare 360	32,901.66	30,912.33	(1,989.33)
<b>364 Total</b>						<b>32,901.66</b>	<b>30,912.33</b>	<b>(1,989.33)</b>
100	114	201	366	0	SPED Intensive Srvcs Retirement Contrib-PERS 360	93,519.15	87,798.20	(5,720.95)
<b>366 Total</b>						<b>93,519.15</b>	<b>87,798.20</b>	<b>(5,720.95)</b>
100	111	202	323	0	Special Education Class Class Instrctnl Aide 320	-	80,523.66	80,523.66
100	112	202	323	116	Classified Aides/Paraprofessionals	-	41,965.56	41,965.56
100	114	202	323	0	Special Education Class Class Instrctnl Aide 320	-	23,429.49	23,429.49
100	130	202	323	0	Special Education Class Class Instrctnl Aide 320	-	26,017.11	26,017.11
<b>323 Total</b>						<b>-</b>	<b>171,935.82</b>	<b>171,935.82</b>
100	111	202	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
100	112	202	361	19	Insurance - Life & Health	-	14,850.00	14,850.00
100	130	202	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
<b>361 Total</b>						<b>-</b>	<b>74,250.00</b>	<b>74,250.00</b>
100	111	202	364	0	Special Education Classified Fica & Medicare 360	382.50	6,542.56	6,160.06
100	112	202	364	0	Special Education Classified Fica & Medicare 360	-	3,210.37	3,210.37
100	114	202	364	0	Special Education Classified Fica & Medicare 360	76.50	1,868.86	1,792.36
100	130	202	364	0	Special Education Classified Fica & Medicare 360	306.00	2,296.31	1,990.31
<b>364 Total</b>						<b>765.00</b>	<b>13,918.09</b>	<b>13,153.09</b>
100	111	202	366	0	Special Ed Class Retirement Contrib-PERS 360	-	17,715.21	17,715.21
100	112	202	366	0	Special Ed Class Retirement Contrib-PERS 360	-	9,232.42	9,232.42
100	114	202	366	0	Special Ed Class Retirement Contrib-PERS 360	-	5,154.49	5,154.49
100	130	202	366	0	Special Ed Class Retirement Contrib-PERS 360	-	5,723.76	5,723.76
<b>366 Total</b>						<b>-</b>	<b>37,825.88</b>	<b>37,825.88</b>
100	111	204	315	0	SPED Preschool Teachers Salary	188,781.00	264,518.00	75,737.00
<b>315 Total</b>						<b>188,781.00</b>	<b>264,518.00</b>	<b>75,737.00</b>
100	113	204	323	0	SPED Preschool Classified Instructional Aides 320	-	72,094.68	72,094.68
<b>323 Total</b>						<b>-</b>	<b>72,094.68</b>	<b>72,094.68</b>
100	111	204	361	0	Insurance - Life & Health	89,100.00	118,800.00	29,700.00
100	113	204	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
<b>361 Total</b>						<b>89,100.00</b>	<b>148,500.00</b>	<b>59,400.00</b>
100	111	204	364	0	SPED Preschool Fica & Medicare 360	8,654.60	9,752.79	1,098.19
100	113	204	364	0	SPED Preschool Fica & Medicare 360	114.75	5,629.99	5,515.24
<b>364 Total</b>						<b>8,769.35</b>	<b>15,382.78</b>	<b>6,613.43</b>
100	111	204	365	0	SPED Preschool Retirement Contribution-TRS 360	23,710.89	33,223.46	9,512.57
<b>365 Total</b>						<b>23,710.89</b>	<b>33,223.46</b>	<b>9,512.57</b>
100	113	204	366	0	SPED Preschool Retirement Contribution-PERS 360	-	15,860.83	15,860.83
<b>366 Total</b>						<b>-</b>	<b>15,860.83</b>	<b>15,860.83</b>
100	111	302	323	0	Supprt Srvcs Class Class Instrctnl Aide 320	-	30,564.66	30,564.66
100	114	302	323	0	Supprt Srvcs Class Class Instrctnl Aide 320	-	34,446.09	34,446.09
<b>323 Total</b>						<b>-</b>	<b>65,010.75</b>	<b>65,010.75</b>
100	190	302	337	0	Support Srvcs Classified Extra Duty Classified 320	-	1,000.00	1,000.00

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
