

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION
AGENDA STATEMENT

No. 11.a.

MEETING OF June 12, 2024

Item Title: DISCUSSION: FY 2024-2025 Budget

SUBMITTED BY Stephen Bradford, Board President

SUMMARY STATEMENT:

The Board will be reviewing and discussing the FY 2024-2025 Budget.

ISSUE/BACKGROUND:

The Board will hear from the Business Manager and Superintendent on the current budget based on approved funding, and assuming the Governor allows the full one-time Legislative Opportunity Grant based on \$680 BSA equivalent.

The Assembly has asked for a prioritization of positions or programs that would be brought back if additional funding were available. The Board will discuss those possible priorities with input from staff, and may develop a priority list for staff to present to KGB staff for Assembly consideration.

ATTACHMENTS:

FY 2024-2025 detailed, line-item budget and Executive Summary.

RECOMMENDED ACTION:

If the Board desires to inform the Assembly of its priorities in reinstating positions and/or programs, the Board may develop a list of such priorities.



Ketchikan Gateway Borough School District

FY2024-2025 Proposed Budget



Michael Robbins ~ Superintendent of Schools

Ketchikan Gateway Borough School District ~ Business Office



Ketchikan Gateway Borough School District

FY2024-2025 Budget - Pro Forma

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Ketchikan Gateway Borough School District

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June 06, 2024 - UPDATED BUDGET EXECUTIVE SUMMARY FOR FY2024-2025 BUDGET PRO FORMA

The FY2024-2025 Proposed Budget, reworked per the April 18th update shown below, was reviewed by the Board of Education at a work session and public hearing on April 24th, 2024 and subsequently approved by the Board at a special meeting held on April 30th.

Following transmission to the Borough Assembly for their consideration, the Borough modified the District’s Spending Authority Request and Associated Appropriations on May 6th to a level that met the State of Alaska’s foundation formula calculation of basic need but did not include any amounts over and above that figure.

With the possibility that the amended Assembly Ordinance 2041 would be the document approved by the Assembly and a looming Statutory deadline of May 15th for certified staff contracts for FY2024-2025 to become fully obligated, the Board implemented its RIF plan at a special meeting on May 13th.

At their regular meeting held on May 20th, the Borough Assembly amended their amended Ordinance 2041-S in order to provide the District Spending Authority that met its original request and an additional appropriation to provide a level of funding anticipated to be forthcoming if the Governor successfully signs off on House Bill 268 that would provide a one-time Legislative Opportunity Grant equal to \$680 per a district’s adjusted daily membership.

Based upon that action, the Board, at their regularly scheduled meeting on May 22nd, approved the recall of 36.20 full-time equivalent certified staff from the layoff list.

The following pro forma budget document incorporates the recall of those certified staff members. It also incorporates the termination of additional certificated and non-certified administrative staff members. It also has been updated for staff resignations that have occurred since the Board’s adoption of the budget on April 30th and addresses new information relating to full-time equivalent splits between the Operating Fund and the Special Revenue Funds (ie, Title I funding).

Furthermore, it incorporates the following assumed reductions that were previously in place or increased due to the amount of projected revenue in the pro forma from the April 30th BOE Work Session:

Area of Reduction		Reduction Amount
Staffing Related		
Paraprofessionals	Not grant funded	\$947,762
Maintenance	Not grant funded	\$278,706
Custodial	Not grant funded	\$222,360
Non-Staff Related		
Activities	Not grant funded	\$569,709
Extra Duties	Not grant funded	\$134,537
PD/Business Related Travel	Not grant funded	\$62,500
Total Reductions from 04/10/2024 Workshop Budget		\$2,215,574

Additionally, the Board has received many calls on the replacement of an IEA PreK and RTI positions at both the elementary and secondary levels. Based upon the order of the current recall list and the needed certifications for staff that would be placed in those positions, the total compensation of associated with a single full-time equivalent recall is, on average, \$98,893.

As it currently stands, the amount of revenue assumed in the Operating Fund is assumed to be \$40,118,357 and is mainly comprised of the Foundation Formula Basic Need calculation of \$30,071,240 [split as \$24,329,736 from the State of Alaska and \$5,741,504 from the Borough as a required element of the Foundation Formula] and the Borough’s Local Discretionary Contribution of \$3,130,442 approved by via amended Ordinance 2041-S.

The Foundation Formula provides a potential of additional Local Discretionary Contribution funding from the Borough in the amount of \$ \$4,052,628. With the existing Memorandum of Agreement (MOA) that calls for any potential addition to the current self-insured health care liability to be a subsequent reduction of the following fiscal year’s maximum local funding amount, the District at the very least acknowledges that future requests of the Borough with respect to Local Discretionary Contributions to address the MOA and implement said reduction. Therefore, it should be prudent for the Board of Education to not view the entire amount of potential additional funding as being available and should consider something much less.

These items will be discussed by the Board of Education during a work session at their regularly scheduled Board meeting to be held on June 12, 2024.

Finally, on page 2 of the FY2024-2025 Budget Pro Forma is the inclusion of a rudimentary project of fiscal years 2025-2026; 2026-2027; 2027-2028 and 2028-209. The following assumptions were used to drive forward the Operating Fund revenues and expenditures shown in the Pro Forma for FY2024-2025:

- Borough Assessed Value increases of 8%; 3%; 3% and 3%
- Borough funds at a level of the Required Local Contribution and the Maximum Local Discretionary Contribution, less \$1,000,000
- Continued Legislative funding of the equivalent of \$680 annually outside the Foundation Formula Base Student Allocation
- Certified salaries increased at an annual rate of 3%
- Health Insurance increased by 10% per annum
- Foundation Formula remaining at \$5,960 per Average Daily Membership
- Average Daily Membership based upon the document enrollment projections
- All other revenue streams kept flat
- Classified salaries increased at an annual rate of 3%
- All other major line items increased by 3%

While not an in-depth projection modeling, it does provide an emphasis on the fact that there is a revenue side issue in the State of Alaska that is very difficult to address within the current structure of the funding system.

April 18, 2024 - UPDATED BUDGET EXECUTIVE SUMMARY AND BUDGET DRAFT

The FY2024-2025 Proposed Budget was reviewed during a Board of Education Work Session at the April 10, 2024 regular Board meeting. At that meeting, the District Administration was provided direction to being working on measures to bring the proposed spending plan for FY2024-2025 in line with the estimation of revenues received based upon the Foundation Formula Base Student Allocation remaining at \$5,960. That direction meant that at least from a thirty-thousand-foot view how \$5.2 million could be eliminated from the initial spending plan brought forth to maintain the current educational programming and provide for some health insurance debt repayment to the Borough and a restoration of an unrestricted fund balance.

Additionally, after the FY2024-2025 Budget was presented during a Board of Education Work Session at the April 10, 2024 regular meeting, the District Administration has had the pleasure of working with the Board of Education’s Finance Committee at their meeting on April 17th and participating in the Board of Education/Borough Assembly Liaison Committee Meeting held on April 16th.

Based upon communication and conversations at both of those meetings, the District Administration has been tasked with generating even deeper cuts to match the level of budgeted funding by the Borough Assembly for the Local Education Fund, and amount less than the combined required and discretionary cap calculation in the State of Alaska’s Foundation Formula.

The first fourteen (14) pages of this updated document provide “menu options”, if you will, of general areas in which the District could achieve \$6.410 million in cost reductions. If the Legislature and Governor are unable to reach some consensus on increased education funding for FY2024-2025, the impact on current operations would be immense, profound and likely touch multiple future fiscal periods with respect to regaining the strides made over the past two years.

April 4, 2024

Ketchikan Gateway Borough School District (KGBSD) has set forth to create a budget designed to continue the advancements and achievements of its educational program for Fiscal Year 2024-2025. Given the current legislative landscape, it has been a daunting task of dealing with knowns that are detrimental to moving the educational program forward and unknowns that are uncomfortable on which to build a spending plan.

KGBSD is extremely interested in maintaining, at a minimum, and building upon the following list of achievements that the Board of Education, Administration and Staff believe are important for shaping our students for the future:

➤ Increased Graduation Rate	➤ Decreased Drop-out rate
➤ Special Education Compliance	➤ Graduation plan for off-track students

➤ READS Act Implementation	➤ Creation of a Multi-Tiered System of Support
➤ Mental Wellness Program	➤ Credit Recovery Program
➤ Advancement Via Individual Determination	➤ Reduction of Suspension %s
➤ Trauma Engaged Practices driven Code of Conduct Implemented	➤ Building upon existing Community and Tribal Relationships
➤ Strategic Planning & Policy Development	➤ Career and Technical Education

As seen in the list of achievements is strategic planning. The Board of Education, Administration, Staff, Students and Community members recently embarked on the creation of a new set of strategic goals to drive decision-making in the district. Those goals are as follows:

- Goal #1 – Graduation Rate

KGBSD will increase student graduation rate to 90%.

- Goal #2 – Growth

50% of students in grades 3 through 9 are expected to achieve their targeted growth scores in both reading and math assessments.

- Goal #3 – Proficiency

60% of students in 4th and 8th grades who have been students in the KGBSD for five or more years or will score proficient in reading and math.

- Goal #4 – Communication

Establish and implement a comprehensive communication plan with standardized processes and tools.

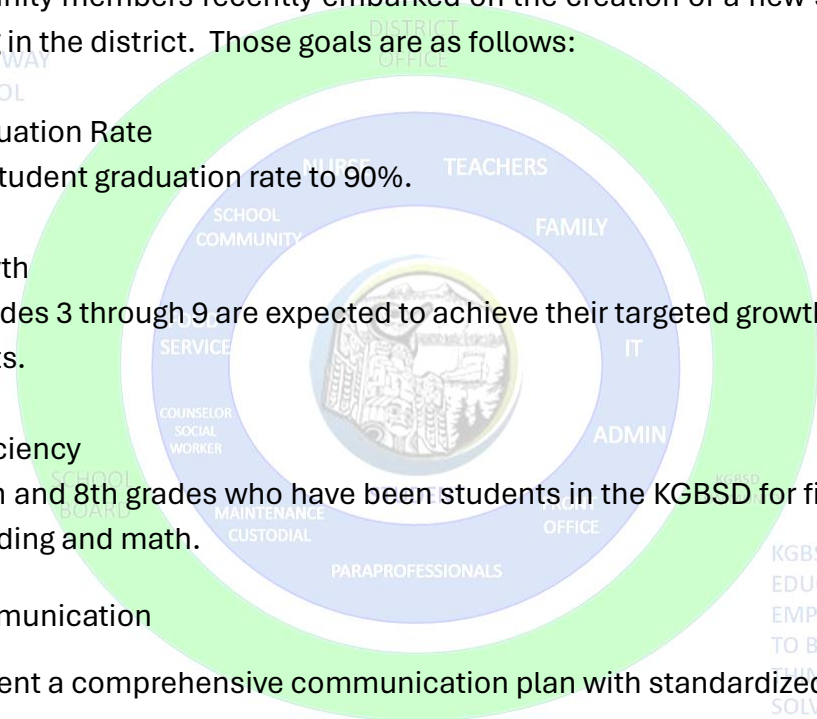
- Goal #5 – Social-Emotional Goal

Students will respond with average % positive ratings on questions regarding Socio-Emotional Learning.

- Goal #6 – Career & Technical Ed. (CTE)

Create fully developed pathways in the current CTE areas.

KGBSD wants to set an educational environment that is challenging and stimulating for every student that crosses a threshold into a KGBSD school site or participation in its correspondence offering. KGBSD believes that by doing so it can move the needle on the accomplishments and strategic goals mentioned above. However, there is a reality that in order to accomplish those goals, a solid fiscal plan needs to be shaped and followed. That reality is tied directly to the established Foundation Formula that directs educational funding in the State of Alaska.



KGBSD GRADUATE:
EDUCATING AND
EMPOWERING STUDENTS
TO BE LEADERS, CRITICAL
THINKERS AND PROBLEM
SOLVERS.

Sadly, that formula has not seen a significant increase to its main component, the Base Student Allocation (BSA) in nearly a decade. Without a change in the BSA, each and every district in the State of Alaska will in the vast majority of cases receive either the same amount of funding or less in Fiscal Year 2024-2025 in comparison to Fiscal Year 2023-2024. The two-tiered explanation for that is no change in the BSA and the fact that the legislator, and the Governor to some extent, recognized the need for additional educational funding in Fiscal Year 2023-2024 but provided that additional funding on a one-year basis outside the Foundation Formula.

The Business Office has been working diligently on a set of assumptions for both revenues and expenditures to drive forward the revised spending plan, or budget, from Fiscal Year 2023-2024 into a plan to support the achievements and strategic goals outlined above. The expenditure portion of the budget was developed independently of any revenue assumptions. It has been purposely created to present what the reality is with respect to supporting the educational programming of KGBSD. The expenditure budget, as presented, can only be supported by a significant increase in the BSA of the Foundation Formula. Absent that taking place, KGBSD will need to go through a cost cutting process that will lean extremely heavy on personnel given that salaries and employee benefits account for 87.26% of the overall Operating Fund expenditures.

Major Revenue Assumptions:

- Foundation Formula:
 - District Projected K-12 Enrollment – 1,966.42 (Cohort Survival Projection Methodology)
 - ADM historical % district enrollment factor - .36% (9-year average)
 - District Projected Average Daily Membership – 1,973.46
 - Projected number of special education intensive students – 123
 - Borough In-Kind Contribution (Property Insurance) – \$315,000
 - Projected Legislative BSA Adjustment - \$800

- Other Operating Fund Revenue Assumptions:
 - Medicaid Reimbursement - \$150,000
 - Interest Income - \$185,000
 - Other Local Revenue - \$75,000
 - On-behalf TRS/PERS State payments - \$2,396,000
 - E*Rate USAC - \$214,000
 - Other State Revenues - \$15,000
 - Other Federal Revenues - \$15,000

KGBSD GRADUATE:
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Major Expenditure Assumptions:

- Salaries:
 - District Personnel covered under the following negotiated agreements moved on the corresponding salary schedules per the negotiated agreements:
 - KEA Teachers

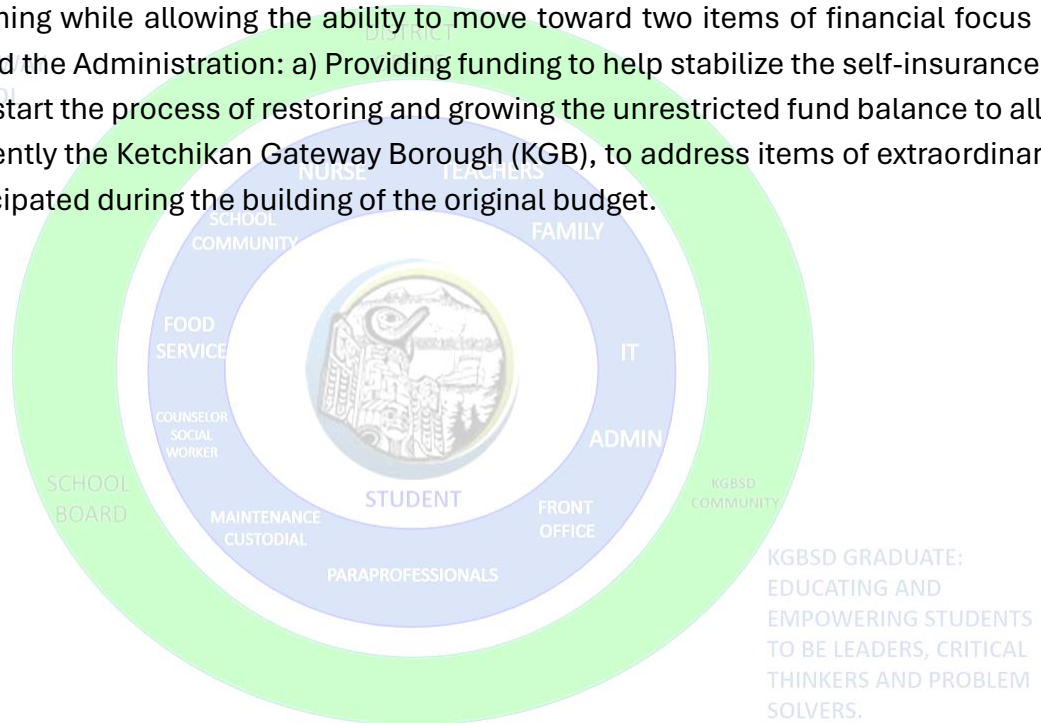
- KEA ESP Support Personnel
 - KEA SSPK Staff
 - KLO Administrative Staff
 - IBEW Maintenance Staff
- District Personnel covered under expiring negotiated agreements and on non-negotiated salary schedules moved on those corresponding salary schedules and adjusted using a cost-of-living adjustment factor
- District Personnel not covered by any of the above situations had their compensation levels adjusted per a cost-of-living adjustment factor
- Current open positions salary amounts were set by an average of the employee groups to which they belong (ie Teacher = average of all teaching staff covered under KEA agreement)
- Attrition may not be replaced on a one for one basis
- Extra duty line items maintained at existing levels
- Sub pay structure maintained at current pay levels
- Employee Benefits:
 - Health and Welfare insurance (medical, dental, vision, life) premiums have been increased by 10%. The insurance renewal has been locked in at 8%, but the employee contribution is capped at an increase year over year at 2% per negotiated agreements
 - Current census data has been used to allocate total health and welfare insurance premiums
 - Open positions are assumed to be filled by a new staff member taking the health and welfare insurance
 - On-behalf State covered pension contributions maintained at Fiscal Year 2023-2024 levels
 - Assumes no changes to the following payroll tax and pension contribution %s:
 - FICA (7.65%)
 - Medicare (1.45%)
 - TRS Employer Pension Contribution (12.56%)
 - PERS Employer Pension Contribution (22.00%)
 - Workers' Compensation and Unemployment line items have been maintained at Fiscal Year 2023-2024 after review of current year WC premium audit and account activity
- Utilities/Services/Supplies & Equipment:
 - All utility accounts current year activity was reviewed and projected based upon current utility rates and consumption
 - All contractual relationships in the areas of maintenance, technology and rental space have been included at their contractual amounts. Special Education contracts have been maintained at Fiscal Year 2023-2024 levels pending a finalization of estimated need

for Fiscal Year 2024-2025 and the hiring of additional staff to forgo those contractual relationships

- Supplies, Materials and Equipment have been maintained at FY2023-2024 levels except in situations where lease agreements are in place

- Two new line items have been added that were not included in the Fiscal Year 2023-2024
 - The addition of a placeholder of \$500,000 for the potential repayment to the Borough for cost overruns in prior fiscal periods in the self-insurance fund for health & welfare insurance
 - The addition of a placeholder of \$315,730 for the potential restoration of an unrestricted fund balance

Putting all of those assumptions together, the following results materialize that maintain the current educational programming while allowing the ability to move toward two items of financial focus for the Board of Education and the Administration: a) Providing funding to help stabilize the self-insurance health & welfare fund and b) start the process of restoring and growing the unrestricted fund balance to allow the District, and subsequently the Ketchikan Gateway Borough (KGB), to address items of extraordinary need that could not be anticipated during the building of the original budget.



KGBSD FY2024-2025 PROPOSED BUDGET EXECUTIVE SUMMARY

<i>Description</i>	<i>FY2022-2023 Actual</i>	<i>FY2023-2024 Revised Budget</i>	<i>FY2024-2025 Proposed Budget</i>
Projected FY2024-2025 Operating Fund Revenue			
Borough Direct Appropriations	11,413,613	12,510,141	13,089,830
Borough In-kind Services Appropriations	957,015	273,000	315,000
Interest Income	0	0	185,000
Other Local Revenues	65,616	60,000	75,000
E-rate Revenue	205,670	110,000	214,000
Foundation Program	24,958,707	24,698,125	28,366,144
Quality Schools	81,693	79,954	80,728
Legislative Opportunity Grants	1,123,067	1,723,559	0
TRS Revenue On-behalf	1,925,306	2,181,300	2,181,300
PERS Revenue On-behalf	206,794	214,700	214,700
Other State Revenues	8,630	10,000	15,000
Medicaid Reimbursement	0	100,000	150,000
Other Fed Sources	129,616	460,056	15,000
Total Projected Operating Fund Revenues	<u>41,075,727</u>	<u>42,420,835</u>	<u>44,901,702</u>
Salaries			
Certified Salaries	16,600,919	16,122,535	16,652,200
Classified Salaries	7,326,713	7,319,997	7,438,482
Total Salaries	<u>23,927,632</u>	<u>23,442,532</u>	<u>24,090,682</u>
Employee Benefits			
Insurance - Life and Health	5,634,950	7,160,967	7,869,906
On Behalf Retirement Payments	2,132,100	2,396,000	2,396,000
Other Employee Benefits	4,635,197	4,516,352	4,824,479
Total Employee Benefits	<u>12,402,248</u>	<u>14,073,319</u>	<u>15,090,385</u>
Services, Supplies & Equipment			
Utilities	2,018,562	1,787,400	1,775,750
Services	2,549,510	1,945,598	2,400,250
Supplies and Equipment <i>(Includes \$500,000 Borough Repayment/\$315,730 Fund Balance Restoration)</i>	1,661,842	1,171,986	1,544,635
Total Services, Supplies & Equipment	<u>6,229,914</u>	<u>4,904,984</u>	<u>5,720,635</u>
Total Expenditures	<u>42,559,794</u>	<u>42,420,835</u>	<u>44,901,702</u>
Surplus (Deficit) from Operations - Operating Fund	<u>(1,484,067)</u>	<u>0</u>	<u>0</u>
Beginning Fund Balance	<u>1,271,595</u>	<u>(212,472)</u>	<u>(212,472)</u>
Ending Fund Balance	<u>(212,472)</u>	<u>(212,472)</u>	<u>(212,472)</u>
Please note: Reflect Fund Balance Restoration			<u>315,730</u>
Adjusted Ending Fund Balance			<u>103,258</u>

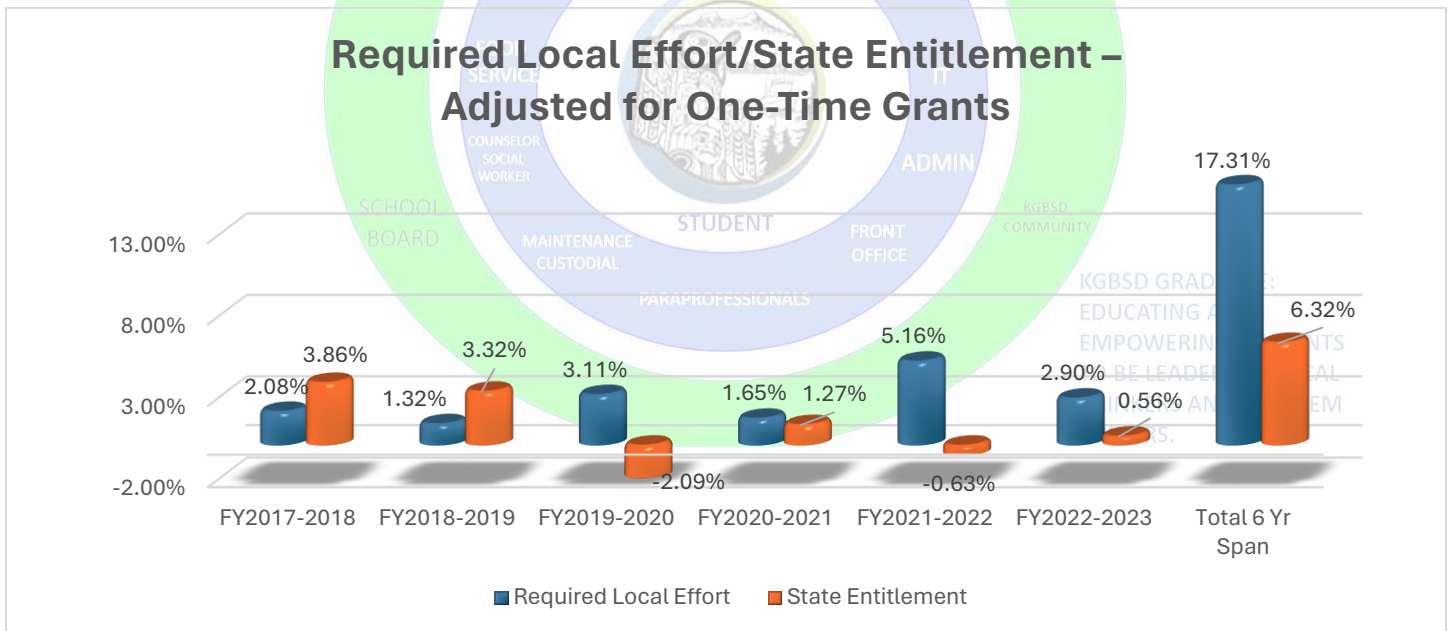
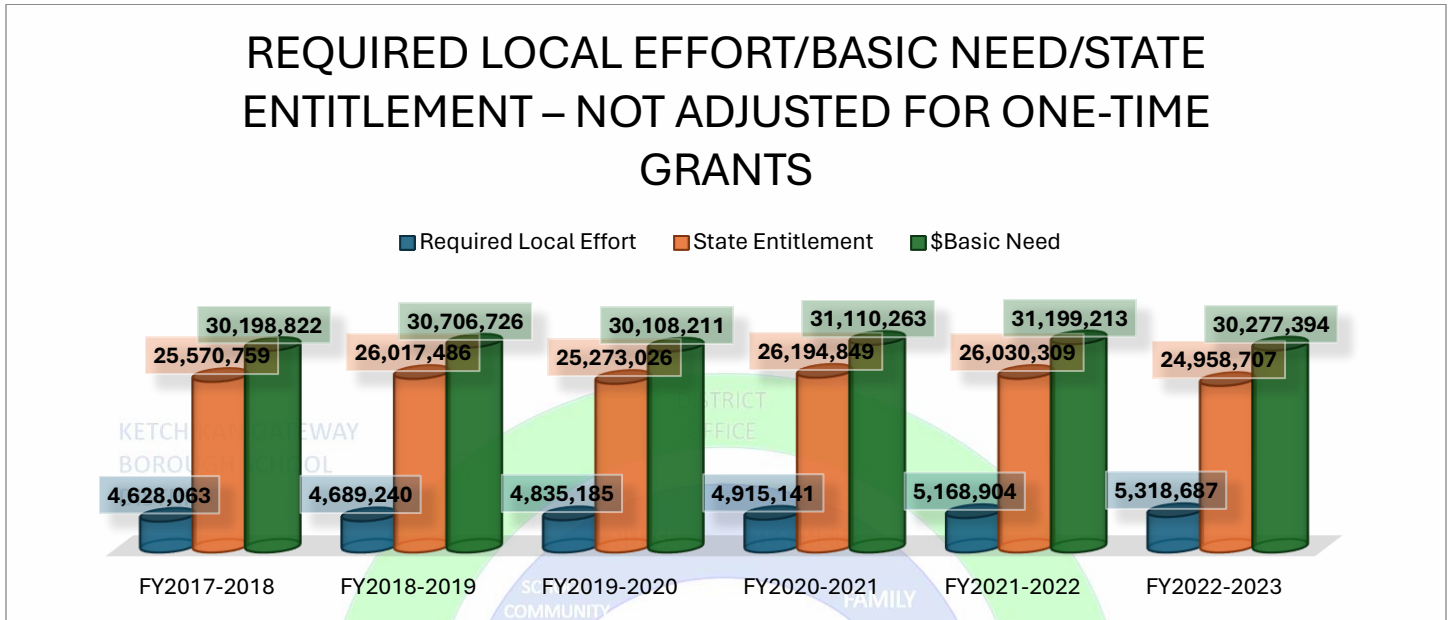
SOLVERS.

These assumptions produce a balanced budget while maintaining our current level of educational programming that is producing favorable outcomes in a vast array of benchmarks and provides the necessary funding for self-insurance health & welfare fund stabilization and Operating Fund unrestricted fund balance restoration.

The drawback? It requires legislative action and Governor approval for increased education funding throughout the State of Alaska. In fact, it would require either a permanent BSA increase of \$800 or the equivalent outside the Foundation Formula cap calculation funding route that has been taken by the legislature and ultimately the Governor the preceding two fiscal years.

It would also require full local funding from KGB. Local funding approved by KGB comes in two different forms as designated by the State of Alaska Foundation Formula. The first is the Required Local Contribution which is tied to the mil rate on property within the Borough's taxing boundaries. The second

is a Discretionary Contribution which is, as the name suggests, a discretionary amount that may or may not be approved by KGB. The following two graphics show how the lack of funding at the State level continues to put pressure on the local component as inflation will continue to decrease power regardless of where the funding shortfall occurs.



So, the focus shifts back to Juneau. Can the Legislature and Governor finally work together to arrive at the fact that it is time to step up and fund education properly and in the same vein as other State departments have been funded in recent years:

SOA Changes Since 2017

	FY17	FY25	\$ Change	% Change
Department of Corrections	315,917,400	450,652,700	134,735,300	42.6%
Governor's Office	25,880,400	31,917,900	6,037,500	23.3%
Legislature	65,549,200	82,416,100	16,866,900	25.7%
EED Total	1,614,209,100	1,635,793,300	21,584,200	1.3%
K-12 Aid to Districts	1,281,045,300	1,237,612,700	(43,432,600)	-3.4%
Other DEED operations	333,163,800	398,180,600	65,016,800	19.5%
Public Safety	189,033,400	321,332,400	132,299,000	70.0%
Fish and Game	203,720,200	248,279,100	44,558,900	21.9%
Natural Resources	155,984,600	209,100,500	53,115,900	34.1%

<https://omb.alaska.gov/fiscal-year-2017-enacted-budget/>
<https://omb.alaska.gov/fiscal-year-2025-amended-budget/>

A “fiscal cliff” has been discussed in recent years and that cliff has reached for the vast majority of school districts in Alaska, which is why recent surveys have pegged the necessary funding to replenish the lost purchasing power due to inflation over the last decade is not the \$800 used in this document for a permanent BSA increase, **but \$1,430.**

Early on in the current Legislative session there was appetite for a permanent BSA increase of \$680 but that measure, passed as part of a larger package of education reform items, was overridden by the Governor. The Governor has two items related to education reform that he wants to see brought forward in an education reform bill: Charter School approval changes and a pilot program aimed at teacher retention and recruitment throughout the State of Alaska.

KGBSD will eagerly watch, while continuing our collective efforts as a Community to voice our position for the need to address education funding in a big way, from the sidelines as the Legislative session advances and plays out with certainly multiple reiterations of the items listed above included in multiple pieces of legislation until a final compromise is reached, moved forward, passed and forwarded to the Governor for his consideration. Success!

But what if that does not happen? What happens if no compromise is reached and no additional funding for education is forthcoming from Juneau? The picture of that scenario is contained in Appendix \$5,960 and it is not a pleasant one. With a BSA flat funding level of \$5,960, KGBSD would receive \$2.4 million **less** in State Foundation Formula funding than it did in Fiscal Year 2023-2024. That would necessitate changes

KGBSD FY2024-2025 PROPOSED BUDGET EXECUTIVE SUMMARY

on scale that would negatively impact the educational program of KGBSD to an extreme magnitude, as shown below:

<i>Description</i>	<i>FY2022-2023</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>
	<i>Actual</i>	<i>Revised Budget</i>	<i>Proposed Budget</i>
Projected FY2024-2025 Operating Fund Revenue			
Borough Direct Appropriations	11,413,613	12,510,141	12,161,456
Borough In-kind Services Appropriations	957,015	273,000	315,000
Interest Income	0	0	185,000
Other Local Revenues	65,616	60,000	75,000
E-rate Revenue	205,670	110,000	214,000
Foundation Program	24,958,707	24,698,125	24,329,736
Quality Schools	81,693	79,954	80,728
Legislative Opportunity Grants	1,123,067	1,723,559	0
TRS Revenue On-behalf	1,925,306	2,181,300	2,181,300
PERS Revenue On-behalf	206,794	214,700	214,700
Other State Revenues	8,630	10,000	15,000
Medicaid Reimbursement	0	100,000	150,000
Other Fed Sources	129,616	460,056	15,000
Total Projected Operating Fund Revenues	41,075,727	42,420,835	39,936,920
Salaries			
Certified Salaries	16,600,919	16,122,535	16,652,200
Classified Salaries	7,326,713	7,319,997	7,438,482
Total Salaries	23,927,632	23,442,532	24,090,682
Employee Benefits			
Insurance - Life and Health	5,634,950	7,160,967	7,869,906
On Behalf Retirement Payments	2,132,100	2,396,000	2,396,000
Other Employee Benefits	4,635,197	4,516,352	4,824,479
Total Employee Benefits	12,402,248	14,073,319	15,090,385
Services, Supplies & Equipment			
Utilities	2,018,562	1,787,400	1,775,750
Services	2,549,510	1,945,598	2,400,250
Supplies and Equipment	1,661,842	1,171,986	1,544,635
Total Services, Supplies & Equipment	6,229,914	4,904,984	5,720,635
Total Expenditures	42,559,794	42,420,835	44,901,702
Surplus (Deficit) from Operations - Operating Fund	(1,484,067)	0	(4,964,782)
Beginning Fund Balance	1,271,595	(212,472)	(212,472)
Ending Fund Balance	(212,472)	(212,472)	(5,177,254)

In the event of this situation coming to fruition and the Legislature and Governor cannot move forward on funding Education beyond the current BSA of \$5,960 in statute, the District will be forced to take catastrophic measures.

At their April 10th meeting, the Board of Education will review and consider a Reduction in Force Plan to anticipate necessary steps in this event.

Working backwards, the first two line items to be eliminated would be the repayment of the existing health care obligation to the Borough (\$500,000) and the restoration of an unrestricted Operating Fund fund balance (\$315,730).

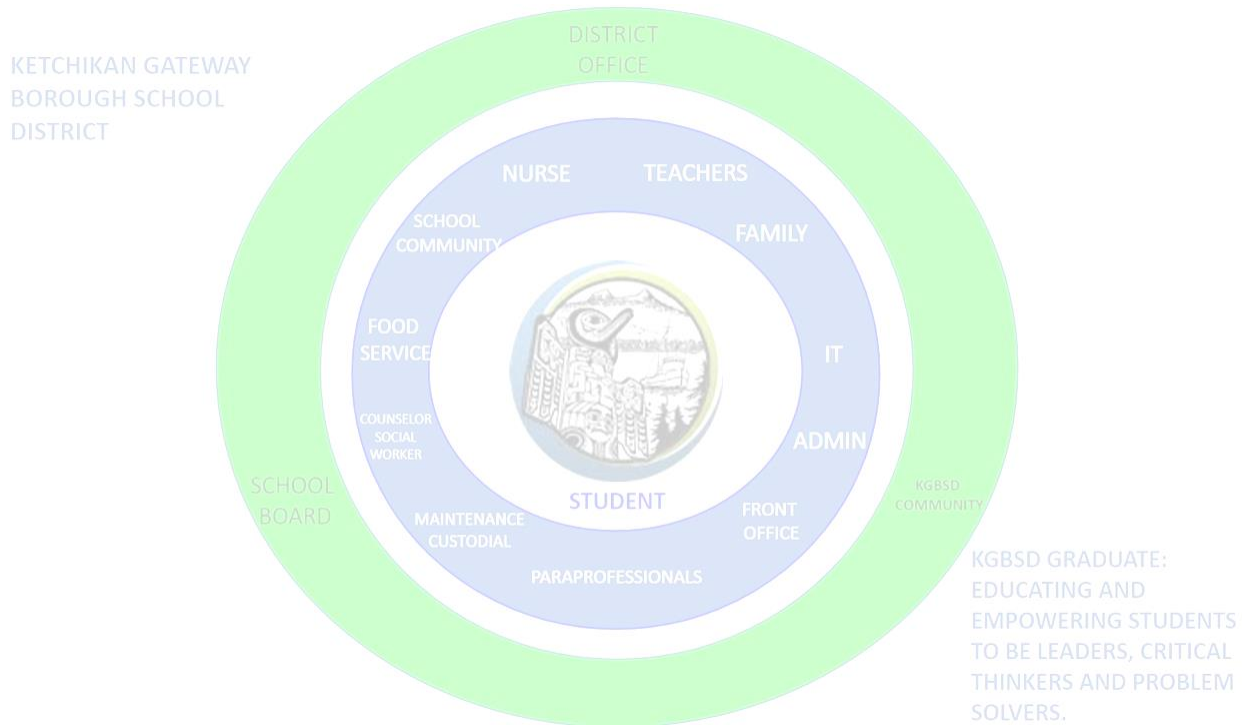
The remaining deficit amount, approximately \$4.15 million, would need to be eliminated with the largest

Steps To Eliminate Deficit

What happens in Juneau, however, does not typically happen on a timeline that is consistent with the actions needed by the Board of Education and the Borough Assembly. The Board of Education is required to approve a budget to send to the Borough Assembly for their consideration as to whether or not and to what extent that they can and will provide funding above and beyond the required local contribution of the State’s Foundation Formula by May 1st of each year. The Borough Assembly is then required to consider and make its determination on what level of spending authority they will approve by the end of May each year.

The issue with that timeline is that the Legislative session will run into the middle of May each year and typically the State’s funding bill is not approved by the Legislature until the final days of the session and the Governor then has three weeks to decide whether or not to approve the bill, or, approve the bill but with line item veto changes, as he did last year in slashing the Legislature approved funding level of \$680 outside the Foundation Formula cap by 50%.

So, for now, this document presents KGBSD’s best effort to craft a budget using assumptions with a solid basis except for its two primary revenue sources that account for approximately 98.5% of its annual Operating Fund revenue budget on an annual basis.





Ketchikan Gateway Borough School District

FY2024-2025 Budget Pro Forma

FY2024-2025 Operating Fund/Special Revenue Fund

FY2024-2025 Results from Operations - Based Upon \$5,960 BSA in Foundation Formula



<i>Description</i>	<i>FY2022-2023</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>
	<i>Actual</i>	<i>Revised Budget</i>	<i>Proposed Budget - Amended Ord 2041 Substitute, W/SOA Assumption</i>
Projected FY2024-2025 Operating Fund Revenue			
Borough Direct Appropriations	11,413,613	12,510,141	8,871,946
Borough In-kind Services Appropriations	957,015	273,000	355,000
Interest Income	0	0	185,000
Other Local Revenues	65,616	60,000	75,000
E-rate Revenue	205,670	110,000	214,000
Foundation Program	24,958,707	24,698,125	24,329,736
Quality Schools	81,693	79,954	80,728
Legislative Opportunity Grants	1,123,067	1,723,559	3,430,947
TRS Revenue On-behalf	1,925,306	2,181,300	2,181,300
PERS Revenue On-behalf	206,794	214,700	214,700
Other State Revenues	8,630	10,000	15,000
Medicaid Reimbursement	0	100,000	150,000
Other Fed Sources	129,616	460,056	15,000
Total Projected Operating Fund Revenues	41,075,727	42,420,835	40,118,357
Salaries			
Certified Salaries	16,600,919	16,122,535	15,047,267
Classified Salaries	7,326,713	7,319,997	6,033,185
Total Salaries	23,927,632	23,442,532	21,080,452
Employee Benefits			
Insurance - Life and Health	5,634,950	7,160,967	7,128,149
On Behalf Retirement Payments	2,132,100	2,396,000	2,396,000
Other Employee Benefits	4,635,197	4,516,352	4,202,483
Total Employee Benefits	12,402,248	14,073,319	13,726,631
Services, Supplies & Equipment			
Utilities	2,018,562	1,787,400	1,775,750
Services	2,549,510	1,945,598	2,019,750
Supplies and Equipment	1,661,842	1,171,986	1,430,300
Total Services, Supplies & Equipment	6,229,914	4,904,984	5,225,800
Total Expenditures	42,559,794	42,420,835	40,032,883
Surplus (Deficit) from Operations - Operating Fund	(1,484,067)	0	85,473
Beginning Fund Balance	1,271,595	(212,472)	(212,472)
Ending Fund Balance	(212,472)	(212,472)	(126,999)

Description	Projected FY2025-2026 Budget	Projected FY2026-2027 Budget	Projected FY2027-2028 Budget	Projected FY2028-2029 Budget
Projected FY2024-2025 Operating Fund Revenue				
Borough Direct Appropriations	12,278,614	12,328,711	12,430,932	12,519,770
Borough In-kind Services Appropriations	355,000	355,000	355,000	355,000
Interest Income	185,000	185,000	185,000	185,000
Other Local Revenues	75,000	75,000	75,000	75,000
E-rate Revenue	214,000	214,000	214,000	214,000
Foundation Program	23,523,721	22,873,592	22,401,032	21,850,251
Quality Schools	79,797	78,552	77,797	76,848
Legislative Opportunity Grants	3,391,391	3,338,440	3,306,384	3,266,060
TRS Revenue On-behalf	2,181,300	2,181,300	2,181,300	2,181,300
PERS Revenue On-behalf	214,700	214,700	214,700	214,700
Other State Revenues	15,000	15,000	15,000	15,000
Medicaid Reimbursement	150,000	150,000	150,000	150,000
Other Fed Sources	15,000	15,000	15,000	15,000
Total Projected Operating Fund Revenues	42,678,523	42,024,295	41,621,146	41,117,929
Salaries				
Certified Salaries	15,498,685	15,963,646	16,442,555	16,935,832
Classified Salaries	6,214,180	6,400,606	6,592,624	6,790,403
Total Salaries	21,712,866	22,364,252	23,035,179	23,726,234
Employee Benefits				
Insurance - Life and Health	7,840,963	8,625,060	9,487,566	10,436,322
On Behalf Retirement Payments	2,467,880	2,541,916	2,618,174	2,696,719
Other Employee Benefits	4,328,557	4,458,414	4,592,166	4,729,931
Total Employee Benefits	14,637,400	15,625,390	16,697,906	17,862,972
Services, Supplies & Equipment				
Utilities	1,829,023	1,883,893	1,940,410	1,998,622
Services	2,080,343	2,142,753	2,207,035	2,273,246
Supplies and Equipment	1,473,209	1,517,406	1,562,928	1,609,816
Total Services, Supplies & Equipment	5,382,574	5,544,052	5,710,373	5,881,684
Total Expenditures	41,732,840	43,533,693	45,443,458	47,470,891
Surplus (Deficit) from Operations - Operating Fund	945,683	(1,509,398)	(3,822,312)	(6,352,962)
Beginning Fund Balance	(126,999)	818,684	(690,714)	(4,513,026)
Ending Fund Balance	818,684	(690,714)	(4,513,026)	(10,865,988)

Fund	Fund Name	Beginning Projected		Projected Expenditures			Projected		
		Fund Balance	Program Revenues	Salaries	Benefits	Services and Supplies	Indirect Cost	Total	Ending Fund Balance
TOTALS		593,274	6,746,673	2,141,624	944,484	3,982,864	98,900	7,167,872	172,075
By Fund:									
205	Pupil Transportation Fund	(268,502)	1,552,527	20,000	10,385	1,960,000	0	1,990,385	(706,360)
255	Food Service Fund	792,776	1,064,750	245,702	163,139	639,250	0	1,048,091	809,435
257	Fresh Fruits & Vegetables Program	0	71,750	0	0	70,000	1,750	71,750	0
262	MTSS	0	12,300	0	0	12,000	300	12,300	0
266	Ketchikan Construction Academy	0	32,206	3,000	420	28,000	786	32,206	0
267	Rural and Low Income Schools Grant	0	41,000	0	0	40,000	1,000	41,000	0
270	Title II-A Teacher/Principal Training & Recruiting	0	172,503	104,584	44,212	19,500	4,207	172,503	0
271	Ed Rising-UAF	0	0	0	0	0	0	0	0
273	Thru the Cultural Lens	0	0	0	0	0	0	0	0
274	Title I Grant	0	964,331	474,866	218,074	248,550	22,841	964,331	(0)
275	Voices on the Land - SHI	0	14,350	0	0	14,000	350	14,350	0
277	Alternative Schools Grant	0	25,625	0	0	25,000	625	25,625	0
278	Title VI-B Grant	0	1,065,718	464,345	154,155	421,234	25,984	1,065,718	(0)
279	Preschool Disabled Grant	0	42,538	8,000	0	33,500	1,038	42,538	0
281	Title IV-A Grant	0	132,562	40,505	5,674	83,150	3,233	132,562	0
282	Carl Perkins Basic Grant	0	75,030	0	0	73,200	1,830	75,030	0
293	School Improvement Grant	0	77,943	11,000	1,542	63,500	1,901	77,943	0
307	Trauma Informed (SAMSHA)	0	1,092,116	544,700	288,279	232,500	26,637	1,092,116	(0)
355	Title VI-Indian Education Act Grant	0	264,287	183,922	55,467	18,480	6,418	264,287	0
378	Public Use of Facilities Fund	69,000	45,137	41,000	3,137	1,000	0	45,137	69,000

<i>Description</i>	<i>Projected FY2024-2025 Beginning Fund Balance</i>	<i>FY2024-2025 Projected Program Revenues</i>	<i>FY2024-2025 Projected Program Expenditures</i>	<i>FY2024-2025 Projected Ending Fund Balance</i>
Major Governmental Funds:				
School Operating Fund	(212,472)	40,118,357	40,032,883	(126,998)
Transportation Fund	(268,502)	1,552,527	1,990,385	(706,360)
Food Service Fund	792,776	1,064,750	1,048,091	809,435
Other Governmental Funds				
Fresh Fruits & Vegetables Program	-	71,750	71,750	0
MTSS	-	12,300	12,300	0
Ketchikan Construction Academy	-	32,206	32,206	0
Rural and Low Income Schools Grant	-	41,000	41,000	0
Title II-A Teacher/Principal Training & Recruiting	-	172,503	172,503	0
Title I Grant	-	964,331	964,331	(0)
Voices on the Land - SHI	-	14,350	14,350	0
Alternative Schools Grant	-	25,625	25,625	0
Title VI-B Grant	-	1,065,718	1,065,718	(0)
Preschool Disabled Grant	-	42,538	42,538	0
Title IV-A Grant	-	132,562	132,562	0
Carl Perkins Basic Grant	-	75,030	75,030	0
School Improvement Grant	-	77,943	77,943	0
Trauma Informed (SAMSHA)	-	1,092,116	1,092,116	(0)
Title VI-Indian Education Act Grant	-	264,287	264,287	0
Public Use of Facilities Fund	69,000	45,137	45,137	69,000
Total Combined Major and Other Governmental Funds	\$ 380,802	\$ 46,865,030	\$ 47,200,756	\$ 45,076

Ketchikan Gateway Borough School District

Revenue Assumptions 5960

FY2024-2025 Pro Forma BOE 06.12.2024

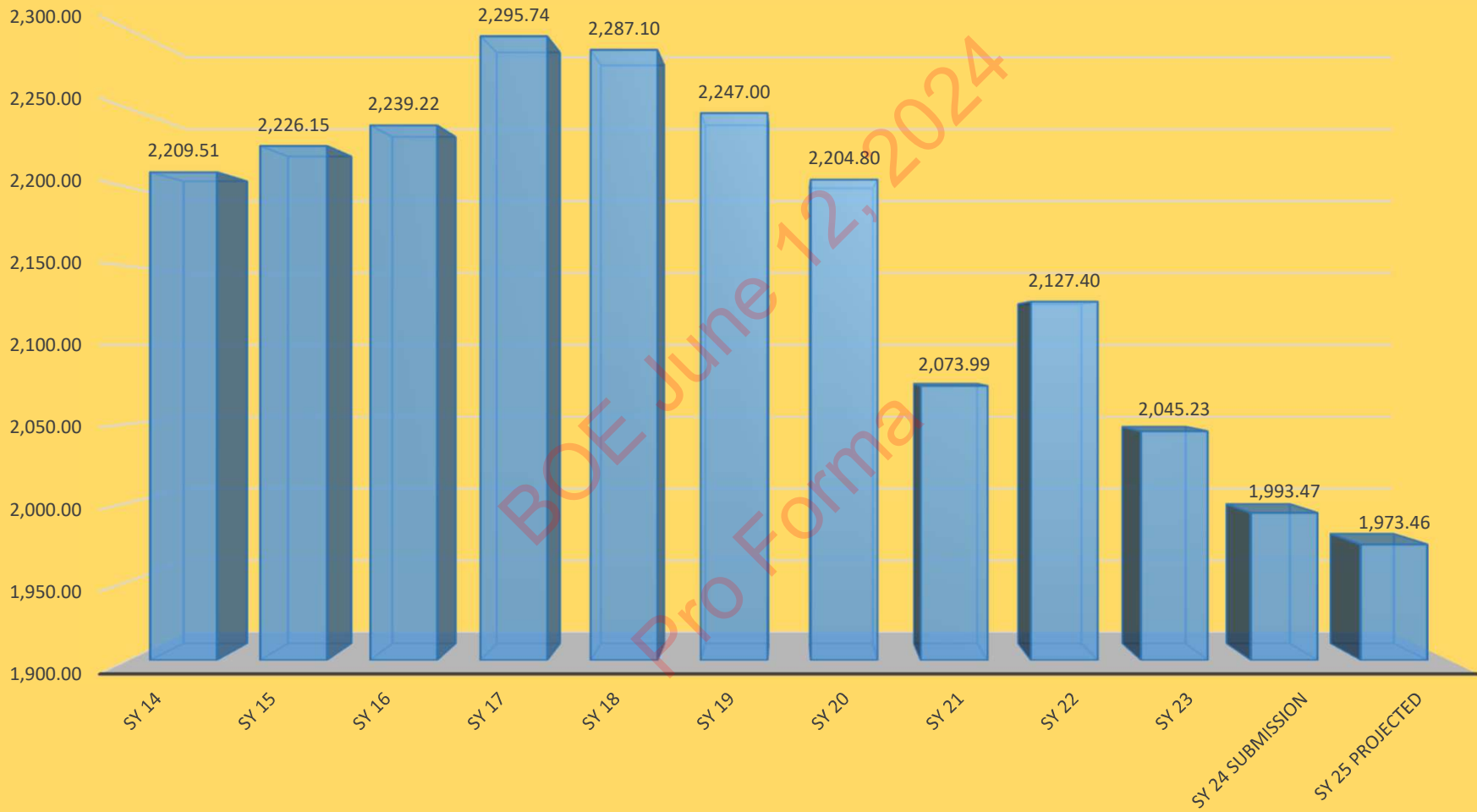
Key Revenue Assumptions:

Projected Enrollment as of October 1st, 2024	1,966.42
9 Year Average Enrollment to ADM Adjustment %	<u>0.36%</u>
Projected Average Daily Membership (ADM)	1,973.46
Projected Number of Intensive Needs Students	123
Base Student Allocation (BSA)	5,960
Projected Legislative Adjustment	<u>-</u>
Projected Base Student Allocation using Projected Legislative Adjustment	\$ 5,960
Borough In-Kind	
Liability and Property Insurance (A District expenditure)	355,000
Estimate for Fire Protection and Pool Use (Not a District expenditure)	186,000
Medicaid Reimbursement	\$ 150,000
Projected Pre-K Enrollment (3/4 yr old)	-

Historical Enrollment to Average Daily Membership

2015	2016	2,239.00	-5.13%	2,365.00	-4.41%	2,239.22	0.59%	0.01%
2016	2017	2,287.00	2.14%	2,392.00	1.14%	2,295.74	2.52%	0.38%
2017	2018	2,262.00	-1.09%	2,378.00	-0.59%	2,287.10	-0.38%	1.11%
2018	2019	2,233.00	-1.28%	2,346.00	-1.35%	2,247.00	-1.75%	0.63%
2019	2020	2,198.00	-1.57%	2,311.00	-1.49%	2,204.80	-1.88%	0.31%
2020	2021	2,052.00	-6.64%	2,158.00	-6.62%	2,073.89	-5.94%	1.07%
2021	2022	2,125.00	3.56%	2,163.00	0.23%	2,127.40	2.58%	0.11%
2022	2023	2,059.00	-3.11%	2,100.00	-2.91%	2,045.23	-3.86%	-0.67%
2023	2024	1,988.00	-3.45%	2,095.00	-0.24%	1,993.47	-2.53%	0.28%
Sum of Annual Changes 2015-2016 to 2023-2024								3.22%
								9
Average of Annual Changes 2015-2016 to 2023-2024								0.36%
Projection of ADM Based upon 9 Year Average Annual Changes								
2024	2025	1,966.42	-1.09%	2,052.75	-2.02%	1,973.46	-1.00%	xx

Average Daily Membership FY2013-2014 through FY2024-2025



School	Numbers		SPED		Average Daily Membership		School Size
	KGBSD	DEED	Intensive FY 25	FY 23	FY24	FY 25	ADM
Fast Track	191	258010		78.85	78.85	86.00	
Fawn Mountain Elementary	113	250050	27	226.75	226.75	205.44	277.97
Houghtaling Elementary	111	250010	29	304.10	304.10	272.15	347.58
Ketchikan Charter School	115	259010	14	198.10	198.10	180.82	251.39
Ketchikan High School	130	250020	22	499.58	499.58	528.62	589.93
Point Higgins School	114	250100	17	229.95	229.95	216.38	289.79
Revilla Jr/Sr High School	139	257010	2	100.85	100.85	97.29	89.51
Schoenbar Middle School	120	250040	7	269.00	269.00	263.27	338.97
Tongass School of Arts and Sciences Charter School	116	259020	5	135.90	135.90	123.48	179.05
Totals			123	2,043.08	2,043.08	1,973.46	2,364.19

	Factors	Adjusted ADM
Adjusted ADM based on school size factors		2,364.19
Hold Harmless		0.00
<i>Adjusted ADM and Hold Harmless</i>		2,364.19

Adjustments to District ADM - Multipliers:

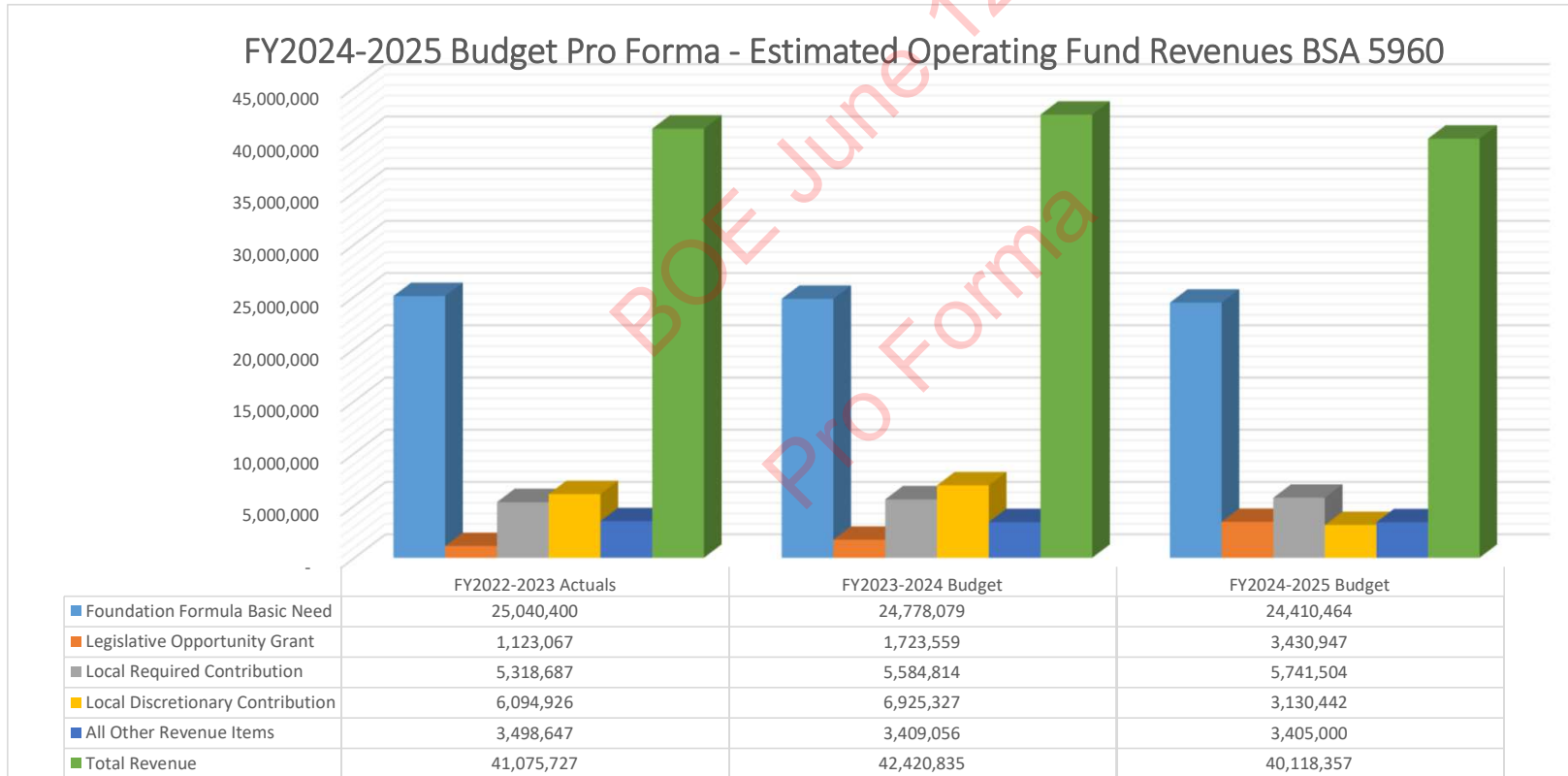
District Cost Factor	1.170	2,766.10
Voc Ed, Special Ed, and ESL	1.200	3,319.32
Career Technology	1.015	3,369.11

Other Adjustments to District ADM:

Plus Students Qualifying for Intensive Needs	123	13.000	1,599.00
Plus Correspondence (Fast Track)		86.00	0.900
Pre-School		0.00	0.500
<i>District Adjusted ADM</i>			5,045.51

REVENUE	Revenue
Basic Need (District Adjusted ADM times Base Student Allocation)	5,960 30,071,240
Less Required Local Effort (2.65 mills of assessed valuation [2,166,605,376] as of 1/1/23 per state assessor)	<u>5,741,504</u>
State Foundation Funding	<u><u>24,329,736</u></u>
Quality Schools' Funding	16 <u>80,728</u>
READS Act Multiplier	<u><u> </u></u>
<u>Maximum Local Funding</u>	
Required Local Effort	<u>5,741,504</u>
Plus 23% of	
Basic Need	23% 6,916,385
Quality Schools'	23% 18,567
Legislative Opportunity Grant	23% 789,118
<i>Total Discretionary Local Funding</i>	<u>7,724,070</u>
Maximum Local Funding	<u><u>13,465,574</u></u>
<u>In-Kind Contribution</u>	
Estimated Liability and Property Insurance (A District expenditure)	355,000
Estimate for Fire Protection and Pool Use (Not a District expenditure)	<u>186,000</u>
<i>Total In-Kind</i>	<u>541,000</u>
Maximum Local Direct Borough Appropriation	<u><u>12,924,574</u></u>
<u>Recap</u>	
Required Local Effort	5,741,504
Maximum Discretionary Contribution	<u>7,183,070</u>
Maximum Local Direct Borough Appropriation	<u>12,924,574</u>
In-Kind Borough Appropriation	<u>355,000</u>
Total Request from Borough	<u><u>13,279,574</u></u>

Description	FY2022-2023 Actual	FY2023-2024 Revised Budget	FY2024-2025 Proposed Budget	Increase or Decrease over FY2023-2024	
	Revenues (Per Annual Audit)			Increase or Decrease over FY2023-2024	% Change
Borough Direct Appropriations	11,413,613	12,510,141	8,871,946	(3,638,195)	(29.08%)
Borough In-kind Services Appropriations	957,015	273,000	355,000	82,000	30.04%
Interest Income	0	0	185,000	185,000	0.00%
Other Local Revenues	65,616	60,000	75,000	15,000	25.00%
E-rate Revenue	205,670	110,000	214,000	104,000	94.55%
Foundation Program	24,958,707	24,698,125	24,329,736	(287,661)	(1.16%)
Quality Schools	81,693	79,954	80,728	3,431,721	4292.12%
Legislative Opportunity Grants	1,123,067	1,723,559	3,430,947	1,707,388	99.06%
TRS Revenue On-behalf	1,925,306	2,181,300	2,181,300	0	0.00%
PERS Revenue On-behalf	206,794	214,700	214,700	0	0.00%
Other State Revenues	8,630	10,000	15,000	5,000	50.00%
Medicaid Reimbursement	0	100,000	150,000	50,000	50.00%
Other Fed Sources	129,616	460,056	15,000	(445,056)	(96.74%)
Total Revenues	41,075,727	42,420,835	40,118,357	1,209,197	2.85%



Description	FY2022-2023 Actuals Per Annual Audit	FY2023-2024 Approved Budget	FY2024-2025 Proposed Budget	Increase or Decrease over FY2023-2024	%\$
Borough Cash Appropriation: Required Local Effort (based on 2.65 mills of assessed value as determined by the state assessor) (source: Department of Education & Early Development)	5,318,687	5,584,814	5,741,504	156,690	2.81%
Discretionary Contribution	<u>6,094,926</u>	<u>6,925,327</u>	3,130,442	<u>(3,794,885)</u>	<u>-54.80%</u>
Total Borough Cash Appropriation	11,413,613	12,510,141	8,871,946	(3,638,195)	-29.08%
In-Kind Appropriation:	957,015	273,000	355,000	82,000	30.04%
Total Borough Local Appropriations	<u><u>\$ 12,370,628</u></u>	<u><u>\$ 12,783,141</u></u>	<u><u>\$ 9,226,946</u></u>	<u><u>\$ (3,556,195)</u></u>	<u><u>-27.82%</u></u>

**05/20/2024 Borough Assembly Approved FY2024-2025 Local Education Fund Appropriations
(includes in-kind appropriation for property insurance)**

\$ 9,226,946

Remaining Potential Local Discretionary Funding Available

\$ 4,052,628



Ketchikan Gateway Borough School District

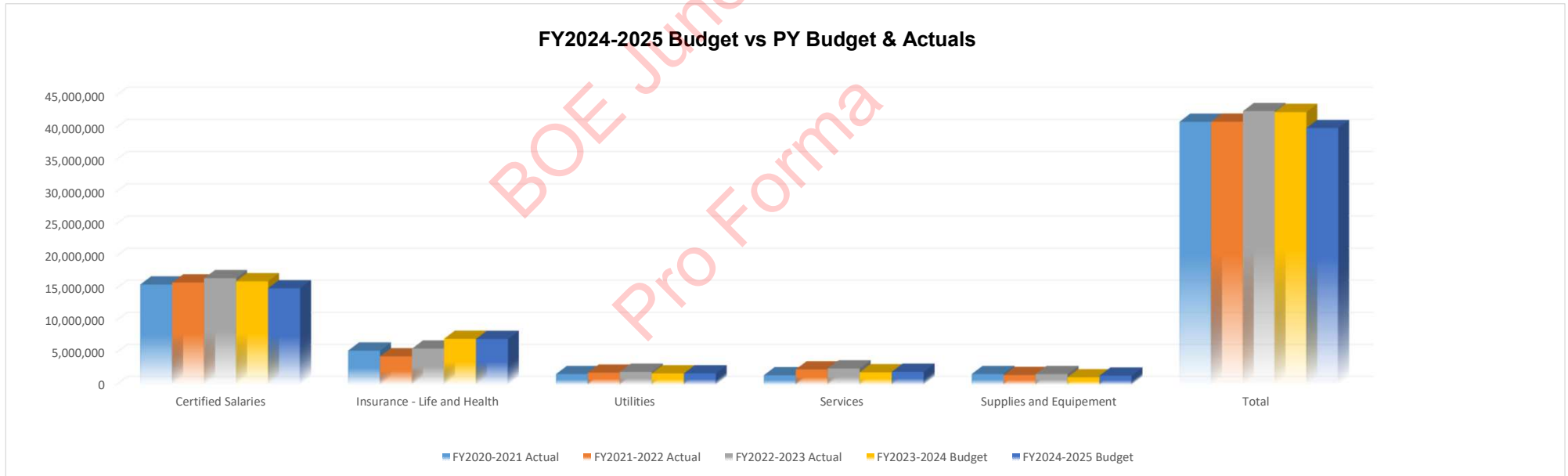
FY2024-2025 Pro Forma Budget

FY2024-2025 Operating Fund

FY2024-2025 Projected Expenditures - Based upon Enrollment Analysis, Staffing Plan & Current Educational Programming



Description	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Original Budget	FY2023-2024 Budget Revisions	FY2023-2024 Revised Budget	FY2024-2025 Proposed Budget	Budget FY2021-2022 FTE	Budget FY2022-2023 FTE	Budget FY2023-2024 FTE	FY2024-2025 Pro Forma FTE
Salaries											
Certified Salaries	15,612,562	15,922,998	16,600,919	15,818,535	304,000	16,122,535	15,047,267	188.02	195.95	176.95	164.99
Classified Salaries	7,196,557	6,811,030	7,326,713	6,565,041	754,956	7,319,997	6,033,185	197.31	190.31	163.81	139.50
Total Salaries	22,809,120	22,734,028	23,927,632	22,383,576	1,058,956	23,442,532	21,080,452	385.33	386.26	340.76	304.49
Employee Benefits											
Insurance - Life and Health	5,318,361	4,423,076	5,634,950	6,698,817	462,150	7,160,967	7,128,149	-	-	-	-
On Behalf Retirement Payments	3,471,264	3,582,898	2,132,100	2,396,000	-	2,396,000	2,396,000	-	-	-	-
Other Employee Benefits	4,475,120	4,361,647	4,635,197	4,475,022	41,330	4,516,352	4,202,483	-	-	-	-
Total Employee Benefits	13,264,746	12,367,621	12,402,248	13,569,839	503,480	14,073,319	13,726,631	0.00	0.00	0.00	0.00
Utilities											
Utilities	1,670,024	1,896,405	2,018,562	1,787,400	-	1,787,400	1,775,750	-	-	-	-
Services											
Services	1,487,756	2,405,065	2,549,510	1,811,600	133,998	1,945,598	2,019,750	-	-	-	-
Supplies and Equipment											
Supplies and Equipment	1,674,139	1,524,658	1,661,842	560,874	611,112	1,171,986	1,430,300	-	-	-	-
Total Services, Supplies & Equipment	4,831,919	5,826,129	6,229,914	4,159,874	745,110	4,904,984	5,225,800	0.00	0.00	0.00	0.00
Total Expenditures	40,905,784	40,927,777	42,559,794	40,113,289	2,307,546	42,420,835	40,032,883	385.33	386.26	340.76	304.49



Description	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Original Budget	FY2023-2024 Budget Revisions	FY2023-2024 Revised Budget	FY2024-2025 Proposed Budget	% Increase	FY2021-2022 FTE	FY2022-2023 FTE	FY2023- 2024 FTE	FY2024-2025 Pro Forma FTE
School Based Budgets												
Houghtaling Elementary	5,145,701	5,394,409	5,455,097	4,568,400	645,000	5,213,400	4,974,931	(4.57%)	68.00	68.50	48.50	48.83
Fawn Mountain Elementary	3,703,882	3,849,654	3,806,968	4,203,950	34,956	4,238,906	3,920,139	(7.52%)	47.00	50.00	45.50	42.19
Point Higgins Elementary	3,510,076	3,600,433	3,642,246	3,705,550	100,000	3,805,550	3,536,700	(7.06%)	41.50	42.00	38.00	35.00
Schoenbar Middle School	3,432,366	3,229,511	3,479,627	3,824,800	100,000	3,924,800	3,370,667	(14.12%)	35.00	36.00	34.00	28.00
Ketchikan High School	7,192,444	7,534,419	7,714,236	7,429,250	160,370	7,589,620	7,184,077	(5.34%)	72.13	66.00	61.00	56.80
Revilla Alternative School	1,356,104	1,340,749	1,423,515	1,515,850	0	1,515,850	1,565,367	3.27%	12.50	14.00	12.50	11.69
Fast Track Homeschool Program	502,069	354,342	285,535	294,670	0	294,670	308,738	4.77%	2.00	2.00	1.50	1.50
Ketchikan Charter School	2,039,062	2,157,026	2,509,866	2,613,032	182,616	2,795,648	2,466,369	(11.78%)	23.50	25.70	26.70	20.05
Tongass School of Arts & Sciences	1,795,911	1,798,550	1,785,154	1,628,834	372,990	2,001,824	1,779,334	(11.11%)	23.55	23.25	23.25	13.63
Charter School Special Education Services	794,615	575,926	830,079	936,800	175,000	1,111,800	996,499	(10.37%)	17.50	16.50	14.00	14.00
Subtotal: School based budgets	29,472,230	29,835,019	30,932,324	30,721,136	1,770,932	32,492,068	30,102,822	(7.35%)	342.68	343.95	304.95	271.68
District Wide Budgets												
Instructional Support	933,170	119,268	716,129	190,393	0	190,393	158,867	(16.56%)	0.50	0.50	1.00	1.00
Instructional Support - Operating Grants	0	0	0	0	460,056	460,056	0	(100.00%)	0.00	0.00	0.00	0.00
Assessment and Curriculum Development	455,713	461,308	408,741	23,360	0	23,360	15,000	(35.79%)	0.84	1.00	0.00	0.00
Special Education and Support Services	1,129,488	1,219,998	1,364,606	1,418,200	(150,000)	1,268,200	1,299,038	2.43%	10.50	9.00	7.00	6.00
Information Technology	1,201,267	1,337,233	1,321,018	1,041,700	75,000	1,116,700	1,277,599	14.41%	9.00	9.00	7.00	6.00
Maintenance Services	2,148,005	2,261,491	2,078,337	1,663,000	0	1,663,000	1,945,996	17.02%	13.00	13.00	12.00	11.00
Administration and Support Services	1,160,293	992,498	1,561,086	1,338,900	151,558	1,490,458	1,503,287	0.86%	8.81	9.81	8.81	8.81
Other District-Wide Budgets	4,405,619	4,700,962	4,177,552	3,716,600	0	3,716,600	3,730,275	0.37%	0.00	0.00	0.00	0.00
Subtotal District-Wide Budgets	11,433,555	11,092,758	11,627,469	9,392,153	536,614	9,928,767	9,930,062	0.01%	42.65	42.31	35.81	32.81
Total Operating Fund Budget	40,905,785	40,927,777	42,559,794	40,113,289	2,307,546	42,420,835	40,032,883	(5.63%)	385.33	386.26	340.76	304.49

Please note: Instructional Support - Operating Grants FTE are included in the building sites/department totals.

Description	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Original Budget	FY2023-2024 Budget Revisions	FY2023-2024 Revised Budget	FY2024-2025 Proposed Budget	Budget FY2021-2022 FTE	Budget FY2022-2023 FTE	Budget FY2023-2024 FTE	FY2024-2025 Pro Forma FTE
Salaries											
Certified Superintendent	237,408	132,460	160,058	145,000	-	145,000	148,625	1.00	1.00	1.00	1.00
Certified Deputy Superintendent	-	-	134,000	132,600	-	132,600	-	-	1.00	1.00	-
Certified Principal/Assistant Principal	1,355,227	1,146,523	1,458,825	1,418,162	-	1,418,162	1,478,782	12.00	14.00	12.00	12.00
Certified Director/Coordinator/Manager	237,435	221,425	120,819	247,200	-	247,200	328,482	1.84	2.00	2.00	3.00
Certified Teacher	13,331,755	13,857,129	14,003,365	13,137,622	426,000	13,563,622	12,770,337	169.18	173.95	155.95	144.99
Certified Extra Duty	130,054	211,244	320,528	178,851	28,000	206,851	750	-	-	-	-
Certified Subs/Temps	13,850	4,500	12,000	5,000	-	5,000	-	-	-	-	-
Certified Specialists	246,408	215,144	337,699	474,100	(150,000)	324,100	320,291	4.00	4.00	5.00	4.00
Teachers, Part Year	60,425	134,572	53,625	80,000	-	80,000	-	-	-	-	-
Classified Director/Coordinator/Manager	394,835	398,409	427,548	400,500	-	400,500	298,002	3.81	3.81	3.81	2.81
Classified Specialists	325,839	289,503	523,361	280,200	247,800	528,000	594,818	4.00	4.50	3.00	2.00
Classified Aides/Paraprofessionals	3,681,767	3,132,052	3,334,689	3,080,219	604,956	3,685,175	2,743,411	133.50	129.00	108.00	89.69
Classified Support Staff	1,315,817	1,369,972	1,379,031	1,215,336	(97,800)	1,117,536	1,168,476	29.00	26.00	23.00	25.00
Maintenance/Custodial Staff	1,173,258	1,183,667	1,161,008	1,186,538	-	1,186,538	1,006,727	27.00	27.00	26.00	20.00
Classified Subs/Temps	254,899	298,905	313,477	265,800	-	265,800	189,750	-	-	-	-
Extra Duty Classified	31,618	114,822	169,000	117,948	-	117,948	12,000	-	-	-	-
Classified Stipend	18,525	23,700	18,600	18,500	-	18,500	20,000	-	-	-	-
Subtotal: Salaries	22,809,120	22,734,028	23,927,632	22,383,576	1,058,956	23,442,532	21,080,452	385.33	386.26	340.76	304.49
Employee Benefits											
Insurance - Life & Health	5,318,361	4,423,076	5,634,950	6,698,817	462,150	7,160,967	7,128,149	-	-	-	-
Unemployment Insurance	17,927	18,974	24,540	35,000	-	35,000	35,800	-	-	-	-
Worker's Compensation Insurance	207,465	201,434	156,134	230,000	-	230,000	227,900	-	-	-	-
FICA Contribution	752,918	728,186	779,446	737,973	8,108	746,081	678,808	-	-	-	-
Retirement Contribution - TRS	1,936,144	1,944,810	2,079,991	1,975,936	14,067	1,990,003	1,891,444	-	-	-	-
Retirement Contribution - PERS	1,484,778	1,381,119	1,495,726	1,389,163	19,154	1,408,317	1,284,456	-	-	-	-
TRS On-behalf Payments	2,779,639	2,962,643	1,925,306	2,181,300	-	2,181,300	2,181,300	-	-	-	-
PERS On-behalf Payments	691,625	620,255	206,794	214,700	-	214,700	214,700	-	-	-	-
Other Employee Benefits	41,155	49,285	67,929	47,750	-	47,750	74,075	-	-	-	-
Educational Assistance	31,256	29,565	28,940	35,200	-	35,200	10,000	-	-	-	-
Physicals Reimbursement	3,478	2,274	2,490	4,000	-	4,000	-	-	-	-	-
Transportation Allowance	-	6,000	-	20,000	-	20,000	-	-	-	-	-
Subtotal: Employee Benefits	13,264,746	12,367,621	12,402,248	13,569,839	503,480	14,073,319	13,726,631	-	-	-	-
Services											
Professional & Technical Services	455,910	690,175	884,351	390,000	11,800	401,800	649,300	-	-	-	-
Auditing & Accounting Services	42,609	42,020	63,500	40,000	-	40,000	52,575	-	-	-	-
Management Services	-	-	-	10,000	-	10,000	-	-	-	-	-
Legal Services	42,876	38,576	142,269	45,000	-	45,000	55,000	-	-	-	-
Engineering & Architechtrual Services	5,938	4,210	2,331	-	-	-	-	-	-	-	-
Staff Travel	1,498	23,958	67,083	50,000	45,640	95,640	20,000	-	-	-	-
Staff Transportation	2,513	2,351	2,332	4,500	-	4,500	500	-	-	-	-
Student Travel	4,280	335,239	369,936	330,000	-	330,000	2,500	-	-	-	-
Utility Services (Utilities & Telecommunications)	307,702	268,871	354,243	270,000	-	270,000	283,000	-	-	-	-
Services (Continued)											

Description	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Original Budget	FY2023-2024 Budget Revisions	FY2023-2024 Revised Budget	FY2024-2025 Proposed Budget	Budget FY2021-2022 FTE	Budget FY2022-2023 FTE	Budget FY2023-2024 FTE	FY2024-2025 Pro Forma FTE
Water and Sewage	212,597	217,354	221,509	264,700	-	264,700	245,200	-	-	-	-
Garbage	98,742	115,013	124,481	115,000	-	115,000	129,700	-	-	-	-
Communications (Postage)	9,191	6,028	6,565	10,000	-	10,000	8,100	-	-	-	-
Electricity	423,799	453,944	455,083	459,200	-	459,200	451,250	-	-	-	-
Gasoline, Diesel, or Heating Oil	617,993	835,194	856,680	668,500	-	668,500	658,500	-	-	-	-
Other Purchased Services	301,125	501,560	168,273	295,000	-	295,000	277,725	-	-	-	-
Rentals	63,200	161,042	250,379	75,000	76,558	151,558	292,150	-	-	-	-
Building Repair & Maintenance Services	49,159	44,234	40,681	50,000	-	50,000	45,000	-	-	-	-
Insurance & Bond Premiums	518,648	561,700	558,375	522,100	-	522,100	625,000	-	-	-	-
Subtotal: Services	3,157,780	4,301,470	4,568,072	3,599,000	133,998	3,732,998	3,795,500	-	-	-	-
Supplies and Equipment											
Supplies, Materials, & Media	1,365,977	1,287,752	1,209,708	790,600	55,170	845,770	878,700	-	-	-	-
Teaching Supplies	54,898	54,595	53,368	71,200	-	71,200	66,100	-	-	-	-
Small Tools & Equipment	126,492	208,569	265,317	50,000	-	50,000	157,150	-	-	-	-
Food	-	178	-	-	-	-	-	-	-	-	-
Tuition - Students & Stipends	63,766	88,136	70,196	75,000	-	75,000	-	-	-	-	-
Student Stipends	-	15,000	15,000	15,000	-	15,000	15,000	-	-	-	-
Other Expenses	26,314	20,001	10,722	30,000	-	30,000	30,750	-	-	-	-
Dues & Fees	26,027	45,047	43,920	45,500	-	45,500	35,400	-	-	-	-
Indirect Costs	(94,481)	(227,427)	(65,103)	(75,000)	336	(74,664)	(98,900)	-	-	-	-
Equipment	105,147	32,808	58,714	-	-	-	50,150	-	-	-	-
Unallocated Budget - Charter Schools	-	-	-	(441,426)	555,606	114,180	295,951	-	-	-	-
Unallocated Budget - District Administration	-	-	-	-	-	-	-	-	-	-	-
Subtotal: Supplies, Services, and Equipment	1,674,139	1,524,658	1,661,842	560,874	611,112	1,171,986	1,430,300	-	-	-	-
Totals	40,905,784	40,927,777	42,559,794	40,113,289	2,307,546	42,420,835	40,032,883	385.33	386.26	340.76	304.49



Ketchikan Gateway Borough School District

FY2024-2025 Budget Pro Forma

FY2024-2025 Operating Fund

Projected Enrollment Based Upon 11 Year Historical Data and 6 Year Cohort Survival Methodology



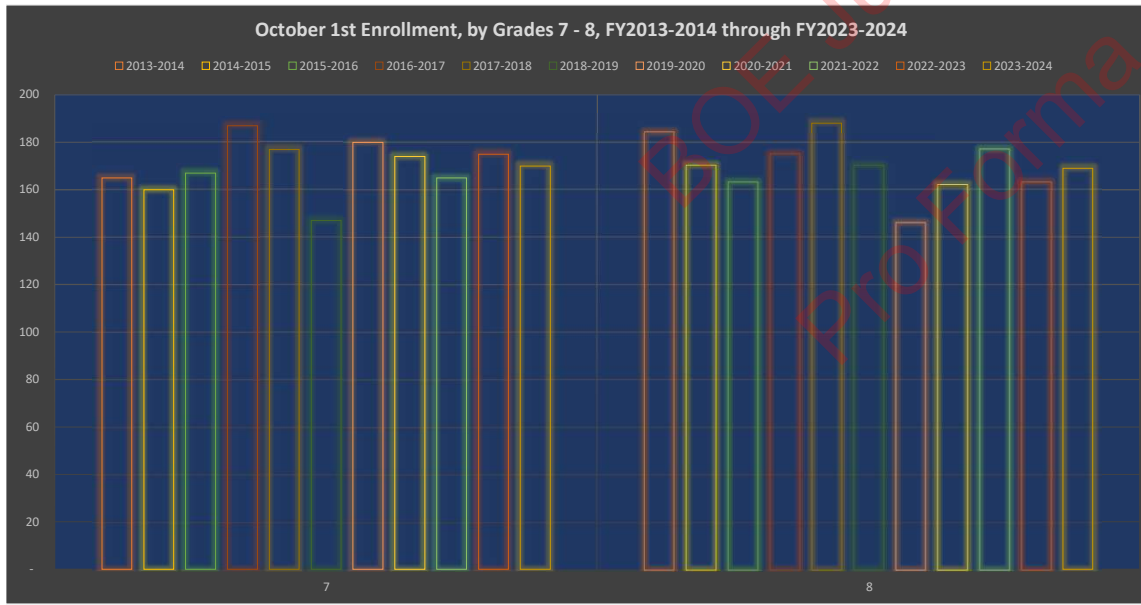
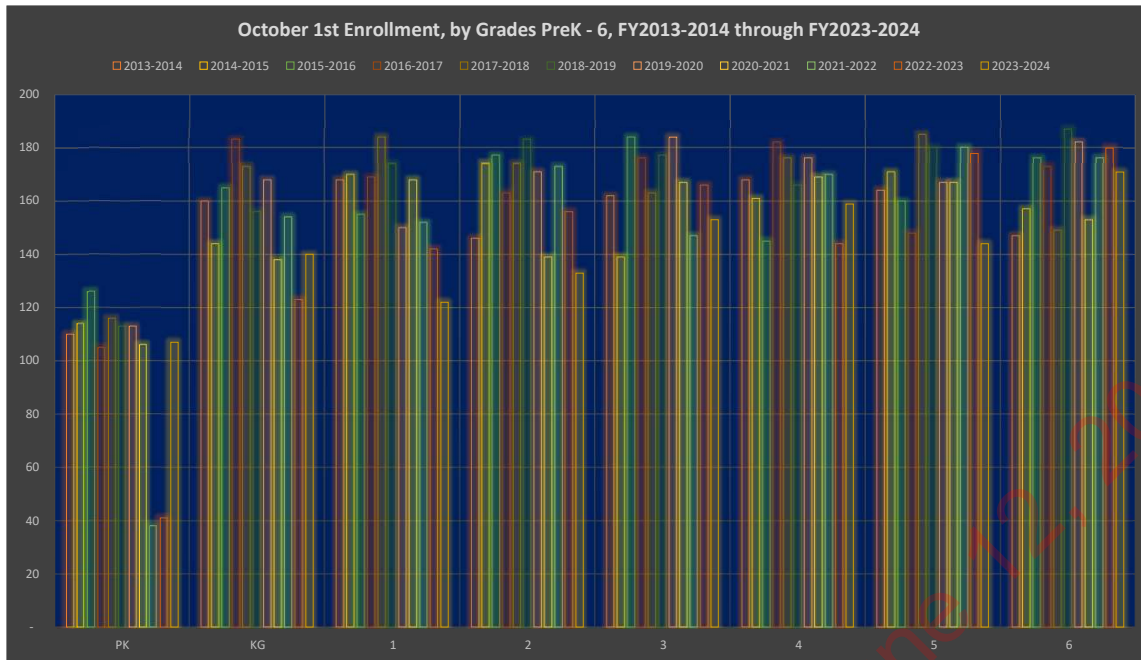
Fiscal Yr	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total KG-12	Total PK-12
2013-2014	110	160	168	146	162	168	164	147	165	184	211	188	215	188	2,266	2,376
	1.309	1.063	1.036	0.952	0.994	1.018	0.957	1.088	1.030	1.054	1.275	1.165	1.079			
2014-2015	114	144	170	174	139	161	171	157	160	170	194	269	219	232	2,360	2,474
	1.447	1.076	1.041	1.057	1.043	0.994	1.029	1.064	1.019	1.041	0.964	0.803	0.763			
2015-2016	126	165	155	177	184	145	160	176	167	163	177	187	216	167	2,239	2,365
	1.452	1.024	1.052	0.994	0.989	1.021	1.081	1.063	1.048	1.000	0.989	0.989	0.963			
2016-2017	105	183	169	163	176	182	148	173	187	175	163	175	185	208	2,287	2,392
	1.648	1.005	1.030	1.000	1.000	1.016	1.007	1.023	1.005	0.931	1.043	1.000	1.000			
2017-2018	116	173	184	174	163	176	185	149	177	188	163	170	175	185	2,262	2,378
	1.345	1.006	0.995	1.017	1.018	1.023	1.011	0.987	0.960	1.053	0.982	0.994	0.949			
2018-2019	113	156	174	183	177	166	180	187	147	170	198	160	169	166	2,233	2,346
	1.487	0.962	0.983	1.005	0.994	1.006	1.011	0.963	0.993	1.006	0.985	1.013	0.864			
2019-2020	113	168	150	171	184	176	167	182	180	146	171	195	162	146	2,198	2,311
	1.221	1.000	0.927	0.977	0.918	0.949	0.916	0.956	0.900	0.959	0.942	0.846	0.920			
2020-2021	106	138	168	139	167	169	167	153	174	162	140	161	165	149	2,052	2,158
	1.453	1.101	1.030	1.058	1.018	1.065	1.054	1.078	1.017	1.025	1.021	0.944	1.030			
2021-2022	38	154	152	173	147	170	180	176	165	177	166	143	152	170	2,125	2,163
	3.237	0.922	1.026	0.960	0.980	1.047	1.000	0.994	0.988	1.017	0.976	0.916	1.046			
2022-2023	41	123	142	156	166	144	178	180	175	163	180	162	131	159	2,059	2,100
	3.415	0.992	0.937	0.981	0.958	1.000	0.961	0.944	0.966	0.975	0.978	0.963	1.038			
2023-2024	107	140	122	133	153	159	144	171	170	169	159	176	156	136	1,988	2,095

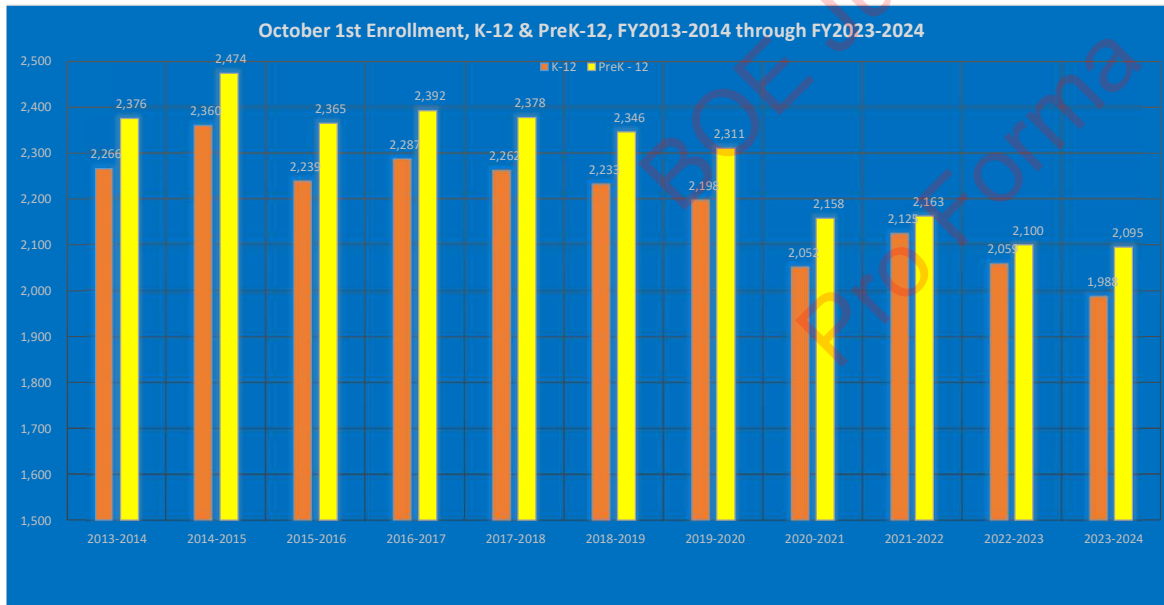
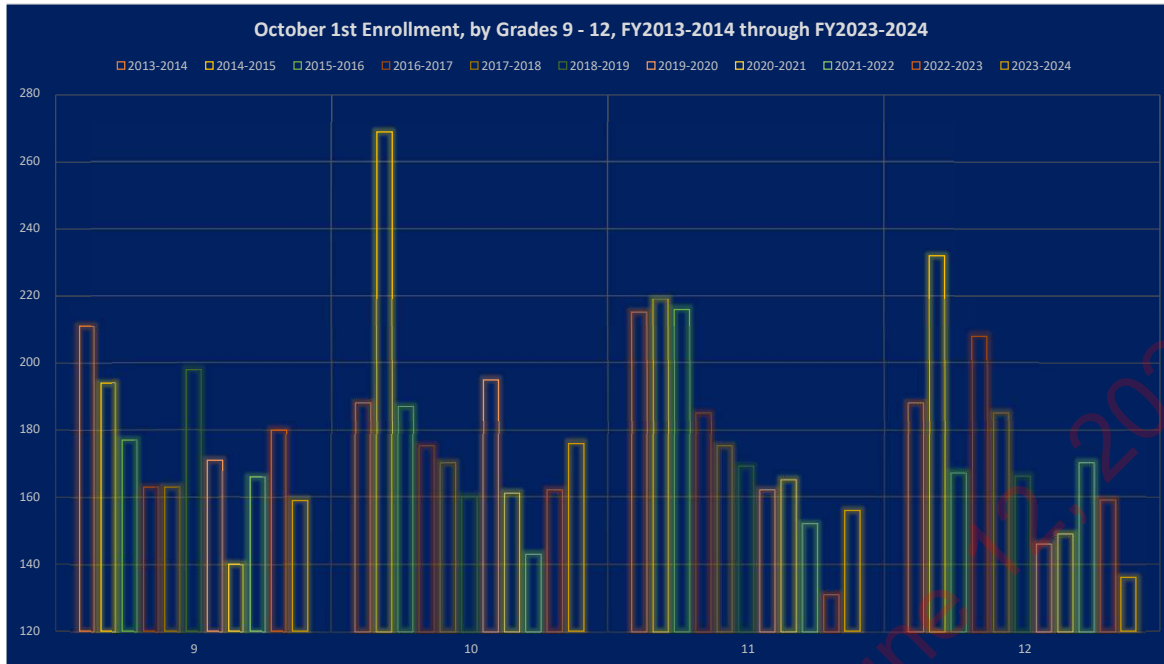
6 Year	86	147	1.00	151	0.98	159	1.00	166	0.97	164	1.01	169	0.99	175	0.99	169	0.97	165	1.00	169	0.98	166	0.94	156	0.98	154
11 Year	99	155	1.02	159	1.01	163	1.00	165	0.99	165	1.01	168	1.00	168	1.02	170	0.99	170	1.01	175	1.02	181	0.96	177	0.97	173

PreK w/o
Covid FY22/23 112

6 Year Average - Projected Cohort Survival

2024-2025	86	147	0.995	139	0.980	120	0.996	132	0.974	149	1.013	161	0.988	142	0.987	169	0.973	165	0.996	168	0.980	156	0.936	165	0.980	153	1,966	2,053
2025-2026	86	147	0.995	146	0.980	137	0.996	119	0.974	129	1.013	151	0.988	159	0.987	140	0.973	164	0.996	165	0.980	165	0.936	146	0.980	161	1,929	2,016
2026-2027	86	147	0.995	146	0.980	143	0.996	136	0.974	116	1.013	131	0.988	149	0.987	157	0.973	137	0.996	164	0.980	162	0.936	155	0.980	143	1,884	1,970
2027-2028	86	147	0.995	146	0.980	143	0.996	142	0.974	132	1.013	118	0.988	129	0.987	147	0.973	153	0.996	136	0.980	160	0.936	151	0.980	151	1,856	1,943
2028-2029	86	147	0.995	146	0.980	143	0.996	142	0.974	139	1.013	134	0.988	116	0.987	128	0.973	143	0.996	152	0.980	133	0.936	150	0.980	148	1,822	1,908