<b>337 Total</b>						-	1,000.00	1,000.00
100	111	302	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
<b>361 Total</b>						-	29,700.00	29,700.00

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	111	302	364	0	Support Services Classified Fica & Medicare 360	-	2,338.20	2,338.20
100	114	302	364	0	Support Services Classified Fica & Medicare 360	26.78	2,661.90	2,635.13
100	190	302	364	0	Support Services Classified Fica & Medicare 360	-	76.50	76.50
<b>364 Total</b>						<b>26.78</b>	<b>5,076.60</b>	<b>5,049.82</b>
100	111	302	366	0	Supprt Srvc Class Retirement Contrib-PERS 360	-	6,724.23	6,724.23
100	114	302	366	0	Supprt Srvc Class Retirement Contrib-PERS 360	-	7,578.14	7,578.14
100	190	302	366	0	Supprt Srvc Class Retirement Contrib-PERS 360	-	220.00	220.00
<b>366 Total</b>						<b>-</b>	<b>14,522.37</b>	<b>14,522.37</b>
100	116	320	316	0	Certified Extra Duty	-	600.00	600.00
<b>316 Total</b>						<b>-</b>	<b>600.00</b>	<b>600.00</b>
100	116	320	364	0	Guidance Services Fica & Medicare 360	1,333.72	1,342.42	8.70
<b>364 Total</b>						<b>1,333.72</b>	<b>1,342.42</b>	<b>8.70</b>
100	116	320	365	0	Guidance Services Retirement Contribution-TRS 360	11,552.81	11,628.17	75.36
<b>365 Total</b>						<b>11,552.81</b>	<b>11,628.17</b>	<b>75.36</b>
100	111	330	323	0	Health Services Classified Instructional Aides 320	-	33,190.71	33,190.71
100	113	330	323	0	Health Services Classified Instructional Aides 320	-	30,603.09	30,603.09
100	114	330	323	0	Health Services Classified Instructional Aides 320	-	33,190.71	33,190.71
<b>323 Total</b>						<b>-</b>	<b>96,984.51</b>	<b>96,984.51</b>
100	111	330	361	0	Insurance - Life & Health	-	29,700.00	29,700.00
<b>361 Total</b>						<b>-</b>	<b>29,700.00</b>	<b>29,700.00</b>
100	111	330	364	0	Health Services Fica & Medicare 360	-	2,539.09	2,539.09
100	113	330	364	0	Health Services Fica & Medicare 360	-	2,341.14	2,341.14
100	114	330	364	0	Health Services Fica & Medicare 360	-	2,539.09	2,539.09
<b>364 Total</b>						<b>-</b>	<b>7,419.32</b>	<b>7,419.32</b>
100	111	330	366	0	Health Services Retirement Contribution-PERS 360	-	7,301.96	7,301.96
100	113	330	366	0	Health Services Retirement Contribution-PERS 360	-	6,732.68	6,732.68
100	114	330	366	0	Health Services Retirement Contribution-PERS 360	-	7,301.96	7,301.96
<b>366 Total</b>						<b>-</b>	<b>21,336.59</b>	<b>21,336.59</b>
100	130	600	337	0	Extra Duty Classified	-	10,000.00	10,000.00
<b>337 Total</b>						<b>-</b>	<b>10,000.00</b>	<b>10,000.00</b>
100	130	600	364	0	FICA Contribution	11,406.59	12,171.59	765.00
<b>364 Total</b>						<b>11,406.59</b>	<b>12,171.59</b>	<b>765.00</b>
100	130	600	366	0	Retirement Contribution - PERS	32,803.27	35,003.27	2,200.00
<b>366 Total</b>						<b>32,803.27</b>	<b>35,003.27</b>	<b>2,200.00</b>
100	190	601	325	0	Op & Maint Restricted Custodians & Maint 320	565,647.54	636,647.54	71,000.00
<b>325 Total</b>						<b>565,647.54</b>	<b>636,647.54</b>	<b>71,000.00</b>
100	190	601	361	0	Insurance - Life & Health	267,300.00	297,000.00	29,700.00
<b>361 Total</b>						<b>267,300.00</b>	<b>297,000.00</b>	<b>29,700.00</b>
100	190	601	364	0	Operations & Maint Restricted Fica & Medicare 360	63,931.70	69,363.20	5,431.50
<b>364 Total</b>						<b>63,931.70</b>	<b>69,363.20</b>	<b>5,431.50</b>