<u>Historical</u>		Pre-K	KG	1st	2nd	3rd	4th	5th	6th	KG to 12	Pre-K to 12				
2013	2014	22	45	53	42	42	46	34	41	303	325				
		2.09	1.16	1.04	1.00	1.02	1.09	0.97							
2014	2015	25	46	52	55	42	43	50	33	321	346				
		1.72	1.02	0.98	1.00	1.05	0.98	1.00							
2015	2016	32	43	47	51	55	44	42	50	332	364				
		1.84	1.14	1.17	1.12	0.91	1.09	1.19							
2016	2017	24	59	49	55	57	50	48	50	368	392				
		1.83	0.93	0.92	0.95	0.91	0.96	1.00							
2017	2018	22	44	55	45	52	52	48	48	344	366				
		1.95	1.09	1.00	1.04	1.04	1.04	1.19							
2018	2019	24	43	48	55	47	54	54	57	358	382				
		2.04	1.02	0.94	1.05	1.00	1.07	0.94							
2019	2020	42	49	44	45	58	47	58	51	352	394				
		0.98	0.86	0.86	1.07	0.88	0.87	0.93							
2020	2021	34	41	42	38	48	51	41	54	315	349				
		1.21	0.98	1.10	1.05	0.90	1.08	1.12							
2021	2022	13	41	40	46	40	43	55	46	311	324				
		2.77	0.98	1.03	1.00	0.98	1.05	0.93							
2022	2023	12	36	40	41	46	39	45	51	298	310				
		3.00	1.00	0.95	0.98	1.02	0.95	0.91							
2023	2024	29	36	36	38	40	47	37	41	275	304				
6 Year		26	41	0.966	42	0.974	44	1.030	47	0.954	47	1.004	48	0.967	50
11 Year		25	44	1.017	46	0.998	46	1.026	48	0.970	47	1.017	47	1.018	47
PreK w/o Covid FY22/23		28													

6 Year Average - Projected Cohort Survival

2024-2025	26	41	35	35	39	38	47	36	271	297
			0.966	0.974	1.030	0.954	1.004	0.967		
2025-2026	26	41	40	34	36	37	38	46	272	298
			0.966	0.974	1.030	0.954	1.004	0.967		
2026-2027	26	41	40	39	35	34	38	37	263	289
			0.966	0.974	1.030	0.954	1.004	0.967		
2027-2028	26	41	40	39	40	33	35	36	263	289
			0.966	0.974	1.030	0.954	1.004	0.967		
2028-2029	26	41	40	39	40	38	33	33	264	290

<u>Historical</u>		Pre-K	KG	1st	2nd	3rd	4th	5th	6th	KG to 12	Pre-K to 12
2013	2014	44	39	41	32	38	38	36	37	261	305
		0.75	1.03	0.88	1.00	0.84	0.89	1.00			
2014	2015	47	33	40	36	32	32	34	36	243	290
		0.81	1.06	0.83	1.00	1.13	0.97	1.18			
2015	2016	51	38	35	33	36	36	31	40	249	300
		0.76	0.87	0.94	0.91	1.17	1.11	0.97			
2016	2017	41	39	33	33	30	42	40	30	247	288
		1.07	0.97	1.09	0.91	1.20	0.95	0.90			
2017	2018	45	44	38	36	30	36	40	36	260	305
		0.82	0.95	0.84	1.06	1.13	0.83	0.95			
2018	2019	43	37	42	32	38	34	30	38	251	294
		0.63	0.97	0.90	1.06	1.05	0.88	1.03			
2019	2020	29	27	36	38	34	40	30	31	236	265
		1.03	1.00	0.89	0.82	0.79	1.08	0.57			
2020	2021	37	30	27	32	31	27	43	17	207	244
		1.08	1.03	1.33	1.09	1.26	1.22	1.14			
2021	2022	17	40	31	36	35	39	33	49	263	280
		1.41	0.93	1.06	0.81	0.97	0.95	0.85			
2022	2023	16	24	37	33	29	34	37	28	222	238
		2.06	0.92	0.95	0.88	0.97	0.91	0.92			
2023	2024	34	33	22	35	29	28	31	34	212	246

6 Year	29	32	0.970	33	1.027	34	0.931	33	1.008	34	1.008	34	0.901	33
11 Year	37	35	0.973	35	0.972	34	0.953	33	1.051	35	0.980	35	0.950	34

PreK w/o
Covid FY22/23 41

6 Year Average - Projected Cohort Survival

2024-2025	29	32	32	23	33	29	28	28	204	234
		0.970	1.027	0.931	1.008	1.008	0.901			
2025-2026	29	32	31	33	21	33	29	25	204	234
		0.970	1.027	0.931	1.008	1.008	0.901			
2026-2027	29	32	31	32	31	21	33	27	206	235
		0.970	1.027	0.931	1.008	1.008	0.901			
2027-2028	29	32	31	32	30	31	21	30	206	235
		0.970	1.027	0.931	1.008	1.008	0.901			
2028-2029	29	32	31	32	30	30	31	19	204	233

<u>Historical</u>		Pre-K	KG	1st	2nd	3rd	4th	5th	6th	KG to 12	Pre-K to 12
2013	2014	23	23	38	24	36	34	33	28	216	239
		0.87	1.17	1.18	1.00	1.17	1.12	0.94			
2014	2015	21	20	27	45	24	42	38	31	227	248
		1.62	1.40	1.41	0.96	1.04	0.98	1.05			
2015	2016	27	34	28	38	43	25	41	40	249	276
		1.22	1.06	1.11	0.95	1.05	1.00	0.98			
2016	2017	17	33	36	31	36	45	25	40	246	263
		2.18	1.24	1.08	1.13	1.17	1.04	1.12			
2017	2018	26	37	41	39	35	42	47	28	269	295
		1.27	1.03	0.98	0.95	1.03	0.95	0.98			
2018	2019	24	33	38	40	37	36	40	46	270	294
		1.75	1.03	1.03	0.93	1.14	1.08	1.08			
2019	2020	21	42	34	39	37	42	39	43	276	297
		1.33	0.88	0.68	0.92	0.76	0.74	0.77			
2020	2021	21	28	37	23	36	28	31	30	213	234
		1.52	1.46	1.14	1.22	1.06	0.96	1.03			
2021	2022	7	32	41	42	28	38	27	32	240	247
		2.86	0.88	0.95	1.05	1.04	0.97	1.19			
2022	2023	13	20	28	39	44	29	37	32	229	242
		2.54	0.95	1.04	1.00	0.84	1.00	0.92			
2023	2024	20	33	19	29	39	37	29	34	220	240

6 Year	18	31	1.040	33	0.965	35	1.023	37	0.965	35	0.952	34	0.996	36
11 Year	20	30	1.110	33	1.058	35	1.009	36	1.027	36	0.985	35	1.005	35

PreK w/o

Covid FY22/23 22

6 Year Average - Projected Cohort Survival

2024-2025	18	31	34	18	30	38	35	29	215	233
		1.040	0.965	1.023	0.965	0.952	0.996			
2025-2026	18	31	33	33	19	29	36	35	215	233
		1.040	0.965	1.023	0.965	0.952	0.996			
2026-2027	18	31	33	31	34	18	27	36	210	228
		1.040	0.965	1.023	0.965	0.952	0.996			
2027-2028	18	31	33	31	32	33	17	27	205	222
		1.040	0.965	1.023	0.965	0.952	0.996			
2028-2029	18	31	33	31	32	31	31	17	207	224

<u>Historical</u>		5th	6th	7th	8th	KG to 12	Pre-K to 12	
Fiscal Year								
2013	2014	164	147	137	149	286	286	
		0.96	0.87	0.99				
2014	2015	171	157	128	135	263	263	
		1.03	0.82	0.98				
2015	2016	160	176	128	125	253	253	
		1.08	0.89	1.02				
2016	2017	148	173	156	131	287	287	
		1.01	0.80	0.95				
2017	2018	185	149	139	148	287	287	
		1.01	0.69	0.99				
2018	2019	180	187	103	138	241	241	
		1.01	0.84	0.99				
2019	2020	167	182	158	102	260	260	
		0.92	0.68	0.82				
2020	2021	167	153	123	130	253	253	
		1.05	0.85	1.04				
2021	2022	180	176	130	128	258	258	
		1.00	0.80	0.99				
2022	2023	178	180	140	129	269	269	
		0.96	0.74	0.95				
2023	2024	144	171	134	133	267	267	
6 Year		169	0.988	175	0.782	131	0.959	127
11 Year		168	1.003	168	0.798	134	0.972	132

PreK w/o

Covid FY22/23

6 Year Average - Projected Cohort Survival

2024-2025	161	142	134	129	262	262
	0.988	0.782	0.959			
2025-2026	151	159	111	128	240	240
	0.988	0.782	0.959			
2026-2027	131	149	125	107	231	231
	0.988	0.782	0.959			
2027-2028	118	129	117	119	236	236
	0.988	0.782	0.959			
2028-2029	-	116	101	112	213	213

<u>Historical</u>		8th	9th	10th	11th	12th	KG to 12	Pre-K to 12		
2013	2014	184	182	149	161	128	620	620		
		0.95	0.97	1.01	0.94					
2014	2015	170	174	176	150	152	652	652		
		0.91	0.95	1.03	0.90					
2015	2016	163	155	165	181	135	636	636		
		0.89	0.99	0.98	0.90					
2016	2017	175	145	153	161	163	622	622		
		0.86	0.94	0.99	0.94					
2017	2018	188	151	136	152	151	590	590		
		0.95	0.97	0.97	0.87					
2018	2019	170	178	147	132	132	589	589		
		0.90	0.93	0.94	0.86					
2019	2020	146	153	165	138	113	569	569		
		0.82	0.93	0.81	0.89					
2020	2021	162	120	142	133	123	518	518		
		0.91	0.98	0.89	1.05					
2021	2022	177	148	117	127	140	532	532		
		0.88	0.89	0.83	0.98					
2022	2023	163	156	132	97	124	509	509		
		0.91	0.94	0.89	0.96					
2023	2024	169	148	147	118	93	506	506		
6 Year		165	0.885	151	0.933	142	0.872	124	0.947	121
11 Year		170	0.898	155	0.948	148	0.934	141	0.929	132

PreK w/o

Covid FY22/23

6 Year Average - Projected Cohort Survival

2024-2025	165	150	138	128	112	528	528
	0.885	0.933	0.872	0.947			
2025-2026	164	146	140	120	121	528	528
	0.885	0.933	0.872	0.947			
2026-2027	137	145	137	122	114	518	518
	0.885	0.933	0.872	0.947			
2027-2028	153	121	136	119	115	491	491
	0.885	0.933	0.872	0.947			
2028-2029	143	135	113	118	113	479	479

<u>Historical</u>		6th	7th	8th	9th	10th	11th	12th	KG to 12	Pre-K to 12					
Fiscal Year															
2013	2014	147	6	12	21	31	44	51	165	165					
		0.96	0.05	1.50	1.50	4.05	1.94	1.50							
2014	2015	157	8	9	18	85	60	66	246	246					
		1.03	0.01	1.63	2.00	1.06	0.36	0.47							
2015	2016	176	2	13	18	19	31	28	111	111					
		1.08	0.04	3.50	1.00	1.00	1.16	1.23							
2016	2017	173	7	7	13	18	22	38	105	105					
		1.01	0.05	2.00	1.29	2.00	1.11	1.32							
2017	2018	149	9	14	9	26	20	29	107	107					
		1.01	0.07	1.22	1.29	1.00	1.38	1.25							
2018	2019	187	11	11	18	9	36	25	110	110					
		1.01	0.03	1.36	1.27	1.22	2.33	0.86							
2019	2020	182	6	15	14	22	21	31	109	109					
		0.92	0.08	1.17	1.20	0.93	1.09	1.10							
2020	2021	153	14	7	18	13	24	23	99	99					
		1.05	0.06	1.36	2.43	1.22	1.38	0.88							
2021	2022	176	9	19	17	22	18	21	106	106					
		1.00	0.00	1.00	1.00	1.29	1.14	1.56							
2022	2023	180	0	9	19	22	25	28	103	103					
		0.96	0.04	0.00	0.78	1.05	1.32	1.52							
2023	2024	171	7	7	7	20	29	38	108	108					
6 Year		0.988	175	0.041	8	1.222	11	1.336	16	1.144	18	1.453	26	1.181	28
11 Year		1.003	168	0.044	7	1.473	11	1.375	16	1.482	26	1.322	30	1.167	34

PreK w/o

Covid FY22/23

6 Year Average - Projected Cohort Survival

2024-2025	142	7	9	9	8	29	34	96	96
	0.988	0.041	1.222	1.336	1.144	1.453	1.181		
2025-2026	159	6	9	11	11	12	34	83	83
	0.988	0.041	1.222	1.336	1.144	1.453	1.181		
2026-2027	149	7	7	12	13	16	14	68	68
	0.988	0.041	1.222	1.336	1.144	1.453	1.181		
2027-2028	129	6	8	10	13	19	18	74	74
	0.988	0.041	1.222	1.336	1.144	1.453	1.181		
2028-2029	116	5	8	11	11	19	22	76	76

Historical		Pre-K	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	KG to 12	Pre-K to 12
2013	2014	0	9	3	4	5	6	8	3	7	4	8	8	10	9	84	84
		0	0.89	1.00	1.00	1.00	0.67	0.75	1.00	1.29	0.50	1.00	1.13	1.40			
2014	2015	0	4	8	3	4	5	4	6	3	9	2	8	9	14	79	79
		0	1.25	0.88	1.67	1.75	1.60	0.75	1.17	1.00	0.44	1.50	0.50	0.44			
2015	2016	0	4	5	7	5	7	8	3	7	3	4	3	4	4	64	64
		0	1.50	0.80	0.86	0.60	0.71	1.00	1.00	1.00	1.67	1.00	0.67	1.75			
2016	2017	0	11	6	4	6	3	5	8	3	7	5	4	2	7	71	71
		0	0.55	1.17	1.00	0.67	1.67	0.80	0.50	1.67	0.43	1.60	0.75	2.50			
2017	2018	0	4	6	7	4	4	5	4	4	5	3	8	3	5	62	62
		0	0.75	1.67	1.14	1.25	1.00	0.80	1.00	0.50	0.40	1.33	0.13	3.00			
2018	2019	0	5	3	10	8	5	4	4	4	2	2	4	1	9	61	61
		0	0.40	0.33	1.00	0.25	0.20	0.75	0.25	1.00	2.00	4.00	0.75	2.00			
2019	2020	0	7	2	1	10	2	1	3	1	4	4	8	3	2	48	48
		0	1.14	1.50	4.00	0.50	2.00	6.00	1.00	9.00	0.50	2.00	1.13	4.67			
2020	2021	0	4	8	3	4	5	4	6	3	9	2	8	9	14	79	79
		0	1.00	2.25	3.00	1.25	3.40	1.50	0.50	2.00	0.11	2.00	0.88	1.00			
2021	2022	0	7	4	18	9	5	17	6	3	6	1	4	7	9	96	96
		0	0.57	1.25	0.44	0.89	1.20	0.65	0.83	1.00	0.83	8.00	2.25	1.00			
2022	2023	0	5	4	5	8	8	6	11	5	3	5	8	9	7	84	84
		0	1.40	1.00	1.20	1.25	0.88	1.17	1.09	0.60	1.33	1.80	1.13	0.56			
2023	2024	0		7	4	6	10	7	7	12	3	4	9	9	5	83	83

6 Year	-	5	0.903	5	1.267	7	1.929	8	0.828	6	1.535	7	2.013	6	0.735	5	2.720	5	0.956	3	3.560	7	1.225	6	1.844	8
11 Year	-	5	0.945	5	1.184	6	1.531	6	0.941	5	1.332	6	1.416	6	0.834	5	1.905	5	0.822	4	2.423	7	0.929	6	1.832	8

PreK w/o
Covid FY22/23 -

10 Year Average - Projected Cohort Survival

2024-2025	-	5	#	9	8	5	15	14	5	33	#	14	11	17	135	135
		0.945	1.184	1.531	0.941	1.332	1.416	0.834	1.905	0.822	2.423	0.929	1.832			
2025-2026	-	5	4	-	14	7	7	22	12	10	27	-	13	20	140	140
		0.945	1.184	1.531	0.941	1.332	1.416	0.834	1.905	0.822	2.423	0.929	1.832			
2026-2027	-	5	4	5	#	13	10	9	18	22	8	65	-	24	184	184
		0.945	1.184	1.531	0.941	1.332	1.416	0.834	1.905	0.822	2.423	0.929	1.832			
2027-2028	-	5	4	5	8	#	17	14	8	35	18	20	60	-	194	194
		0.945	1.184	1.531	0.941	1.332	1.416	0.834	1.905	0.822	2.423	0.929	1.832			
2028-2029	-	5	4	5	8	8	#	24	11	15	28	45	18	111	282	282

Historical

Fiscal Year	Pre-K	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	KG to 12	Pre-K to 12						
2013 2014	0	13	12	22	16	18	25	22	15	19	162	162						
	0	1.38	1.00	1.00	1.13	0.94	1.08	0.95	1.13									
2014 2015	0	14	18	12	22	18	17	27	21	17	166	166						
	0	1.21	1.22	1.58	1.05	0.89	1.29	1.11	1.05									
2015 2016	0	19	17	22	19	23	16	22	30	22	190	190						
	0	1.05	1.00	0.91	1.00	1.00	1.38	0.95	1.00									
2016 2017	0	14	20	17	20	19	23	22	21	30	186	186						
	0	1.36	1.15	1.06	0.75	1.16	1.00	1.14	1.00									
2017 2018	0	20	19	23	18	15	22	23	25	21	186	186						
	0	0.95	1.16	1.04	0.89	1.60	1.14	1.26	0.76									
2018 2019	0	16	19	22	24	16	24	25	29	19	194	194						
	0	0.81	1.16	0.91	0.92	1.13	1.13	0.60	0.86									
2019 2020	0	20	13	22	20	22	18	27	15	25	182	182						
	0	0.85	1.23	0.91	0.85	0.86	0.83	0.81	0.87									
2020 2021	0	14	17	16	20	17	19	15	22	13	153	153						
	0	1.43	1.00	1.13	1.15	1.41	1.21	1.53	1.09									
2021 2022	0	12	20	17	18	23	24	23	23	24	184	184						
	0	1.25	1.10	1.12	1.11	1.09	1.29	1.30	0.96									
2022 2023	0	20	15	22	19	20	25	31	30	22	204	204						
	0	0.90	0.87	0.95	0.89	1.25	1.12	0.55	0.87									
2023 2024	15	19	18	13	21	17	25	28	17	26	184	199						
6 Year	3	17	1.048	17	1.071	19	1.003	20	0.985	19	1.147	23	1.116	25	0.960	23	0.929	22
11 Year	1	16	1.120	17	1.089	19	1.061	20	0.973	19	1.133	22	1.147	24	1.022	23	0.958	22
PreK w/o Covid FY22/23	2																	

6 Year Average - Projected Cohort Survival

2024-2025	3	17	20	19	13	21	20	28	27	16	180	182
			1.048	1.071	1.003	0.985	1.147	1.116	0.960	0.929		
2025-2026	3	17	18	21	19	13	24	22	27	25	185	188
			1.048	1.071	1.003	0.985	1.147	1.116	0.960	0.929		
2026-2027	3	17	18	19	21	19	15	26	21	25	181	183
			1.048	1.071	1.003	0.985	1.147	1.116	0.960	0.929		
2027-2028	3	17	18	19	19	21	22	16	25	19	177	179
			1.048	1.071	1.003	0.985	1.147	1.116	0.960	0.929		
2028-2029	3	17	18	19	19	19	24	24	16	24	179	181

<u>Historical</u>		Pre-K	KG	1st	2nd	3rd	4th	5th	6th	KG to 12	Pre-K to 12				
2013	2014	21	31	21	22	25	26	28	16	169	190				
		1.29	0.81	1.10	0.68	0.84	1.08	0.86							
2014	2015	21	27	25	23	15	21	28	24	163	184				
		1.29	0.85	1.04	1.13	0.67	1.05	0.75							
2015	2016	16	27	23	26	26	10	22	21	155	171				
		1.69	0.93	1.00	1.04	0.88	0.70	1.05							
2016	2017	23	27	25	23	27	23	7	23	155	178				
		1.04	0.93	0.96	1.04	1.00	1.00	1.43							
2017	2018	23	24	25	24	24	27	23	10	157	180				
		0.96	1.00	0.96	0.96	0.88	1.04	0.74							
2018	2019	22	22	24	24	23	21	28	17	159	181				
		1.05	0.95	1.08	1.04	1.00	1.00	0.96							
2019	2020	21	23	21	26	25	23	21	27	166	187				
		0.62	0.70	0.86	0.77	0.88	0.78	0.95							
2020	2021	14	13	16	18	20	22	18	20	127	141				
		1.57	1.23	0.88	0.94	1.10	1.09	1.11							
2021	2022	1	22	16	14	17	22	24	20	135	136				
		18.00	0.82	1.00	1.43	0.82	1.27	1.13							
2022	2023	0	18	18	16	20	14	28	27	141	141				
		0.00	1.11	0.78	1.13	1.00	1.07	0.96							
2023	2024	9	17	20	14	18	20	15	27	131	140				
6 Year		11	19	0.962	19	0.919	19	1.062	21	0.961	20	1.044	22	1.023	23
11 Year		16	23	0.932	21	0.965	21	1.016	22	0.907	21	1.008	22	0.994	21
PreK w/o Covid FY22/23		19													

6 Year Average - Projected Cohort Survival

2024-2025	11	19	16	18	15	17	21	15	122	133
			0.962	0.919	1.062	0.961	1.044	1.023		
2025-2026	11	19	18	15	20	14	18	21	126	137
			0.962	0.919	1.062	0.961	1.044	1.023		
2026-2027	11	19	18	17	16	19	15	18	123	134
			0.962	0.919	1.062	0.961	1.044	1.023		
2027-2028	11	19	18	17	18	15	20	15	123	134
			0.962	0.919	1.062	0.961	1.044	1.023		
2028-2029	11	19	18	17	18	17	16	20	126	137



Ketchikan Gateway Borough School District

FY2024-2025 Budget Pro Forma

FY2024-2025 Operating Fund

Projected Staffing



Description	FY2021-2022 FTE	FY2022-2023 FTE	FY2023-2024 FTE	FY2024-2025 FTE 4/10 Work Session	FY2024-2025 FTE Pro Forma
<u>School Based Budgets</u>					
Houghtaling Elementary	68.00	68.50	48.50	55.00	48.83
Fawn Mountain Elementary	47.00	50.00	45.50	46.00	42.19
Point Higgins Elementary	41.50	42.00	38.00	41.00	35.00
Schoenbar Middle School	35.00	36.00	34.00	30.00	28.00
Ketchikan High School	72.13	66.00	61.00	63.60	56.80
Revilla Alternative School	12.50	14.00	12.50	12.87	11.69
Fast Track Homeschool Program	2.00	2.00	1.50	1.50	1.50
Ketchikan Charter School	23.50	25.70	26.70	28.00	20.05
Tongass School of Arts & Sciences	23.55	23.25	23.25	16.80	13.63
Charter School Special Education Services	17.50	16.50	14.00	15.50	14.00
Subtotal: School-Based Projected Staffing	342.68	343.95	304.95	310.27	271.68
<u>District Wide Budgets</u>					
Instructional Support	0.50	0.50	1.00	1.00	1.00
Assessment and Curriculum Development	0.84	1.00	-	1.00	-
Special Education and Support Services	10.50	9.00	7.00	6.00	6.00
Information Technology	9.00	9.00	7.00	8.00	6.00
Maintenance Services	13.00	13.00	12.00	14.00	11.00
Administration and Support Services	8.81	9.81	8.81	9.81	8.81
Subtotal District-Wide Projected Staffing	42.65	42.31	35.81	39.81	32.81
Total Operating Fund Projected Staffing	385.33	386.26	340.76	350.08	304.49

June 12 2024 Pro Forma

This page reflects District staffing from three different data points:

FY2023-2024 Original BOE Adopted Budget

FY2024-2025 Budget Presented at April 10th BOE Work Session that staffing at projected need for zero programmatic changes in FY2024-2025.

FY2024-2025 Pro Forma Budget that reflects certificated staffing based upon the implementation of the RIF plan and the subsequent callbacks based upon May 20th Borough Assembly action on FY2024-2025 Spending Authority and Associated Appropriations as well as an assumption of the Governor of the State of Alaska signing the State of Alaska's Legislative passed spending plan contained in House Bill 268.

Additional Local Discretionary funding is potentially available with Borough Assembly action and would change the above staffing plan accordingly.

Description	Houghtaling			Fawn Mountain			Pt. Higgins			Schoenbar			Kayhi			Revilla		
	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE
	Certified Staff																	
Building Administration	1.00	2.00	2.00	1.00	2.00	1.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Teachers: Regular Instruction	17.50	18.00	16.83	15.50	16.00	15.00	15.00	16.00	15.00	18.00	17.00	17.00	29.00	31.10	28.80	8.00	7.87	8.50
Teachers: Special Education	4.00	4.50	5.00	2.00	2.50	1.00	2.00	3.00	2.00	2.00	2.00	2.00	4.00	3.00	3.00	1.00	1.00	1.00
Teachers: Guidance, Librarian	2.00	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	4.00	4.00	3.00	1.00	1.00	0.19
Other Certified Salaries and Extra Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Certified FTE	24.50	25.50	24.83	20.50	22.50	18.00	20.00	22.00	19.00	24.00	22.00	22.00	39.00	40.10	36.80	11.00	10.87	10.69
Non-Certified Staff																		
Paraprofessionals: Regular Instruction	1.00	1.00	-	-	-	-	-	1.00	-	-	-	-	1.00	0.50	-	-	-	-
Paraprofessionals: Special Education	12.00	21.50	20.00	18.00	19.00	21.19	12.00	13.00	14.00	5.00	3.00	3.00	12.00	13.00	13.00	1.00	-	-
Paraprofessionals: Other	6.00	2.00	-	3.00	1.00	-	3.00	2.00	-	1.00	-	-	2.00	2.00	-	-	1.00	-
Substitutes/Temporaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistants	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	1.00	3.00	3.00	3.00	0.50	1.00	1.00
Custodians	3.00	3.00	2.00	2.00	1.50	1.00	2.00	2.00	1.00	3.00	3.00	2.00	4.00	5.00	4.00	-	-	-
Total Non-Certified FTE	24.00	29.50	24.00	25.00	23.50	24.19	18.00	19.00	16.00	10.00	8.00	6.00	22.00	23.50	20.00	1.50	2.00	1.00
Total Certified and Non-Certified FTE	48.50	55.00	48.83	45.50	46.00	42.19	38.00	41.00	35.00	34.00	30.00	28.00	61.00	63.60	56.80	12.50	12.87	11.69

Description	Ketchikan Charter			TSAS			Charter Schools SPED			Fast Track			Total Building Staffing		
	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE
	Certified Staff														
Building Administration	2.00	2.00	2.00	1.00	1.00	1.00	-	-	-	-	-	-	12.00	14.00	12.00
Teachers: Regular Instruction	11.20	12.50	10.55	10.75	8.30	7.63	-	-	-	1.00	1.00	1.00	125.95	127.77	120.31
Teachers: Special Education	-	-	-	-	-	-	1.00	1.00	2.00	-	0.50	0.50	16.00	17.50	16.50
Teachers: Guidance, Librarian	1.00	-	-	1.00	1.00	1.00	-	-	-	-	-	-	14.00	11.00	8.19
Other Certified Salaries and Extra Duty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Certified FTE	14.20	14.50	12.55	12.75	10.30	9.63	1.00	1.00	2.00	1.00	1.50	1.50	167.95	170.27	156.99
Non-Certified Staff															
Paraprofessionals: Regular Instruction	6.50	5.00	2.00	5.50	3.50	2.00	-	-	-	-	-	-	14.00	11.00	4.00
Paraprofessionals: Special Education	-	-	-	-	-	-	13.00	14.50	12.00	-	-	-	73.00	84.00	83.19
Paraprofessionals: Other	3.00	4.50	2.50	3.00	-	-	-	-	-	-	-	-	21.00	12.50	2.50
Substitutes/Temporaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Assistants	1.00	2.00	2.00	1.00	2.00	1.00	-	-	-	0.50	-	-	12.00	15.00	13.00
Custodians	2.00	2.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	17.00	17.50	12.00
Total Non-Certified FTE	12.50	13.50	7.50	10.50	6.50	4.00	13.00	14.50	12.00	0.50	-	-	137.00	140.00	114.69
Total Certified and Non-Certified FTE	26.70	28.00	20.05	23.25	16.80	13.63	14.00	15.50	14.00	1.50	1.50	1.50	304.95	310.27	271.68

	District Administration			District SPED			District InstructTech			District Maintenance			Title Non-Building Staffing		
	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE
Certificated Staff															
Superintendent	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Deputy Superintendent	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00	1.00	-
HR Director	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Curriculum Director	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00	-
Special Education Director	-	-	-	1.00	1.00	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Special Education Coordinator	-	-	-	1.00	1.00	1.00	-	-	-	-	-	-	1.00	1.00	1.00
Certificated SPED Specialists	-	-	-	5.00	4.00	4.00	-	-	-	-	-	-	5.00	4.00	4.00
Total Certificated FTE	3.00	4.00	2.00	7.00	6.00	6.00	-	-	-	-	-	-	10.00	10.00	8.00
Non-Certificated Staff															
Business & Operations Manager	0.81	0.81	0.81	-	-	-	-	-	-	-	-	-	0.81	0.81	0.81
Maintenance Director(s)	-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
IT Director	-	-	-	-	-	-	1.00	1.00	-	-	-	-	1.00	1.00	-
Board Clerk	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
District Nurse	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Business Office Support Staff	4.00	4.00	4.00	-	-	-	-	-	-	-	-	-	4.00	4.00	4.00
HR Office Support Staff	-	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Maintenance Dept Office Support Staff	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Dept Staff	-	-	-	-	-	-	-	-	-	9.00	11.00	8.00	9.00	11.00	8.00
IT Specialists	-	-	-	-	-	-	2.00	5.00	5.00	-	-	-	2.00	5.00	5.00
IT Support Staff	-	-	-	-	-	-	4.00	2.00	1.00	-	-	-	4.00	2.00	1.00
Total Non-Certified FTE	6.81	7.81	7.81	-	-	-	7.00	8.00	6.00	12.00	14.00	11.00	25.81	29.81	24.81

	Budgeted FY2023-24 FTE	FY2024-25 FTE 4/10 Work Session	FY2024-25 Pro Forma FTE
Total Certified Non-Administrative Staff FTE	161.95	161.27	149.99
Total Certified Administrative Staff FTE	16.00	19.00	15.00
Total Certified Staff FTE	177.95	180.27	164.99
Total Classified Non-Administrative Staff FTE	159.00	166.00	136.69
Total Classified Administrative Staff FTE	3.81	3.81	2.81
Total Non-Certified Staff FTE	162.81	169.81	139.50
Total FY2024-2025 Projected Staff FTE	340.76	350.08	304.49

June 12 2024 Pro Forma

This page reflects District staffing from three different data points:

FY2023-2024 Original BOE Adopted Budget

FY2024-2025 Budget Presented at April 10th BOE Work Session that staffing at projected need for zero programmatic changes in FY2024-2025.

FY2024-2025 Pro Forma Budget that reflects certificated staffing based upon the implementation of the RIF plan and the subsequent callbacks based upon May 20th Borough Assembly action on FY2024-2025 Spending Authority and Associated Appropriations as well as an assumption of the Governor of the State of Alaska signing the State of Alaska's Legislative passed spending plan contained in House Bill 268.

Additional Local Discretionary funding is potentially available with Borough Assembly action and would change the above staffing plan accordingly.

FTE	Fd	Loc	Func	Obj	FY2023-2024	FY2024-2025	Health Insurance	Medicare	FICA	TRS	PERS	Total Compensation & Benefits
1.00	100	111	400	313	118,527	123,028	29,700	1,784	-	15,452	-	169,964
1.00	100	111	400	313	96,529	116,273	29,700	1,686	-	14,604	-	162,263
2.00	-	-	-	-	215,056	239,301	59,400	3,470	-	30,056	-	332,227
1.00	100	111	100	315	81,794	86,159	29,700	1,249	-	10,822	-	127,930
1.00	100	111	100	315	81,794	83,839	29,700	1,216	-	10,530	-	125,285
1.00	100	111	100	315	71,626	73,417	29,700	1,065	-	9,221	-	113,403
0.83	100	111	100	315	83,676	85,768	24,592	1,244	-	10,772	-	122,375
1.00	100	111	100	315	98,794	101,263	29,700	1,468	-	12,719	-	145,150
1.00	100	111	100	315	79,530	83,839	-	1,216	-	10,530	-	95,585
1.00	100	111	100	315	71,626	73,417	29,700	1,065	-	9,221	-	113,403
1.00	100	111	100	315	55,108	57,989	29,700	841	-	7,283	-	95,813
1.00	100	111	100	315	79,530	83,839	-	1,216	-	10,530	-	95,585
1.00	100	111	100	315	87,474	91,981	29,700	1,334	-	11,553	-	134,568
1.00	100	111	100	315	101,058	103,584	29,700	1,502	-	13,010	-	147,796
1.00	100	111	100	315	62,570	66,455	29,700	964	-	8,347	-	105,466
1.00	100	111	100	315	84,057	88,479	29,700	1,283	-	11,113	-	130,575
1.00	100	111	100	315	62,570	66,455	-	964	-	8,347	-	75,766
1.00	100	111	100	315	79,530	83,839	29,700	1,216	-	10,530	-	125,285
1.00	100	130	100	315	94,265	98,943	29,700	1,435	-	12,427	-	142,505
1.00	100	111	100	315	63,011	66,091	29,700	958	-	8,301	-	105,050
16.83	-	-	-	-	1,338,013	1,395,357	410,692	20,236	-	175,256	-	2,001,540
-	100	111	120	315	36,369	-	-	-	-	-	-	-
1.00	100	111	200	315	90,057	94,479	29,700	1,370	-	11,867	-	137,416
1.00	100	111	200	315	102,529	104,943	29,700	1,522	-	13,181	-	149,346
1.00	100	111	200	315	78,738	82,877	29,700	1,202	-	10,409	-	124,188
3.00	-	-	-	-	271,324	282,299	89,100	4,094	-	35,457	-	410,950
1.00	100	111	204	315	104,794	107,263	29,700	1,555	-	13,472	-	151,990
1.00	100	111	204	315	77,266	81,518	29,700	1,182	-	10,239	-	122,639
2.00	-	-	-	-	182,060	188,781	59,400	2,737	-	23,711	-	274,629
1.00	100	111	352	315	101,058	103,584	29,700	1,502	-	13,010	-	147,796

FTE	Fd	Loc	Func	Obj	FY2023-2024	FY2024-2025	Health Insurance	Medicare	FICA	TRS	PERS	Total Compensation & Benefits
-	100	111	122	323	41,722	-	-	-	-	-	-	-
1.00	100	111	201	323	25,556	27,298	29,700	-	2,088	-	6,006	65,092
1.00	100	111	201	323	25,556	27,298	29,700	-	2,088	-	6,006	65,092
-	100	111	201	323	13,117	-	-	-	-	-	-	-
1.00	100	111	201	323	31,410	33,191	29,700	-	2,539	-	7,302	72,732
1.00	100	111	201	323	27,529	29,309	29,700	-	2,242	-	6,448	67,699
1.00	100	111	201	323	28,823	30,603	29,700	-	2,341	-	6,733	69,377
1.00	100	111	201	323	27,529	29,309	29,700	-	2,242	-	6,448	67,699
1.00	100	111	201	323	27,529	29,309	-	-	2,242	-	6,448	37,999
1.00	100	111	201	323	30,116	31,897	29,700	-	2,440	-	7,017	71,054
1.00	100	111	201	323	22,008	28,592	29,700	-	2,187	-	6,290	66,769
1.00	100	111	201	323	32,704	33,191	29,700	-	2,539	-	7,302	72,732
1.00	100	111	201	323	25,556	27,298	-	-	2,088	-	6,006	35,392
1.00	100	111	201	323	30,116	31,897	29,700	-	2,440	-	7,017	71,054
1.00	100	111	201	323	26,850	28,592	29,700	-	2,187	-	6,290	66,769
1.00	100	111	201	323	24,262	26,004	29,700	-	1,989	-	5,721	63,414
1.00	100	111	201	323	25,556	27,298	29,700	-	2,088	-	6,006	65,092
1.00	100	111	201	323	43,029	44,797	29,700	-	3,427	-	9,855	87,779
1.00	100	111	201	323	35,292	35,778	29,700	-	2,737	-	7,871	76,086
1.00	100	111	201	323	35,292	35,778	-	-	2,737	-	7,871	46,386
-	100	111	202	323	36,573	-	-	-	-	-	-	-
-	100	111	202	323	39,160	-	-	-	-	-	-	-
1.00	100	111	204	323	26,863	29,886	29,700	-	2,286	-	6,575	68,447
1.00	100	111	204	323	41,722	43,464	-	-	3,325	-	9,562	56,351
-	100	111	204	323	41,722	-	-	-	-	-	-	-
20.00	-	-	-	-	765,590	630,790	475,200	-	48,252	-	138,774	1,293,016

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>	<i>Total Compensation & Benefits</i>
-	100	111	302	323	28,810	-	-	-	-	-	-	-
-	100	111	330	323	32,704	-	-	-	-	-	-	-
-	-	-	-	-	61,514	-	-	-	-	-	-	-
1.00	100	111	450	324	51,836	54,449	-	-	4,165	-	11,979	70,593
1.00	100	111	450	324	53,382	56,026	29,700	-	4,286	-	12,326	102,338
2.00	-	-	-	-	105,218	110,475	29,700	-	8,451	-	24,305	172,931
1.00	100	111	600	325	30,736	32,598	-	-	2,494	-	7,172	42,264
-	100	111	600	325	30,736	-	-	-	-	-	-	-
1.00	100	111	600	325	38,221	41,331	-	-	3,162	-	9,093	53,586
2.00	-	-	-	-	99,693	73,929	-	-	5,656	-	16,265	95,850
48.83	-	-	-	-	3,175,895	3,024,516	1,153,192	32,039	62,359	277,490	179,344	4,728,939
												4,728,939

BOE June 12, 2024

Pro Forma

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>	<i>Total Compensation & Benefits</i>
1.00	100	113	400	313	82,946	114,070	29,700	1,654	-	14,327	-	
-	100	113	400	313	-	-	-	-	-	-	-	
1.00	-	-	-	-	-	114,070	29,700	1,654	-	14,327	-	
1.00	100	113	100	315	97,642	100,083	29,700	1,451	-	12,570	-	
1.00	100	113	100	315	71,626	75,737	29,700	1,098	-	9,513	-	
1.00	100	113	100	315	93,113	97,762	29,700	1,418	-	12,279	-	
1.00	100	113	100	315	80,682	85,020	29,700	1,233	-	10,679	-	
1.00	100	113	100	315	87,474	91,981	29,700	1,334	-	11,553	-	
1.00	100	113	100	315	59,636	62,631	-	908	-	7,866	-	
-	100	113	100	315	-	-	-	-	-	-	-	
1.00	100	113	100	315	98,794	101,263	-	1,468	-	12,719	-	
1.00	100	113	100	315	89,738	94,301	29,700	1,367	-	11,844	-	
1.00	100	113	100	315	96,529	98,943	29,700	1,435	-	12,427	-	
1.00	100	113	100	315	73,890	78,058	29,700	1,132	-	9,804	-	
1.00	100	113	100	315	101,058	103,584	29,700	1,502	-	13,010	-	
1.00	100	113	100	315	89,738	94,301	29,700	1,367	-	11,844	-	
1.00	100	113	100	315	70,474	74,557	29,700	1,081	-	9,364	-	
1.00	100	113	100	315	70,474	74,557	29,700	1,081	-	9,364	-	
1.00	100	113	100	315	58,043	61,815	29,700	896	-	7,764	-	
-	100	113	100	315	-	-	-	-	-	-	-	
15.00	-	-	-	-	1,238,911	1,294,593	386,100	18,771	-	162,600	-	
-	140	113	100	315	55,108	-	-	-	-	-	-	
1.00	100	113	200	315	64,839	67,815	-	983	-	8,518	-	
-	100	113	320	315	75,002	-	-	-	-	-	-	
1.00	100	113	352	315	103,058	105,584	29,700	1,531	-	13,261	-	
1.00	-	-	-	-	178,060	105,584	29,700	1,531	-	13,261	-	
1.00	100	113	201	323	29,437	31,180	29,700	-	2,385	-	6,859	
1.00	100	113	201	323	24,262	26,004	29,700	-	1,989	-	5,721	
1.00	100	113	201	323	25,556	27,298	29,700	-	2,088	-	6,006	

FTE	Fd	Loc	Func	Obj	FY2023-2024	FY2024-2025	Health Insurance	Medicare	FICA	TRS	PERS	Total Compensation & Benefits
1.00	100	113	201	323	25,556	27,298	29,700	-	2,088	-	6,006	
1.00	100	113	201	323	22,008	26,004	-	-	1,989	-	5,721	
1.00	100	113	201	323	30,116	31,897	29,700	-	2,440	-	7,017	
1.00	100	113	201	323	25,556	27,298	-	-	2,088	-	6,006	
1.00	100	113	201	323	27,529	29,309	-	-	2,242	-	6,448	
1.00	100	113	201	323	24,941	26,722	29,700	-	2,044	-	5,879	
1.00	100	113	201	323	32,704	33,191	29,700	-	2,539	-	7,302	
1.00	100	113	201	323	26,235	27,298	29,700	-	2,088	-	6,006	
1.00	100	113	201	323	26,850	28,592	29,700	-	2,187	-	6,290	
1.00	100	113	201	323	26,235	28,015	-	-	2,143	-	6,163	
1.00	100	113	201	323	25,556	27,298	-	-	2,088	-	6,006	
1.00	100	113	201	323	25,556	27,298	29,700	-	2,088	-	6,006	
1.00	100	113	201	323	25,556	27,298	-	-	2,088	-	6,006	
1.00	100	113	201	323	26,235	27,298	-	-	2,088	-	6,006	
1.00	100	113	201	323	30,116	31,897	29,700	-	2,440	-	7,017	
1.00	100	113	201	323	23,160	24,813	-	-	1,898	-	5,459	
-	100	113	204	323	43,029	-	-	-	-	-	-	
-	100	113	204	323	24,275	-	-	-	-	-	-	
21.19	-	-	-	-	624,715	655,239	391,743	-	50,121	-	144,155	
-	100	113	330	323	28,823	-	-	-	-	-	-	
1.00	100	113	450	324	34,838	35,535	-	-	2,718	-	7,818	
1.00	100	113	450	324	42,565	44,992	29,700	-	3,442	-	9,898	
2.00	-	-	-	-	77,403	80,527	29,700	-	6,160	-	17,716	
1.00	100	113	600	325	33,231	35,093	-	-	2,685	-	7,721	
-	100	113	600	325	15,368	-	-	-	-	-	-	
1.00	-	-	-	-	48,599	35,093	-	-	2,685	-	7,721	
42.19	-	-	-	-	2,399,403	2,352,921	866,943	22,939	58,966	198,706	169,592	3,670,067

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	114	400	313	120,608	114,070	29,700	1,654	-	14,327	-
-	100	114	400	313	-	-	-	-	-	-	-
1.00	-	-	-	-	120,608	114,070	29,700	1,654	-	14,327	-
1.00	100	114	100	315	87,474	91,981	29,700	1,334	-	11,553	-
1.00	100	114	100	315	85,209	89,660	29,700	1,300	-	11,261	-
1.00	100	114	100	315	96,529	98,943	29,700	1,435	-	12,427	-
1.00	100	114	100	315	71,626	75,737	29,700	1,098	-	9,513	-
1.00	100	114	100	315	92,001	96,622	29,700	1,401	-	12,136	-
1.00	100	114	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	114	100	315	70,474	74,557	-	1,081	-	9,364	-
1.00	100	114	100	315	76,154	78,058	29,700	1,132	-	9,804	-
1.00	100	114	100	315	71,626	73,417	29,700	1,065	-	9,221	-
1.00	100	114	100	315	71,626	73,417	29,700	1,065	-	9,221	-
-	100	114	100	315	81,794	-	-	-	-	-	-
1.00	100	114	100	315	95,377	97,762	-	1,418	-	12,279	-
1.00	100	114	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	114	100	315	98,794	101,263	29,700	1,468	-	12,719	-
1.00	100	114	100	315	55,108	57,989	29,700	841	-	7,283	-
14.00	-	-	-	-	1,326,382	1,291,131	386,100	18,723	-	162,165	-
1.00	100	114	100	315	70,474	74,557	29,700	1,081	-	9,364	-
1.00	100	114	200	315	62,575	65,494	-	950	-	8,226	-
1.00	100	114	200	315	100,265	102,622	29,700	1,488	-	12,889	-
-	100	114	204	315	-	-	-	-	-	-	-
2.00	-	-	-	-	162,840	168,116	29,700	2,438	-	21,115	-
1.00	100	114	352	315	94,265	96,622	29,700	1,401	-	12,136	-
-	100	114	100	323	22,981	-	-	-	-	-	-
1.00	100	114	201	323	30,731	31,192	-	-	2,386	-	6,862
1.00	100	114	201	323	32,025	35,061	29,700	-	2,682	-	7,713
1.00	100	114	201	323	26,850	28,592	29,700	-	2,187	-	6,290
1.00	100	114	201	323	30,116	31,897	-	-	2,440	-	7,017

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	114	201	323	31,410	31,858	29,700	-	2,437	-	7,009
1.00	100	114	201	323	24,262	26,004	-	-	1,989	-	5,721
1.00	100	114	201	323	24,262	26,004	-	-	1,989	-	5,721
1.00	100	114	201	323	24,262	26,004	-	-	1,989	-	5,721
1.00	100	114	201	323	29,437	31,180	-	-	2,385	-	6,859
1.00	100	114	201	323	24,262	26,004	-	-	1,989	-	5,721
1.00	100	114	201	323	25,556	27,298	29,700	-	2,088	-	6,006
1.00	100	114	201	323	32,704	33,191	-	-	2,539	-	7,302
1.00	100	114	201	323	43,029	44,797	-	-	3,427	-	9,855
1.00	100	114	201	323	24,262	26,004	29,700	-	1,989	-	5,721
-	100	114	202	323	22,981	-	-	-	-	-	-
-	100	114	302	323	31,397	-	-	-	-	-	-
-	100	114	330	323	31,410	-	-	-	-	-	-
14.00	-	-	-	-	511,939	425,087	148,500	-	32,516	-	93,518
1.00	100	114	450	324	41,019	43,416	-	-	3,321	-	9,551
1.00	100	114	600	325	38,221	38,836	29,700	-	2,971	-	8,544
-	100	114	600	325	-	-	-	-	-	-	-
35.00	-	-	-	-	2,295,274	2,177,278	653,400	24,216	38,808	209,743	111,613

FTE	Fd	Loc	Func	Obj	FY2023-2024	FY2024-2025	Health Insurance	Medicare	FICA	TRS	PERS
1.00	100	120	400	313	126,399	131,096	29,700	1,901	-	16,466	-
1.00	100	120	400	313	122,147	126,226	29,700	1,830	-	15,854	-
2.00	-	-	-	-	248,546	257,322	59,400	3,731	-	32,320	-
1.00	100	120	100	315	68,210	72,236	29,700	1,047	-	9,073	-
1.00	100	120	100	315	64,479	67,595	29,700	980	-	8,490	-
1.00	100	120	100	315	55,108	57,989	29,700	841	-	7,283	-
1.00	100	120	100	315	93,113	97,762	29,700	1,418	-	12,279	-
1.00	100	120	100	315	68,210	72,236	29,700	1,047	-	9,073	-
1.00	100	120	100	315	64,479	67,595	29,700	980	-	8,490	-
1.00	100	120	100	315	68,210	72,236	29,700	1,047	-	9,073	-
1.00	100	120	100	315	60,307	64,134	29,700	930	-	8,055	-
1.00	100	120	100	315	102,529	104,943	29,700	1,522	-	13,181	-
1.00	100	120	100	315	64,834	66,455	29,700	964	-	8,347	-
1.00	100	120	100	315	72,738	76,877	29,700	1,115	-	9,656	-
1.00	100	120	100	315	64,479	67,595	29,700	980	-	8,490	-
1.00	100	120	100	315	69,363	73,417	29,700	1,065	-	9,221	-
1.00	100	120	100	315	90,849	93,120	29,700	1,350	-	11,696	-
1.00	100	120	100	315	77,266	81,518	29,700	1,182	-	10,239	-
1.00	100	120	100	315	98,794	101,263	29,700	1,468	-	12,719	-
1.00	100	120	100	315	71,626	73,417	29,700	1,065	-	9,221	-
-	100	120	100	315	97,642	-	-	-	-	-	-
17.00	-	-	-	-	1,352,236	1,310,388	504,900	19,001	-	164,585	-
1.00	100	120	200	315	84,418	88,699	29,700	1,286	-	11,141	-
1.00	100	120	200	315	107,058	109,584	29,700	1,589	-	13,764	-
2.00	-	-	-	-	191,476	198,283	59,400	2,875	-	24,905	-
1.00	100	120	352	315	97,642	100,083	-	1,451	-	12,570	-
1.00	100	120	201	323	30,116	31,897	-	-	2,440	-	7,017
1.00	100	120	201	323	32,704	33,191	29,700	-	2,539	-	7,302
1.00	100	120	201	323	30,116	31,897	-	-	2,440	-	7,017
3.00	-	-	-	-	92,937	96,985	29,700	-	7,419	-	21,336
-	100	120	450	324	37,929	-	-	-	-	-	-
1.00	100	120	450	324	41,019	43,416	-	-	3,321	-	9,551
1.00	-	-	-	-	78,948	43,416	-	-	3,321	-	9,551
1.00	100	120	600	325	38,221	41,331	29,700	-	3,162	-	9,093
1.00	100	120	600	325	38,221	38,836	29,700	-	2,971	-	8,544
-	100	120	600	325	43,211	-	-	-	-	-	-
2.00	-	-	-	-	119,653	80,167	59,400	-	6,133	-	17,637
28.00	-	-	-	-	2,181,438	2,086,643	712,800	27,058	16,873	234,380	48,524

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	130	400	313	129,312	135,363	29,700	1,963	-	17,002	-
1.00	100	130	400	313	-	125,231	29,700	1,816	-	15,729	-
2.00	-	-	-	-	129,312	260,594	59,400	3,779	-	32,731	-
1.00	100	130	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	130	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	130	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	130	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	130	100	315	95,377	97,762	29,700	1,418	-	12,279	-
1.00	100	130	100	315	65,946	69,915	29,700	1,014	-	8,781	-
1.00	100	130	100	315	95,377	100,083	29,700	1,451	-	12,570	-
1.00	100	115	100	315	90,849	95,441	29,700	1,384	-	11,987	-
1.00	100	130	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	130	100	315	88,586	93,120	29,700	1,350	-	11,696	-
1.00	100	130	100	315	94,265	96,622	29,700	1,401	-	12,136	-
1.00	100	130	100	315	97,642	100,083	29,700	1,451	-	12,570	-
1.00	100	130	100	315	97,642	100,083	29,700	1,451	-	12,570	-
1.00	100	130	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	130	100	315	92,001	94,301	29,700	1,367	-	11,844	-
1.00	100	130	100	315	86,321	90,800	29,700	1,317	-	11,404	-
1.00	100	130	100	315	-	64,586	29,700	936	-	8,112	-
1.00	100	130	100	315	97,642	100,083	29,700	1,451	-	12,570	-
1.00	100	130		315	64,479	67,595	29,700	980	-	8,490	-
1.00	100	130	100	315	98,794	101,263	29,700	1,468	-	12,719	-
1.00	100	130	100	315	87,474	91,981	29,700	1,334	-	11,553	-
1.00	100	130	100	315	82,946	87,340	29,700	1,266	-	10,970	-
0.60	100	130	100	315	59,276	60,758	-	881	-	7,631	-
1.00	100	111	100	315	96,529	98,943	29,700	1,435	-	12,427	-
-	100	130	100	315	-	-	-	-	-	-	-
23.60	-	-	-	-	2,097,494	2,232,263	683,100	32,368	-	280,372	-
0.20	100	130	160	315	11,022	11,297	-	164	-	1,419	-
1.00	100	130	160	315	94,265	98,943	29,700	1,435	-	12,427	-
1.00	100	130	160	315	94,265	96,622	29,700	1,401	-	12,136	-

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	130	160	315	96,529	101,263	29,700	1,468	-	12,719	-
1.00	100	130	160	315	64,834	66,455	29,700	964	-	8,347	-
-	100	130	160	315	64,834	-	-	-	-	-	-
1.00	100	130	160	315	96,529	98,943	29,700	1,435	-	12,427	-
5.20	-	-	-	-	522,278	473,523	148,500	6,866	-	59,475	-
1.00	100	130	200	315	55,108	57,989	29,700	841	-	7,283	-
1.00	100	130	200	315	74,210	78,236	29,700	1,134	-	9,826	-
1.00	100	130	200	315	88,946	93,340	29,700	1,353	-	11,724	-
3.00	-	-	-	-	218,264	229,565	89,100	3,329	-	28,833	-
1.00	100	130	320	315	75,002	79,197	29,700	1,148	-	9,947	-
1.00	100	130	320	315	82,946	87,340	29,700	1,266	-	10,970	-
1.00	100	130	352	315	101,058	103,584	29,700	1,502	-	13,010	-
3.00	-	-	-	-	259,006	270,121	89,100	3,917	-	33,927	-
-	100	130	701	315	-	-	-	-	-	-	-
-	100	130	122	323	13,111	-	-	-	-	-	-
1.00	100	130	201	323	24,262	24,710	29,700	-	1,890	-	5,436
1.00	100	130	201	323	24,941	25,428	-	-	1,945	-	5,594
1.00	100	130	201	323	30,116	31,897	29,700	-	2,440	-	7,017
1.00	100	130	201	323	26,850	28,592	29,700	-	2,187	-	6,290
1.00	100	130	201	323	24,262	26,004	29,700	-	1,989	-	5,721
1.00	100	130	201	323	35,292	35,778	-	-	2,737	-	7,871
1.00	100	130	201	323	30,116	31,897	29,700	-	2,440	-	7,017
1.00	100	130	201	323	26,235	28,015	29,700	-	2,143	-	6,163
1.00	100	130	201	323	26,235	28,015	-	-	2,143	-	6,163
1.00	100	130	201	323	24,262	24,710	-	-	1,890	-	5,436
1.00	100	130	201	323	40,467	42,235	29,700	-	3,231	-	9,292
1.00	100	130	201	323	32,704	33,191	29,700	-	2,539	-	7,302
-	100	130	202	323	24,275	-	-	-	-	-	-
13.00	-	-	-	-	400,133	392,370	267,300	-	30,014	-	86,319
-	100	130	330	323	29,495	-	-	-	-	-	-

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
-	100	130	353	323	41,722	-	-	-	-	-	-
-	-	-	-	-	71,217	-	-	-	-	-	-
1.00	100	130	322	324	36,383	38,687	29,700	-	2,960	-	8,511
1.00	100	130	450	324	44,110	46,568	29,700	-	3,562	-	10,245
1.00	100	130	450	324	59,532	62,284	29,700	-	4,765	-	13,702
3.00	-	-	-	-	140,026	147,539	89,100	-	11,287	-	32,458

BOE June 12, 2024
Pro Forma

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	130	600	325	38,221	41,331	-	-	3,162	-	9,093
-	100	130	600	325	31,984	-	-	-	-	-	-
1.00	100	130	600	325	31,984	33,846	29,700	-	2,589	-	7,446
1.00	100	130	600	325	35,726	37,588	29,700	-	2,876	-	8,269
1.00	100	130	600	325	34,479	36,341	29,700	-	2,780	-	7,995
4.00	-	-	-	-	172,393	149,106	89,100	-	11,407	-	32,803
56.80	-	-	-	-	4,023,234	4,155,081	1,514,700	50,259	52,708	435,338	151,580

BOE June 12, 2024
Pro Forma

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	139	400	313	126,399	131,096	29,700	1,901	-	16,466	-
1.00	100	139	100	315	88,586	93,120	29,700	1,350	-	11,696	-
1.00	100	139	100	315	94,265	98,943	29,700	1,435	-	12,427	-
1.00	100	139	100	315	73,890	78,058	29,700	1,132	-	9,804	-
1.00	100	139	100	315	101,058	103,584	-	1,502	-	13,010	-
1.00	100	139	100	315	124,249	100,083	29,700	1,451	-	12,570	-
0.50	100	139	100	315	36,369	38,439	14,850	557	-	4,828	-
1.00	100	139	100	315	-	81,518	29,700	1,182	-	10,239	-
1.00	100	139	100	315	61,103	64,134	29,700	930	-	8,055	-
1.00	100	139	100	315	97,642	100,083	29,700	1,451	-	12,570	-
1.00	100	139	200	315	68,210	72,236	29,700	1,047	-	9,073	-
0.19	100	139	100	315	31,120	18,734	-	272	-	2,353	-
9.69	-	-	-	-	776,492	848,931	252,450	12,309	-	106,625	-
-	100	139	302	323	41,722	-	-	-	-	-	-
1.00	100	139	450	324	41,019	43,223	29,700	-	3,307	-	9,509
11.69	-	-	-	-	985,633	1,023,250	311,850	14,210	3,307	123,091	9,509

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	191	100	315	75,002	79,197	29,700	1,148	-	9,947	-
0.50	100	191	200	315	51,265	53,632	-	778	-	6,736	-
1.50	-	-	-	-	126,267	132,829	29,700	1,926	-	16,683	-

BOE June 12, 2024
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FTE	Fd	Loc	Func	Obj	FY2023-2024	FY2024-2025	Health Insurance	Medicare	FICA	TRS	PERS
1.00	100	115	400	313	115,614	123,028	29,700	1,784	-	15,452	-
1.00	100	115	400	313	112,437	116,273	29,700	1,686	-	14,604	-
2.00					228,051	239,301	59,400	3,470	-	30,056	-
1.00	100	115	100	315	96,529	98,943	29,700	1,435	-	12,427	-
1.00	100	115	100	315	64,834	68,776	-	997	-	8,638	-
1.00	100	115	100	315	101,058	103,584	-	1,502	-	13,010	-
1.00	100	115	100	315	101,058	103,584	29,700	1,502	-	13,010	-
1.00	100	115	100	315	84,057	88,479	29,700	1,283	-	11,113	-
1.00	100	115	100	315	71,626	73,417	29,700	1,065	-	9,221	-
1.00	100	115	100	315	87,474	91,981	29,700	1,334	-	11,553	-
1.00	100	115	100	315	76,154	80,378	29,700	1,165	-	10,095	-
1.00	100	115	100	315	62,570	66,455	29,700	964	-	8,347	-
1.00	100	115	100	315	-	56,486	29,700	819	-	7,095	-
0.55	100	115	100	315	53,284	54,617	16,394	792	-	6,860	-
-	100	115	100	315	-	-	-	-	-	-	-
-	100	115	100	315	-	-	-	-	-	-	-
10.55					798,644	886,700	253,994	12,858	-	111,369	-
1.00	100	115	102	323	22,981	24,723	-	-	1,891	-	5,439
-	100	115	102	323	41,722	-	-	-	-	-	-
1.00	100	115	102	323	22,981	24,723	-	-	1,891	-	5,439
-	100	115	102	323	27,516	-	-	-	-	-	-
-	100	115	122	323	24,623	-	-	-	-	-	-
2.00					139,823	49,447	-	-	3,782	-	10,878
1.00	100	115	302	323	27,395	27,875	-	-	2,132	-	6,133
0.50	100	115	302	323	11,491	13,009	14,850	-	995	-	2,862
1.00	100	115	302	323	22,981	24,723	-	-	1,891	-	5,439
-	100	115	330	323	27,395	-	-	-	-	-	-
-	100	115	353	323	26,863	-	-	-	-	-	-
2.50					116,124	65,607	14,850	-	5,018	-	14,434
1.00	100	115	450	324	37,929	38,687	29,700	-	2,960	-	8,511
1.00	100	115	450	324	42,565	44,768	29,700	-	3,425	-	9,849
2.00					80,493	83,455	59,400	-	6,385	-	18,360
1.00	100	115	600	325	30,736	31,351	29,700	-	2,398	-	6,897
-	100	115	600	325	36,974	-	-	-	-	-	-
1.00					67,710	31,351	29,700	-	2,398	-	6,897
20.05					1,430,845.37	1,355,860.26	417,344.40	16,328.00	17,583.00	141,425.00	50,569.00

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	116	400	313	118,527	123,028	29,700	1,784	-	15,452	-
1.00	100	116	100	315	64,834	66,455	29,700	964	-	8,347	-
1.00	100	116	100	315	77,266	79,197	29,700	1,148	-	9,947	-
1.00	100	116	100	315	81,794	86,159	29,700	1,249	-	10,822	-
1.00	100	116	100	315	62,570	66,455	29,700	964	-	8,347	-
1.00	100	116	100	315	79,530	83,839	-	1,216	-	10,530	-
1.00	100	116	100	315	93,113	97,762	29,700	1,418	-	12,279	-
1.00	100	116	100	315	94,265	96,622	29,700	1,401	-	12,136	-
0.63	100	116	100	315	46,876	49,498	18,563	718	-	6,217	-
-	100	116	100	315	-	-	-	-	-	-	-
7.63					600,248	625,987	196,763	9,077	-	78,624	-
-	140	116	104	315	27,554	-	-	-	-	-	-
1.00	100	116	320	315	87,474	91,981	29,700	1,334	-	11,553	-
1.00	100	116	102	323	36,412	39,679	29,700	-	3,035	-	8,729
1.00	100	116	102	323	27,516	29,271	-	-	2,239	-	6,440
-	100	116	102	323	27,516	-	-	-	-	-	-
-	100	116	122	323	11,320	-	-	-	-	-	-
2.00					102,764	68,950	29,700	-	5,274	-	15,169
1.00	100	116	450	324	36,383	37,111	-	-	2,839	-	8,164
-	100	116	450	324	34,838	-	-	-	-	-	-
1.00					71,222	37,111	-	-	2,839	-	8,164
1.00	100	116	600	325	30,736	32,598	29,700	-	2,494	-	7,172
13.63					1,038,524.85	979,655.26	315,562.50	12,195.00	10,607.00	105,629.00	30,505.00

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	112	200	315	102,529.00	104,943.00	29,700.00	1,522.00	-	13,181.00	-
1.00	100	112	200	315	91,209.00	95,660.00	-	1,387.00	-	12,015.00	-
-	100	112	200	315	55,108.00	-	-	-	-	-	-
1.00	100	112	201	323	24,262.14	26,004.30	-	-	1,989.00	-	5,721.00
1.00	100	112	201	323	32,703.93	33,190.71	29,700.00	-	2,539.00	-	7,302.00
1.00	100	112	201	323	28,822.50	30,603.09	29,700.00	-	2,341.00	-	6,733.00
1.00	100	112	201	323	25,555.95	27,298.11	29,700.00	-	2,088.00	-	6,006.00
1.00	100	112	201	323	49,433.79	51,201.57	29,700.00	-	3,917.00	-	11,264.00
1.00	100	112	201	323	27,528.69	29,309.28	29,700.00	-	2,242.00	-	6,448.00
1.00	100	112	201	323	24,262.14	26,004.30	-	-	1,989.00	-	5,721.00
1.00	100	112	201	323	22,714.93	29,309.28	-	-	2,242.00	-	6,448.00
1.00	100	112	201	323	31,410.12	33,190.71	-	-	2,539.00	-	7,302.00
1.00	100	112	201	323	25,555.95	27,298.11	29,700.00	-	2,088.00	-	6,006.00
-	100	112	201	323	14,411.25	-	-	-	-	-	-
1.00	100	112	201	323	26,234.88	28,015.47	29,700.00	-	2,143.00	-	6,163.00
1.00	100	112	201	323	41,747.79	43,515.57	-	-	3,329.00	-	9,573.00
-	100	112	202	323	13,111.04	-	-	-	-	-	-
-	100	112	202	323	11,319.91	-	-	-	-	-	-
14.00					647,921.01	585,543.50	237,600.00	2,909.00	29,446.00	25,196.00	84,687.00

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	190	512	311	145,000	148,625	29,700	2,155	-	18,667	-
-	100	190	512	312	132,600	-	-	-	-	-	-
1.00	100	190	553	314	131,062	138,500	29,700	2,008	-	17,396	-
-	100	190	381	314	-	-	-	-	-	-	-
1.00	100	190	512	324	51,756	55,157	29,700	800	-	6,928	-
1.00	100	190	553	324	62,839	66,276	29,700	961	-	8,324	-
4.00					523,257	408,558	118,800	5,924	-	51,315	-
0.81	100	190	550	321	93,715	101,815	24,057	-	7,789	-	22,399
1.00	100	190	550	324	66,036	69,838	29,700	-	5,343	-	15,364
1.00	100	190	550	324	77,254	87,696	29,700	-	6,709	-	19,293
1.00	100	190	550	324	64,560	68,347	29,700	-	5,229	-	15,036
1.00	100	190	550	324	101,236	107,792	29,700	-	8,246	-	23,714
4.81					402,801	435,488	142,857	-	33,316	-	95,806
8.81					926,059	844,046	261,657	5,924	33,316	51,315	95,806

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	190	330	322	83,714	86,226	29,700	-	6,596	-	18,970

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<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	192	230	314	116,136	123,527	29,700	1,791	-	15,515	-
1.00	100	192	210	315	70,355	74,638	29,700	1,082	-	9,375	-
1.00	100	192	230	315	62,570	66,455	-	964	-	8,347	-
1.00	100	192	220	318	97,886	103,723	29,700	1,504	-	13,028	-
1.00	100	192	220	318	103,242	109,284	29,700	1,585	-	13,726	-
1.00	100	192	220	318	104,716	107,284	29,700	1,556	-	13,475	-
6.00	-	-	-	-	554,905	584,911	148,500	8,482	-	73,466	-

BOE June 12, 2024
Pro Forma

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
-	100	190	360	321	124,698	-	-	-	-	-	-
1.00	100	190	360	322	104,277	110,627	29,700	-	8,463	-	24,338
1.00	100	190	360	322	75,332	79,920	29,700	-	6,114	-	17,582
1.00	100	190	360	322	115,698	115,698	29,700	-	8,851	-	25,454
1.00	100	190	360	322	107,405	110,627	29,700	-	8,463	-	24,338
1.00	100	190	360	322	86,226	91,720	29,700	-	7,017	-	20,178
1.00	100	190	360	324	48,869	50,335	29,700	-	3,851	-	11,074
-	100	190	360	324	44,723	-	-	-	-	-	-
6.00	-	-	-	-	707,228	558,927	178,200	-	42,759	-	122,964

BOE June 12, 2024
Pro Forma

<i>FTE</i>	<i>Fd</i>	<i>Loc</i>	<i>Func</i>	<i>Obj</i>	<i>FY2023-2024</i>	<i>FY2024-2025</i>	<i>Health Insurance</i>	<i>Medicare</i>	<i>FICA</i>	<i>TRS</i>	<i>PERS</i>
1.00	100	190	601	321	104,344	110,643	-	-	8,464	-	24,341
1.00	100	190	601	321	82,457	85,544	29,700	-	6,544	-	18,820
1.00	100	190	601	324	71,376	73,874	29,700	-	5,651	-	16,252
-	100	190	600	325	42,615	-	-	-	-	-	-
-	100	190	601	325	44,678	-	-	-	-	-	-
-	100	190	601	325	73,108	-	-	-	-	-	-
1.00	100	190	601	325	77,085	79,627	29,700	-	6,091	-	17,518
1.00	100	190	601	325	77,678	79,627	29,700	-	6,091	-	17,518
1.00	100	190	601	325	76,756	79,627	29,700	-	6,091	-	17,518
1.00	100	190	601	325	75,833	78,663	-	-	6,018	-	17,306
1.00	100	190	601	325	73,108	75,854	29,700	-	5,803	-	16,688
1.00	100	190	601	325	52,777	55,041	29,700	-	4,211	-	12,109
1.00	100	190	601	325	64,305	66,862	29,700	-	5,115	-	14,710
1.00	100	190	601	325	47,747	50,346	29,700	-	3,851	-	11,076
11.00	-	-	-	-	963,868	835,709	267,300	-	63,930	-	183,856

BOE June 12, 2024
Pro Forma



Ketchikan Gateway Borough School District

FY2024-2025 Budget Pro Forma

FY2024-2025 Operating Fund

FY2024-2025 Proposed Expenses - Building Site & Department Accounts



Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Certified Principal/Asst Principal	100	111	400	313	118,619.67	109,772.00	164,531.04	114,500.00	-	114,500.00	239,301.00
Building Administration			313 Total		118,619.67	109,772.00	164,531.04	114,500.00	-	114,500.00	239,301.00
Regular Instruction Teachers Salary	100	111	100	315	1,733,850.47	1,750,136.37	1,689,750.22	1,485,750.00	-	1,485,750.00	1,395,356.55
Certified Teacher	100	111	100	315	403.57	-	-	-	-	-	-
Teachers: Regular Instruction			315 Total		1,734,254.04	1,750,136.37	1,689,750.22	1,485,750.00	-	1,485,750.00	1,395,356.55
Bilingual/Bicult Instrct Teach Salary	100	111	120	315	-	92,619.60	91,966.00	-	-	-	-
Teachers: Bilingual Instruction			315 Total		-	92,619.60	91,966.00	-	-	-	-
Special Education Teachers Salary	100	111	200	315	246,176.71	243,761.65	336,944.00	254,700.00	-	254,700.00	282,299.00
SPED Preschool Teachers Salary	100	111	204	315	188,902.68	204,194.45	164,295.70	84,900.00	-	84,900.00	188,781.00
Teachers: Special Education			315 Total		435,079.39	447,956.10	501,239.70	339,600.00	-	339,600.00	471,080.00
Guidance Services Teachers Salary	100	111	320	315	68,367.92	49,755.57	63,336.00	84,900.00	-	84,900.00	-
Library Services Teachers Salary	100	111	352	315	-	97,744.00	99,343.00	84,900.00	-	84,900.00	103,584.00
Teachers: Guidance, Librarian			315 Total		68,367.92	147,499.57	162,679.00	169,800.00	-	169,800.00	103,584.00
Regular Instruction Extra Duty Certified 310	100	111	100	316	1,801.00	1,107.62	5,146.20	6,000.00	-	6,000.00	-
Certified Extra Duty	100	111	352	316	-	4,410.00	-	-	-	-	-
School Administration Extra Duty Certified 310	100	111	400	316	-	-	700.00	-	-	-	-
Other Certified Salaries and Extra Duty			316 Total		1,801.00	5,517.62	5,846.20	6,000.00	-	6,000.00	-
Regular Instrctn Classified Instrctnal Aides 320	100	111	100	323	-	-	358.82	-	-	-	-
Regular Instrctn Class Class Instrctnal Aide 320	100	111	102	323	64,974.03	26,713.63	-	-	-	-	-
COVID-related Aides/Paraprofessionals	100	111	102	323	(233.25)	-	-	-	-	-	-
Bilingual/Bicult Instrctn Class Instrct Aide 320	100	111	120	323	-	-	10,061.51	-	-	-	-
Bilingl/Bicult Inst Restrict Class Inst Aide 320	100	111	122	323	38,767.01	39,854.54	41,782.41	25,600.00	-	25,600.00	-
Paraprofessionals: Regular Instruction			323 Total		103,507.79	66,568.17	52,202.74	25,600.00	-	25,600.00	-
SPED Intensive Srvcs Class Instrctnal Aide 320	100	111	201	323	592,044.19	612,558.68	662,040.28	357,600.00	250,000.00	607,600.00	557,439.96
Classified Aides/Para COVID-19	100	111	201	323	(555.80)	-	-	-	-	-	-
Special Education Class Class Instrctnal Aide 320	100	111	202	323	64,909.03	68,870.35	74,712.39	-	100,000.00	100,000.00	-
SPED Preschool Classified Instructional Aides 320	100	111	204	323	152,589.62	158,115.29	93,785.39	-	120,000.00	120,000.00	-
Classified Aides/Paraprofessionals	100	111	204	323	147.84	-	-	-	-	-	73,350.06
Paraprofessionals: Special Education			323 Total		809,134.88	839,544.32	830,538.06	357,600.00	470,000.00	827,600.00	630,790.02
Supprt Srvcs Class Class Instrctnal Aide 320	100	111	302	323	66,244.19	65,971.89	30,857.22	128,000.00	-	128,000.00	-
Health Services Classified Instructional Aides 320	100	111	330	323	16,939.81	-	1,080.28	25,600.00	-	25,600.00	-
Paraprofessionals: Other			323 Total		83,184.00	65,971.89	31,937.50	153,600.00	-	153,600.00	-
School Admin Support Services Support Staff 320	100	111	450	324	90,494.19	88,796.78	118,811.99	82,400.00	-	82,400.00	110,474.87

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Administrative Assistants			324 Total		90,494.19	88,796.78	118,811.99	82,400.00	-	82,400.00	110,474.87
Maintenance/Custodial Staff	100	111	600	325	77,881.13	93,735.57	91,595.85	109,500.00	-	109,500.00	73,929.12
Custodians			325 Total		77,881.13	93,735.57	91,595.85	109,500.00	-	109,500.00	73,929.12
Regular Instruction Classified Subs/Temps 320	100	111	100	329	500.00	1,250.00	-	-	-	-	-
Regular Instrctn Class Class Subs/Temps 320	100	111	102	329	18,800.00	21,615.00	28,125.00	19,700.00	-	19,700.00	20,000.00
Bilingual/Bicultural Instrctn Class Subs/Temps 320	100	111	120	329	-	-	170.00	-	-	-	-
Bilingl/Bicult Inst Restrict Class Subs/Temps 320	100	111	122	329	-	100.00	-	800.00	-	800.00	800.00
SPED Intensive Services Classified Subs/Temps 320	100	111	201	329	12,050.00	1,850.00	4,980.00	13,000.00	-	13,000.00	6,000.00
Special Education Class Class Subs/Temps 320	100	111	202	329	5,130.00	13,120.00	7,425.00	-	-	-	5,000.00
SPED Preschool Classified Subs/Temps 320	100	111	204	329	1,500.00	2,500.00	11,680.00	-	-	-	4,000.00
Support Srvc Classified Classified Subs/Temps 320	100	111	302	329	-	400.00	-	-	-	-	-
Guidance Srvc Class Class Subs/Temps 320	100	111	322	329	-	100.00	650.00	-	-	-	-
Classified Subs/Temps	100	111	330	329	-	-	-	800.00	-	800.00	-
Library Services Classified Subs/Temps 320	100	111	352	329	-	-	840.00	1,100.00	-	1,100.00	1,500.00
School Administration Classified Subs/Temps 320	100	111	400	329	-	-	4,200.00	-	-	-	-
School Admin Supprt Srvc Class Subs/Temps 320	100	111	450	329	-	-	120.00	-	-	-	-
Classified Subs/Temps	100	111	600	329	-	2,435.95	854.23	3,000.00	-	3,000.00	1,500.00
Substitutes			329 Total		37,980.00	43,370.95	59,044.23	38,400.00	-	38,400.00	38,800.00
Extra Duty Classified	100	111	302	337	-	-	309.68	-	-	-	-
Extra Duty Classified	100	111	352	337	-	990.64	-	-	-	-	-
Other Classified Salaries and Extra Duty			337 Total		-	990.64	309.68	-	-	-	-
Insurance - Life & Health	100	111	100	361	370,043.44	358,028.02	356,257.15	350,000.00	-	350,000.00	410,691.60
Insurance - Life & Health	100	111	100	361	5,377.68	-	-	-	-	-	-
Insurance - Life & Health	100	111	102	361	15,851.41	5,855.22	-	-	-	-	-
Insurance - Life & Health	100	111	102	361	915.43	-	-	-	-	-	-
Insurance - Life & Health	100	111	120	361	-	15,825.32	19,028.54	-	-	-	-
Insurance - Life & Health	100	111	122	361	5,624.62	5,855.22	5,855.22	20,000.00	-	20,000.00	-
Insurance - Life & Health	100	111	122	361	230.60	-	-	-	-	-	-
Insurance - Life & Health	100	111	200	361	45,353.51	46,611.44	64,896.96	60,000.00	-	60,000.00	89,100.00
Insurance - Life & Health	100	111	200	361	615.17	-	-	-	-	-	-
Insurance - Life & Health	100	111	201	361	129,732.88	133,382.36	138,496.44	240,000.00	175,000.00	415,000.00	445,500.00
Insurance - Life & Health	100	111	201	361	1,820.92	-	-	-	-	-	-
Insurance - Life & Health	100	111	202	361	11,427.58	11,710.44	11,710.44	-	-	-	-
Insurance - Life & Health	100	111	202	361	282.86	-	-	-	-	-	-
Insurance - Life & Health	100	111	204	361	60,654.57	66,946.78	43,406.63	20,000.00	-	20,000.00	89,100.00
Insurance - Life & Health	100	111	204	361	830.33	-	-	-	-	-	-
Insurance - Life & Health	100	111	302	361	5,827.07	11,555.31	7,969.78	100,000.00	-	100,000.00	-
Insurance - Life & Health	100	111	302	361	28.15	-	-	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Insurance - Life & Health	100	111	320	361	15,869.61	14,498.08	16,224.24	20,000.00	-	20,000.00	-
Insurance - Life & Health	100	111	320	361	354.63	-	-	-	-	-	-
Insurance - Life & Health	100	111	330	361	5,204.64	-	5,855.22	20,000.00	-	20,000.00	-
Insurance - Life & Health	100	111	352	361	-	16,224.24	16,224.24	20,000.00	-	20,000.00	29,700.00
Insurance - Life & Health	100	111	400	361	17,330.30	15,997.20	23,995.80	20,000.00	-	20,000.00	59,400.00
Insurance - Life & Health	100	111	450	361	25,237.57	25,732.52	25,732.52	40,000.00	-	40,000.00	29,700.00
Insurance - Life & Health	100	111	450	361	494.95	-	-	-	-	-	-
Insurance - Life & Health	100	111	600	361	17,621.57	21,380.37	20,532.76	60,000.00	-	60,000.00	-
Insurance - Life & Health	100	111	600	361	290.65	-	-	-	-	-	-
Insurance - Life & Health			361 Total		737,020.14	749,602.52	756,185.94	970,000.00	175,000.00	1,145,000.00	1,153,191.60
Regular Instruction Fica & Medicare 360	100	111	100	364	24,807.75	24,820.48	30,892.49	21,600.00	-	21,600.00	20,232.67
FICA Contribution	100	111	100	364	5.66	-	-	-	-	-	-
Regular Instruction Classified Fica & Medicare 360	100	111	102	364	5,800.03	3,589.67	2,151.59	1,500.00	-	1,500.00	1,530.00
Bilingual/Bicultural Instrctn Fica & Medicare 360	100	111	120	364	-	1,331.53	2,018.74	-	-	-	-
Bilingl/Bicult Instrct Restrict Fica & Medicre 360	100	111	122	364	2,783.15	2,862.70	3,058.98	2,000.00	-	2,000.00	61.20
Special Education Fica & Medicare 360	100	111	200	364	3,385.29	2,555.16	3,581.30	3,700.00	-	3,700.00	4,093.34
SPED Intensive Services Fica & Medicare 360	100	111	201	364	42,800.64	45,010.48	48,096.07	28,400.00	-	28,400.00	43,103.16
FICA Contribution	100	111	201	364	(26.44)	-	-	-	-	-	-
Special Education Classified Fica & Medicare 360	100	111	202	364	5,125.58	5,723.10	6,033.90	-	-	-	382.50
SPED Preschool Fica & Medicare 360	100	111	204	364	13,672.42	14,697.43	10,118.92	1,200.00	-	1,200.00	8,654.60
FICA Contribution	100	111	204	364	11.31	-	-	-	-	-	-
Support Services Classified Fica & Medicare 360	100	111	302	364	2,962.79	4,638.63	2,381.19	9,800.00	-	9,800.00	-
Guidance Services Fica & Medicare 360	100	111	320	364	971.77	703.18	897.53	1,200.00	-	1,200.00	-
Guidance Services Classified Fica & Medicare 360	100	111	322	364	-	7.65	49.69	-	-	-	-
Health Services Fica & Medicare 360	100	111	330	364	1,295.87	-	82.65	2,000.00	-	2,000.00	-
Library Services Fica & Medicare 360	100	111	352	364	-	1,557.38	1,504.71	1,300.00	-	1,300.00	1,616.72
School Administration Fica & Medicare 360	100	111	400	364	1,738.86	1,589.03	(1,342.67)	1,700.00	-	1,700.00	3,469.86
School Admin Support Services Fica & Medicare 360	100	111	450	364	6,709.93	6,633.45	8,870.93	6,300.00	-	6,300.00	8,451.33
FICA Contribution	100	111	600	364	5,906.59	7,248.97	6,948.26	8,600.00	-	8,600.00	5,770.33
FICA Contribution			364 Total		117,951.20	122,968.84	125,344.28	89,300.00	-	89,300.00	97,365.70
Regular Instrctn Retirement Contribution-TRS 360	100	111	100	365	213,185.95	216,197.82	212,206.31	187,400.00	-	187,400.00	175,256.78
Retirement Contribution - TRS	100	111	100	365	50.68	-	-	-	-	-	-
Bilingual/Bicult Instrctn Retire Contrib-TRS 360	100	111	120	365	-	11,105.91	11,550.96	-	-	-	-
Special Education Retirement Contribution-TRS 360	100	111	200	365	30,888.32	29,621.34	42,320.16	32,000.00	-	32,000.00	35,456.75
SPED Preschool Retirement Contribution-TRS 360	100	111	204	365	20,586.15	25,139.70	20,887.26	10,700.00	-	10,700.00	23,710.89
Guidance Services Retirement Contribution-TRS 360	100	111	320	365	8,586.97	6,249.34	7,954.98	10,700.00	-	10,700.00	-
Library Services Retirement Contribution-TRS 360	100	111	352	365	-	12,213.62	12,383.28	10,700.00	-	10,700.00	13,010.15
School Administration Retirement Contrib-TRS 360	100	111	400	365	14,396.18	13,234.68	20,751.99	14,400.00	-	14,400.00	30,056.21
Retirement Contribution - TRS			365 Total		287,694.25	313,762.41	328,054.94	265,900.00	-	265,900.00	277,490.79

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instrctn Retirement Contribution-PERS 360	100	111	100	366	-	-	78.94	-	-	-	-
Regular Instrctn Class Retirement Contrib-PERS 360	100	111	102	366	12,984.64	5,786.18	-	-	-	-	-
Retirement Contribution - PERS	100	111	102	366	(27.53)	-	-	-	-	-	4,400.00
Bilingual/Bicult Instrctn Retire Contrib-PERS 360	100	111	120	366	-	-	2,204.84	-	-	-	-
Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	100	111	122	366	7,801.65	8,314.45	8,390.87	5,600.00	-	5,600.00	-
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	111	201	366	125,706.76	129,597.51	137,250.08	78,700.00	-	78,700.00	122,636.79
Retirement Contribution - PERS	100	111	201	366	(73.21)	-	-	-	-	-	-
Special Ed Class Retirement Contrib-PERS 360	100	111	202	366	13,633.14	14,643.21	15,843.35	-	-	-	-
SPED Preschool Retirement Contribution-PERS 360	100	111	204	366	32,104.52	33,611.28	19,032.96	-	-	-	16,137.01
Retirement Contribution - PERS	100	111	204	366	32.53	-	-	-	-	-	-
Supprt Srvcs Class Retirement Contrib-PERS 360	100	111	302	366	8,356.86	13,985.28	6,836.62	28,200.00	-	28,200.00	-
Health Services Retirement Contribution-PERS 360	100	111	330	366	3,825.19	-	2,069.88	5,600.00	-	5,600.00	-
Library Services Retirement Contribution-PERS 360	100	111	352	366	-	217.94	-	-	-	-	-
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	111	450	366	18,596.99	18,419.28	24,240.78	18,100.00	-	18,100.00	24,304.47
Retirement Contribution - PERS	100	111	600	366	17,099.84	20,339.51	20,411.27	24,100.00	-	24,100.00	16,264.41
Retirement Contribution - PERS			366 Total		240,041.38	244,914.64	236,359.59	160,300.00	-	160,300.00	183,742.68
School Administration Other Employee Benefits 360	100	111	400	369	2,300.00	1,550.00	2,500.00	2,300.00	-	2,300.00	2,150.00
Other Employee Benefits			369 Total		2,300.00	1,550.00	2,500.00	2,300.00	-	2,300.00	2,150.00
Regular Instruction Prof. & Tech. Services 410	100	111	100	410	-	175.00	-	-	-	-	-
Professional & Tech Services			410 Total		-	175.00	-	-	-	-	-
Engineering & Architectural Services	100	111	600	416	5,938.00	-	-	-	-	-	-
Engineering & Architectural Services			416 Total		5,938.00	-	-	-	-	-	-
Bilingual/Bicult Instrctn Mileage Reimb 420	100	111	120	421	-	32.65	439.76	250.00	-	250.00	500.00
Mileage Reimbursement			421 Total		-	32.65	439.76	250.00	-	250.00	500.00
Utility Services (Utilities & Telecommunications)	100	111	451	430	9,286.80	9,335.16	9,994.45	8,500.00	-	8,500.00	10,000.00
Utilities & Telecommunications			430 Total		9,286.80	9,335.16	9,994.45	8,500.00	-	8,500.00	10,000.00
Operations & Maintenance Restricted Water & Sewage	100	111	601	431	28,788.93	29,644.90	30,386.43	33,000.00	-	33,000.00	33,000.00
Water & Sewer			431 Total		28,788.93	29,644.90	30,386.43	33,000.00	-	33,000.00	33,000.00
Operations & Maintenance Restricted Garbage	100	111	601	432	11,811.49	13,252.84	14,904.70	11,500.00	-	11,500.00	14,500.00
Garbage			432 Total		11,811.49	13,252.84	14,904.70	11,500.00	-	11,500.00	14,500.00
Regular Instruction Communications (Postage)	100	111	100	433	643.65	688.96	480.00	500.00	-	500.00	500.00
School Admin Supprt Srvcs Communications (Postage)	100	111	450	433	306.24	629.57	480.00	500.00	-	500.00	600.00
Postage			433 Total		949.89	1,318.53	960.00	1,000.00	-	1,000.00	1,100.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Operations & Maintenance Restricted Electricity	100	111	601	436	35,943.82	36,859.26	36,953.90	39,000.00	-	39,000.00	36,000.00
Electricity			436 Total		35,943.82	36,859.26	36,953.90	39,000.00	-	39,000.00	36,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	111	601	438	31,086.34	55,907.85	52,749.83	43,000.00	-	43,000.00	40,000.00
Gas, Diesel or Heating Fuel			438 Total		31,086.34	55,907.85	52,749.83	43,000.00	-	43,000.00	40,000.00
Other Purchased Services	100	111	400	440	430.00	58.03	587.86	-	-	-	625.00
School Admin Support Svcs Other Purchased Svcs	100	111	450	440	2,034.41	3,063.00	719.25	3,100.00	-	3,100.00	1,000.00
School Admin Sprt Restricted Other Purchased Svcs	100	111	451	440	3,297.11	3,406.75	3,644.23	3,300.00	-	3,300.00	3,000.00
Staff Services Other Purchased Services	100	111	553	440	1,399.29	1,495.22	1,502.30	1,500.00	-	1,500.00	1,750.00
Other Purchased Services			440 Total		7,160.81	8,023.00	6,453.64	7,900.00	-	7,900.00	6,375.00
Regular Instruction Rentals and Leases	100	111	100	441	-	-	25.00	-	-	-	-
School Admin Support Services Rentals and Leases	100	111	450	441	102.08	288.51	-	-	-	-	-
Rentals & Leases			441 Total		102.08	288.51	25.00	-	-	-	-
Regular Instrctn Supplies, Materials & Media	100	111	100	450	43,539.76	27,089.42	22,326.67	30,500.00	-	30,500.00	30,500.00
Bilingl/Bicult Instrct Supplies Mtrls & Media 450	100	111	120	450	380.27	-	-	1,500.00	-	1,500.00	1,000.00
Health Services Supplies	100	111	330	450	1,023.37	1,450.92	2,169.85	-	-	-	2,000.00
Sprt Svcs - Instrctn Supplies, Mtrls & Media 450	100	111	350	450	6,284.60	2,445.10	2,039.06	5,000.00	-	5,000.00	4,000.00
Library Services Supplies, Materials & Media	100	111	352	450	2,639.56	1,665.18	2,022.86	2,700.00	-	2,700.00	2,700.00
School Admin Sprt Svcs Supplies Mtrls & Media 450	100	111	450	450	2,454.64	2,995.11	4,574.29	2,000.00	-	2,000.00	4,000.00
Supplies, Materials & Media			450 Total		56,322.20	35,645.73	33,132.73	41,700.00	-	41,700.00	44,200.00
Operations & Maint Supplies, Materials & Media 450	100	111	600	450	1,492.21	-	-	-	-	-	-
Supplies, Materials & Media			450 Total		1,492.21	-	-	-	-	-	-
Regular Instruction Teacher Supplies	100	111	100	451	9,162.69	8,476.78	7,912.01	8,800.00	-	8,800.00	8,800.00
Bilingual/Bicultural Instruction Teacher Supplies	100	111	120	451	344.44	400.00	-	400.00	-	400.00	400.00
Special Education Teacher Supplies	100	111	200	451	800.00	800.00	800.00	1,200.00	-	1,200.00	1,200.00
SPED Preschool Teacher Supplies	100	111	204	451	400.00	1,182.21	800.00	800.00	-	800.00	800.00
Guidance Services Teacher Supplies	100	111	320	451	400.00	270.61	298.22	400.00	-	400.00	400.00
Library Services Teacher Supplies	100	111	352	451	400.00	400.00	400.00	400.00	-	400.00	400.00
Teacher Supplies			451 Total		11,507.13	11,529.60	10,210.23	12,000.00	-	12,000.00	12,000.00
Regular Instruction Small Tools & Equipment 450	100	111	100	457	-	5,032.78	-	-	-	-	-
School Admin Sprt Svcs Small Tools & Equip 450	100	111	450	457	-	-	7,537.01	-	-	-	-
Small Tools & Equipment	100	111	600	457	-	1,999.99	-	-	-	-	-
Small Tools & Equipment			457 Total		-	7,032.77	7,537.01	-	-	-	-
Dues & Fees	100	111	100	491	-	-	301.00	-	-	-	-
Dues & Fees			491 Total		-	-	301.00	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Student Activities Extra Duty Certified 310	100	111	700	316	-	-	1,204.00	-	-	-	-
Student Activities Certified Extra Duty			316 Total		-	-	1,204.00	-	-	-	-
Extra Duty Classified	100	111	700	337	-	-	602.00	-	-	-	-
Student Activities Classified Extra Duty			337 Total		-	-	602.00	-	-	-	-
Student Activities Fica & Medicare 360	100	111	700	364	-	-	61.48	-	-	-	-
Student Activities Fica & Medicare			364 Total		-	-	61.48	-	-	-	-
Student Activities Retirement Contribution-TRS 360	100	111	700	365	-	-	151.21	-	-	-	-
Student Activities Retirement Contribution-TRS			365 Total		-	-	151.21	-	-	-	-
Retirement Contribution - PERS	100	111	700	366	-	-	132.45	-	-	-	-
Student Activities Retirement Contribution - PERS			366 Total		-	-	132.45	-	-	-	-
Engineering & Architechtrual Services	100	111	885	416	-	85.00	-	-	-	-	-
Engineering & Architectual Services			416 Total		-	85.00	-	-	-	-	-
Grand Total Houghtaling Elementary School Accts					5,145,700.68	5,394,408.79	5,455,096.78	4,568,400.00	645,000.00	5,213,400.00	4,974,931.34
											-4.57%