100	190	601	366	0	Op & Maint Restricted Retirement Contrib-PERS 360	183,855.88	199,475.88	15,620.00

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
<b>366 Total</b>						183,855.88	199,475.88	15,620.00

Fd	Loc	Func	Obj	Proj	Description	FY25 Proposed Budget	FY25 Proposed Budget	Revision
100	115	700	316	0	Student Activities Extra Duty Certified 310	-	6,200.00	6,200.00
100	120	700	316	0	Student Activities Extra Duty Certified 310	-	10,000.00	10,000.00
100	130	700	316	0	Student Activities Extra Duty Certified 310	-	60,000.00	60,000.00
<b>316 Total</b>						-	<b>76,200.00</b>	<b>76,200.00</b>
100	120	700	329	0	Student Activities Classified Subs/Temps 320	-	1,000.00	1,000.00
100	130	700	329	0	Student Activities Classified Subs/Temps 320	-	5,000.00	5,000.00
<b>329 Total</b>						-	<b>6,000.00</b>	<b>6,000.00</b>
100	115	700	337	0	Student Activities Extra Duty Classified 320	-	4,200.00	4,200.00
100	120	700	337	0	Student Activities Extra Duty Classified 320	-	4,400.00	4,400.00
100	130	700	337	0	Student Activities Extra Duty Classified 320	-	62,000.00	62,000.00
<b>337 Total</b>						-	<b>70,600.00</b>	<b>70,600.00</b>
100	115	700	364	0	Student Activities Fica & Medicare 360	-	795.60	795.60
100	120	700	364	0	Student Activities Fica & Medicare 360	-	558.10	558.10
100	130	700	364	0	Student Activities Fica & Medicare 360	-	5,995.50	5,995.50
<b>364 Total</b>						-	<b>7,349.20</b>	<b>7,349.20</b>
100	115	700	365	0	Student Activities Retirement Contribution-TRS 360	-	1,306.24	1,306.24
100	120	700	365	0	Student Activities Retirement Contribution-TRS 360	-	1,256.00	1,256.00
100	130	700	365	0	Student Activities Retirement Contribution-TRS 360	-	7,536.00	7,536.00
<b>365 Total</b>						-	<b>10,098.24</b>	<b>10,098.24</b>
100	120	700	366	0	Student Activities Retirement Contrib-PERS 360	-	968.00	968.00
100	130	700	366	0	Student Activities Retirement Contrib-PERS 360	-	13,640.00	13,640.00
<b>366 Total</b>						-	<b>14,608.00</b>	<b>14,608.00</b>
100	130	700	412	0	Student Activities Auditing	-	2,000.00	2,000.00
<b>412 Total</b>						-	<b>2,000.00</b>	<b>2,000.00</b>
100	115	700	425	0	Student Travel	-	10,000.00	10,000.00
100	120	700	425	0	Student Activities Student Travel	-	25,000.00	25,000.00
100	130	700	425	0	Student Activities Student Travel	-	300,000.00	300,000.00
<b>425 Total</b>						-	<b>335,000.00</b>	<b>335,000.00</b>
100	130	700	440	0	Student Activities Other Purchased Services	-	30,000.00	30,000.00
<b>440 Total</b>						-	<b>30,000.00</b>	<b>30,000.00</b>
100	115	700	450	0	Supplies, Materials, & Media	-	3,000.00	3,000.00
100	120	700	450	0	Student Activities Supplies, Materials & Media 450	-	2,500.00	2,500.00
100	130	700	450	0	Student Activities Supplies, Materials & Media 450	-	10,000.00	10,000.00
<b>450 Total</b>						-	<b>15,500.00</b>	<b>15,500.00</b>
100	130	700	457	0	Small Tools & Equipment	-	10,000.00	10,000.00
<b>457 Total</b>						-	<b>10,000.00</b>	<b>10,000.00</b>
100	130	700	491	0	Student Activities Dues and Fees 490	-	15,000.00	15,000.00
<b>491 Total</b>						-	<b>15,000.00</b>	<b>15,000.00</b>
100	115	900	599	0	Unallocated Budget	172,532.76	293,236.13	120,703.37
<b>599 Total</b>						172,532.76	293,236.13	120,703.37
<b>Grand Total</b>						<b>11,395,390.94</b>	<b>13,778,232.43</b>	<b>2,382,841.48</b>