BOE June 12, 2024
Pro Forma

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Certified Principal/Asst Principal	100	113	400	313	116,505.33	120,872.00	122,619.00	123,200.00	0.00	123,200.00	114,070.00
Building Administration				313 Total	116,505.33	120,872.00	122,619.00	123,200.00	0.00	123,200.00	114,070.00
Regular Instruction Teachers Salary	100	113	100	315	1,253,759.04	1,282,824.46	1,340,516.01	1,315,950.00	0.00	1,315,950.00	1,294,593.00
Teachers: Regular Instruction				315 Total	1,253,759.04	1,282,824.46	1,340,516.01	1,315,950.00	0.00	1,315,950.00	1,294,593.00
Special Education Teachers Salary	100	113	200	315	90,888.36	120,768.28	43,710.78	84,900.00	0.00	84,900.00	67,815.00
SPED Preschool Teachers Salary	100	113	204	315	186,959.00	188,256.16	96,860.56	84,900.00	0.00	84,900.00	0.00
Teachers: Special Education				315 Total	277,847.36	309,024.44	140,571.34	169,800.00	0.00	169,800.00	67,815.00
Guidance Services Teachers Salary	100	113	320	315	63,192.00	65,987.00	69,691.50	84,900.00	0.00	84,900.00	0.00
Library Services Teachers Salary	100	113	352	315	92,482.00	98,869.00	100,593.00	84,900.00	0.00	84,900.00	105,584.00
Teachers: Guidance, Librarian				315 Total	155,674.00	164,856.00	170,284.50	169,800.00	0.00	169,800.00	105,584.00
Regular Instruction Extra Duty Certified 310	100	113	100	316	1,500.00	1,446.00	4,171.44	6,000.00	0.00	6,000.00	0.00
Certified Extra Duty	100	113	204	316	0.00	0.00	592.56	0.00	0.00	0.00	0.00
Library Services Extra Duty Certified 310	100	113	352	316	0.00	1,764.00	0.00	0.00	0.00	0.00	0.00
Other Certified Salaries and Extra Duty				316 Total	1,500.00	3,210.00	4,764.00	6,000.00	0.00	6,000.00	0.00
Regular Instrctn Class Class Instrctnl Aide 320	100	113	102	323	59,776.73	3,713.92	32,016.87	0.00	0.00	0.00	0.00
COVID-related Aides/Paraprofessionals	100	113	102	323	4,439.14	0.00	0.00	0.00	0.00	0.00	0.00
Bilingual/Bicult Instrctn Class Instrct Aide 320	100	113	120	323	0.00	12,867.65	10,821.53	0.00	0.00	0.00	0.00
Paraprofessionals: Regular Instruction				323 Total	64,215.87	16,581.57	42,838.40	0.00	0.00	0.00	0.00
SPED Intensive Srvc Class Instrctnl Aide 320	100	113	201	323	324,259.29	404,245.46	502,076.87	536,400.00	0.00	536,400.00	655,239.02
Special Education Class Class Instrctnl Aide 320	100	113	202	323	28,293.74	36,224.23	0.00	0.00	0.00	0.00	0.00
SPED Preschool Classified Instructional Aides 320	100	113	204	323	92,911.33	101,222.88	68,721.11	0.00	34,956.00	34,956.00	0.00
Classified Aides/Paraprofessionals	100	113	204	323	1,480.29	0.00	0.00	0.00	0.00	0.00	0.00
Paraprofessionals: Special Education				323 Total	446,944.65	541,692.57	570,797.98	536,400.00	34,956.00	571,356.00	655,239.02
Supprt Srvc Class Class Instrctnl Aide 320	100	113	302	323	0.00	0.00	0.00	51,200.00	0.00	51,200.00	0.00
Health Services Classified Instructional Aides 320	100	113	330	323	24,161.22	0.00	0.00	25,600.00	0.00	25,600.00	0.00
COVID-related Aides	100	113	330	323	(75.00)	(225.00)	0.00	0.00	0.00	0.00	0.00
Paraprofessionals: Other				323 Total	24,086.22	(225.00)	0.00	76,800.00	0.00	76,800.00	0.00
School Admin Support Services Support Staff 320	100	113	450	324	71,499.46	53,933.61	74,707.47	82,400.00	0.00	82,400.00	80,526.96
Administrative Assistants				324 Total	71,499.46	53,933.61	74,707.47	82,400.00	0.00	82,400.00	80,526.96
Maintenance/Custodial Staff	100	113	600	325	76,115.67	73,178.44	71,143.29	73,000.00	0.00	73,000.00	35,093.28
Custodians				325 Total	76,115.67	73,178.44	71,143.29	73,000.00	0.00	73,000.00	35,093.28
Regular Instrctn Class Class Subs/Temps 320	100	113	102	329	10,670.00	17,030.00	25,825.00	17,400.00	0.00	17,400.00	20,000.00
Classified Subs/Temps	100	113	102	329	100.00	0.00	0.00	0.00	0.00	0.00	0.00
Bilingl/Bicult Inst Restrict Class Subs/Temps 320	100	113	122	329	0.00	600.00	0.00	0.00	0.00	0.00	0.00
SPED Intensive Services Classified Subs/Temps 320	100	113	201	329	1,475.00	2,600.00	5,640.00	15,500.00	0.00	15,500.00	5,000.00
Special Education Class Class Subs/Temps 320	100	113	202	329	4,850.00	14,230.00	2,520.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
SPED Preschool Classified Subs/Temps 320	100	113	204	329	480.00	1,340.00	720.00	3,300.00	0.00	3,300.00	1,500.00
Support Svcs Classified Classified Subs/Temps 320	100	113	302	329	200.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	113	322	329	945.00	170.00	420.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	113	330	329	0.00	0.00	0.00	800.00	0.00	800.00	500.00
Library Services Classified Subs/Temps 320	100	113	352	329	1,430.00	1,110.00	860.00	1,100.00	0.00	1,100.00	1,000.00
School Admin Supprt Svcs Class Subs/Temps 320	100	113	450	329	600.00	0.00	120.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	113	600	329	1,950.00	15,069.61	3,258.75	2,000.00	0.00	2,000.00	1,500.00
Substitutes				329 Total	22,700.00	52,149.61	39,363.75	40,100.00	0.00	40,100.00	29,500.00
Extra Duty Classified	100	113	450	337	0.00	0.00	197.85	0.00	0.00	0.00	0.00
Other Classified Salaries and Extra Duty				337 Total	0.00	0.00	197.85	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	100	361	268,371.42	275,102.77	270,411.36	310,000.00	0.00	310,000.00	386,100.00
Insurance - Life & Health	100	113	100	361	709.25	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	102	361	12,049.24	951.08	5,855.22	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	102	361	1,570.89	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	120	361	0.00	3,903.48	3,050.92	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	200	361	15,525.16	18,928.28	13,512.80	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	113	200	361	1,575.39	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	201	361	82,991.88	104,012.82	117,104.40	360,000.00	0.00	360,000.00	391,743.00
Insurance - Life & Health	100	113	201	361	477.03	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	202	361	5,766.50	7,630.48	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	202	361	88.72	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	204	361	48,737.20	46,589.74	27,934.68	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	113	204	361	215.42	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	302	361	0.00	0.00	0.00	40,000.00	0.00	40,000.00	0.00
Insurance - Life & Health	100	113	320	361	16,224.24	16,224.24	16,224.24	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	113	330	361	5,855.22	0.00	5,855.22	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	113	330	361	1,642.51	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	113	352	361	13,520.20	16,224.24	16,224.24	20,000.00	0.00	20,000.00	29,700.00
Insurance - Life & Health	100	113	400	361	15,997.20	15,997.20	15,997.20	20,000.00	0.00	20,000.00	29,700.00
Insurance - Life & Health	100	113	450	361	25,732.52	20,484.90	24,562.86	40,000.00	0.00	40,000.00	29,700.00
Insurance - Life & Health	100	113	600	361	14,253.58	14,253.58	12,957.80	40,000.00	0.00	40,000.00	0.00
Insurance - Life & Health				361 Total	531,303.57	540,302.81	529,690.94	910,000.00	0.00	910,000.00	866,943.00
Regular Instruction Fica & Medicare 360	100	113	100	364	17,863.50	17,875.66	18,715.94	19,200.00	0.00	19,200.00	18,771.60
Regular Instruction Classified Fica & Medicare 360	100	113	102	364	5,048.34	1,586.88	4,315.55	1,300.00	0.00	1,300.00	1,530.00
FICA Contribution	100	113	102	364	332.22	0.00	0.00	0.00	0.00	0.00	0.00
Bilingual/Bicultural Instrctn Fica & Medicare 360	100	113	120	364	0.00	918.64	778.68	0.00	0.00	0.00	0.00
Bilingl/Bicult Instrct Restrict Fica & Medicre 360	100	113	122	364	0.00	45.90	0.00	0.00	0.00	0.00	0.00
Special Education Fica & Medicare 360	100	113	200	364	1,317.88	1,734.04	633.79	1,200.00	0.00	1,200.00	983.32
SPED Intensive Services Fica & Medicare 360	100	113	201	364	24,063.50	30,039.47	37,623.65	42,200.00	0.00	42,200.00	50,508.29
FICA Contribution	100	113	201	364	60.66	0.00	0.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Special Education Classified Fica & Medicare 360	100	113	202	364	2,537.71	3,860.45	191.53	0.00	0.00	0.00	0.00
SPED Preschool Fica & Medicare 360	100	113	204	364	9,136.71	9,935.00	6,340.95	1,500.00	0.00	1,500.00	114.75
FICA Contribution	100	113	204	364	98.01	0.00	0.00	0.00	0.00	0.00	0.00
Support Services Classified Fica & Medicare 360	100	113	302	364	15.30	0.00	0.00	3,900.00	0.00	3,900.00	0.00
Guidance Services Fica & Medicare 360	100	113	320	364	843.00	882.55	935.44	1,200.00	0.00	1,200.00	0.00
FICA Contribution	100	113	322	364	72.25	13.01	30.65	0.00	0.00	0.00	0.00
Health Services Fica & Medicare 360	100	113	330	364	1,811.26	0.00	476.97	2,000.00	0.00	2,000.00	0.00
FICA Contribution	100	113	330	364	172.11	0.00	0.00	0.00	0.00	0.00	0.00
Library Services Fica & Medicare 360	100	113	352	364	1,421.12	1,492.13	1,472.30	1,300.00	0.00	1,300.00	1,607.47
School Administration Fica & Medicare 360	100	113	400	364	1,670.11	1,745.78	1,771.20	1,800.00	0.00	1,800.00	1,654.02
School Admin Support Services Fica & Medicare 360	100	113	450	364	5,415.75	4,087.75	5,595.78	6,300.00	0.00	6,300.00	6,160.31
FICA Contribution	100	113	600	364	5,872.42	6,589.80	5,521.50	5,700.00	0.00	5,700.00	2,799.39
FICA Contribution			364 Total		77,751.85	80,807.06	84,403.93	87,600.00	0.00	87,600.00	84,129.13
Regular Instrctn Retirement Contribution-TRS 360	100	113	100	365	159,397.32	158,790.98	168,591.88	166,000.00	0.00	166,000.00	162,600.88
Special Education Retirement Contribution-TRS 360	100	113	200	365	11,415.55	14,933.61	5,236.43	10,700.00	0.00	10,700.00	8,517.56
SPED Preschool Retirement Contribution-TRS 360	100	113	204	365	23,372.18	22,673.35	12,180.25	10,700.00	0.00	10,700.00	0.00
Guidance Services Retirement Contribution-TRS 360	100	113	320	365	7,936.92	8,288.00	8,753.25	10,700.00	0.00	10,700.00	0.00
Library Services Retirement Contribution-TRS 360	100	113	352	365	11,549.77	12,639.53	12,634.45	10,700.00	0.00	10,700.00	13,261.35
School Administration Retirement Contrib-TRS 360	100	113	400	365	14,130.68	14,056.85	14,810.64	15,500.00	0.00	15,500.00	14,327.19
Retirement Contribution-TRS			365 Total		227,802.42	231,382.32	222,206.90	224,300.00	0.00	224,300.00	198,706.99
Regular Instrctn Class Retirement Contrib-PERS 360	100	113	102	366	12,037.18	817.06	7,043.71	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	113	102	366	972.45	0.00	0.00	0.00	0.00	0.00	0.00
Bilingual/Bicult Instrctn Retire Contrib-PERS 360	100	113	120	366	0.00	2,804.84	2,422.86	0.00	0.00	0.00	0.00
SPED Intensive Svcs Retirement Contrib-PERS 360	100	113	201	366	71,247.53	87,850.83	109,782.65	118,000.00	0.00	118,000.00	144,152.58
Retirement Contribution - PERS	100	113	201	366	174.39	0.00	0.00	0.00	0.00	0.00	0.00
Special Ed Class Retirement Contrib-PERS 360	100	113	202	366	6,439.79	8,021.32	(163.48)	0.00	0.00	0.00	0.00
SPED Preschool Retirement Contribution-PERS 360	100	113	204	366	18,760.28	21,293.62	14,073.56	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	113	204	366	317.88	0.00	0.00	0.00	0.00	0.00	0.00
Supprt Svcs Class Retirement Contrib-PERS 360	100	113	302	366	0.00	0.00	0.00	11,300.00	0.00	11,300.00	0.00
Health Services Retirement Contribution-PERS 360	100	113	330	366	5,299.09	0.00	1,737.04	5,600.00	0.00	5,600.00	0.00
Retirement Contribution - PERS	100	113	330	366	642.32	0.00	0.00	0.00	0.00	0.00	0.00
School Admin Sprt Svcs Retiremnt Contrib-PERS 360	100	113	450	366	15,699.25	11,549.05	16,479.18	18,100.00	0.00	18,100.00	17,715.93
Retirement Contribution - PERS	100	113	600	366	16,718.50	19,104.11	15,188.08	16,100.00	0.00	16,100.00	7,720.52
Retirement Contribution - PERS			366 Total		148,308.66	151,440.83	166,563.60	169,100.00	0.00	169,100.00	169,589.04
School Administration Other Employee Benefits 360	100	113	400	369	1,200.00	1,600.00	1,600.00	1,200.00	0.00	1,200.00	4,400.00
Other Employee Benefits			369 Total		1,200.00	1,600.00	1,600.00	1,200.00	0.00	1,200.00	4,400.00
Regular Instruction Prof. & Tech. Services 410	100	113	100	410	0.00	904.00	0.00	0.00	0.00	0.00	0.00
Professional & Technical Services	100	113	102	410	659.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional & Technical Services			410 Total		659.00	904.00	0.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Bilingual/Bicult Instrctn Mileage Reimb 420	100	113	120	421	0.00	0.00	441.01	0.00	0.00	0.00	0.00
Mileage Reimbursement			421 Total		0.00	0.00	441.01	0.00	0.00	0.00	0.00
Regular Instruction Student Travel	100	113	100	425	(323.22)	0.00	0.00	0.00	0.00	0.00	0.00
Regular Instruction Student Travel			425 Total		(323.22)	0.00	0.00	0.00	0.00	0.00	0.00
Utility Services (Utilities & Telecommunications)	100	113	451	430	9,176.96	9,383.81	9,767.18	8,500.00	0.00	8,500.00	10,000.00
Utilities & Telecommunications			430 Total		9,176.96	9,383.81	9,767.18	8,500.00	0.00	8,500.00	10,000.00
Operations & Maintenance Restricted Water & Sewage	100	113	601	431	40,210.44	40,210.44	40,210.44	45,000.00	0.00	45,000.00	40,000.00
Water & Sewer			431 Total		40,210.44	40,210.44	40,210.44	45,000.00	0.00	45,000.00	40,000.00
Operations & Maintenance Restricted Garbage	100	113	601	432	22,547.82	26,391.57	30,109.07	26,500.00	0.00	26,500.00	30,000.00
Garbage			432 Total		22,547.82	26,391.57	30,109.07	26,500.00	0.00	26,500.00	30,000.00
School Admin Supprt Srvc Communications (Postage)	100	113	450	433	226.01	348.00	429.00	500.00	0.00	500.00	500.00
Postage			433 Total		226.01	348.00	429.00	500.00	0.00	500.00	500.00
Operations & Maintenance Restricted Electricity	100	113	601	436	38,706.60	43,778.35	41,721.32	40,000.00	0.00	40,000.00	40,000.00
Electricity			436 Total		38,706.60	43,778.35	41,721.32	40,000.00	0.00	40,000.00	40,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	113	601	438	35,724.78	57,743.24	61,131.63	55,000.00	0.00	55,000.00	50,000.00
Gas, Diesel or Heating Fuel			438 Total		35,724.78	57,743.24	61,131.63	55,000.00	0.00	55,000.00	50,000.00
Regular Instruction Other Purchased Services	100	113	100	440	0.00	924.95	0.00	1,500.00	0.00	1,500.00	0.00
Other Purchased Services	100	113	400	440	430.00	60.81	586.69	0.00	0.00	0.00	0.00
School Admin Support Srvc Other Purchased Srvc	100	113	450	440	2,034.41	3,063.00	719.25	3,100.00	0.00	3,100.00	2,000.00
School Admin Sprt Restricted Other Purchased Srvc	100	113	451	440	2,347.73	2,892.32	2,626.77	2,900.00	0.00	2,900.00	2,900.00
Staff Services Other Purchased Services	100	113	553	440	1,003.60	1,072.41	1,300.82	1,000.00	0.00	1,000.00	1,000.00
Other Purchased Services			440 Total		5,815.74	8,013.49	5,233.53	8,500.00	0.00	8,500.00	5,900.00
Regular Instrctn Supplies, Materials & Media	100	113	100	450	24,382.55	17,686.08	16,684.00	17,000.00	0.00	17,000.00	18,000.00
Health Services Supplies	100	113	330	450	1,304.37	359.02	1,246.07	0.00	0.00	0.00	1,250.00
Sprt Srvc - Instrctn Supplies, Mtrls & Media 450	100	113	350	450	4,182.03	1,726.28	1,468.39	2,500.00	0.00	2,500.00	1,250.00
Library Services Supplies, Materials & Media	100	113	352	450	4,211.07	2,369.73	2,020.17	3,500.00	0.00	3,500.00	2,500.00
School Admin Sprt Srvc Supplies Mtrls & Media 450	100	113	450	450	3,677.75	4,820.89	4,601.79	2,500.00	0.00	2,500.00	4,600.00
Supplies, Materials, & Media	100	113	600	450	0.00	95.98	101.42	0.00	0.00	0.00	150.00
Supplies, Materials, & Media			450 Total		37,757.77	27,057.98	26,121.84	25,500.00	0.00	25,500.00	27,750.00
Regular Instruction Teacher Supplies	100	113	100	451	5,306.72	5,843.94	5,830.29	6,800.00	0.00	6,800.00	6,800.00
Special Education Teacher Supplies	100	113	200	451	365.62	303.46	400.00	400.00	0.00	400.00	400.00
SPED Preschool Teacher Supplies	100	113	204	451	800.00	378.72	400.00	800.00	0.00	800.00	0.00
Guidance Services Teacher Supplies	100	113	320	451	0.00	0.00	0.00	400.00	0.00	400.00	400.00
Library Services Teacher Supplies	100	113	352	451	400.00	397.04	400.00	400.00	0.00	400.00	400.00
Teacher Supplies			451 Total		6,872.34	6,923.16	7,030.29	8,800.00	0.00	8,800.00	8,000.00
Regular Instruction Small Tools & Equipment 450	100	113	100	457	9,119.12	3,011.99	0.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Library Services Small Tools & Equipment 450	100	113	352	457	0.00	2,256.79	1,723.85	0.00	0.00	0.00	1,000.00
Small Tools & Equipment	100	113	600	457	0.00	0.00	779.99	0.00	0.00	0.00	800.00
Small Tools & Equipment			457 Total		9,119.12	5,268.78	2,503.84	0.00	0.00	0.00	1,800.00
Regular Instruction Dues and Fees 490	100	113	100	491	175.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues & Fees			491 Total		175.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Fawn Mountain Elementary School Accts					3,703,882.46	3,849,653.54	3,806,968.11	4,203,950.00	34,956.00	4,238,906.00	3,920,139.42
											(7.52%)

BOE June 12, 2024
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Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Certified Principal/Asst Principal	100	114	400	313	217,659.98	225,144.00	230,418.00	234,900.00	0.00	234,900.00	114,070.00
Building Administration			313 Total		217,659.98	225,144.00	230,418.00	234,900.00	0.00	234,900.00	114,070.00
Regular Instruction Teachers Salary	100	114	100	315	1,223,104.53	1,314,149.07	1,450,996.51	1,273,500.00	0.00	1,273,500.00	1,365,688.00
Teachers: Regular Instruction			315 Total		1,223,104.53	1,314,149.07	1,450,996.51	1,273,500.00	0.00	1,273,500.00	1,365,688.00
Special Education Teachers Salary	100	114	200	315	150,925.36	182,887.00	89,757.00	84,900.00	0.00	84,900.00	168,116.00
SPED Preschool Teachers Salary	100	114	204	315	145,864.39	89,858.00	67,671.00	84,900.00	0.00	84,900.00	0.00
Teachers: Special Education			315 Total		296,789.75	272,745.00	157,428.00	169,800.00	0.00	169,800.00	168,116.00
Guidance Services Teachers Salary	100	114	320	315	42,271.56	72,997.00	0.00	0.00	0.00	0.00	0.00
Library Services Teachers Salary	100	114	352	315	85,051.18	86,046.60	89,757.00	84,900.00	0.00	84,900.00	96,622.00
Teachers: Guidance, Librarian			315 Total		127,322.74	159,043.60	89,757.00	84,900.00	0.00	84,900.00	96,622.00
Regular Instruction Extra Duty Certified 310	100	114	100	316	2,124.00	2,224.00	3,106.00	6,000.00	0.00	6,000.00	0.00
Certified Extra Duty	100	114	200	316	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Other Certified Salaries and Extra Duty			316 Total		2,124.00	2,224.00	4,106.00	6,000.00	0.00	6,000.00	0.00
Regular Instrctn Class Class Instrctnl Aide 320	100	114	102	323	70,381.62	61,955.08	51,981.16	0.00	0.00	0.00	0.00
Paraprofessionals: Regular Instruction			323 Total		70,381.62	61,955.08	51,981.16	0.00	0.00	0.00	0.00
SPED Intensive Srvcs Class Instrctnl Aide 320	100	114	201	323	240,024.86	230,273.19	304,979.23	357,600.00	75,000.00	432,600.00	425,087.04
Special Education Class Class Instrctnl Aide 320	100	114	202	323	23,610.38	26,203.86	58,628.66	0.00	0.00	0.00	0.00
SPED Preschool Classified Instructional Aides 320	100	114	204	323	42,124.32	50,144.74	7,618.85	0.00	0.00	0.00	0.00
Paraprofessionals: Special Education			323 Total		305,759.56	306,621.79	371,226.74	357,600.00	75,000.00	432,600.00	425,087.04
Supprt Srvcs Class Class Instrctnl Aide 320	100	114	302	323	27,865.37	29,916.91	32,958.60	51,200.00	0.00	51,200.00	0.00
Health Services Classified Instructional Aides 320	100	114	330	323	27,760.64	0.00	0.00	25,600.00	0.00	25,600.00	0.00
Paraprofessionals: Other			323 Total		55,626.01	29,916.91	32,958.60	76,800.00	0.00	76,800.00	0.00
School Admin Support Services Support Staff 320	100	114	450	324	32,518.68	34,027.05	38,898.55	41,200.00	0.00	41,200.00	43,415.89
Administrative Assistants			324 Total		32,518.68	34,027.05	38,898.55	41,200.00	0.00	41,200.00	43,415.89
Maintenance/Custodial Staff	100	114	600	325	57,896.52	56,775.64	41,837.80	73,000.00	0.00	73,000.00	38,835.84
Custodians			325 Total		57,896.52	56,775.64	41,837.80	73,000.00	0.00	73,000.00	38,835.84
Regular Instrctn Class Class Subs/Temps 320	100	114	102	329	14,465.00	18,580.00	30,835.00	16,900.00	0.00	16,900.00	20,000.00
SPED Intensive Services Classified Subs/Temps 320	100	114	201	329	3,000.00	2,150.00	5,700.00	9,600.00	0.00	9,600.00	5,000.00
Special Education Class Class Subs/Temps 320	100	114	202	329	1,990.00	760.00	1,230.00	0.00	0.00	0.00	1,000.00
SPED Preschool Classified Subs/Temps 320	100	114	204	329	5,299.84	200.00	740.00	1,100.00	0.00	1,100.00	750.00
Support Srvcs Classified Classified Subs/Temps 320	100	114	302	329	2,050.00	100.00	360.00	0.00	0.00	0.00	350.00
Classified Sub/Temps	100	114	330	329	0.00	0.00	0.00	800.00	0.00	800.00	0.00
Library Services Classified Subs/Temps 320	100	114	352	329	100.00	600.00	620.00	1,100.00	0.00	1,100.00	750.00
School Admin Supprt Srvcs Class Subs/Temps 320	100	114	450	329	100.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	114	600	329	100.00	2,600.00	16,800.00	2,000.00	0.00	2,000.00	1,750.00
Substitutes			329 Total		27,104.84	24,990.00	56,285.00	31,500.00	0.00	31,500.00	29,600.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Insurance - Life & Health	100	114	100	361	264,831.62	271,689.52	289,332.28	300,000.00	25,000.00	325,000.00	386,100.00
Insurance - Life & Health	100	114	100	361	2,868.34	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	102	361	18,812.08	17,543.46	12,794.14	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	102	361	1,361.55	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	200	361	31,394.85	29,744.44	16,224.24	20,000.00	0.00	20,000.00	29,700.00
Insurance - Life & Health	100	114	200	361	177.32	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	201	361	51,628.06	49,001.87	59,912.15	240,000.00	0.00	240,000.00	148,500.00
Insurance - Life & Health	100	114	201	361	903.32	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	202	361	5,527.80	5,855.22	11,710.44	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	202	361	327.42	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	204	361	44,932.96	27,912.48	14,980.03	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	114	204	361	527.12	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	302	361	5,714.93	5,855.22	5,855.22	40,000.00	0.00	40,000.00	0.00
Insurance - Life & Health	100	114	302	361	140.29	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	320	361	7,992.09	13,520.20	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	320	361	1,472.05	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	330	361	5,713.17	0.00	0.00	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	114	330	361	119.85	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	352	361	16,135.58	15,692.30	16,224.24	20,000.00	0.00	20,000.00	29,700.00
Insurance - Life & Health	100	114	352	361	88.66	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	400	361	31,468.40	31,994.40	31,994.40	40,000.00	0.00	40,000.00	29,700.00
Insurance - Life & Health	100	114	400	361	526.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	450	361	12,803.19	12,866.26	12,866.26	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	114	450	361	63.07	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	114	600	361	14,475.93	11,353.50	8,422.57	40,000.00	0.00	40,000.00	29,700.00
Insurance - Life & Health			361 Total		520,005.65	493,028.87	480,315.97	760,000.00	25,000.00	785,000.00	653,400.00
Regular Instruction Fica & Medicare 360	100	114	100	364	17,233.83	18,323.27	20,478.60	18,600.00	0.00	18,600.00	19,802.48
Regular Instruction Classified Fica & Medicare 360	100	114	102	364	6,270.39	6,166.14	6,335.43	1,300.00	0.00	1,300.00	1,530.00
FICA Contribution	100	114	102	364	91.96	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Fica & Medicare 360	100	114	200	364	2,154.73	2,621.63	1,316.01	1,200.00	0.00	1,200.00	2,437.68
SPED Intensive Services Fica & Medicare 360	100	114	201	364	17,967.27	17,158.18	23,103.10	27,400.00	0.00	27,400.00	32,901.66
Special Education Classified Fica & Medicare 360	100	114	202	364	1,958.40	2,062.75	4,469.30	0.00	0.00	0.00	76.50
SPED Preschool Fica & Medicare 360	100	114	204	364	5,553.66	4,942.13	1,620.70	1,300.00	0.00	1,300.00	57.38
Support Services Classified Fica & Medicare 360	100	114	302	364	2,288.52	2,296.28	2,548.86	3,900.00	0.00	3,900.00	26.78
Guidance Services Fica & Medicare 360	100	114	320	364	612.93	1,041.41	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	114	320	364	81.64	0.00	0.00	0.00	0.00	0.00	0.00
Health Services Fica & Medicare 360	100	114	330	364	2,202.86	0.00	678.04	2,000.00	0.00	2,000.00	0.00
Library Services Fica & Medicare 360	100	114	352	364	1,205.09	1,258.57	1,312.04	1,300.00	0.00	1,300.00	1,458.39
School Administration Fica & Medicare 360	100	114	400	364	3,145.17	3,261.62	3,337.11	3,400.00	0.00	3,400.00	1,654.02
School Admin Support Services Fica & Medicare 360	100	114	450	364	2,495.31	2,602.99	2,975.76	3,200.00	0.00	3,200.00	3,321.32
FICA Contribution	100	114	600	364	4,121.28	4,279.68	4,177.22	5,700.00	0.00	5,700.00	2,970.94
FICA Contribution			364 Total		67,383.04	66,014.65	72,352.17	69,300.00	0.00	69,300.00	66,237.13

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instrctn Retirement Contribution-TRS 360	100	114	100	365	153,498.76	162,308.31	182,303.14	160,700.00	0.00	160,700.00	171,530.41
Special Education Retirement Contribution-TRS 360	100	114	200	365	18,956.17	22,463.56	11,399.11	10,700.00	0.00	10,700.00	21,115.37
SPED Preschool Retirement Contribution-TRS 360	100	114	204	365	18,320.50	11,286.19	8,499.48	10,700.00	0.00	10,700.00	0.00
Guidance Services Retirement Contribution-TRS 360	100	114	320	365	5,309.30	9,168.38	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - TRS	100	114	320	365	707.14	0.00	0.00	0.00	0.00	0.00	0.00
Library Services Retirement Contribution-TRS 360	100	114	352	365	10,556.82	10,713.19	11,273.50	10,700.00	0.00	10,700.00	12,135.72
School Administration Retirement Contrib-TRS 360	100	114	400	365	26,333.35	26,591.90	27,835.20	29,500.00	0.00	29,500.00	14,327.19
Retirement Contribution - TRS			365 Total		233,682.04	242,531.53	241,310.43	222,300.00	0.00	222,300.00	219,108.70
Regular Instrctn Class Retirement Contrib-PERS 360	100	114	102	366	15,238.21	13,462.71	11,407.16	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	114	102	366	288.02	0.00	0.00	0.00	0.00	0.00	0.00
SPED Intensive Svcs Retirement Contrib-PERS 360	100	114	201	366	51,448.48	49,804.92	66,261.99	78,700.00	0.00	78,700.00	93,519.15
Special Ed Class Retirement Contrib-PERS 360	100	114	202	366	5,180.83	5,676.44	12,898.25	0.00	0.00	0.00	0.00
SPED Preschool Retirement Contribution-PERS 360	100	114	204	366	9,361.67	10,868.46	1,669.95	0.00	0.00	0.00	0.00
Supprt Svcs Class Retirement Contrib-PERS 360	100	114	302	366	6,087.85	6,613.77	7,245.45	11,300.00	0.00	11,300.00	0.00
Health Services Retirement Contribution-PERS 360	100	114	330	366	6,291.39	0.00	1,923.48	5,600.00	0.00	5,600.00	0.00
School Admin Sprt Svcs Retiremnt Contrib-PERS 360	100	114	450	366	7,045.41	7,393.41	8,557.65	9,100.00	0.00	9,100.00	9,551.50
Retirement Contribution - PERS	100	114	600	366	12,974.88	12,313.55	9,204.33	16,100.00	0.00	16,100.00	8,543.88
Retirement Contribution - PERS			366 Total		113,916.74	106,133.26	119,168.26	120,800.00	0.00	120,800.00	111,614.53
School Administration Other Employee Benefits 360	100	114	400	369	2,500.00	3,300.00	3,300.00	2,500.00	0.00	2,500.00	4,500.00
Other Employee Benefits			369 Total		2,500.00	3,300.00	3,300.00	2,500.00	0.00	2,500.00	4,500.00
Regular Instruction Prof. & Tech. Services 410	100	114	100	410	0.00	490.00	1,815.64	0.00	0.00	0.00	0.00
Professional & Tech Services			410 Total		0.00	490.00	1,815.64	0.00	0.00	0.00	0.00
Staff Travel	100	114	352	420	399.00	(914.63)	0.00	0.00	0.00	0.00	0.00
Staff Travel			420 Total		399.00	(914.63)	0.00	0.00	0.00	0.00	0.00
Regular Instruction Mileage Reimbursement 420	100	114	100	421	0.00	0.00	0.00	250.00	0.00	250.00	0.00
Mileage Reimbursement			421 Total		0.00	0.00	0.00	250.00	0.00	250.00	0.00
GF PHE Regular Instruction Student Travel	100	114	100	425	538.53	0.00	0.00	0.00	0.00	0.00	0.00
Reg Instruction Student Travel			425 Total		538.53	0.00	0.00	0.00	0.00	0.00	0.00
Utility Services (Utilities & Telecommunications)	100	114	451	430	8,588.18	8,798.83	9,019.42	8,500.00	0.00	8,500.00	10,000.00
Utilities & Telecommunications			430 Total		8,588.18	8,798.83	9,019.42	8,500.00	0.00	8,500.00	10,000.00
Operations & Maintenance Restricted Garbage	100	114	601	432	18,973.29	23,979.37	29,690.67	25,100.00	0.00	25,100.00	30,000.00
Garbage			432 Total		18,973.29	23,979.37	29,690.67	25,100.00	0.00	25,100.00	30,000.00
School Admin Supprt Svcs Communications (Postage)	100	114	450	433	483.80	580.00	0.00	500.00	0.00	500.00	500.00
Postage			433 Total		483.80	580.00	0.00	500.00	0.00	500.00	500.00
Operations & Maintenance Restricted Electricity	100	114	601	436	34,199.71	35,991.65	34,904.37	38,500.00	0.00	38,500.00	35,000.00
Electricity			436 Total		34,199.71	35,991.65	34,904.37	38,500.00	0.00	38,500.00	35,000.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	114	601	438	45,094.47	87,347.67	86,703.74	69,000.00	0.00	69,000.00	80,000.00
Gas, Diesel or Heating Oil			438 Total		45,094.47	87,347.67	86,703.74	69,000.00	0.00	69,000.00	80,000.00
Regular Instruction Other Purchased Services	100	114	100	440	0.00	825.38	0.00	1,000.00	0.00	1,000.00	1,000.00
School Admin Other Purchased Services	100	114	400	440	430.00	62.96	586.71	0.00	0.00	0.00	600.00
School Admin Support Svcs Other Purchased Svcs	100	114	450	440	2,034.41	3,063.01	719.25	3,100.00	0.00	3,100.00	2,500.00
School Admin Sprt Restricted Other Purchased Svcs	100	114	451	440	2,297.49	2,504.10	2,583.19	2,500.00	0.00	2,500.00	2,500.00
Staff Services Other Purchased Services	100	114	553	440	1,075.54	1,149.28	1,116.86	1,200.00	0.00	1,200.00	1,200.00
Other Purchased Services			440 Total		5,837.44	7,604.73	5,006.01	7,800.00	0.00	7,800.00	7,800.00
Regular Instrctn Supplies, Materials & Media	100	114	100	450	16,615.93	18,556.46	16,700.67	15,000.00	0.00	15,000.00	17,500.00
Guidance Services Supplies, Materials & Media 450	100	114	320	450	0.00	228.00	0.00	0.00	0.00	0.00	0.00
Health Services Supplies	100	114	330	450	13.99	17.97	0.00	0.00	0.00	0.00	0.00
Sprt Svcs - Instrctn Supplies, Mtrls & Media 450	100	114	350	450	4,416.14	1,722.91	1,459.53	3,500.00	0.00	3,500.00	2,500.00
Library Services Supplies, Materials & Media	100	114	352	450	2,125.78	1,980.59	2,010.90	2,000.00	0.00	2,000.00	2,250.00
School Admin Sprt Svcs Supplies Mtrls & Media 450	100	114	450	450	8,534.44	1,165.15	1,598.04	2,500.00	0.00	2,500.00	2,500.00
Supplies, Materials, & Media	100	114	600	450	0.00	2,988.60	740.00	0.00	0.00	0.00	1,000.00
Supplies, Materials, & Media			450 Total		31,706.28	26,659.68	22,509.14	23,000.00	0.00	23,000.00	25,750.00
Regular Instruction Teacher Supplies	100	114	100	451	5,564.48	6,749.81	6,147.13	6,800.00	0.00	6,800.00	6,500.00
Special Education Teacher Supplies	100	114	200	451	481.02	477.85	701.97	800.00	0.00	800.00	800.00
SPED Preschool Teacher Supplies	100	114	204	451	800.00	400.00	0.00	400.00	0.00	400.00	400.00
Guidance Services Teacher Supplies	100	114	320	451	0.00	0.00	0.00	400.00	0.00	400.00	400.00
Library Services Teacher Supplies	100	114	352	451	400.00	400.00	400.00	400.00	0.00	400.00	400.00
Teacher Supplies			451 Total		7,245.50	8,027.66	7,249.10	8,800.00	0.00	8,800.00	8,500.00
Regular Instruction Small Tools & Equipment 450	100	114	100	457	404.20	2,823.61	2,185.00	0.00	0.00	0.00	2,000.00
School Admin Sprt Svcs Small Tools & Equip 450	100	114	450	457	2,829.97	444.00	0.00	0.00	0.00	0.00	0.00
Small Tools & Equipment			457 Total		3,234.17	3,267.61	2,185.00	0.00	0.00	0.00	2,000.00
Student Activities Extra Duty Certified 310	100	114	700	316	0.00	0.00	722.00	0.00	0.00	0.00	750.00
Student Activities Certified Extra Duty			316 Total		0.00	0.00	722.00	0.00	0.00	0.00	750.00
Student Activities Fica & Medicare 360	100	114	700	364	0.00	0.00	10.04	0.00	0.00	0.00	10.88
Student Activities FICA			364 Total		0.00	0.00	10.04	0.00	0.00	0.00	10.88
Student Activities Retirement Contribution-TRS 360	100	114	700	365	0.00	0.00	90.69	0.00	0.00	0.00	94.20
Student Activities Retirement Contribution TRS			365 Total		0.00	0.00	90.69	0.00	0.00	0.00	94.20
Grand Total Point Higgins Elementary School Accts					3,510,076.07	3,600,433.02	3,642,246.01	3,705,550.00	100,000.00	3,805,550.00	3,536,700.20
(7.06%)											

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Certified Principal/Asst Principal	100	120	400	313	217,343.54	119,088.00	237,902.00	247,400.00	0.00	247,400.00	257,322.00
Building Administration			313 Total		217,343.54	119,088.00	237,902.00	247,400.00	0.00	247,400.00	257,322.00
Regular Instruction Teachers Salary	100	120	100	315	1,516,300.29	1,271,261.03	1,346,833.50	1,528,200.00	0.00	1,528,200.00	1,310,388.00
Teachers: Regular Instruction			315 Total		1,516,300.29	1,271,261.03	1,346,833.50	1,528,200.00	0.00	1,528,200.00	1,310,388.00
Bilingual/Bicult Instrct Teach Salary	100	120	120	315	0.00	47,239.67	0.00	0.00	0.00	0.00	0.00
Teachers: Bilingual Instruction			315 Total		0.00	47,239.67	0.00	0.00	0.00	0.00	0.00
Special Education Teachers Salary	100	120	200	315	127,387.41	197,126.56	173,640.00	169,800.00	0.00	169,800.00	198,283.00
Teachers: Special Education			315 Total		127,387.41	197,126.56	173,640.00	169,800.00	0.00	169,800.00	198,283.00
Guidance Services Teachers Salary	100	120	320	315	69,817.30	92,628.08	98,593.00	84,900.00	0.00	84,900.00	0.00
Library Services Teachers Salary	100	120	352	315	92,573.60	96,869.00	99,153.63	84,900.00	0.00	84,900.00	100,083.00
Teachers: Guidance, Librarian			315 Total		162,390.90	189,497.08	197,746.63	169,800.00	0.00	169,800.00	100,083.00
Regular Instruction Extra Duty Certified 310	100	120	100	316	8,312.00	10,977.28	18,792.59	6,000.00	0.00	6,000.00	0.00
Certified Extra Duty	100	120	120	316	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Certified Extra Duty	100	120	200	316	0.00	0.00	690.35	0.00	0.00	0.00	0.00
Certified Extra Duty	100	120	352	316	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration Extra Duty Certified 310	100	120	400	316	0.00	1,734.69	0.00	0.00	0.00	0.00	0.00
Other Certified Salaries and Extra Duty			316 Total		9,812.00	12,711.97	20,482.94	6,000.00	0.00	6,000.00	0.00
SPED Intensive Svcs Class Instrctnl Aide 320	100	120	201	323	101,516.65	105,047.85	148,676.69	149,000.00	0.00	149,000.00	96,984.51
Special Education Class Class Instrctnl Aide 320	100	120	202	323	49,669.79	0.00	0.00	0.00	0.00	0.00	0.00
Paraprofessionals: Special Education			323 Total		151,186.44	105,047.85	148,676.69	149,000.00	0.00	149,000.00	96,984.51
Classified Aides/Paraprofessionals	100	120	302	323	0.00	10,783.89	0.00	0.00	0.00	0.00	0.00
Health Services Classified Instructional Aides 320	100	120	330	323	36,255.29	22,957.61	0.00	25,600.00	0.00	25,600.00	0.00
COVID-related Aides	100	120	330	323	(262.50)	0.00	0.00	0.00	0.00	0.00	0.00
Paraprofessionals: Other			323 Total		35,992.79	33,741.50	0.00	25,600.00	0.00	25,600.00	0.00
School Admin Support Services Support Staff 320	100	120	450	324	28,767.21	33,369.44	74,392.57	41,200.00	0.00	41,200.00	43,415.89
Administrative Assistants			324 Total		28,767.21	33,369.44	74,392.57	41,200.00	0.00	41,200.00	43,415.89
Maintenance/Custodial Staff	100	120	600	325	104,099.86	107,958.22	116,388.67	109,500.00	0.00	109,500.00	80,166.72
Custodians			325 Total		104,099.86	107,958.22	116,388.67	109,500.00	0.00	109,500.00	80,166.72
Regular Instrctn Class Class Subs/Temps 320	100	120	102	329	18,020.00	9,790.00	15,840.00	20,300.00	0.00	20,300.00	15,000.00
SPED Intensive Services Classified Subs/Temps 320	100	120	201	329	600.00	50.00	1,260.00	6,300.00	0.00	6,300.00	1,500.00
Special Education Class Class Subs/Temps 320	100	120	202	329	200.00	3,930.00	240.00	0.00	0.00	0.00	0.00
Classified Sub/Temps	100	120	302	329	900.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Guidance Services Classified Subs/Temps 320	100	120	320	329	0.00	400.00	0.00	0.00	0.00	0.00	0.00
Guidance Srvcs Class Class Subs/Temps 320	100	120	322	329	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	120	330	329	2,050.00	1,000.00	0.00	800.00	0.00	800.00	0.00
Library Services Classified Subs/Temps 320	100	120	352	329	1,140.00	1,380.00	1,840.00	1,100.00	0.00	1,100.00	1,000.00
School Administration Classified Subs/Temps 320	100	120	400	329	0.00	3,600.00	300.00	0.00	0.00	0.00	0.00
School Admin Supprt Srvcs Class Subs/Temps 320	100	120	450	329	300.00	900.00	0.00	0.00	0.00	0.00	0.00
Substitutes			329 Total		24,510.00	21,050.00	19,480.00	28,500.00	0.00	28,500.00	17,500.00
Extra Duty Classified	100	120	100	337	0.00	361.00	0.00	1,200.00	0.00	1,200.00	0.00
Other Classified Salaries and Extra Duty			337 Total		0.00	361.00	0.00	1,200.00	0.00	1,200.00	0.00
Insurance - Life & Health	100	120	100	361	307,135.30	282,527.76	297,444.36	360,000.00	100,000.00	460,000.00	504,900.00
Insurance - Life & Health	100	120	100	361	2,477.20	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	120	120	361	0.00	8,112.12	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	120	200	361	25,688.38	47,320.70	32,448.48	40,000.00	0.00	40,000.00	59,400.00
Insurance - Life & Health	100	120	201	361	23,265.95	23,318.15	29,276.10	100,000.00	0.00	100,000.00	29,700.00
Insurance - Life & Health	100	120	201	361	154.93	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	120	202	361	11,674.58	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	120	302	361	0.00	3,128.13	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	120	320	361	12,633.62	15,603.63	16,224.24	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	120	320	361	886.58	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	120	330	361	5,795.88	1,734.29	2,128.40	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	120	330	361	2,542.85	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	120	352	361	15,962.01	16,224.24	16,224.24	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	120	352	361	262.23	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	120	400	361	29,567.47	15,997.20	31,994.40	40,000.00	0.00	40,000.00	59,400.00
Insurance - Life & Health	100	120	450	361	12,862.07	11,445.22	24,562.86	20,000.00	0.00	20,000.00	0.00
Insurance - Life & Health	100	120	600	361	21,203.68	21,246.61	21,380.37	60,000.00	0.00	60,000.00	59,400.00
Insurance - Life & Health	100	120	600	361	176.69	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health			361 Total		472,289.42	446,658.05	471,683.45	680,000.00	100,000.00	780,000.00	712,800.00
Regular Instruction Fica & Medicare 360	100	120	100	364	21,516.97	16,243.67	16,935.09	22,300.00	0.00	22,300.00	19,000.63
Regular Instruction Classified Fica & Medicare 360	100	120	102	364	1,378.58	538.47	1,211.78	1,600.00	0.00	1,600.00	1,147.50
Bilingual/Bicultural Instrctn Fica & Medicare 360	100	120	120	364	0.00	661.78	0.00	0.00	0.00	0.00	0.00
Special Education Fica & Medicare 360	100	120	200	364	1,716.57	2,046.13	1,339.63	2,500.00	0.00	2,500.00	2,875.10
SPED Intensive Services Fica & Medicare 360	100	120	201	364	7,706.55	7,941.04	11,248.64	11,900.00	0.00	11,900.00	7,534.07
Special Education Classified Fica & Medicare 360	100	120	202	364	3,815.04	34.44	18.36	0.00	0.00	0.00	0.00
Fica/Medicare	100	120	302	364	68.85	824.97	0.00	0.00	0.00	0.00	0.00
Guidance Services Fica & Medicare 360	100	120	320	364	904.31	1,331.77	1,384.84	1,200.00	0.00	1,200.00	0.00
Guidance Services Classified Fica & Medicare 360	100	120	322	364	99.46	0.00	0.00	0.00	0.00	0.00	0.00
Health Services Fica & Medicare 360	100	120	330	364	2,930.38	3,199.00	0.00	2,000.00	0.00	2,000.00	0.00
FICA Contribution	100	120	330	364	201.61	0.00	0.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Library Services Fica & Medicare 360	100	120	352	364	1,418.10	1,474.13	1,541.41	1,300.00	0.00	1,300.00	1,527.70
School Administration Fica & Medicare 360	100	120	400	364	3,078.73	1,999.23	3,383.19	3,600.00	0.00	3,600.00	3,731.17
School Admin Support Services Fica & Medicare 360	100	120	450	364	2,223.65	2,621.53	5,582.82	3,200.00	0.00	3,200.00	3,321.32
FICA Contribution	100	120	600	364	7,614.96	7,884.75	8,530.13	8,400.00	0.00	8,400.00	6,132.75
FICA Contribution			364 Total		54,673.76	46,800.91	51,175.89	58,000.00	0.00	58,000.00	45,270.24
Regular Instrctn Retirement Contribution-TRS 360	100	120	100	365	190,919.64	159,171.00	171,335.14	192,700.00	0.00	192,700.00	164,584.73
Bilingual/Bicult Instrctn Retire Contrib-TRS 360	100	120	120	365	0.00	5,933.21	125.60	0.00	0.00	0.00	0.00
Special Education Retirement Contribution-TRS 360	100	120	200	365	15,842.80	24,346.39	21,946.74	21,300.00	0.00	21,300.00	24,904.34
Guidance Services Retirement Contribution-TRS 360	100	120	320	365	8,769.10	11,138.38	12,383.28	10,700.00	0.00	10,700.00	0.00
Library Services Retirement Contribution-TRS 360	100	120	352	365	11,815.61	11,659.72	12,383.28	10,700.00	0.00	10,700.00	12,570.42
School Administration Retirement Contrib-TRS 360	100	120	400	365	26,886.42	14,485.78	29,258.77	31,100.00	0.00	31,100.00	32,319.64
Retirement Contribution - TRS			365 Total		254,233.57	226,734.48	247,432.81	266,500.00	0.00	266,500.00	234,379.15
Regular Instrctn Retirement Contribution-PERS 360	100	120	100	366	0.00	76.87	0.00	300.00	0.00	300.00	0.00
SPED Intensive Svcs Retirement Contrib-PERS 360	100	120	201	366	22,277.76	22,755.84	32,721.30	32,800.00	0.00	32,800.00	21,336.59
Special Ed Class Retirement Contrib-PERS 360	100	120	202	366	10,900.12	0.00	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	120	302	366	0.00	2,387.39	(73.79)	0.00	0.00	0.00	0.00
Health Services Retirement Contribution-PERS 360	100	120	330	366	7,774.26	4,911.33	0.00	5,600.00	0.00	5,600.00	0.00
Retirement Contribution - PERS	100	120	330	366	868.95	0.00	0.00	0.00	0.00	0.00	0.00
School Admin Sprt Svcs Retiremnt Contrib-PERS 360	100	120	450	366	6,316.36	7,300.36	16,366.35	9,100.00	0.00	9,100.00	9,551.50
Retirement Contribution - PERS	100	120	600	366	22,854.18	23,410.03	25,605.49	24,100.00	0.00	24,100.00	17,636.68
Retirement Contribution - PERS			366 Total		70,991.63	60,841.82	74,619.35	71,900.00	0.00	71,900.00	48,524.77
School Administration Other Employee Benefits 360	100	120	400	369	1,150.00	1,550.00	3,100.00	2,300.00	0.00	2,300.00	4,300.00
Other Employee Benefits			369 Total		1,150.00	1,550.00	3,100.00	2,300.00	0.00	2,300.00	4,300.00
Regular Instruction Prof. & Tech. Services 410	100	120	100	410	0.00	1,616.00	400.00	0.00	0.00	0.00	0.00
Professional & Tech Services			410 Total		0.00	1,616.00	400.00	0.00	0.00	0.00	0.00
Regular Instruction Staff Travel 420	100	120	100	420	0.00	0.00	13.56	0.00	0.00	0.00	0.00
Staff Travel	100	120	352	420	725.05	0.00	0.00	0.00	0.00	0.00	0.00
Staff Travel			420 Total		725.05	0.00	13.56	0.00	0.00	0.00	0.00
Regular Instruction Mileage Reimbursement 420	100	120	100	421	0.00	0.00	35.00	0.00	0.00	0.00	0.00
Bilingual/Bicult Instrctn Mileage Reimb 420	100	120	120	421	0.00	66.96	0.00	0.00	0.00	0.00	0.00
Mileage Reimbursement			421 Total		0.00	66.96	35.00	0.00	0.00	0.00	0.00
Regular Instruction Student Travel	100	120	100	425	1,374.12	44.20	0.00	0.00	0.00	0.00	0.00
Reg Instruction Student Travel			425 Total		1,374.12	44.20	0.00	0.00	0.00	0.00	0.00
Utility Services (Utilities & Telecommunications)	100	120	451	430	9,770.91	9,694.68	9,880.54	9,000.00	0.00	9,000.00	10,500.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Utilities & Telecommunications				430 Total	9,770.91	9,694.68	9,880.54	9,000.00	0.00	9,000.00	10,500.00
Operations & Maintenance Restricted Water & Sewage	100	120	601	431	26,610.18	27,325.91	27,951.18	37,000.00	0.00	37,000.00	37,000.00
Water & Sewer				431 Total	26,610.18	27,325.91	27,951.18	37,000.00	0.00	37,000.00	37,000.00
Operations & Maintenance Restricted Garbage	100	120	601	432	11,568.55	11,541.60	9,709.05	12,000.00	0.00	12,000.00	10,000.00
Garbage				432 Total	11,568.55	11,541.60	9,709.05	12,000.00	0.00	12,000.00	10,000.00
School Admin Supprt Srvcs Communications (Postage)	100	120	450	433	1,859.40	1,500.00	1,175.50	2,000.00	0.00	2,000.00	1,000.00
Postage				433 Total	1,859.40	1,500.00	1,175.50	2,000.00	0.00	2,000.00	1,000.00
Operations & Maintenance Restricted Electricity	100	120	601	436	50,059.37	53,518.80	52,647.21	49,000.00	0.00	49,000.00	49,000.00
Electricity				436 Total	50,059.37	53,518.80	52,647.21	49,000.00	0.00	49,000.00	49,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	120	601	438	41,740.29	92,536.26	86,176.50	69,000.00	0.00	69,000.00	65,000.00
Gas, Diesel or Heating Oil				438 Total	41,740.29	92,536.26	86,176.50	69,000.00	0.00	69,000.00	65,000.00
Regular Instruction Other Purchased Services	100	120	100	440	362.90	350.35	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	100	120	400	440	430.00	106.50	576.64	0.00	0.00	0.00	650.00
School Admin Support Srvcs Other Purchased Srvcs	100	120	450	440	0.00	985.00	719.25	0.00	0.00	0.00	750.00
School Admin Sprt Restricted Other Purchased Srvcs	100	120	451	440	2,431.06	2,455.57	2,755.93	2,500.00	0.00	2,500.00	2,750.00
Staff Services Other Purchased Services	100	120	553	440	888.49	949.41	1,077.45	1,000.00	0.00	1,000.00	1,000.00
Other Purchased Services				440 Total	4,112.45	4,846.83	5,129.27	3,500.00	0.00	3,500.00	5,150.00
Regular Instruction Rentals and Leases	100	120	100	441	0.00	0.00	200.00	0.00	0.00	0.00	0.00
School Admin Support Services Rentals and Leases	100	120	450	441	0.00	348.26	396.24	0.00	0.00	0.00	400.00
Rentals & Leases				441 Total	0.00	348.26	596.24	0.00	0.00	0.00	400.00
Regular Instrctn Supplies, Materials & Media	100	120	100	450	17,483.47	22,714.00	25,199.22	18,000.00	0.00	18,000.00	24,000.00
Supplies, Materials, & Media	100	120	160	450	267.25	0.00	0.00	6,000.00	0.00	6,000.00	0.00
Guidance Services Supplies, Materials & Media 450	100	120	320	450	0.00	506.66	247.30	0.00	0.00	0.00	0.00
Health Services Supplies	100	120	330	450	684.46	151.43	0.00	0.00	0.00	0.00	0.00
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	120	350	450	3,351.73	1,091.55	866.58	2,500.00	0.00	2,500.00	2,500.00
Library Services Supplies, Materials & Media	100	120	352	450	4,534.66	3,067.33	1,772.12	3,000.00	0.00	3,000.00	3,000.00
School Admin Sprt Srvcs Supplies Mtrls & Media 450	100	120	450	450	6,340.30	5,852.55	4,893.28	4,000.00	0.00	4,000.00	5,000.00
Operations & Maint Supplies, Materials & Media 450	100	120	600	450	3,670.00	928.00	489.13	0.00	0.00	0.00	500.00
Supplies, Materials, & Media				450 Total	36,331.87	34,311.52	33,467.63	33,500.00	0.00	33,500.00	35,000.00
Regular Instruction Teacher Supplies	100	120	100	451	4,853.18	2,659.83	4,099.75	7,600.00	0.00	7,600.00	6,000.00
Bilingual/Bicultural Instruction Teacher Supplies	100	120	120	451	0.00	165.16	0.00	0.00	0.00	0.00	0.00
Special Education Teacher Supplies	100	120	200	451	400.00	528.68	800.00	1,200.00	0.00	1,200.00	800.00
Guidance Services Teacher Supplies	100	120	320	451	318.83	400.00	291.49	400.00	0.00	400.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Library Services Teacher Supplies	100	120	352	451	400.00	400.00	400.00	400.00	0.00	400.00	400.00
Teacher Supplies			451 Total		5,972.01	4,153.67	5,591.24	9,600.00	0.00	9,600.00	7,200.00
Regular Instruction Small Tools & Equipment 450	100	120	100	457	9,897.83	0.00	0.00	0.00	0.00	0.00	0.00
School Admin Sprt Srvc Small Tools & Equip 450	100	120	450	457	1,214.99	31,512.71	0.00	0.00	0.00	0.00	0.00
Small Tools & Equipment			457 Total		11,112.82	31,512.71	0.00	0.00	0.00	0.00	0.00
Dues & Fees	100	120	400	491	0.00	0.00	853.00	0.00	0.00	0.00	1,000.00
Dues & Fees			491 Total		0.00	0.00	853.00	0.00	0.00	0.00	1,000.00
Regular Instruction Equipment 510	100	120	100	510	0.00	6,899.00	0.00	0.00	0.00	0.00	0.00
Equipment			510 Total		0.00	6,899.00	0.00	0.00	0.00	0.00	0.00
Student Activities Extra Duty Certified 310	100	120	700	316	0.00	8,722.00	7,377.56	10,000.00	0.00	10,000.00	0.00
Certified Extra Duty - Wrestling	100	120	700	316	0.00	3,000.00	300.00	0.00	0.00	0.00	0.00
Certified Extra Duty Basketball, Boys	100	120	700	316	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Certified Extra Duty-Volleyball	100	120	700	316	0.00	3,000.00	1,000.00	0.00	0.00	0.00	0.00
Certified Extra Duty - Cross Country	100	120	700	316	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Certified Extra Duty - Dance	100	120	700	316	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Student Activities Certified Extra Duty			316 Total		0.00	14,722.00	15,677.56	10,000.00	0.00	10,000.00	0.00
Student Activities Classified Subs/Temps 320	100	120	700	329	0.00	200.00	0.00	1,000.00	0.00	1,000.00	0.00
Classified Subs/Temps - Volleyball	100	120	700	329	0.00	640.00	120.00	0.00	0.00	0.00	0.00
Classified Subs/Temps -Dance	100	120	700	329	0.00	0.00	140.00	0.00	0.00	0.00	0.00
Student Activities Classified Subs			329 Total		0.00	840.00	260.00	1,000.00	0.00	1,000.00	0.00
Student Activities Extra Duty Classified 320	100	120	700	337	0.00	3,361.00	661.00	4,400.00	0.00	4,400.00	0.00
Extra Duty Classified - ACDC	100	120	700	337	0.00	0.00	361.00	0.00	0.00	0.00	0.00
Extra Duty Classified - Wrestling	100	120	700	337	0.00	500.00	1,650.00	0.00	0.00	0.00	0.00
Basketball,Boys-Extra Duty Classified	100	120	700	337	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Extra Duty Classified - Basketball Girls	100	120	700	337	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00
Extra Duty Classified-Volleyball	100	120	700	337	0.00	0.00	2,350.00	0.00	0.00	0.00	0.00
Extra Duty Classified - Cheer	100	120	700	337	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00
Student Activities Classified Extra Duty			337 Total		0.00	3,861.00	11,522.00	4,400.00	0.00	4,400.00	0.00
Student Activities Fica & Medicare 360	100	120	700	364	0.00	394.48	154.46	600.00	0.00	600.00	0.00
FICA Contribution - ACDC	100	120	700	364	0.00	0.00	26.28	0.00	0.00	0.00	0.00
FICA Contribution-Wrestling	100	120	700	364	0.00	81.03	130.41	0.00	0.00	0.00	0.00
FICA Contribution-Basketball, Boys	100	120	700	364	0.00	0.00	105.50	0.00	0.00	0.00	0.00
FICA Contribution-Basketball,Girls	100	120	700	364	0.00	0.00	229.50	0.00	0.00	0.00	0.00
FICA Contribution-Volleyball	100	120	700	364	0.00	91.88	202.67	0.00	0.00	0.00	0.00
FICA Contribution-Cheer	100	120	700	364	0.00	0.00	191.25	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
FICA Contribution-Cross Country	100	120	700	364	0.00	0.00	36.26	0.00	0.00	0.00	0.00
FICA Contribution-Dance	100	120	700	364	0.00	0.00	44.79	0.00	0.00	0.00	0.00
Student Activities FICA				364 Total	0.00	567.39	1,121.12	600.00	0.00	600.00	0.00
Student Activities Retirement Contribution-TRS 360	100	120	700	365	0.00	1,095.45	926.57	1,300.00	0.00	1,300.00	0.00
Retirement Contribution - TRS-Wrestling	100	120	700	365	0.00	376.80	37.68	0.00	0.00	0.00	0.00
Retirement Contribution - TRS-Basketball,Boys	100	120	700	365	0.00	0.00	251.20	0.00	0.00	0.00	0.00
Retirement Contribution - TRS-Volleyball	100	120	700	365	0.00	376.80	125.60	0.00	0.00	0.00	0.00
Retirement Contribution - TRS-Cross Country	100	120	700	365	0.00	0.00	314.00	0.00	0.00	0.00	0.00
Retirement Contribution - TRS -Dance	100	120	700	365	0.00	0.00	301.75	0.00	0.00	0.00	0.00
Student Activities Retirement Contribution-TRS				365 Total	0.00	1,849.05	1,956.80	1,300.00	0.00	1,300.00	0.00
Student Activities Retirement Contrib-PERS 360	100	120	700	366	0.00	76.87	78.75	1,000.00	0.00	1,000.00	0.00
Retirement Contribution - PERS - ACDC	100	120	700	366	0.00	0.00	78.74	0.00	0.00	0.00	0.00
Student Activities Retirement Contrib-PERS				366 Total	0.00	76.87	157.49	1,000.00	0.00	1,000.00	0.00
Professional & Technical Services	100	120	700	410	0.00	3,270.00	4,327.50	0.00	0.00	0.00	0.00
Student Activities Professional & Tech Services				410 Total	0.00	3,270.00	4,327.50	0.00	0.00	0.00	0.00
Student Activities Student Travel	100	120	700	425	0.00	2,000.00	25,702.20	20,000.00	0.00	20,000.00	0.00
Student Activities Student Travel				425 Total	0.00	2,000.00	25,702.20	20,000.00	0.00	20,000.00	0.00
Student Activities Supplies, Materials & Media 450	100	120	700	450	0.00	20.99	1,790.49	7,000.00	0.00	7,000.00	0.00
Supplies, Materials, & Media - Wrestling	100	120	700	450	0.00	900.00	(68.17)	0.00	0.00	0.00	0.00
Student Activities Supplies, Materials & Media				450 Total	0.00	920.99	1,722.32	7,000.00	0.00	7,000.00	0.00
Dues & Fees	100	120	700	491	0.00	450.00	0.00	0.00	0.00	0.00	0.00
Student Activities Dues & Fees				491 Total	0.00	450.00	0.00	0.00	0.00	0.00	0.00
Grand Total Schoenbar Middle School Accts					3,432,365.84	3,229,511.28	3,479,627.41	3,824,800.00	100,000.00	3,924,800.00	3,370,667.27
											(14.12%)

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Certified Principal/Asst Principal	100	130	400	313	231,116	235,545	242,291	247,900	-	247,900	260,594
Building Administration				313 Total	231,116	235,545	242,291	247,900	-	247,900	260,594
Regular Instruction Teachers Salary	100	130	100	315	2,360,085	2,382,884	2,367,884	2,037,600	-	2,037,600	2,232,263
Certified Teacher	100	130	100	315	-	81,223	-	-	-	-	-
Teachers: Regular Instruction				315 Total	2,360,085	2,464,107	2,367,884	2,037,600	-	2,037,600	2,232,263
Bilingual/Bicult Instruct Teach Salary	100	130	120	315	-	47,240	-	-	-	-	-
Teachers: Bilingual Instruction				315 Total	-	47,240	-	-	-	-	-
Vocational Education Teachers Salary	100	130	160	315	447,853	424,328	482,783	424,500	75,000	499,500	473,523
Teachers: Voc Ed Instruction				315 Total	447,853	424,328	482,783	424,500	75,000	499,500	473,523
Special Education Teachers Salary	100	130	200	315	302,967	288,356	276,490	339,600	-	339,600	229,565
Teachers: Special Education				315 Total	302,967	288,356	276,490	339,600	-	339,600	229,565
Guidance Services Teachers Salary	100	130	320	315	196,749	174,570	182,054	179,300	-	179,300	166,537
Library Services Teachers Salary	100	130	352	315	88,293	91,011	96,384	84,900	-	84,900	103,584
Teachers: Guidance, Librarian				315 Total	285,041	265,581	278,438	264,200	-	264,200	270,121
Regular Instruction Extra Duty Certified 310	100	130	100	316	26,569	38,294	51,771	22,500	-	22,500	-
Vocational Education Extra Duty Certified 310	100	130	160	316	-	1,621	1,621	1,600	-	1,600	-
Special Education Extra Duty Certified 310	100	130	200	316	2,694	1,621	5,009	1,600	-	1,600	-
Certified Exrta Duty	100	130	400	316	3,223	-	-	-	-	-	-
Other Certified Salaries and Extra Duty				316 Total	32,487	41,536	58,400	25,700	-	25,700	-
Regular Instruction Certified Subs/Temps 310	100	130	100	317	150	-	-	-	-	-	-
Regular Instruction Certified Subs				317 Total	150	-	-	-	-	-	-
COVID-related Aides/Paraprofessionals	100	130	102	323	(225)	-	-	-	-	-	-
Bilingl/Bicult Inst Restrict Class Inst Aide 320	100	130	122	323	22,468	-	23,847	25,600	-	25,600	-
Paraprofessionals: Regular Instruction				323 Total	22,243	-	23,847	25,600	-	25,600	-
SPED Intensive Srvcs Class Instructnal Aide 320	100	130	201	323	434,838	275,542	328,725	357,600	-	357,600	392,370
Special Education Class Class Instructnal Aide 320	100	130	202	323	-	-	23,379	-	-	-	-
Paraprofessionals: Special Education				323 Total	434,838	275,542	352,105	357,600	-	357,600	392,370
KHS Health Aide	100	130	330	323	8,900	-	20,997	25,600	-	25,600	-
Library Srvcs Class Class Instructnal Aide 320	100	130	353	323	39,447	39,885	41,809	25,600	-	25,600	-
Paraprofessionals: Other				323 Total	48,348	39,885	62,805	51,200	-	51,200	-
SPED Intensive Services Support Staff 320	100	130	201	324	39,839	6,834	-	-	-	-	-
Special Education Classified Support Staff 320	100	130	202	324	6,590	18,646	-	-	-	-	-
Paraprofessionals: Special Education				324 Total	46,429	25,480	-	-	-	-	-
Guidance Services Classified Support Staff 320	100	130	322	324	28,471	31,438	35,071	25,600	-	25,600	38,687
School Admin Support Services Support Staff 320	100	130	450	324	83,785	93,436	103,875	82,400	-	82,400	108,852
Administrative Assistants				324 Total	112,256	124,874	138,946	108,000	-	108,000	147,539

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Maintenance/Custodial Staff	100	130	600	325	162,032	152,537	161,440	146,000	-	146,000	149,106
Custodians			325 Total		162,032	152,537	161,440	146,000	-	146,000	149,106
Regular Instrctn Class Class Subs/Temps 320	100	130	102	329	22,840	49,080	45,655	27,000	-	27,000	22,000
Vocational Education-Class Class Subs/Temps 320	100	130	162	329	7,415	5,475	6,625	5,600	-	5,600	5,000
SPED Intensive Services Classified Subs/Temps 320	100	130	201	329	5,300	1,950	720	14,100	-	14,100	5,000
Special Education Class Class Subs/Temps 320	100	130	202	329	1,415	7,640	7,875	-	-	-	4,000
Guidance Srvcs Class Class Subs/Temps 320	100	130	322	329	2,400	-	-	-	-	-	-
Classified Subs/Temps	100	130	330	329	-	-	-	800	-	800	-
Library Services Classified Subs/Temps 320	100	130	352	329	700	1,140	2,320	1,100	-	1,100	2,000
Library Srvcs Classified Classified Subs/Temps 320	100	130	353	329	-	400	-	800	-	800	-
School Administration Classified Subs/Temps 320	100	130	400	329	-	2,400	-	-	-	-	-
School Admin Supprt Srvcs Class Subs/Temps 320	100	130	450	329	800	-	-	-	-	-	-
Classified Subs/Temps	100	130	600	329	550	-	-	-	-	-	-
Substitutes			329 Total		41,420	68,085	63,195	49,400	-	49,400	38,000
Regular Instrctn Class Extra Duty Class 320	100	130	102	337	250	2,121	500	-	-	-	-
Support Services Extra Duty Classified 320	100	130	300	337	-	-	(1,300)	-	-	-	-
Extra Duty Classified	100	130	600	337	19,728	16,843	14,000	19,300	-	19,300	-
Other Classified Salaries and Extra Duty			337 Total		19,978	18,964	13,200	19,300	-	19,300	-
Insurance - Life & Health	100	130	100	361	428,847	445,623	443,446	480,000	85,370	565,370	683,100
Insurance - Life & Health	100	130	100	361	3,711	-	-	-	-	-	-
Insurance - Life & Health	100	130	102	361	1,952	-	-	-	-	-	-
Insurance - Life & Health	100	130	120	361	-	8,112	-	-	-	-	-
Insurance - Life & Health	100	130	122	361	5,802	-	5,855	20,000	-	20,000	-
Insurance - Life & Health	100	130	122	361	31	-	-	-	-	-	-
Insurance - Life & Health	100	130	160	361	95,750	95,827	97,345	100,000	-	100,000	148,500
Insurance - Life & Health	100	130	160	361	1,596	-	-	-	-	-	-
Insurance - Life & Health	100	130	200	361	61,572	61,667	64,897	80,000	-	80,000	89,100
Insurance - Life & Health	100	130	200	361	621	-	-	-	-	-	-
Insurance - Life & Health	100	130	201	361	100,064	57,593	60,458	240,000	-	240,000	267,300
Insurance - Life & Health	100	130	201	361	2,260	-	-	-	-	-	-
Insurance - Life & Health	100	130	202	361	1,952	5,855	5,855	-	-	-	-
Insurance - Life & Health	100	130	320	361	29,212	32,448	32,448	40,000	-	40,000	59,400
Insurance - Life & Health	100	130	320	361	532	-	-	-	-	-	-
Insurance - Life & Health	100	130	322	361	11,697	12,803	12,866	20,000	-	20,000	29,700
Insurance - Life & Health	100	130	330	361	1,952	-	4,554	20,000	-	20,000	-
Insurance - Life & Health	100	130	330	361	491	-	-	-	-	-	-
Insurance - Life & Health	100	130	352	361	16,136	15,958	16,224	20,000	-	20,000	29,700
Insurance - Life & Health	100	130	352	361	177	-	-	-	-	-	-
Insurance - Life & Health	100	130	353	361	5,824	5,855	5,855	20,000	-	20,000	-
Insurance - Life & Health	100	130	353	361	31	-	-	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Insurance - Life & Health	100	130	400	361	31,916	31,622	31,994	40,000	-	40,000	59,400
Insurance - Life & Health	100	130	400	361	78	-	-	-	-	-	-
Insurance - Life & Health	100	130	450	361	25,612	25,733	25,733	40,000	-	40,000	59,400
Insurance - Life & Health	100	130	450	361	121	-	-	-	-	-	-
Insurance - Life & Health	100	130	600	361	35,064	31,482	33,690	80,000	-	80,000	89,100
Insurance - Life & Health	100	130	600	361	69	-	-	-	-	-	-
Insurance - Life & Health				361 Total	863,068	830,579	841,223	1,200,000	85,370	1,285,370	1,514,700
Regular Instruction Fica & Medicare 360	100	130	100	364	31,030	31,926	32,794	29,900	-	29,900	32,368
Regular Instruction Classified Fica & Medicare 360	100	130	102	364	1,766	3,605	3,530	2,100	-	2,100	1,683
FICA Contribution	100	130	102	364	295	-	-	-	-	-	-
Bilingual/Bicultural Instrctn Fica & Medicare 360	100	130	120	364	-	662	-	-	-	-	-
Bilingl/Bicult Instrct Restrict Fica & Medicare 360	100	130	122	364	1,579	-	1,824	2,000	-	2,000	-
Vocational Education Fica & Medicare 360	100	130	160	364	6,254	5,926	6,785	6,200	-	6,200	6,866
Vocational Education-Class Fica & Medicare 360	100	130	162	364	567	419	507	400	-	400	383
Special Education Fica & Medicare 360	100	130	200	364	4,432	4,205	4,082	4,900	-	4,900	3,329
SPED Intensive Services Fica & Medicare 360	100	130	201	364	34,682	20,950	24,456	28,400	-	28,400	30,399
Special Education Classified Fica & Medicare 360	100	130	202	364	577	1,905	2,299	-	-	-	306
Guidance Services Fica & Medicare 360	100	130	320	364	2,851	2,480	2,605	2,600	-	2,600	2,415
Guidance Services Classified Fica & Medicare 360	100	130	322	364	2,000	1,989	3,072	2,000	-	2,000	2,960
FICA Contribution	100	130	330	364	648	-	1,392	2,000	-	2,000	-
Library Services Fica & Medicare 360	100	130	352	364	1,220	1,322	1,492	1,300	-	1,300	1,655
Library Services Classified Fica & Medicare 360	100	130	353	364	2,664	2,722	2,838	2,000	-	2,000	-
School Administration Fica & Medicare 360	100	130	400	364	3,251	3,574	(522)	3,600	-	3,600	3,779
FICA Contribution	100	130	400	364	45	-	-	-	-	-	-
School Admin Support Services Fica & Medicare 360	100	130	450	364	6,115	6,769	7,546	6,300	-	6,300	8,327
FICA Contribution	100	130	600	364	13,048	12,495	13,262	12,600	-	12,600	11,407
FICA Contribution				364 Total	113,025	100,949	107,963	106,300	-	106,300	105,875
Regular Instrctn Retirement Contribution-TRS 360	100	130	100	365	285,544	294,715	308,692	258,700	-	258,700	280,372
Bilingual/Bicult Instrctn Retire Contrib-TRS 360	100	130	120	365	-	5,933	-	-	-	-	-
Vocational Education Retirement Contrib-TRS 360	100	130	160	365	68,130	70,298	72,713	53,500	-	53,500	59,475
Special Education Retirement Contribution-TRS 360	100	130	200	365	38,391	35,948	35,356	42,700	-	42,700	28,833
Guidance Services Retirement Contribution-TRS 360	100	130	320	365	24,272	21,530	22,778	22,500	-	22,500	20,917
Library Services Retirement Contribution-TRS 360	100	130	352	365	11,090	10,947	12,106	10,700	-	10,700	13,010
School Administration Retirement Contrib-TRS 360	100	130	400	365	28,023	27,862	29,879	31,100	-	31,100	32,731
Retirement Contribution - TRS	100	130	400	365	405	-	-	-	-	-	-
Retirement Contribution - TRS				365 Total	455,854	467,234	481,525	419,200	-	419,200	435,338
Regular Instrctn Class Retirement Contrib-PERS 360	100	130	102	366	55	465	105	-	-	-	-
Retirement Contribution - PERS	100	130	102	366	1,113	-	-	-	-	-	-
Bilingl/Bicult Inst Restrict Retire Contrb-PERS 360	100	130	122	366	4,973	-	4,782	5,600	-	5,600	-
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	130	201	366	102,539	60,119	70,504	78,700	-	78,700	86,321
Special Ed Class Retirement Contrib-PERS 360	100	130	202	366	1,463	4,089	5,091	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Guidance Svcs Class Retirement Contrib-PERS 360	100	130	322	366	5,829	6,571	9,140	5,600	-	5,600	8,511
Retirement Contribution - PERS	100	130	330	366	1,946	-	4,680	5,600	-	5,600	-
Retirement Contribution - PERS	100	130	330	366	(24)	-	-	-	-	-	-
Library Svcs Class Retirement Contrib-PERS 360	100	130	353	366	7,951	8,323	8,334	5,600	-	5,600	-
School Admin Sprt Svcs Retirement Contrib-PERS 360	100	130	450	366	17,697	19,868	21,917	18,100	-	18,100	23,947
Retirement Contribution - PERS	100	130	600	366	40,049	36,752	38,866	36,400	-	36,400	32,803
Retirement Contribution - PERS			366 Total		183,592	136,187	163,419	155,600	-	155,600	151,583
School Administration Other Employee Benefits 360	100	130	400	369	2,300	3,100	4,125	2,300	-	2,300	4,300
Other Employee Benefits			369 Total		2,300	3,100	4,125	2,300	-	2,300	4,300
Regular Instruction Prof. & Tech. Services 410	100	130	100	410	166	1,750	1,800	-	-	-	1,500
Vocational Education Prof. & Tech. Services 410	100	130	160	410	1,425	-	-	-	-	-	-
Library Services Prof. & Tech. Services 410	100	130	352	410	-	-	250	-	-	-	-
Professional & Technical Services	100	130	400	410	-	-	275	-	-	-	300
Professional & Tech Services			410 Total		1,591	1,750	2,325	-	-	-	1,800
Staff Travel	100	130	352	420	374	-	(138)	-	-	-	-
Staff Travel			420 Total		374	-	(138)	-	-	-	-
Staff Transportation	100	130	100	421	-	-	316	-	-	-	-
Bilingual/Bicult Instrctn Mileage Reimb 420	100	130	120	421	-	133	-	-	-	-	-
Mileage Reimbursement			421 Total		-	133	316	-	-	-	-
Regular Instruction Student Travel	100	130	100	425	220	19,091	9,338	-	-	-	2,500
Vocational Education Student Travel	100	130	160	425	80	-	-	-	-	-	-
Reg Instruction Student Travel			425 Total		300	19,091	9,338	-	-	-	2,500
Utility Services (Utilities & Telecommunications)	100	130	451	430	22,663	24,031	23,976	22,000	-	22,000	24,000
Utilities & Telecommunications			430 Total		22,663	24,031	23,976	22,000	-	22,000	24,000
Operations & Maintenance Restricted Water & Sewage	100	130	601	431	62,865	64,554	66,029	80,000	-	80,000	67,500
Water & Sewer			431 Total		62,865	64,554	66,029	80,000	-	80,000	67,500
Operations & Maintenance Restricted Garbage	100	130	601	432	16,794	20,205	21,320	17,700	-	17,700	22,500
Garbage			432 Total		16,794	20,205	21,320	17,700	-	17,700	22,500
Operations & Maintenance Restricted Electricity	100	130	601	436	215,393	233,289	239,086	233,500	-	233,500	231,500
Electricity			436		215,393	233,289	239,086	233,500	-	233,500	231,500
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	130	601	438	392,287	424,865	454,087	342,000	-	342,000	330,000
Gas, Diesel or Heating Oil			438 Total		392,287	424,865	454,087	342,000	-	342,000	330,000
Regular Instruction Other Purchased Services	100	130	100	440	-	280	-	-	-	-	-
Vocational Education Other Purchased Services	100	130	160	440	-	-	263	-	-	-	-
School Admin Support Svcs Other Purchased Svcs	100	130	450	440	3,924	4,983	1,469	4,000	-	4,000	2,500
School Admin Sprt Restricted Other Purchased Svcs	100	130	451	440	5,052	5,115	5,177	5,000	-	5,000	5,000
Staff Services Other Purchased Services	100	130	553	440	1,914	2,045	2,164	2,000	-	2,000	2,000

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Operations & Maintenance Other Purchased Services	100	130	600	440	-	3,344	-	3,400	-	3,400	2,000
Other Purchased Services			440 Total		10,890	15,767	9,073	14,400	-	14,400	11,500
Regular Instruction Rentals and Leases	100	130	100	441	45	45	46	-	-	-	-
School Admin Support Services Rentals and Leases	100	130	450	441	803	1,262	1,009	-	-	-	1,000
Rentals & Leases			441 Total		848	1,307	1,055	-	-	-	1,000
School Admin Supprt Srvcs Equipment Repair & Maint	100	130	450	443	150	-	-	-	-	-	-
Equipment Repair & Maint			443 Total		150	-	-	-	-	-	-
Regular Instrctn Supplies, Materials & Media	100	130	100	450	47,359	31,462	32,202	40,500	-	40,500	35,000
Bilingl/Bicult Instrct Supplies Mtrls & Media 450	100	130	120	450	-	-	-	1,500	-	1,500	-
Vocational Ed Supplies, Materials & Media 450	100	130	160	450	16,440	25,661	4,025	10,000	-	10,000	10,000
Guidance Services Supplies, Materials & Media 450	100	130	320	450	368	648	1,072	-	-	-	1,000
Health Services Supplies	100	130	330	450	1,822	559	71	-	-	-	-
Sprt Srvcs - Instrctn Supplies, Mtrls & Media 450	100	130	350	450	6,334	2,230	1,448	4,500	-	4,500	2,500
Library Services Supplies, Materials & Media	100	130	352	450	10,626	13,168	11,214	10,000	-	10,000	10,000
School Admin Supplies, Materials & Media 450	100	130	400	450	-	460	282	-	-	-	400
School Admin Sprrt Srvcs Supplies Mtrls & Media 450	100	130	450	450	11,074	11,307	7,791	7,500	-	7,500	7,500
Operations & Maint Supplies, Materials & Media 450	100	130	600	450	1,980	6,600	-	2,000	-	2,000	1,000
Supplies, Materials, & Media			450 Total		96,004	92,094	58,104	76,000	-	76,000	67,400
Regular Instruction Teacher Supplies	100	130	100	451	9,040	10,169	7,876	11,600	-	11,600	11,600
Bilingual/Bicultural Instruction Teacher Supplies	100	130	120	451	-	165	-	-	-	-	-
Vocational Education Teacher Supplies	100	130	160	451	1,813	1,584	1,600	2,000	-	2,000	2,000
Special Education Teacher Supplies	100	130	200	451	1,108	1,305	798	1,600	-	1,600	1,200
Guidance Services Teacher Supplies	100	130	320	451	800	-	996	800	-	800	800
Library Services Teacher Supplies	100	130	352	451	399	379	400	400	-	400	400
Teacher Supplies			451 Total		13,161	13,602	11,670	16,400	-	16,400	16,000
Regular Instruction Small Tools & Equipment 450	100	130	100	457	13,173	4,080	724	-	-	-	-
Vocational Education Small Tools & Equipment 450	100	130	160	457	-	-	1,909	-	-	-	-
Library Services Small Tools & Equipment 450	100	130	352	457	-	-	1,189	-	-	-	-
School Admin Sprrt Srvcs Small Tools & Equip 450	100	130	450	457	8,270	-	2,199	-	-	-	1,000
Small Tools & Equipment			457 Total		21,443	4,080	6,021	-	-	-	1,000
Regular Instruction Dues and Fees 490	100	130	100	491	138	165	-	-	-	-	-
School Administration Dues and Fees 490	100	130	400	491	1,228	1,842	614	1,000	-	1,000	1,500
School Admin Support Services Dues and Fees 490	100	130	450	491	-	1,680	1,680	1,000	-	1,000	1,000
Dues & Fees			491 Total		1,366	3,687	2,294	2,000	-	2,000	2,500
Regular Instruction Equipment 510	100	130	100	510	-	10,134	-	-	-	-	-
Equipment			510 Total		-	10,134	-	-	-	-	-
Student Activities Extra Duty Certified 310	100	130	700	316	21,232	61,561	28,618	73,000	-	73,000	-
Certified Extra Duty - Debate	100	130	700	316	-	-	4,419	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Certified Extra Duty - ACDC	100	130	700	316	-	-	2,947	-	-	-	-
Certified Extra Duty - Soccer, Girls	100	130	700	316	-	3,246	4,519	-	-	-	-
Certified Extra Duty - Softball	100	130	700	316	-	-	160	-	-	-	-
Certified Extra Duty - Baseball	100	130	700	316	-	-	160	-	-	-	-
Certified Extra Duty - Wrestling	100	130	700	316	-	-	1,600	-	-	-	-
Certified Extra Duty	100	130	700	316	-	800	-	-	-	-	-
Certified Extra Duty - Track	100	130	700	316	-	2,500	3,000	-	-	-	-
Certified Extra Duty - Basketball, Boys	100	130	700	316	-	5,247	5,247	-	-	-	-
Certified Extra Duty - Basketball, Girls	100	130	700	316	-	7,632	12,230	-	-	-	-
Certified Extra Duty - Volleyball	100	130	700	316	-	-	90	-	-	-	-
Certified Extra Duty - Cross Country	100	130	700	316	-	-	4,500	-	-	-	-
Student Activities Certified Extra Duty				316 Total	21,232	80,986	67,490	73,000	-	73,000	-
Student Activities Classified Subs/Temps 320	100	130	700	329	-	6,440	1,140	5,000	-	5,000	-
Classified Subs/Temps - Debate	100	130	700	329	-	-	930	-	-	-	-
Classified Subs/Temps -ACDC	100	130	700	329	-	-	825	-	-	-	-
Classified Subs/Temps - Soccer, Boys	100	130	700	329	-	100	840	-	-	-	-
Classified Subs/Temps - Soccer, Girls	100	130	700	329	-	320	560	-	-	-	-
Classified Subs/Temps - Wrestling	100	130	700	329	-	-	720	-	-	-	-
Classified Subs/Temps - Track	100	130	700	329	-	840	585	-	-	-	-
Classified Subs/Temps - Basketball, Boys	100	130	700	329	-	-	1,060	-	-	-	-
Classified Subs/Temps - Basketball Girls	100	130	700	329	-	1,420	630	-	-	-	-
Classified Subs/Temps - Volleyball	100	130	700	329	-	-	240	-	-	-	-
Classified Subs/Temps - Cross Country	100	130	700	329	-	-	550	-	-	-	-
Classified Subs/Temps -Dance	100	130	700	329	-	200	-	-	-	-	-
Student Activities Classified Subs				329 Total	-	9,320	8,080	5,000	-	5,000	-
Student Activities Extra Duty Classified 320	100	130	700	337	-	15,560	4,732	61,500	-	61,500	-
Extra Duty Classified - Debate	100	130	700	337	-	-	1,100	-	-	-	-
Extra Duty Classified - Soccer, Boys	100	130	700	337	-	6,591	5,791	-	-	-	-
Extra Duty Classified - Soccer, Girls	100	130	700	337	-	1,910	2,546	-	-	-	-
Extra Duty Classified - Softball	100	130	700	337	-	5,376	5,844	-	-	-	-
Extra Duty Classified - Baseball	100	130	700	337	-	5,845	5,843	-	-	-	-
Extra Duty Classified - Wrestling	100	130	700	337	-	5,800	5,480	-	-	-	-
Extra Duty Classified - Track	100	130	700	337	-	2,500	2,000	-	-	-	-
Extra Duty Classified - Basketball, Boys	100	130	700	337	-	5,562	5,923	-	-	-	-
Extra Duty Classified - Basketball Protech	100	130	700	337	-	620	660	-	-	-	-
Extra Duty Classified - Basketball, Girls	100	130	700	337	-	3,178	763	-	-	-	-
Extra Duty Classified - Volleyball	100	130	700	337	-	-	2,790	-	-	-	-
Extra Duty Classified - Cheer	100	130	700	337	-	5,112	5,112	-	-	-	-
Extra Duty Classified - Cross Country	100	130	700	337	-	-	1,500	-	-	-	-
Extra Duty Classified - Dance	100	130	700	337	-	3,408	5,112	-	-	-	-
Extra Duty Classified - Swimming	100	130	700	337	-	-	9,360	-	-	-	-
Student Activities Classified Extra Duty				337 Total	-	61,462	64,555	61,500	-	61,500	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Student Activities Fica & Medicare 360	100	130	700	364	299	2,589	1,093	6,100	-	6,100	-
FICA Contribution - Debate	100	130	700	364	-	-	219	-	-	-	-
FICA Contribution - ACDC	100	130	700	364	-	-	104	-	-	-	-
FICA Contribution-Soccer Boys	100	130	700	364	-	502	504	-	-	-	-
FICA Contribution-Soccer Girls	100	130	700	364	-	217	301	-	-	-	-
FICA Contribution-Softball	100	130	700	364	-	411	449	-	-	-	-
FICA Contribution-Baseball	100	130	700	364	-	447	449	-	-	-	-
FICA Contribution-Wrestling	100	130	700	364	-	444	454	-	-	-	-
FICA Contribution	100	130	700	364	-	11	-	-	-	-	-
FICA Contribution-Track	100	130	700	364	-	290	239	-	-	-	-
FICA Contribution-Basketball,Boys	100	130	700	364	-	501	610	-	-	-	-
FICA Contribution-Basketball Protech	100	130	700	364	-	47	50	-	-	-	-
FICA Contribution-Basketball,Girls	100	130	700	364	-	461	292	-	-	-	-
FICA Contribution-Volleyball	100	130	700	364	-	-	231	-	-	-	-
FICA Contribution-Cheer	100	130	700	364	-	391	391	-	-	-	-
FICA Contribution-Cross Country	100	130	700	364	-	-	222	-	-	-	-
FICA Contribution - Dance	100	130	700	364	-	276	391	-	-	-	-
FICA Contribution - Swmning	100	130	700	364	-	-	716	-	-	-	-
Student Activities FICA				364 Total	299	6,587	6,718	6,100	-	6,100	-
Student Activities Retirement Contribution-TRS 360	100	130	700	365	2,667	7,958	3,582	9,200	-	9,200	-
Retirement Contribution - TRS- Debate	100	130	700	365	-	-	555	-	-	-	-
Retirement Contribution - TRS-ACDC	100	130	700	365	-	-	370	-	-	-	-
Retirement Contribution - TRS	100	130	700	365	-	408	568	-	-	-	-
Retirement Contribution - TRS-Softball	100	130	700	365	-	-	20	-	-	-	-
Retirement Contribution - TRS-Baseball	100	130	700	365	-	-	20	-	-	-	-
Retirement Contribution - TRS-Wrestling	100	130	700	365	-	-	286	-	-	-	-
Retirement Contribution - TRS	100	130	700	365	-	100	-	-	-	-	-
Retirement Contribution - TRS-Track	100	130	700	365	-	314	375	-	-	-	-
Retirement Contribution - TRS-Basketball,Boys	100	130	700	365	-	659	659	-	-	-	-
Retirement Contribution - TRS-Basketball,Girls	100	130	700	365	-	959	1,515	-	-	-	-
Retirement Contribution - TRS-Volleyball	100	130	700	365	-	-	11	-	-	-	-
Retirement Contribution - TRS-Cross Country	100	130	700	365	-	-	565	-	-	-	-
Student Activities Retirement Contribution-TRS				365 Total	2,667	10,398	8,526	9,200	-	9,200	-
Student Activities Retirement Contrib-PERS 360	100	130	700	366	-	707	1,292	13,500	-	13,500	-
Retirement Contribution - PERS-Soccer Boys	100	130	700	366	-	483	497	-	-	-	-
Retirement Contribution - PERS-Volleyball	100	130	700	366	-	-	220	-	-	-	-
Retirement Contribution - PERS - Dance	100	130	700	366	-	375	-	-	-	-	-
Student Activities Retirement Contrib-PERS				366 Total	-	1,565	2,009	13,500	-	13,500	-
Professional & Technical Services - Debate	100	130	700	410	-	240	-	-	-	-	-
Professional & Technical Services -Soccer, Girls	100	130	700	410	-	4,051	-	-	-	-	-
Professional & Technical Services - Soccer Protech	100	130	700	410	-	2,090	2,285	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Professional & Technical Svcs - Baseball Protech	100	130	700	410	-	1,430	1,433	-	-	-	-
Professional & Tech Services - Softball Protech	100	130	700	410	-	2,459	1,795	-	-	-	-
Professional & Tech Services - Wrestling	100	130	700	410	-	3,980	-	-	-	-	-
Professional & Tech Services - Wrestling Protech	100	130	700	410	-	230	1,850	-	-	-	-
Professional & Tech Services - Track	100	130	700	410	-	125	210	-	-	-	-
Professional & Tech Services - Basketball Protech	100	130	700	410	-	4,423	5,495	-	-	-	-
Professional & Technical Services-Volleyball	100	130	700	410	-	-	1,250	-	-	-	-
Professional & Tech Services - Volleyball Protech	100	130	700	410	-	4,074	1,896	-	-	-	-
Professional & Tech Services - Cross Country	100	130	700	410	-	-	130	-	-	-	-
Professional & Tech Services - Swimming Protech	100	130	700	410	-	80	1,210	-	-	-	-
Student Activities Professional & Tech Services				410 Total	-	23,183	17,553	-	-	-	-
Student Activities Auditing	100	130	700	412	-	2,000	2,000	2,000	-	2,000	-
Student Activities Auditing				412 Total	-	2,000	2,000	2,000	-	2,000	-
Staff Travel	100	130	700	420	-	1,808	4,123	-	-	-	-
Student Activities Staff Travel				420 Total	-	1,808	4,123	-	-	-	-
Student Activities Student Travel	100	130	700	425	-	9,508	26,062	300,000	-	300,000	-
Student Travel - Debate	100	130	700	425	-	21,835	16,417	-	-	-	-
Student Travel - ACDC	100	130	700	425	-	3,340	4,287	-	-	-	-
Student Travel - Soccer, Boys	100	130	700	425	-	31,334	20,230	-	-	-	-
Student Travel - Soccer, Girls	100	130	700	425	-	23,773	14,381	-	-	-	-
Student Travel - Softball	100	130	700	425	-	26,543	20,616	-	-	-	-
Student Travel - Baseball	100	130	700	425	-	28,273	24,209	-	-	-	-
Student Travel - Wrestling	100	130	700	425	-	33,604	42,045	-	-	-	-
Student Travel - Track	100	130	700	425	-	19,742	35,182	-	-	-	-
Student Travel - Basketball, Boys	100	130	700	425	-	15,065	24,048	-	-	-	-
Student Travel - Basketball, Girls	100	130	700	425	-	25,652	22,178	-	-	-	-
Student Travel - Volleyball	100	130	700	425	-	21,676	25,465	-	-	-	-
Student Travel - Cheer	100	130	700	425	-	12,919	1,390	-	-	-	-
Student Travel - Cross Country	100	130	700	425	-	13,447	14,197	-	-	-	-
Student Travel - Swimming	100	130	700	425	-	22,516	30,298	-	-	-	-
Student Activities Student Travel				425 Total	-	309,227	321,005	300,000	-	300,000	-
Student Activities Other Purchased Services	100	130	700	440	1,275	27,837	28,740	12,000	-	12,000	-
Other Purchased Services - Baseball	100	130	700	440	-	200	-	-	-	-	-
Other Purchased Services - Wrestling	100	130	700	440	-	330	-	-	-	-	-
Student Activities Other Purchased Services				440 Total	1,275	28,367	28,740	12,000	-	12,000	-
Rentals - Debate	100	130	700	441	-	126	-	-	-	-	-
Rentals -Volleyball	100	130	700	441	-	-	900	-	-	-	-
Student Activities Rentals				441 Total	-	126	900	-	-	-	-
Student Activities Supplies, Materials & Media 450	100	130	700	450	-	9,636	3,099	10,000	-	10,000	-
Boys Soccer - Supplies, Materials, & Media	100	130	700	450	-	2,499	-	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Soccer Girls,Supplies, Materials, & Media	100	130	700	450	-	3,120	-	-	-	-	-
Supplies,Materials, & Media	100	130	700	450	-	495	2,416	-	-	-	-
Supplies, Materials, & Media - Volleyball	100	130	700	450	-	2,500	50	-	-	-	-
Supplies, Materials, & Media - Cheer	100	130	700	450	-	-	(276)	-	-	-	-
Supplies, Materials, & Media-Swimming	100	130	700	450	-	-	97	-	-	-	-
Student Activities Supplies, Materials & Media			450 Total		-	18,250	5,385	10,000	-	10,000	-
Small Tools & Equipment	100	130	700	457	-	29,760	1,370	20,000	-	20,000	-
Student Activities Small Tools & Equipment			457 Total		-	29,760	1,370	20,000	-	20,000	-
Student Activities Dues and Fees 490	100	130	700	491	-	12,686	13,427	15,000	-	15,000	-
Student Activities Dues & Fees			491 Total		-	12,686	13,427	15,000	-	15,000	-
Certified Principal/Assistant Principal	100	130	701	313	113,200	-	-	-	-	-	-
Student Activities Certified Principal			313 Total		113,200	-	-	-	-	-	-
Certified Teacher	100	130	701	315	-	-	106,747	84,900	-	84,900	-
Student Activities Certified Teacher			315 Total		-	-	106,747	84,900	-	84,900	-
Insurance - Life & Health	100	130	701	361	15,919	-	16,224	20,000	-	20,000	-
Insurance - Life & Health	100	130	701	361	78	-	-	-	-	-	-
Student Activities Insurance - Life & Health			361 Total		15,997	-	16,224	20,000	-	20,000	-
Student Activities Coordinator Fica & Medicare 360	100	130	701	364	1,636	-	1,498	1,200	-	1,200	-
Student Activities Coordinator Fica & Medicare			364 Total		1,636	-	1,498	1,200	-	1,200	-
Student Activities Coord Retirement Contrib-TRS 360	100	130	701	365	13,778	-	13,250	10,700	-	10,700	-
Student Activities Coord Retirement Contrib-TRS			365 Total		13,778	-	13,250	10,700	-	10,700	-
Student Activities Coord Other Emp Benefits 360	100	130	701	369	1,150	-	-	1,150	-	1,150	-
Student Activities Coord Other Emp Benefits			369 Total		1,150	-	-	1,150	-	1,150	-
Grand Total Ketchikan High School Accts					7,192,444	7,534,419	7,714,236	7,429,250	160,370	7,589,620	7,184,077

(5.34%)

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Certified Principal/Asst Principal	100	139	400	313	122,538	120,047	124,716	125,300	-	125,300	131,096
Building Administration				313 Total	122,538	120,047	124,716	125,300	-	125,300	131,096
Regular Instruction Teachers Salary	100	139	100	315	543,652	529,304	613,069	679,200	-	679,200	757,962
Teachers: Regular Instruction				315 Total	543,652	529,304	613,069	679,200	-	679,200	757,962
Special Education Teachers Salary	100	139	200	315	95,174	96,869	98,593	84,900	-	84,900	72,236
Teachers: Special Education				315 Total	95,174	96,869	98,593	84,900	-	84,900	72,236
Guidance Services Teachers Salary	100	139	320	315	72,471	75,167	78,714	84,900	-	84,900	18,734
Teachers: Guidance, Librarian				315 Total	72,471	75,167	78,714	84,900	-	84,900	18,734
Regular Instrctn Class Class Instrctnl Aide 320	100	139	102	323	24,149	24,978	-	-	-	-	-
Paraprofessionals: Regular Instruction				323 Total	24,149	24,978	-	-	-	-	-
SPED Intensive Srvc Class Instrctnl Aide 320	100	139	201	323	-	-	-	29,800	-	29,800	-
Paraprofessionals: SPED				323 Total	-	-	-	29,800	-	29,800	-
Supprt Srvc Class Class Instrctnl Aide 320	100	139	302	323	40,037	40,196	41,596	-	-	-	-
Paraprofessionals: Other				323 Total	40,037	40,196	41,596	-	-	-	-
School Admin Support Services Support Staff 320	100	139	450	324	42,412	44,890	46,004	20,600	-	20,600	43,223
Administrative Assistants				324 Total	42,412	44,890	46,004	20,600	-	20,600	43,223
Maintenance/Custodial Staff	100	139	600	325	15,981	-	-	-	-	-	-
Custodians				325 Total	15,981	-	-	-	-	-	-
Regular Instrctn Class Class Subs/Temps 320	100	139	102	329	450	1,800	1,700	9,000	-	9,000	-
SPED Intensive Services Classified Subs/Temps 320	100	139	201	329	-	-	-	1,900	-	1,900	-
Special Education Class Class Subs/Temps 320	100	139	202	329	-	1,650	1,870	1,100	-	1,100	-
Guidance Srvc Class Class Subs/Temps 320	100	139	322	329	-	600	170	-	-	-	-
Substitutes/Temporaries				329 Total	450	4,050	3,740	12,000	-	12,000	-
Insurance - Life & Health	100	139	100	361	104,902	105,192	121,682	160,000	-	160,000	222,750
Insurance - Life & Health	100	139	102	361	5,664	5,855	-	-	-	-	-
Insurance - Life & Health	100	139	102	361	192	-	-	-	-	-	-
Insurance - Life & Health	100	139	200	361	16,224	16,224	16,224	20,000	-	20,000	29,700
Insurance - Life & Health	100	139	201	361	-	-	-	20,000	-	20,000	-
Insurance - Life & Health	100	139	302	361	5,855	5,855	5,855	-	-	-	-
Insurance - Life & Health	100	139	320	361	16,224	16,224	16,224	20,000	-	20,000	-
Insurance - Life & Health	100	139	400	361	15,997	15,607	15,997	20,000	-	20,000	29,700
Insurance - Life & Health	100	139	450	361	12,677	12,866	11,173	10,000	-	10,000	29,700
Insurance - Life & Health	100	139	450	361	189	-	-	-	-	-	-
Insurance - Life & Health	100	139	600	361	3,468	-	-	-	-	-	-
Life & Health Insurance				361 Total	181,392	177,824	187,155	250,000	-	250,000	311,850

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instruction Fica & Medicare 360	100	139	100	364	7,793	7,456	8,655	9,800	-	9,800	10,990
Regular Instruction Classified Fica & Medicare 360	100	139	102	364	1,882	2,048	130	700	-	700	-
Special Education Fica & Medicare 360	100	139	200	364	1,268	1,287	1,310	1,200	-	1,200	1,047
SPED Intensive Services Fica & Medicare 360	100	139	201	364	-	-	-	2,400	-	2,400	-
Special Education Classified Fica & Medicare 360	100	139	202	364	-	126	143	100	-	100	-
Support Services Classified Fica & Medicare 360	100	139	302	364	3,063	3,075	3,182	-	-	-	-
Guidance Services Fica & Medicare 360	100	139	320	364	1,041	1,080	1,141	1,200	-	1,200	272
Guidance Services Classified Fica & Medicare 360	100	139	322	364	-	46	13	-	-	-	-
School Administration Fica & Medicare 360	100	139	400	364	1,741	1,709	1,773	1,800	-	1,800	1,901
School Admin Support Services Fica & Medicare 360	100	139	450	364	3,142	3,269	3,367	1,600	-	1,600	3,307
FICA Contribution	100	139	600	364	1,168	-	-	-	-	-	-
FICA Contribution			364 Total		21,096	20,097	19,713	18,800	-	18,800	17,517
Regular Instrctn Retirement Contribution-TRS 360	100	139	100	365	68,959	64,802	76,765	85,300	-	85,300	95,200
Special Education Retirement Contribution-TRS 360	100	139	200	365	11,954	11,660	12,383	10,700	-	10,700	9,073
Guidance Services Retirement Contribution-TRS 360	100	139	320	365	9,008	9,441	9,886	10,700	-	10,700	2,353
School Administration Retirement Contrib-TRS 360	100	139	400	365	14,888	13,905	15,112	15,700	-	15,700	16,466
TRS Contribution			365 Total		104,809	99,808	114,147	122,400	-	122,400	123,091
Regular Instrctn Class Retirement Contrib-PERS 360	100	139	102	366	5,299	5,415	-	-	-	-	-
SPED Intensive Srvcs Retirement Contrib-PERS 360	100	139	201	366	-	-	-	6,600	-	6,600	-
Supprt Srvcs Class Retirement Contrib-PERS 360	100	139	302	366	8,082	8,392	8,364	-	-	-	-
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	139	450	366	8,646	9,368	9,279	4,500	-	4,500	9,509
Retirement Contribution - PERS	100	139	600	366	3,515	-	-	-	-	-	-
PERS Contribution			366 Total		25,541	23,175	17,644	11,100	-	11,100	9,509
School Administration Other Employee Benefits 360	100	139	400	369	1,150	1,550	1,550	1,150	-	1,150	2,150
Other Employee Benefits			369 Total		1,150	1,550	1,550	1,150	-	1,150	2,150
Regular Instruction Educational Assistance 360	100	139	100	378	920	-	-	-	-	-	-
Instruction Educational Assistance			378 Total		920	-	-	-	-	-	-
Regular Instruction Prof. & Tech. Services 410	100	139	100	410	-	-	1,500	-	-	-	-
Professional & Tech Services			410 Total		-	-	1,500	-	-	-	-
Regular Instruction Staff Travel 420	100	139	100	420	-	-	89	-	-	-	-
Staff Travel			420 Total		-	-	89	-	-	-	-
Student Travel	100	139	100	425	424	-	-	-	-	-	-
Student Travel			425 Total		424	-	-	-	-	-	-
Utility Services (Utilities & Telecommunications)	100	139	451	430	5,422	5,159	5,339	5,000	-	5,000	6,000
Utilities & Telecommunications			430 Total		5,422	5,159	5,339	5,000	-	5,000	6,000
Operations & Maintenance Restricted Water & Sewage	100	139	601	431	14,882	15,278	15,623	18,500	-	18,500	16,500
Water & Sewer			431 Total		14,882	15,278	15,623	18,500	-	18,500	16,500

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Operations & Maintenance Restricted Garbage	100	139	601	432	3,142	3,872	4,291	4,000	-	4,000	4,000
Garbage			432 Total		3,142	3,872	4,291	4,000	-	4,000	4,000
School Admin Supprt Srvc Communications (Postage)	100	139	450	433	696	-	-	500	-	500	500
Postage			433 Total		696	-	-	500	-	500	500
Operations & Maintenance Restricted Electricity	100	139	601	436	8,044	8,746	8,457	8,200	-	8,200	8,500
Electricity			436 Total		8,044	8,746	8,457	8,200	-	8,200	8,500
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	139	601	438	12,782	24,474	23,413	19,000	-	19,000	22,000
Gas, Diesel or Heating Fuel			438 Total		12,782	24,474	23,413	19,000	-	19,000	22,000
Regular Instruction Other Purchased Services	100	139	100	440	-	591	-	-	-	-	-
School Administration Other Purchased Services	100	139	400	440	430	65	628	-	-	-	500
School Admin Support Srvc Other Purchased Srvc	100	139	450	440	2,034	3,063	719	2,000	-	2,000	1,500
School Admin Sprt Restricted Other Purchased Srvc	100	139	451	440	1,057	1,009	1,155	1,000	-	1,000	1,000
Staff Services Other Purchased Services	100	139	553	440	374	400	491	500	-	500	500
Other Purchased Services			440 Total		3,895	5,129	2,993	3,500	-	3,500	3,500
Building Repair & Maintenance Services	100	139	600	442	3,994	2,528	-	-	-	-	-
Building Repair Services			442 Total		3,994	2,528	-	-	-	-	-
Regular Instrctn Supplies, Materials & Media	100	139	100	450	2,324	9,171	9,449	10,000	-	10,000	10,000
Health Services Supplies	100	139	330	450	99	-	-	-	-	-	-
Sprt Srvc - Instrctn Supplies, Mtrls & Media 450	100	139	350	450	1,348	346	275	1,500	-	1,500	1,000
School Admin Sprt Srvc Supplies Mtrls & Media 450	100	139	450	450	2,806	2,102	2,006	1,500	-	1,500	2,000
Supplies, Materials, & Media	100	139	600	450	-	-	250	-	-	-	-
Supplies, Materials, & Media			450 Total		6,577	11,620	11,979	13,000	-	13,000	13,000
Regular Instruction Teacher Supplies	100	139	100	451	1,576	1,595	2,789	3,200	-	3,200	3,200
Special Education Teacher Supplies	100	139	200	451	400	400	400	400	-	400	400
Guidance Services Teacher Supplies	100	139	320	451	394	400	-	400	-	400	400
Teacher Supplies			451 Total		2,370	2,395	3,189	4,000	-	4,000	4,000
Regular Instruction Small Tools & Equipment 450	100	139	100	457	1,427	2,929	-	-	-	-	-
School Admin Sprt Srvc Small Tools & Equip 450	100	139	450	457	675	664	-	-	-	-	-
Small Tools & Equipment			457 Total		2,102	3,594	-	-	-	-	-
Grand Total Revilla JR/SR High School Accts					1,356,104	1,340,749	1,423,515	1,515,850	-	1,515,850	1,565,367
											3.27%

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Fast Track Regular Instruction Teacher Teachers: Regular Instruction	100	191	100	315	95,924.00	98,654.32	69,879.00	84,900.00	0.00	84,900.00	132,828.50
				315	95,924.00	98,654.32	69,879.00	84,900.00	0.00	84,900.00	132,828.50
Certified Extra Duty Other Certified Salaries and Extra Duty	100	191	100	316	0.00	2,815.28	7,644.18	1,170.00	0.00	1,170.00	0.00
				316	0.00	2,815.28	7,644.18	1,170.00	0.00	1,170.00	0.00
Correspondence Study Instrct Class Instrct Aide 320 Classroom Instruction Aide	100	191	140	323	41,176.80	0.00	0.00	0.00	0.00	0.00	0.00
				323	41,176.80	0.00	0.00	0.00	0.00	0.00	0.00
School Admin Support Services Support Staff 320 Administrative Assistsants	100	191	450	324	40,241.16	41,039.30	43,260.00	22,700.00	0.00	22,700.00	0.00
				324	40,241.16	41,039.30	43,260.00	22,700.00	0.00	22,700.00	0.00
Classified Subs/Temps Correspondence Study Class Class Subs/Temps 320 Substitutes/Temporaries	100	191	102	329	0.00	3,525.00	0.00	0.00	0.00	0.00	0.00
	100	191	142	329	100.00	0.00	0.00	0.00	0.00	0.00	0.00
				329	100.00	3,525.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health Insurance - Life & Health Insurance - Life & Health Life & Health Insurance	100	191	100	361	16,224.24	13,520.20	16,224.24	20,000.00	0.00	20,000.00	29,700.00
	100	191	140	361	5,833.02	0.00	0.00	0.00	0.00	0.00	0.00
	100	191	450	361	12,385.20	12,147.02	12,385.20	10,000.00	0.00	10,000.00	0.00
				361	34,442.46	25,667.22	28,609.44	30,000.00	0.00	30,000.00	29,700.00
FICA Contribution FICA Contribution Correspondence Study Instrctn Fica & Medicare 360 Correspondence Study Class Fica & Medicare 360 School Admin Support Services Fica & Medicare 360 FICA Contribution	100	191	100	364	1,390.19	1,413.33	1,203.00	1,200.00	0.00	1,200.00	1,926.01
	100	191	102	364	0.00	269.65	0.00	0.00	0.00	0.00	0.00
	100	191	140	364	2,971.48	0.00	0.00	0.00	0.00	0.00	0.00
	100	191	142	364	7.65	0.00	0.00	0.00	0.00	0.00	0.00
	100	191	450	364	2,818.27	2,874.17	3,034.44	1,700.00	0.00	1,700.00	0.00
				364	7,187.59	4,557.15	4,237.44	2,900.00	0.00	2,900.00	1,926.01
Retirement Contribution - TRS TRS Contribution	100	191	100	365	12,501.44	12,341.79	10,844.70	10,800.00	0.00	10,800.00	16,683.26
				365	12,501.44	12,341.79	10,844.70	10,800.00	0.00	10,800.00	16,683.26
Correspondence Study Instrct Retire Contrib-PERS 360 School Admin Sprt Srvcs Retirement Contrib-PERS 360 PERS Contribution	100	191	140	366	8,315.03	0.00	0.00	0.00	0.00	0.00	0.00
	100	191	450	366	8,837.27	8,924.16	8,888.66	5,000.00	0.00	5,000.00	0.00
				366	17,152.30	8,924.16	8,888.66	5,000.00	0.00	5,000.00	0.00
Utility Services (Utilities & Telecommunications) Utilities & Telecommunications	100	191	100	430	34,549.53	19,841.25	14,986.20	18,000.00	0.00	18,000.00	15,000.00
				430	34,549.53	19,841.25	14,986.20	18,000.00	0.00	18,000.00	15,000.00
Operations & Maintenance Restricted Water & Sewage Water & Sewer	100	191	601	431	1,407.66	1,442.46	1,473.24	2,000.00	0.00	2,000.00	2,000.00
				431	1,407.66	1,442.46	1,473.24	2,000.00	0.00	2,000.00	2,000.00
Communication (Postage) School Admin Supprt Srvcs Communications (Postage) Postage	100	191	100	433	444.80	0.00	109.99	0.00	0.00	0.00	0.00
	100	191	450	433	34.55	708.83	112.67	600.00	0.00	600.00	300.00
				433	479.35	708.83	222.66	600.00	0.00	600.00	300.00
Other Purchased Services Other Purchased Services	100	191	100	440	12,820.96	38,449.06	42,453.11	30,000.00	0.00	30,000.00	35,000.00
	100	191	100	440	20,896.65	0.00	0.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Support Svcs Other Purchased Svcs	100	191	450	440	3,615.41	5,141.01	719.25	3,000.00	0.00	3,000.00	2,500.00
School Admin Sprt Restricted Other Purchased Svcs	100	191	451	440	1,507.80	1,028.82	971.63	1,500.00	0.00	1,500.00	1,500.00
Staff Services Other Purchased Services	100	191	553	440	300.00	300.00	300.00	300.00	0.00	300.00	300.00
Other Purchased Services				440	39,140.82	44,918.89	44,443.99	34,800.00	0.00	34,800.00	39,300.00
Fast Track Regular Instruction Supplies	100	191	100	450	168,849.37	87,723.38	48,713.14	80,000.00	0.00	80,000.00	70,000.00
Curriculum Materials	100	191	101	450	0.00	0.00	75.00	0.00	0.00	0.00	0.00
Sprt Svcs - Instrctn Supplies, Mtrls & Media 450	100	191	350	450	95.85	53.26	42.27	0.00	0.00	0.00	0.00
School Admin Sprt Svcs Supplies Mtrls & Media 450	100	191	450	450	1,679.74	1,397.34	938.73	1,000.00	0.00	1,000.00	1,000.00
Supplies & Materials				450	170,624.96	89,173.98	49,769.14	81,000.00	0.00	81,000.00	71,000.00
Teaching Supplies	100	191	100	451	400.00	732.50	900.88	800.00	0.00	800.00	0.00
Teaching Supplies				451	400.00	732.50	900.88	800.00	0.00	800.00	0.00
FT Regular Instruction Small Tools & Equipment	100	191	100	457	6,565.50	0.00	0.00	0.00	0.00	0.00	0.00
School Admin Sprt Svcs Small Tools & Equip 450	100	191	450	457	0.00	0.00	375.06	0.00	0.00	0.00	0.00
Small Tools & Equipment				457	6,565.50	0.00	375.06	0.00	0.00	0.00	0.00
Other Expenses	100	191	100	490	175.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses				490	175.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total Fast Track Accts					502,068.57	354,342.13	285,534.59	294,670.00	0.00	294,670.00	308,737.77
											4.77%

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Certified Principal/Asst Principal Building Administration	100	115	400	313	109,372.00	107,022.00	222,154.00	215,167.00	0.00	215,167.00	239,301.00
			313 Total		109,372.00	107,022.00	222,154.00	215,167.00	0.00	215,167.00	239,301.00
Regular Instruction Teachers Salary Teachers: Regular Instruction	100	115	100	315	792,235.50	962,722.97	957,501.40	813,378.00	0.00	813,378.00	886,699.54
			315 Total		792,235.50	962,722.97	957,501.40	813,378.00	0.00	813,378.00	886,699.54
Certified Teacher Teachers: Quality Schools	100	115	104	315	0.00	0.00	0.00	94,175.00	0.00	94,175.00	0.00
			315 Total		0.00	0.00	0.00	94,175.00	0.00	94,175.00	0.00
Guidance Services Teachers Salary Teachers: Guidance, Librarian	100	115	320	315	95,986.50	0.00	0.00	80,000.00	0.00	80,000.00	0.00
			315 Total		95,986.50	0.00	0.00	80,000.00	0.00	80,000.00	0.00
Regular Instruction Extra Duty Certified 310 Regular Instruction Extra Duty	100	115	100	316	1,084.50	8,545.00	3,350.00	6,000.00	0.00	6,000.00	0.00
			316 Total		1,084.50	8,545.00	3,350.00	6,000.00	0.00	6,000.00	0.00
Regular Instrctn Class Class Instrctnl Aide 320 Classified Aides/Paraprofessionals	100	115	102	323	138,939.03	106,896.14	124,248.61	129,767.00	0.00	129,767.00	49,446.60
	100	115	104	323	0.00	20,895.01	15,296.22	23,000.00	0.00	23,000.00	0.00
Bilingl/Bicult Inst Restrict Class Inst Aide 320 Paraprofessionals: Regular Instruction	100	115	122	323	14,451.49	14,386.10	15,475.21	12,880.00	0.00	12,880.00	0.00
			323 Total		153,390.52	142,177.25	155,020.04	165,647.00	0.00	165,647.00	49,446.60
Supprt Srvcs Class Class Instrctnl Aide 320 Classified Aides	100	115	302	323	21,340.65	23,276.27	23,723.59	0.00	0.00	0.00	65,607.33
	100	115	330	323	27,640.40	0.00	1,641.56	0.00	0.00	0.00	0.00
Library Srvcs Class Class Instrctnl Aide 320 Paraprofessionals: Other	100	115	353	323	32,004.11	1,386.55	26,027.37	33,524.00	0.00	33,524.00	0.00
			323 Total		80,985.16	24,662.82	51,392.52	33,524.00	0.00	33,524.00	65,607.33
School Admin Support Services Support Staff 320 Administrative Assistants	100	115	450	324	46,751.70	45,114.61	56,426.00	45,394.00	0.00	45,394.00	83,455.07
			324 Total		46,751.70	45,114.61	56,426.00	45,394.00	0.00	45,394.00	83,455.07
Maintenance/Custodial Staff Custodians	100	115	600	325	40,552.38	41,046.24	45,136.91	62,449.00	0.00	62,449.00	31,350.72
			325 Total		40,552.38	41,046.24	45,136.91	62,449.00	0.00	62,449.00	31,350.72
Regular Instrctn Class Class Subs/Temps 320 Universal Preschool Classified Subs/Temps 320	100	115	102	329	29,427.65	11,015.00	22,835.00	8,500.00	0.00	8,500.00	7,000.00
	100	115	104	329	0.00	0.00	2,937.53	0.00	0.00	0.00	0.00
Bilingl/Bicult Inst Restrict Class Subs/Temps 320	100	115	122	329	0.00	0.00	30.00	0.00	0.00	0.00	0.00
Support Srvcs Classified Classified Subs/Temps 320 Classified Subs/Temps	100	115	302	329	600.00	200.00	3,000.00	0.00	0.00	0.00	0.00
	100	115	330	329	600.00	0.00	0.00	0.00	0.00	0.00	0.00
Library Services Classified Subs/Temps 320	100	115	352	329	300.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration Classified Subs/Temps 320	100	115	400	329	0.00	0.00	300.00	0.00	0.00	0.00	0.00
School Admin Supprt Srvcs Class Subs/Temps 320 Classified Subs/Temps	100	115	450	329	500.00	0.00	480.00	0.00	0.00	0.00	0.00
	100	115	600	329	358.62	216.60	0.00	0.00	0.00	0.00	0.00
Substitutes			329 Total		31,786.27	11,431.60	29,582.53	8,500.00	0.00	8,500.00	7,000.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instruction Extra Duty Classified 320	100	115	100	337	0.00	0.00	1,200.00	3,795.00	0.00	3,795.00	0.00
Regular Instrctn Class Extra Duty Class 320	100	115	102	337	0.00	5,060.00	3,795.00	8,855.00	0.00	8,855.00	0.00
Extra Duty Classified	100	115	302	337	0.00	0.00	568.11	0.00	0.00	0.00	0.00
Other Classified Salaries and Extra Duty			337 Total		0.00	5,060.00	5,563.11	12,650.00	0.00	12,650.00	0.00
Insurance - Life & Health	100	115	100	361	164,946.44	195,471.04	190,634.86	144,159.00	0.00	144,159.00	253,994.40
Insurance - Life & Health	100	115	102	361	27,372.19	20,592.85	26,673.78	155,465.00	0.00	155,465.00	0.00
Insurance - Life & Health	100	115	102	361	602.75	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	115	104	361	0.00	5,855.22	5,855.22	28,266.00	0.00	28,266.00	0.00
Insurance - Life & Health	100	115	122	361	2,927.64	2,786.46	2,927.61	7,067.00	0.00	7,067.00	0.00
Insurance - Life & Health	100	115	302	361	5,641.50	5,707.36	9,108.12	0.00	0.00	0.00	14,850.00
Insurance - Life & Health	100	115	302	361	213.72	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	115	320	361	13,520.20	0.00	0.00	14,133.00	0.00	14,133.00	0.00
Insurance - Life & Health	100	115	330	361	5,855.22	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	115	353	361	5,855.22	1,301.16	5,855.22	28,266.00	0.00	28,266.00	0.00
Insurance - Life & Health	100	115	400	361	15,997.20	15,997.20	29,328.20	28,266.00	0.00	28,266.00	59,400.00
Insurance - Life & Health	100	115	450	361	12,866.26	12,866.26	12,866.26	14,133.00	0.00	14,133.00	59,400.00
Insurance - Life & Health	100	115	600	361	7,281.99	8,731.09	9,070.46	28,266.00	0.00	28,266.00	29,700.00
Life & Health Insurance			361 Total		263,080.33	269,308.64	292,319.73	448,021.00	0.00	448,021.00	417,344.40
Regular Instruction Unemployment Insurance 360	100	115	100	362	1,424.28	1,683.62	2,190.49	5,000.00	0.00	5,000.00	5,000.00
Support Services Unemployment Insurance 360	100	115	300	362	213.27	35.15	55.11	0.00	0.00	0.00	0.00
Supprt Svcs - Instrctn Unemployment Insurance 360	100	115	350	362	47.14	2.08	53.66	0.00	0.00	0.00	0.00
School Administration Unemployment Insurance 360	100	115	400	362	159.59	160.24	444.01	0.00	0.00	0.00	0.00
School Admin Supprt Svcs Unemployment Ins 360	100	115	450	362	68.95	67.55	110.86	0.00	0.00	0.00	0.00
Unemployment Insurance	100	115	600	362	59.69	61.78	87.09	0.00	0.00	0.00	0.00
Unemployment Insurance			362 Total		1,972.92	2,010.42	2,941.22	5,000.00	0.00	5,000.00	5,000.00
Regular Instruction Workers' Comp Insurance 360	100	115	100	363	17,089.09	16,003.90	13,854.16	20,000.00	0.00	20,000.00	20,000.00
Support Services Workers' Comp Insurance 360	100	115	300	363	2,036.21	2,396.44	289.24	4,000.00	0.00	4,000.00	4,000.00
Supprt Svcs - Instrctn Workers' Comp Ins 360	100	115	350	363	597.82	529.63	17.08	0.00	0.00	0.00	0.00
School Administration Workers' Comp Insurance 360	100	115	400	363	(79.21)	1,793.17	1,318.59	0.00	0.00	0.00	0.00
School Admin Supprt Svcs Workers' Comp Ins 360	100	115	450	363	2,812.30	774.69	555.84	2,500.00	0.00	2,500.00	2,500.00
Worker's Compensation Insurance	100	115	600	363	545.11	670.74	508.39	0.00	0.00	0.00	0.00
Worker's Compensation Insurance			363 Total		23,001.32	22,168.57	16,543.30	26,500.00	0.00	26,500.00	26,500.00
Regular Instruction Fica & Medicare 360	100	115	100	364	11,194.41	13,707.44	13,714.66	11,881.00	0.00	11,881.00	12,857.14
Regular Instruction Classified Fica & Medicare 360	100	115	102	364	12,425.11	9,112.20	11,404.39	10,304.00	0.00	10,304.00	4,318.16
FICA Contribution	100	115	104	364	0.00	1,598.45	1,394.91	3,125.00	0.00	3,125.00	0.00
Bilingl/Bicult Instrct Restrict Fica & Medigre 360	100	115	122	364	1,105.53	1,101.09	1,187.33	985.00	0.00	985.00	0.00
Support Services Classified Fica & Medicare 360	100	115	302	364	1,495.05	1,606.26	1,970.16	0.00	0.00	0.00	5,018.96
Guidance Services Fica & Medicare 360	100	115	320	364	1,391.79	0.00	0.00	1,160.00	0.00	1,160.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
FICA Contribution	100	115	330	364	2,108.61	0.00	173.00	0.00	0.00	0.00	0.00
Library Services Fica & Medicare 360	100	115	352	364	22.95	0.00	0.00	0.00	0.00	0.00	0.00
Library Services Classified Fica & Medicare 360	100	115	353	364	2,278.95	77.36	1,991.11	2,565.00	0.00	2,565.00	0.00
School Administration Fica & Medicare 360	100	115	400	364	1,571.33	1,541.98	3,205.86	3,120.00	0.00	3,120.00	3,469.86
School Admin Support Services Fica & Medicare 360	100	115	450	364	3,391.04	3,221.56	4,121.46	3,544.00	0.00	3,544.00	6,384.31
FICA Contribution	100	115	600	364	2,873.27	3,100.88	3,237.99	4,788.00	0.00	4,788.00	2,398.33
FICA Contribution			364 Total		39,858.04	35,067.22	42,400.87	41,472.00	0.00	41,472.00	34,446.78
Regular Instrctn Retirement Contribution-TRS 360	100	115	100	365	101,440.71	119,736.57	120,359.64	102,914.00	0.00	102,914.00	111,369.46
Retirement Contribution - TRS	100	115	104	365	0.00	0.00	0.00	11,828.00	0.00	11,828.00	0.00
Guidance Services Retirement Contribution-TRS 360	100	115	320	365	11,953.81	0.00	0.00	10,048.00	0.00	10,048.00	0.00
School Administration Retirement Contrib-TRS 360	100	115	400	365	13,234.68	13,234.68	26,866.35	27,025.00	0.00	27,025.00	30,056.21
TRS Contribution			365 Total		126,629.20	132,971.25	147,225.99	151,815.00	0.00	151,815.00	141,425.67
Regular Instrctn Retirement Contribution-PERS 360	100	115	100	366	0.00	0.00	259.55	0.00	0.00	0.00	0.00
Regular Instrctn Class Retirement Contrib-PERS 360	100	115	102	366	29,431.19	23,593.95	27,272.56	28,549.00	0.00	28,549.00	12,418.25
Retirement Contribution - PERS	100	115	104	366	0.00	4,546.81	3,659.62	5,060.00	0.00	5,060.00	0.00
Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	100	115	122	366	3,170.47	3,079.57	3,407.91	2,834.00	0.00	2,834.00	0.00
Supprt Srvcs Class Retirement Contrib-PERS 360	100	115	302	366	4,683.39	5,046.67	5,032.56	0.00	0.00	0.00	14,433.61
Retirement Contribution - PERS	100	115	330	366	6,216.80	0.00	5,834.91	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	115	330	366	(17.32)	0.00	0.00	0.00	0.00	0.00	0.00
Library Srvcs Class Retirement Contrib-PERS 360	100	115	353	366	7,024.18	305.04	5,726.02	7,375.00	0.00	7,375.00	0.00
School Admin Sprt Srvcs Retiremnt Contrib-PERS 360	100	115	450	366	10,263.79	9,803.46	12,413.72	9,987.00	0.00	9,987.00	18,360.12
Retirement Contribution - PERS	100	115	600	366	8,957.26	8,994.67	9,942.30	13,739.00	0.00	13,739.00	6,897.16
PERS Contribution			366 Total		69,729.76	55,370.17	73,549.15	67,544.00	0.00	67,544.00	52,109.14
School Administration Other Employee Benefits 360	100	115	400	369	1,150.00	1,550.00	3,100.00	1,150.00	0.00	1,150.00	2,600.00
Other Employee Benefits			369 Total		1,150.00	1,550.00	3,100.00	1,150.00	0.00	1,150.00	2,600.00
Library Services Insurance-Life & Health 360	100	115	352	371	336.80	0.00	0.00	0.00	0.00	0.00	0.00
Library Services Insurance-Life & Health			371 Total		336.80	0.00	0.00	0.00	0.00	0.00	0.00
Regular Instruction Prof. & Tech. Services 410	100	115	100	410	0.00	533.50	0.00	0.00	0.00	0.00	0.00
Professional & Technical Services	100	115	103	410	0.00	2,250.00	315.00	0.00	0.00	0.00	0.00
School Admin Support Srvcs Prof. & Tech. Srvcs 410	100	115	450	410	0.00	150.00	0.00	0.00	0.00	0.00	0.00
Professional & Technical Services	100	115	600	410	0.00	668.66	1,605.00	0.00	0.00	0.00	0.00
Professional & Technical Services			410 Total		0.00	3,602.16	1,920.00	0.00	0.00	0.00	0.00
Op & Maint Engineering and Architectural Srvcs	100	115	600	416	0.00	1,020.00	0.00	0.00	0.00	0.00	0.00
Op & Maint Engineering & Architect			416 Total		0.00	1,020.00	0.00	0.00	0.00	0.00	0.00
Regular Instruction Staff Travel 420	100	115	100	420	0.00	0.00	227.20	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Staff Travel	100	115	103	420	0.00	0.00	2,317.89	0.00	0.00	0.00	0.00
Staff Travel			420 Total		0.00	0.00	2,545.09	0.00	0.00	0.00	0.00
Staff Transportation	100	115	100	421	0.00	162.94	524.23	0.00	0.00	0.00	0.00
Staff Transportation			421 Total		0.00	162.94	524.23	0.00	0.00	0.00	0.00
Regular Instruction Student Travel	100	115	100	425	467.91	0.00	0.00	0.00	0.00	0.00	0.00
Reg Instruction Student Travel			425 Total		467.91	0.00	0.00	0.00	0.00	0.00	0.00
Utility Services (Utilities & Telecommunications)	100	115	450	430	5,560.89	4,682.84	7,052.84	4,500.00	0.00	4,500.00	4,500.00
Utility Services (Utilities & Telecommunications)	100	115	451	430	0.00	0.00	112.00	0.00	0.00	0.00	0.00
Utilities & Telecommunications			430 Total		5,560.89	4,682.84	7,164.84	4,500.00	0.00	4,500.00	4,500.00
Operations & Maintenance Restricted Water & Sewage	100	115	601	431	15,227.55	15,669.18	16,055.00	20,000.00	0.00	20,000.00	20,000.00
Water & Sewer			431 Total		15,227.55	15,669.18	16,055.00	20,000.00	0.00	20,000.00	20,000.00
Operations & Maintenance Restricted Garbage	100	115	601	432	5,351.14	6,274.40	5,433.08	7,500.00	0.00	7,500.00	7,500.00
Garbage			432 Total		5,351.14	6,274.40	5,433.08	7,500.00	0.00	7,500.00	7,500.00
Regular Instruction Communications (Postage)	100	115	100	433	0.00	182.07	0.00	0.00	0.00	0.00	0.00
School Admin Supprt Srvc Communications (Postage)	100	115	450	433	749.61	375.97	734.91	500.00	0.00	500.00	500.00
Postage			433 Total		749.61	558.04	734.91	500.00	0.00	500.00	500.00
Operations & Maintenance Restricted Electricity	100	115	601	436	15,378.95	15,257.89	14,815.81	20,000.00	0.00	20,000.00	20,000.00
Electricity			436 Total		15,378.95	15,257.89	14,815.81	20,000.00	0.00	20,000.00	20,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	115	601	438	18,202.07	27,005.25	27,451.04	20,000.00	0.00	20,000.00	20,000.00
Gas, Diesel, or Heating Fuel			438 Total		18,202.07	27,005.25	27,451.04	20,000.00	0.00	20,000.00	20,000.00
Regular Instruction Other Purchased Services	100	115	100	440	0.00	2,641.24	0.00	2,000.00	0.00	2,000.00	2,000.00
Other Purchased Services	100	115	103	440	0.00	980.00	0.00	0.00	0.00	0.00	0.00
School Admin Support Srvc Other Purchased Srvc	100	115	450	440	3,698.12	3,163.57	1,874.88	3,000.00	0.00	3,000.00	3,000.00
School Admin Sprt Restricted Other Purchased Srvc	100	115	451	440	1,483.14	1,931.44	2,223.87	2,000.00	0.00	2,000.00	2,000.00
Staff Services Other Purchased Services	100	115	553	440	647.48	691.87	893.49	750.00	0.00	750.00	750.00
Operations & Maintenance Other Purchased Services	100	115	600	440	0.00	3,050.64	3,175.00	0.00	0.00	0.00	0.00
Other Purchased Services			440 Total		5,828.74	12,458.76	8,167.24	7,750.00	0.00	7,750.00	7,750.00
Regular Instruction Rentals and Leases	100	115	100	441	205.00	1,589.59	1,928.82	0.00	0.00	0.00	0.00
Operations & Maintenance Rentals and Leases	100	115	600	441	0.00	104,176.00	143,470.44	18,000.00	0.00	18,000.00	125,000.00
Rentals & Leases			441 Total		205.00	105,765.59	145,399.26	18,000.00	0.00	18,000.00	125,000.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instrctn Supplies, Materials & Media	100	115	100	450	48,251.18	35,450.67	104,202.02	30,000.00	0.00	30,000.00	30,000.00
Quality Schools Supplies, Materials & Media 450	100	115	103	450	4,654.02	2,308.95	0.00	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	115	104	450	13,158.61	2,474.94	1,293.93	3,000.00	0.00	3,000.00	3,000.00
Health Services Supplies	100	115	330	450	557.26	2,088.16	2,063.73	0.00	0.00	0.00	0.00
Sprt Srvc - Instrctn Supplies, Mtrls & Media 450	100	115	350	450	1,955.48	159.13	0.00	2,000.00	0.00	2,000.00	2,000.00
Library Services Supplies, Materials & Media	100	115	352	450	0.00	65.78	38.50	0.00	0.00	0.00	0.00
School Admin Sprt Srvc Supplies Mtrls & Media 450	100	115	450	450	7,442.53	11,797.48	7,367.11	6,500.00	0.00	6,500.00	6,500.00
Operations & Maint Supplies, Materials & Media 450	100	115	600	450	1,050.00	2,316.06	0.00	0.00	0.00	0.00	0.00
Supplies, Materials, & Media			450 Total		77,069.08	56,661.17	114,965.29	41,500.00	0.00	41,500.00	41,500.00
Regular Instruction Teacher Supplies	100	115	100	451	3,600.00	4,050.58	4,200.00	4,400.00	0.00	4,400.00	4,400.00
Teacher Supplies	100	115	104	451	0.00	0.00	0.00	400.00	0.00	400.00	400.00
Guidance Services Teacher Supplies	100	115	320	451	0.00	0.00	0.00	400.00	0.00	400.00	0.00
Teacher Supplies			451 Total		3,600.00	4,050.58	4,200.00	5,200.00	0.00	5,200.00	4,800.00
Regular Instruction Small Tools & Equipment 450	100	115	100	457	9,661.14	14,016.88	9,062.26	0.00	0.00	0.00	0.00
School Admin Sprt Srvc Small Tools & Equip 450	100	115	450	457	3,857.51	1,681.33	0.00	0.00	0.00	0.00	0.00
Small Tools & Equipment	100	115	600	457	0.00	1,443.95	0.00	0.00	0.00	0.00	0.00
Small Tools & Equipment			457 Total		13,518.65	17,142.16	9,062.26	0.00	0.00	0.00	0.00
Student Activities Extra Duty Certified 310	100	115	700	316	0.00	6,200.00	9,484.00	6,200.00	0.00	6,200.00	0.00
Basketball,Girls-Certified Extra Duty	100	115	700	316	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00
Certified Extra Duty - Volleyball	100	115	700	316	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Certified Extra Duty - Cross Country	100	115	700	316	0.00	0.00	1,750.00	0.00	0.00	0.00	0.00
Certified Extra Duty - Dance	100	115	700	316	0.00	0.00	723.00	0.00	0.00	0.00	0.00
Student Activities Extra Duty			316 Total		0.00	6,200.00	17,957.00	6,200.00	0.00	6,200.00	0.00
Classified Subs/Temps - Volleyball	100	115	700	329	0.00	120.00	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps - Volleyball			329 Total		0.00	120.00	0.00	0.00	0.00	0.00	0.00
Student Activities Extra Duty Classified 320	100	115	700	337	0.00	4,200.00	3,187.00	4,200.00	0.00	4,200.00	0.00
Basketball, Boys-Extra Duty Classified	100	115	700	337	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00
Extra Duty Classified - Dance	100	115	700	337	0.00	0.00	361.00	0.00	0.00	0.00	0.00
Extra Duty Classified			337 Total		0.00	4,200.00	9,548.00	4,200.00	0.00	4,200.00	0.00
Student Activities Unemployment Insurance 360	100	115	700	362	0.00	9.46	36.19	0.00	0.00	0.00	0.00
Student Activities Unemployment			362 Total		0.00	9.46	36.19	0.00	0.00	0.00	0.00
Student Activities Workers' Comp Insurance 360	100	115	700	363	0.00	0.00	77.86	0.00	0.00	0.00	0.00
Student Activities Workers' Comp			363 Total		0.00	0.00	77.86	0.00	0.00	0.00	0.00
Student Activities Fica & Medicare 360	100	115	700	364	0.00	409.63	368.80	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
FICA Contribution-Basketball, Boys	100	115	700	364	0.00	0.00	459.00	0.00	0.00	0.00	0.00
FICA Contribution-Basketball,Girls	100	115	700	364	0.00	0.00	57.32	0.00	0.00	0.00	0.00
FICA Contribution - Volleyball	100	115	700	364	0.00	9.18	28.50	0.00	0.00	0.00	0.00
FICA Contribution-Cross Country	100	115	700	364	0.00	0.00	25.38	0.00	0.00	0.00	0.00
FICA Contribution - Dance	100	115	700	364	0.00	0.00	37.71	0.00	0.00	0.00	0.00
Student Activities Fica & Medicare				364 Total	0.00	418.81	976.71	0.00	0.00	0.00	0.00
Student Activities Retirement Contribution-TRS 360	100	115	700	365	0.00	778.72	1,191.21	779.00	0.00	779.00	0.00
Retirement Contribution - TRS-Basketball,Girls	100	115	700	365	0.00	0.00	502.41	0.00	0.00	0.00	0.00
Retirement Contribution - TRS - Volleyball	100	115	700	365	0.00	0.00	251.20	0.00	0.00	0.00	0.00
Retirement Contribution - TRS-Cross Country	100	115	700	365	0.00	0.00	219.80	0.00	0.00	0.00	0.00
Retirement Contribution - TRS -Dance	100	115	700	365	0.00	0.00	90.80	0.00	0.00	0.00	0.00
Student Activities Retirement Contribution-TRS				365 Total	0.00	778.72	2,255.42	779.00	0.00	779.00	0.00
Student Activities Retirement Contrib-PERS 360	100	115	700	366	0.00	0.00	851.96	0.00	0.00	0.00	0.00
Retirement Contribution - PERS -Dance	100	115	700	366	0.00	0.00	78.30	0.00	0.00	0.00	0.00
Student Activities Retirement Contrib-PERS				366 Total	0.00	0.00	930.26	0.00	0.00	0.00	0.00
Student Travel	100	115	700	425	0.00	4,877.60	13,890.64	10,000.00	0.00	10,000.00	0.00
Student Travel				425 Total	0.00	4,877.60	13,890.64	10,000.00	0.00	10,000.00	0.00
Supplies,Materials, & Media	100	115	700	450	0.00	3,881.89	1,549.52	3,000.00	0.00	3,000.00	0.00
Student Activities Supplies Materials & Media				450 Total	0.00	3,881.89	1,549.52	3,000.00	0.00	3,000.00	0.00
Unallocated Budget	100	115	900	599	0.00	0.00	0.00	165,517.00	182,616.00	348,133.00	172,532.76
Unallocated Budget				599 Total	0.00	0.00	0.00	165,517.00	182,616.00	348,133.00	172,532.76
Grand Total Ketchikan Charter School Accts					2,039,062.49	2,157,026.20	2,509,866.42	2,613,032.00	182,616.00	2,795,648.00	2,466,369.00
(11.78%)											

Description	Fd	Loc	Func	Obj	Proj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
School Admin Certified Principal/Asst Principal Building Administration	100	116	400	313	0	108,872.00	109,033.56	114,194.00	109,795.00	0.00	109,795.00	123,028.00
			313 Total			108,872.00	109,033.56	114,194.00	109,795.00	0.00	109,795.00	123,028.00
Regular Instruction Teachers Salary Teachers: Regular Instruction	100	116	100	315	0	676,401.72	778,667.39	754,473.07	850,637.00	0.00	850,637.00	625,987.13
			315 Total			676,401.72	778,667.39	754,473.07	850,637.00	0.00	850,637.00	625,987.13
Guidance Services Teachers Salary Teachers: Guidance, Librarian	100	116	320	315	0	0.00	77,479.16	83,131.00	83,132.00	0.00	83,132.00	91,981.00
			315 Total			0.00	77,479.16	83,131.00	83,132.00	0.00	83,132.00	91,981.00
Regular Instruction Extra Duty Certified 310 Certified Extra Duty	100	116	100	316	0	3,870.00	1,529.00	0.00	6,328.00	0.00	6,328.00	0.00
Student Activities Extra Duty Certified 310 Other Certified Salaries and Extra Duty	100	116	700	316	0	0.00	0.00	2,532.00	0.00	0.00	0.00	0.00
			316 Total			3,870.00	2,129.00	2,532.00	6,928.00	0.00	6,928.00	0.00
Regular Instrctn Classified Instrctnal Aides 320	100	116	100	323	0	94.22	0.00	0.00	0.00	0.00	0.00	0.00
Regular Instrctn Class Class Instrctnal Aide 320	100	116	102	323	0	194,055.13	83,468.97	85,600.32	133,493.00	0.00	133,493.00	68,949.82
Bilingl/Bicult Inst Restrict Class Inst Aide 320 Paraprofessionals: Regular Instruction	100	116	122	323	0	14,451.29	14,386.84	15,475.23	12,880.00	0.00	12,880.00	0.00
			323 Total			208,600.64	97,855.81	101,075.55	146,373.00	0.00	146,373.00	68,949.82
Supprt Srvc Class Class Instrctnal Aide 320	100	116	302	323	0	17,829.49	6,628.33	0.00	88,975.00	0.00	88,975.00	0.00
Classified Aides/Paraprofessionals	100	116	330	323	0	3,365.84	0.00	0.00	0.00	0.00	0.00	0.00
COVID-related Aides Paraprofessionals: Other	100	116	330	323	19	(1,708.00)	0.00	0.00	0.00	0.00	0.00	0.00
			323 Total			19,487.33	6,628.33	0.00	88,975.00	0.00	88,975.00	0.00
School Admin Support Services Support Staff 320 Administrative Assistants	100	116	450	324	0	33,400.57	28,907.16	67,775.61	30,842.00	0.00	30,842.00	37,111.07
			324 Total			33,400.57	28,907.16	67,775.61	30,842.00	0.00	30,842.00	37,111.07
Maintenance/Custodial Staff Custodians	100	116	600	325	0	33,543.51	30,379.72	14,849.40	34,389.00	0.00	34,389.00	32,598.24
			325 Total			33,543.51	30,379.72	14,849.40	34,389.00	0.00	34,389.00	32,598.24
Regular Instrctn Class Class Subs/Temps 320	100	116	102	329	0	8,975.00	26,185.00	11,965.00	20,000.00	0.00	20,000.00	25,000.00
Bilingl/Bicult Inst Restrict Class Subs/Temps 320	100	116	122	329	0	0.00	0.00	30.00	0.00	0.00	0.00	0.00
Support Srvc Class Class Subs/Temps 320	100	116	302	329	0	300.00	0.00	0.00	0.00	0.00	0.00	0.00
School Admin Supprt Srvc Class Subs/Temps 320	100	116	450	329	0	300.00	650.00	1,660.80	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	116	600	329	0	13,591.68	324.90	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	116	792	329	0	50.00	0.00	0.00	0.00	0.00	0.00	0.00
Substitutes			329 Total			23,216.68	27,159.90	13,655.80	20,000.00	0.00	20,000.00	25,000.00
Regular Instruction Extra Duty Classified 320	100	116	100	337	0	0.00	0.00	328.00	0.00	0.00	0.00	0.00
Regular Instrctn Class Extra Duty Class 320	100	116	102	337	0	1,328.00	2,150.02	16,599.82	1,098.00	0.00	1,098.00	0.00
Supprt Srvc - Instrctn Extra Duty Classified 320	100	116	350	337	0	2,639.84	0.00	0.00	0.00	0.00	0.00	0.00
Extra Duty Classified	100	116	360	337	0	0.00	600.00	1,000.00	0.00	0.00	0.00	0.00
School Admin Supprt Srvc Extra Duty Class 320	100	116	450	337	0	0.00	0.00	906.46	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	Proj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Extra Duty Classified	100	116	600	337	0	0.00	0.00	4,740.92	0.00	0.00	0.00	0.00
Other Classified Salaries and Extra Duty			337 Total			3,967.84	2,750.02	23,575.20	1,098.00	0.00	1,098.00	0.00
Insurance - Life & Health	100	116	100	361	0	168,237.10	173,628.50	166,342.39	151,932.00	0.00	151,932.00	196,762.50
Insurance - Life & Health	100	116	100	361	19	277.05	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	116	102	361	0	48,151.27	17,080.52	16,824.01	176,665.00	0.00	176,665.00	29,700.00
Insurance - Life & Health	100	116	102	361	19	809.46	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	116	122	361	0	2,927.58	2,786.32	2,927.61	7,067.00	0.00	7,067.00	0.00
Insurance - Life & Health	100	116	302	361	0	5,600.65	1,345.56	0.00	42,400.00	0.00	42,400.00	0.00
Insurance - Life & Health	100	116	302	361	19	269.37	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	116	320	361	0	0.00	15,869.62	16,224.24	14,133.00	0.00	14,133.00	29,700.00
Insurance - Life & Health	100	116	330	361	0	1,913.17	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	116	330	361	19	(272.60)	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	116	400	361	0	15,997.20	15,677.26	15,997.20	14,133.00	0.00	14,133.00	29,700.00
Insurance - Life & Health	100	116	450	361	0	16,271.37	12,613.98	23,706.85	14,133.00	0.00	14,133.00	0.00
Insurance - Life & Health	100	116	450	361	19	7.88	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	116	600	361	0	7,126.79	6,478.90	0.00	14,133.00	0.00	14,133.00	29,700.00
Insurance - Life & Health			361 Total			267,316.29	245,480.66	242,022.30	434,596.00	0.00	434,596.00	315,562.50
Regular Instruction Unemployment Insurance 360	100	116	100	362	0	1,310.06	1,353.89	1,656.89	5,000.00	0.00	5,000.00	5,000.00
Support Services Unemployment Insurance 360	100	116	300	362	0	28.87	126.83	159.07	0.00	0.00	0.00	0.00
School Administration Unemployment Insurance 360	100	116	400	362	0	158.86	163.25	219.63	0.00	0.00	0.00	250.00
School Admin Supprt Svcs Unemployment Ins 360	100	116	450	362	0	49.17	44.26	139.18	0.00	0.00	0.00	0.00
Unemployment Insurance	100	116	600	362	0	68.78	45.97	26.01	0.00	0.00	0.00	50.00
Unemployment Insurance	100	116	700	362	0	0.00	0.00	5.24	0.00	0.00	0.00	0.00
Unemployment Insurance			362 Total			1,615.74	1,734.20	2,206.02	5,000.00	0.00	5,000.00	5,300.00
Regular Instruction Workers' Comp Insurance 360	100	116	100	363	0	16,277.93	14,720.32	11,140.85	20,000.00	0.00	20,000.00	20,000.00
Support Services Workers' Comp Insurance 360	100	116	300	363	0	1,978.30	324.41	1,043.66	2,000.00	0.00	2,000.00	2,000.00
Supprt Svcs - Instrctn Workers' Comp Ins 360	100	116	350	363	0	9.66	0.00	0.00	0.00	0.00	0.00	0.00
School Administration Workers' Comp Insurance 360	100	116	400	363	0	2,042.79	1,784.97	1,343.37	2,500.00	0.00	2,500.00	2,500.00
School Admin Supprt Svcs Workers' Comp Ins 360	100	116	450	363	0	548.84	552.52	364.17	0.00	0.00	0.00	0.00
Worker's Compensation Insurance	100	116	600	363	0	540.85	772.78	378.30	0.00	0.00	0.00	400.00
Worker's Compensation Insurance			363 Total			21,398.37	18,155.00	14,270.35	24,500.00	0.00	24,500.00	24,900.00
Regular Instruction Fica & Medicare 360	100	116	100	364	0	9,567.69	10,251.51	10,645.60	12,510.00	0.00	12,510.00	9,076.81
Regular Instruction Classified Fica & Medicare 360	100	116	102	364	0	15,109.45	8,456.87	8,229.28	15,335.00	0.00	15,335.00	7,187.16
Universal Preschool Fica & Medicare 360	100	116	104	364	0	0.00	0.00	0.00	1,526.00	0.00	1,526.00	0.00
Bilingl/Bicult Instrct Restrict Fica & Medicre 360	100	116	122	364	0	1,105.55	1,101.07	1,187.35	985.00	0.00	985.00	0.00
Support Services Classified Fica & Medicare 360	100	116	302	364	0	1,286.41	485.10	0.00	6,807.00	0.00	6,807.00	0.00
Guidance Services Fica & Medicare 360	100	116	320	364	0	0.00	1,097.72	1,168.11	1,214.00	0.00	1,214.00	1,333.72
FICA Contribution	100	116	330	364	0	307.62	0.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	116	330	364	19	(112.53)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	Proj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Support Services - Instruction Fica & Medicare 360	100	116	350	364	0	193.96	0.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	116	360	364	0	0.00	45.75	73.74	0.00	0.00	0.00	0.00
School Administration Fica & Medicare 360	100	116	400	364	0	1,595.30	1,603.84	1,678.31	1,592.00	0.00	1,592.00	1,783.91
School Admin Support Services Fica & Medicare 360	100	116	450	364	0	2,321.23	2,236.64	5,288.36	2,401.00	0.00	2,401.00	2,839.00
FICA Contribution	100	116	600	364	0	3,425.19	2,250.45	1,408.78	2,631.00	0.00	2,631.00	2,493.77
FICA Contribution	100	116	700	364	0	0.00	0.00	35.14	0.00	0.00	0.00	0.00
FICA Contribution	100	116	792	364	0	3.82	0.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution			364 Total			34,803.69	27,528.95	29,714.67	45,001.00	0.00	45,001.00	24,714.37
Regular Instrctn Retirement Contribution-TRS 360	100	116	100	365	0	85,120.25	97,486.20	94,555.70	107,635.00	0.00	107,635.00	78,623.98
Guidance Services Retirement Contribution-TRS 360	100	116	320	365	0	0.00	9,816.27	10,441.22	10,517.00	0.00	10,517.00	11,552.81
School Administration Retirement Contrib-TRS 360	100	116	400	365	0	12,131.79	13,314.67	13,790.16	13,790.00	0.00	13,790.00	15,452.32
Retirement Contribution - TRS	100	116	700	365	0	0.00	0.00	318.04	0.00	0.00	0.00	0.00
Retirement Contribution - TRS			365 Total			97,252.04	120,617.14	119,105.12	131,942.00	0.00	131,942.00	105,629.11
Regular Instrctn Retirement Contribution-PERS 360	100	116	100	366	0	98.90	59.67	(1,333.68)	0.00	0.00	0.00	0.00
Regular Instrctn Class Retirement Contrib-PERS 360	100	116	102	366	0	42,926.48	18,190.79	21,701.63	40,659.00	0.00	40,659.00	15,168.96
Bilingl/Bicult Inst Restrct Retire Contrb-PERS 360	100	116	122	366	0	3,172.49	3,133.46	3,407.99	2,834.00	0.00	2,834.00	0.00
Supprt Svcs Class Retirement Contrib-PERS 360	100	116	302	366	0	4,065.79	1,450.84	0.00	19,575.00	0.00	19,575.00	0.00
Retirement Contribution - PERS	100	116	330	366	0	1,067.34	(563.14)	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	116	330	366	19	(362.57)	563.14	0.00	0.00	0.00	0.00	0.00
Supprt Svcs - Instrctn Retiremnt Contrib-PERS 360	100	116	350	366	0	576.90	0.00	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	116	360	366	0	0.00	131.56	219.99	0.00	0.00	0.00	0.00
School Admin Sprt Svcs Retiremnt Contrib-PERS 360	100	116	450	366	0	7,336.10	6,278.48	12,676.45	6,785.00	0.00	6,785.00	8,164.44
Retirement Contribution - PERS	100	116	600	366	0	10,362.78	6,708.38	4,173.10	7,566.00	0.00	7,566.00	7,171.61
Retirement Contribution - PERS			366 Total			69,244.21	35,953.18	40,845.48	77,419.00	0.00	77,419.00	30,505.01
School Administration Other Employee Benefits 360	100	116	400	369	0	1,150.00	1,550.00	1,550.00	2,700.00	0.00	2,700.00	2,200.00
Other Employee Benefits			369 Total			1,150.00	1,550.00	1,550.00	2,700.00	0.00	2,700.00	2,200.00
Regular Instruction Prof. & Tech. Services 410	100	116	100	410	0	44.00	700.00	9,344.67	0.00	0.00	0.00	0.00
Professional & Technical Services	100	116	103	410	0	0.00	1,350.00	2,065.00	0.00	0.00	0.00	0.00
Staff Development Prof. & Tech. Services 410	100	116	370	410	0	0.00	3,871.91	0.00	0.00	0.00	0.00	0.00
Professional & Technical Services	100	116	400	410	0	0.00	0.00	275.00	0.00	0.00	0.00	0.00
School Admin Support Svcs Prof. & Tech. Svcs 410	100	116	450	410	0	255.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional & Technical Services			410 Total			299.00	5,921.91	11,684.67	0.00	0.00	0.00	0.00
School Admin Support Services Legal Services	100	116	450	414	0	700.00	0.00	2,080.44	0.00	0.00	0.00	0.00
Support Services Legal			414 Total			700.00	0.00	2,080.44	0.00	0.00	0.00	0.00
Op & Maint Engineering and Architectural Svcs	100	116	600	416	0	0.00	3,105.00	2,331.25	0.00	0.00	0.00	0.00
Op & Maint Engineering and Architectural Svcs			416 Total			0.00	3,105.00	2,331.25	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	Proj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instruction Staff Travel 420	100	116	100	420	0	0.00	0.00	227.20	0.00	0.00	0.00	0.00
Staff Travel	100	116	103	420	0	0.00	0.00	2,193.00	0.00	0.00	0.00	0.00
Staff Travel			420 Total			0.00	0.00	2,420.20	0.00	0.00	0.00	0.00
Regular Instruction Student Travel	100	116	100	425	0	1,498.37	0.00	0.00	0.00	0.00	0.00	0.00
Regular Instruction Student Travel			425 Total			1,498.37	0.00	0.00	0.00	0.00	0.00	0.00
Utility Services (Utilities & Telecommunications)	100	116	450	430	0	4,946.09	5,274.36	5,364.52	4,500.00	0.00	4,500.00	4,500.00
Utilities & Telecommunications			430 Total			4,946.09	5,274.36	5,364.52	4,500.00	0.00	4,500.00	4,500.00
Operations & Maintenance Restricted Water & Sewage	100	116	601	431	0	15,227.59	15,669.21	16,055.00	20,000.00	0.00	20,000.00	20,000.00
Water & Sewer			431 Total			15,227.59	15,669.21	16,055.00	20,000.00	0.00	20,000.00	20,000.00
Operations & Maintenance Restricted Garbage	100	116	601	432	0	5,579.50	6,243.10	5,449.82	6,700.00	0.00	6,700.00	6,700.00
Garbage			432 Total			5,579.50	6,243.10	5,449.82	6,700.00	0.00	6,700.00	6,700.00
School Admin Supprt Srvc Communications (Postage)	100	116	450	433	0	12.25	232.00	8.45	200.00	0.00	200.00	200.00
Postage			433 Total			12.25	232.00	8.45	200.00	0.00	200.00	200.00
Operations & Maintenance Restricted Electricity	100	116	601	436	0	15,379.00	15,257.94	14,815.86	20,000.00	0.00	20,000.00	20,000.00
Electricity			436 Total			15,379.00	15,257.94	14,815.86	20,000.00	0.00	20,000.00	20,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	116	601	438	0	24,516.22	36,817.09	37,394.30	28,500.00	0.00	28,500.00	28,500.00
Gas, Diesel, or Heating Fuel			438 Total			24,516.22	36,817.09	37,394.30	28,500.00	0.00	28,500.00	28,500.00
Regular Instruction Other Purchased Services	100	116	100	440	0	925.00	3,711.83	180.00	0.00	0.00	0.00	0.00
School Admin Support Srvc Other Purchased Srvc	100	116	450	440	0	4,570.86	5,707.82	1,131.77	4,000.00	0.00	4,000.00	4,000.00
School Admin Sprt Restricted Other Purchased Srvc	100	116	451	440	0	1,317.94	1,368.51	1,509.20	1,200.00	0.00	1,200.00	1,200.00
Staff Services Other Purchased Services	100	116	553	440	0	676.26	722.62	630.70	750.00	0.00	750.00	750.00
Operations & Maintenance Other Purchased Services	100	116	600	440	0	2,500.00	5,900.00	0.00	0.00	0.00	0.00	0.00
Other Purchased Services			440 Total			9,990.06	17,410.78	3,451.67	5,950.00	0.00	5,950.00	5,950.00
Regular Instrctn Supplies, Materials & Media	100	116	100	450	0	45,943.40	26,684.11	7,823.79	20,000.00	0.00	20,000.00	20,000.00
Curriculum Materials	100	116	101	450	0	40,670.82	7,052.50	0.00	20,000.00	0.00	20,000.00	20,000.00
Quality Schools Supplies, Materials & Media 450	100	116	103	450	0	2,642.50	3,181.03	0.00	0.00	0.00	0.00	0.00
Health Services Supplies	100	116	330	450	0	32.38	239.80	1,339.48	0.00	0.00	0.00	0.00
Sprt Srvc - Instrctn Supplies, Mtrls & Media 450	100	116	350	450	0	2,584.03	642.53	445.00	2,500.00	0.00	2,500.00	2,500.00
Library Services Supplies, Materials & Media	100	116	352	450	0	3,132.78	2,619.98	1,844.21	3,300.00	0.00	3,300.00	3,300.00
School Admin Sprt Srvc Supplies Mtrls & Media 450	100	116	450	450	0	3,324.77	3,949.61	2,426.25	4,000.00	0.00	4,000.00	4,000.00
Operations & Maint Supplies, Materials & Media 450	100	116	600	450	0	4,136.09	6,617.46	1,475.72	2,000.00	0.00	2,000.00	2,000.00
Supplies, Materials & Media			450 Total			102,466.77	50,987.02	15,354.45	51,800.00	0.00	51,800.00	51,800.00

Description	Fd	Loc	Func	Obj	Proj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instruction Teacher Supplies	100	116	100	451	0	3,370.70	2,511.78	2,528.22	4,400.00	0.00	4,400.00	4,400.00
Guidance Services Teacher Supplies	100	116	320	451	0	0.00	400.00	400.00	400.00	0.00	400.00	400.00
Teacher Supplies			451	Total		3,370.70	2,911.78	2,928.22	4,800.00	0.00	4,800.00	4,800.00
Regular Instruction Small Tools & Equipment 450	100	116	100	457	0	6,107.50	24,211.07	6,680.00	0.00	0.00	0.00	0.00
School Admin Sprt Srvcs Small Tools & Equip 450	100	116	450	457	0	1,494.97	0.00	0.00	0.00	0.00	0.00	0.00
Small Tools & Equipment	100	116	600	457	0	0.00	2,370.65	34,160.00	0.00	0.00	0.00	0.00
Small Tools & Equipment			457	Total		7,602.47	26,581.72	40,840.00	0.00	0.00	0.00	0.00
Regular Instruction Dues and Fees 490	100	116	100	491	0	182.50	0.00	0.00	0.00	0.00	0.00	0.00
Dues & Fees	100	116	320	491	0	0.00	129.00	0.00	0.00	0.00	0.00	0.00
Dues & Fees			491	Total		182.50	129.00	0.00	0.00	0.00	0.00	0.00
Unallocated Budget	100	116	900	599	0	0.00	0.00	0.00	(606,943.00)	372,990.00	(233,953.00)	123,417.76
Unallocated Budget			599	Total		0.00	0.00	0.00	(606,943.00)	372,990.00	(233,953.00)	123,417.76
Grand Total Tongass School of Arts & Sciences Accts						1,795,911.15	1,798,550.09	1,785,154.42	1,628,834.00	372,990.00	2,001,824.00	1,779,334.00
												(11.11%)

Description	Fd	Loc	Func	Obj	Proj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Special Education Teacher Salary	100	112	200	315	115	90,910.00	92,528.00	177,306.00	84,900.00	100,000.00	184,900.00	200,603.00
Special Education Teacher Salary	100	112	200	315	116	55,946.64	4,000.00	78,714.00	0.00	75,000.00	75,000.00	26,004.30
Teachers: Special Education				315 Total		146,856.64	96,528.00	256,020.00	84,900.00	175,000.00	259,900.00	226,607.30
Certified Teacher	100	112	204	315	19	1,784.80	0.00	0.00	0.00	0.00	0.00	0.00
Certified Teacher	100	112	204	315	116	30,939.68	0.00	0.00	0.00	0.00	0.00	0.00
Teachers: Special Education				315 Total		32,724.48	0.00	0.00	0.00	0.00	0.00	0.00
Classified Aides/Paraprofessionals	100	112	200	323	116	517.44	542.19	0.00	0.00	0.00	0.00	0.00
Classified Aides/Paraprofessionals	100	112	201	323	19	721.49	0.00	0.00	0.00	0.00	0.00	0.00
Classified Aides/Paraprofessionals	100	112	201	323	115	111,017.10	102,586.29	161,211.81	292,500.00	0.00	292,500.00	260,107.05
Classified Aides/Paraprofessionals	100	112	201	323	116	204,900.35	120,474.21	126,117.95	130,000.00	0.00	130,000.00	98,829.15
Classified Aides/Paraprofessionals	100	112	202	323	115	0.00	25,198.13	27,343.19	0.00	0.00	0.00	0.00
Classified Aides/Paraprofessionals	100	112	202	323	116	27,051.94	35,374.50	8,681.11	0.00	0.00	0.00	0.00
Classified Aides/Paraprofessionals	100	112	204	323	116	8,048.04	0.00	985.39	0.00	0.00	0.00	0.00
Paraprofessionals: Special Education				323 Total		352,256.36	284,175.32	324,339.45	422,500.00	0.00	422,500.00	358,936.20
SPED Intensive Services Classified Subs/Temps 320	100	112	201	329	0	750.00	100.00	480.00	0.00	0.00	0.00	600.00
Classified Subs/Temps	100	112	201	329	115	3,300.00	3,200.00	2,760.00	7,200.00	0.00	7,200.00	3,000.00
Classified Subs/Temps	100	112	201	329	116	150.00	200.00	180.00	3,200.00	0.00	3,200.00	750.00
Special Education Class Class Subs/Temps 320	100	112	202	329	0	750.00	1,140.00	680.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	112	202	329	115	250.00	180.00	170.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	112	202	329		0.00	5,400.00	379.20	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	112	204	329	116	560.00	0.00	0.00	0.00	0.00	0.00	0.00
Substitutes				329 Total		5,760.00	10,220.00	4,649.20	10,400.00	0.00	10,400.00	4,350.00
Extra Duty Classified	100	112	202	337	0	0.00	3,800.00	0.00	1,000.00	0.00	1,000.00	0.00
Other Classified Salaries and Extra Duty				337 Total		0.00	3,800.00	0.00	1,000.00	0.00	1,000.00	0.00
Insurance - Life & Health	100	112	200	361	19	34.57	0.00	0.00	0.00	0.00	0.00	29,700.00
Insurance - Life & Health	100	112	200	361	115	16,224.24	16,224.24	29,533.60	20,000.00	0.00	20,000.00	29,700.00
Insurance - Life & Health	100	112	200	361	116	13,669.62	173.88	16,224.24	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	112	201	361	0	0.00	0.00	126.85	0.00	0.00	0.00	207,900.00
Insurance - Life & Health	100	112	201	361	19	1,392.45	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	112	201	361	115	31,427.17	29,646.85	37,083.06	180,000.00	0.00	180,000.00	0.00
Insurance - Life & Health	100	112	201	361	116	44,162.48	24,157.79	23,259.41	80,000.00	0.00	80,000.00	0.00
Insurance - Life & Health	100	112	202	361	19	47.78	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	112	202	361	115	0.00	5,795.46	5,855.22	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	112	202	361	116	8,187.27	7,406.80	3,458.33	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	112	204	361	0	836.34	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	112	204	361	19	443.28	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	112	204	361	116	9,569.71	0.00	216.86	0.00	0.00	0.00	0.00
Insurance - Life & Health				361 Total		125,994.91	83,405.02	115,757.57	280,000.00	0.00	280,000.00	267,300.00

Description	Fd	Loc	Func	Obj	Proj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
FICA Contribution	100	112	200	364	115	1,278.95	1,308.74	2,472.15	1,200.00	0.00	1,200.00	2,908.74
FICA Contribution	100	112	200	364	116	845.10	39.40	0.00	0.00	0.00	0.00	377.06
SPED Intensive Services Fica & Medicare 360	100	112	201	364	0	57.38	7.65	36.72	0.00	0.00	0.00	27,791.39
FICA Contribution	100	112	201	364	115	8,669.62	7,978.65	12,115.37	22,400.00	0.00	22,400.00	0.00
FICA Contribution	100	112	201	364	116	15,315.72	8,996.79	9,364.07	9,900.00	0.00	9,900.00	0.00
Special Education Classified Fica & Medicare 360	100	112	202	364	0	57.41	376.23	51.93	0.00	0.00	0.00	0.00
FICA Contribution	100	112	202	364	115	19.13	1,942.42	2,105.50	0.00	0.00	0.00	0.00
FICA Contribution	100	112	202	364	116	1,902.02	2,626.29	686.03	0.00	0.00	0.00	0.00
SPED Preschool Fica & Medicare 360	100	112	204	364	0	58.37	0.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	112	204	364	19	25.33	0.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	112	204	364	116	1,099.35	0.00	71.32	0.00	0.00	0.00	0.00
FICA Contribution					364 Total	29,328.38	23,276.17	26,903.09	33,500.00	0.00	33,500.00	31,077.20
Retirement Contribution - TRS	100	112	200	365	115	11,418.26	11,137.18	22,269.61	10,700.00	0.00	10,700.00	25,195.74
Retirement Contribution - TRS	100	112	200	365	116	7,026.92	502.40	9,886.45	0.00	0.00	0.00	3,266.14
Retirement Contribution - TRS	100	112	202	365	116	0.00	0.00	(43.14)	0.00	0.00	0.00	0.00
SPED Preschool Retirement Contribution-TRS 360	100	112	204	365	0	1,427.30	0.00	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - TRS	100	112	204	365	19	224.18	0.00	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - TRS	100	112	204	365	116	3,878.10	0.00	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - TRS					365 Total	23,974.76	11,639.58	32,112.92	10,700.00	0.00	10,700.00	28,461.88
Retirement Contribution - PERS	100	112	200	366	116	110.80	119.28	0.00	0.00	0.00	0.00	0.00
SPED Intensive Svcs Retirement Contrib-PERS 360	100	112	201	366	0	216.05	0.00	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	112	201	366	115	24,574.30	22,668.62	35,185.54	64,400.00	0.00	64,400.00	57,223.55
Retirement Contribution - PERS	100	112	201	366	116	44,469.04	25,832.73	26,827.67	28,600.00	0.00	28,600.00	21,742.41
Special Ed Class Retirement Contrib-PERS 360	100	112	202	366	0	0.00	831.16	0.00	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	112	202	366	115	0.00	5,478.43	5,967.39	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	112	202	366	116	5,946.30	7,682.38	1,701.24	0.00	0.00	0.00	0.00
Retirement Contribution - PERS	100	112	204	366	116	2,003.16	0.00	216.78	0.00	0.00	0.00	0.00
Retirement Contribution - PERS					366 Total	77,319.65	62,612.60	69,898.62	93,000.00	0.00	93,000.00	78,965.96
Special Education Teacher Supplies	100	112	200	451	0	400.00	268.86	398.61	800.00	0.00	800.00	800.00
Special Education Teacher Supplies					451 Total	400.00	268.86	398.61	800.00	0.00	800.00	800.00
Grand Total Charter Schools SPED Accts						794,615.18	575,925.55	830,079.46	936,800.00	175,000.00	1,111,800.00	996,498.54
												-10.37%

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instruction:											
Regular Instruction Extra Duty Certified 310	100	190	100	316	13,910.78	8,702.67	6,839.34	9,543.00	-	9,543.00	-
Certified Extra Duty	100	190	100	316	-	10,050.00	-	10,050.00	-	10,050.00	-
Long-term Sub	100	190	100	319	60,424.67	-	-	-	-	-	-
Classified Subs/Temps	100	190	102	329	3,350.00	50.00	-	-	-	-	-
Extra Duty Classified	100	190	102	337	-	373.50	-	-	-	-	-
Extra Duty Classified	100	190	100	337	-	-	771.14	-	-	-	-
190 Total					77,685.45	19,176.17	7,610.48	19,593.00	-	19,593.00	-
Insurance - Life & Health	100	190	100	361	721,436.00	-	390,663.39	-	-	-	-
Insurance - Life & Health	100	190	100	361	9,464.14	-	-	-	-	-	-
190 Total					730,900.14	-	390,663.39	-	-	-	-
Regular Instruction Fica & Medicare 360	100	190	100	364	194.11	105.49	145.05	100.00	-	100.00	-
FICA Contribution	100	190	100	364	4,622.46	-	-	-	-	-	-
FICA Contribution	100	190	100	364	-	768.84	-	100.00	-	100.00	-
Regular Instruction Classified Fica & Medicare 360	100	190	102	364	256.28	31.41	-	-	-	-	-
190 Total					5,072.85	905.74	145.05	200.00	-	200.00	-
Regular Instrctn Retirement Contribution-TRS 360	100	190	100	365	1,747.20	979.98	859.03	1,200.00	-	1,200.00	-
190 Total					1,747.20	979.98	859.03	1,200.00	-	1,200.00	-
Regular Instrctn Retirement Contribution-PERS 360	100	190	100	366	-	-	169.65	-	-	-	-
Regular Instrctn Class Retirement Contrib-PERS 360	100	190	102	366	-	82.18	-	-	-	-	-
190 Total					-	82.18	169.65	-	-	-	-
Regular Instruction Other Purchased Services	100	190	100	440	3,331.25	3,200.00	-	3,200.00	-	3,200.00	1,000.00
Regular Instrctn Supplies, Materials & Media	100	190	100	450	16,095.56	15,140.02	35,089.69	28,000.00	-	28,000.00	5,000.00
Regular Instruction Small Tools & Equipment 450	100	190	100	457	-	27,635.00	-	-	-	-	-
190 Total					19,426.81	45,975.02	35,089.69	31,200.00	-	31,200.00	6,000.00
Grand Total					834,832.45	67,119.09	434,537.29	52,193.00	-	52,193.00	6,000.00
Summer School:											
Summer School Extra Duty Certified 310	100	190	105	316	35,895.68	3,000.00	79,984.65	-	-	-	-
Summer School Extra Duty Classified 320	100	190	105	337	3,224.00	1,429.20	26,816.14	-	-	-	-
190 Total					39,119.68	4,429.20	106,800.79	-	-	-	-
Summer School Fica & Medicare 360	100	190	105	364	766.42	151.99	3,663.07	-	-	-	-
190 Total					766.42	151.99	3,663.07	-	-	-	-
Summer School Retirement Contribution-TRS 360	100	190	105	365	5,390.57	376.80	9,348.58	-	-	-	-
190 Total					5,390.57	376.80	9,348.58	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Summer School Retirement Contribution-PERS 360	100	190	105	366	949.75	314.42	6,010.85	-	-	-	-
190 Total					949.75	314.42	6,010.85	-	-	-	-
Summer School Supplies, Materials & Media 450	100	190	105	450	-	3,057.21	7,576.06	-	-	-	2,500.00
Summer School Covid Supplies	100	190	105	450	1,941.58	-	-	-	-	-	-
190 Total					1,941.58	3,057.21	7,576.06	-	-	-	2,500.00
Grand Total					48,168.00	8,329.62	133,399.35	-	-	-	2,500.00
Support Services - Students:											
Support Svcs Classified Extra Duty Certified 310	100	190	302	316	361.00	2,722.00	2,000.00	700.00	-	700.00	-
Support Svcs Classified Extra Duty Classified 320	100	190	302	337	1,500.00	1,500.00	1,000.00	700.00	-	700.00	-
190 Total					1,861.00	4,222.00	3,000.00	1,400.00	-	1,400.00	-
Support Services Classified Fica & Medicare 360	100	190	302	364	119.78	152.92	104.16	100.00	-	100.00	-
190 Total					119.78	152.92	104.16	100.00	-	100.00	-
Supprt Svcs Class Retirement Contribution-TRS 360	100	190	302	365	45.34	341.88	251.20	100.00	-	100.00	-
190 Total					45.34	341.88	251.20	100.00	-	100.00	-
Supprt Svcs Class Retirement Contrib-PERS 360	100	190	302	366	-	-	-	200.00	-	200.00	-
190 Total					-	-	-	200.00	-	200.00	-
Support Services Classified Staff Travel 420	100	190	302	420	-	22.40	-	-	-	-	-
Supprt Svcs Class Supplies, Materials & Media 450	100	190	302	450	2,207.06	4,742.49	7,704.43	2,500.00	-	2,500.00	5,000.00
Wellness Supplies	100	190	302	450	519.98	111.85	-	-	-	-	-
Wellness Supplies	100	190	302	450	-	327.46	-	-	-	-	-
Support Services Classified Other Expenses 490	100	190	302	490	-	5.60	-	-	-	-	-
190 Total					2,727.04	5,209.80	7,704.43	2,500.00	-	2,500.00	5,000.00
Grand Total					4,753.16	9,926.60	11,059.79	4,300.00	-	4,300.00	5,000.00
Attendance & Social Work:											
Social Worker	100	190	310	322	-	-	66,791.20	-	-	-	-
190 Total					-	-	66,791.20	-	-	-	-
Insurance - Life & Health	100	190	310	361	-	-	10,321.00	-	-	-	-
190 Total					-	-	10,321.00	-	-	-	-
FICA Contribution	100	190	310	364	-	-	5,109.58	-	-	-	-
190 Total					-	-	5,109.58	-	-	-	-
Retirement Contribution - PERS	100	190	310	366	-	-	14,694.11	-	-	-	-
190 Total					-	-	14,694.11	-	-	-	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Professional & Technical Services	100	190	310	410	-	-	3,112.50	-	-	-	-
Supplies, Materials, & Media	100	190	310	450	-	-	619.94	-	-	-	-
190 Total					-	-	3,732.44	-	-	-	-
Grand Total					-	-	100,648.33	-	-	-	-
Health Services:											
District Nurse	100	190	330	322	23,400.03	19,619.70	75.00	83,800.00	-	83,800.00	86,226.00
190 Total					23,400.03	19,619.70	75.00	83,800.00	-	83,800.00	86,226.00
Classified Aides/Paraprofessionals	100	190	330	323	3,588.79	-	-	-	-	-	-
190 Total					3,588.79	-	-	-	-	-	-
Insurance - Life & Health	100	190	330	361	5,163.88	3,096.30	10,396.35	20,000.00	-	20,000.00	29,700.00
190 Total					5,163.88	3,096.30	10,396.35	20,000.00	-	20,000.00	29,700.00
FICA Contribution	100	190	330	364	1,761.80	1,485.48	3,919.75	6,400.00	-	6,400.00	6,596.29
190 Total					1,761.80	1,485.48	3,919.75	6,400.00	-	6,400.00	6,596.29
Retirement Contribution - PERS	100	190	330	366	5,134.14	4,112.56	11,133.46	18,400.00	-	18,400.00	18,969.72
190 Total					5,134.14	4,112.56	11,133.46	18,400.00	-	18,400.00	18,969.72
Other Employee Benefits	100	190	330	369	-	150.00	375.00	300.00	-	300.00	375.00
190 Total					-	150.00	375.00	300.00	-	300.00	375.00
Professional & Technical Services	100	190	330	410	-	195.00	430.00	-	-	-	-
Staff Travel	100	190	330	420	-	(84.59)	568.16	-	-	-	-
Staff Transportation	100	190	330	421	107.51	391.92	276.75	-	-	-	-
Insurance & Bond Premiums	100	190	330	445	-	103.00	108.00	-	-	-	-
Health Services Supplies	100	190	330	450	6,080.46	4,692.71	5,995.66	5,000.00	-	5,000.00	3,500.00
Small Tools & Equipment	100	190	330	457	-	-	3,075.00	-	-	-	-
Dues & Fees	100	190	330	491	-	131.00	131.00	-	-	-	-
Dues & Fees	100	190	330	491	180.00	-	-	-	-	-	-
190 Total					6,367.97	5,429.04	10,584.57	5,000.00	-	5,000.00	3,500.00
Grand Total					45,416.61	33,893.08	36,484.13	133,900.00	-	133,900.00	145,367.01
Grand Total Operating Fund District Wide Instruction Accts					933,170.22	119,268.39	716,128.89	190,393.00	-	190,393.00	158,867.01
Certified Teacher	140	113	100	315	-	-	-	-	44,000.00	44,000.00	-
Certified Teacher	140	114	100	315	-	-	-	-	88,000.00	88,000.00	-
Certified Teacher	140	116	104	315	-	-	-	-	44,000.00	44,000.00	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Certified Extra Duty	140	111	100	316	-	-	-	-	4,000.00	4,000.00	-
Certified Extra Duty	140	113	100	316	-	-	-	-	4,000.00	4,000.00	-
Certified Extra Duty	140	114	100	316	-	-	-	-	4,000.00	4,000.00	-
Certified Extra Duty	140	115	100	316	-	-	-	-	4,000.00	4,000.00	-
Certified Extra Duty	140	116	100	316	-	-	-	-	4,000.00	4,000.00	-
Certified Extra Duty	140	120	100	316	-	-	-	-	4,000.00	4,000.00	-
Certified Extra Duty	140	130	100	316	-	-	-	-	4,000.00	4,000.00	-
140 Total					-	-	-	-	204,000.00	204,000.00	-
Classified Aides/Paraprofessionals	140	116	102	323	-	-	-	-	25,000.00	25,000.00	-
140 Total					-	-	-	-	25,000.00	25,000.00	-
Insurance - Life & Health	140	113	100	361	-	-	-	-	18,075.20	18,075.20	-
Insurance - Life & Health	140	114	100	361	-	-	-	-	7,928.18	7,928.18	-
Insurance - Life & Health	140	116	102	361	-	-	-	-	27,372.24	27,372.24	-
Insurance - Life & Health	140	116	104	361	-	-	-	-	23,404.85	23,404.85	-
140 Total					-	-	-	-	76,780.47	76,780.47	-
FICA Contribution	140	111	100	364	-	-	-	-	58.00	58.00	-
FICA Contribution	140	113	100	364	-	-	-	-	2,949.34	2,949.34	-
FICA Contribution	140	114	100	364	-	-	-	-	1,334.00	1,334.00	-
FICA Contribution	140	115	100	364	-	-	-	-	58.00	58.00	-
FICA Contribution	140	116	100	364	-	-	-	-	58.00	58.00	-
FICA Contribution	140	120	100	364	-	-	-	-	58.00	58.00	-
FICA Contribution	140	130	100	364	-	-	-	-	58.00	58.00	-
FICA/MEDICARE Contribution	140	116	102	364	-	-	-	-	1,912.50	1,912.50	-
FICA Contribution	140	116	104	364	-	-	-	-	1,622.25	1,622.25	-
Retirement Contribution - TRS	140	111	100	365	-	-	-	-	502.40	502.40	-
Retirement Contribution - TRS	140	114	100	365	-	-	-	-	11,555.40	11,555.40	-
Retirement Contribution - TRS	140	115	100	365	-	-	-	-	502.40	502.40	-
Retirement Contribution - TRS	140	116	100	365	-	-	-	-	502.40	502.40	-
Retirement Contribution - TRS	140	120	100	365	-	-	-	-	502.40	502.40	-
Retirement Contribution - TRS	140	130	100	365	-	-	-	-	502.40	502.40	-
Retirement Contribution - PERS	140	113	100	366	-	-	-	-	8,741.68	8,741.68	-
Retirement Contribution - PERS	140	116	102	366	-	-	-	-	5,500.00	5,500.00	-
Retirement Contribution - PERS	140	116	104	366	-	-	-	-	4,912.36	4,912.36	-
140 Total					-	-	-	-	41,329.53	41,329.53	-
Conference Registration	140	190	100	410	-	-	-	-	4,800.00	4,800.00	-
Professional & Technical Services	140	190	370	410	-	-	-	-	7,000.00	7,000.00	-
140 Total					-	-	-	-	11,800.00	11,800.00	-
Staff Travel	140	190	100	420	-	-	-	-	16,540.00	16,540.00	-

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
140 Total					-	-	-	-	16,540.00	16,540.00	-
Supplies, Materials, & Media	140	111	100	450	-	-	-	-	6,376.68	6,376.68	-
Supplies, Materials, & Media	140	113	100	450	-	-	-	-	490.20	490.20	-
Supplies, Materials, & Media	140	114	100	450	-	-	-	-	1,352.60	1,352.60	-
Supplies, Materials, & Media	140	115	100	450	-	-	-	-	7,495.82	7,495.82	-
Supplies, Materials, & Media	140	116	100	450	-	-	-	-	5,442.00	5,442.00	-
Supplies, Materials, & Media	140	190	100	450	-	-	-	-	34,012.70	34,012.70	-
140 Total					-	-	-	-	55,170.00	55,170.00	-
Staff Travel	141	190	100	420	-	-	-	-	14,000.00	14,000.00	-
Indirect Costs	141	190	550	495	-	-	-	-	335.60	335.60	-
141 Total					-	-	-	-	14,335.60	14,335.60	-
Staff Travel	198	190	100	420	-	-	-	-	15,100.00	15,100.00	-
198 Total					-	-	-	-	15,100.00	15,100.00	-
Grand Total Operating Fund Grants					-	-	-	-	460,055.60	460,055.60	-

(100.00%)

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Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Student Assessment Services:											
Dues & Fees	100	190	330	491	180.00	0.00	0.00	0.00	0.00	0.00	0.00
Testing Services Supplies, Materials & Media	100	190	340	450	0.00	59.90	4,599.30	0.00	0.00	0.00	0.00
				190 Total	180.00	59.90	4,599.30	0.00	0.00	0.00	0.00
Support Services - Instruction:											
Support Services - Instruction Fica & Medicare 360	100	190	350	364	0.00	0.00	(167.10)	0.00	0.00	0.00	0.00
				190 Total	0.00	0.00	(167.10)	0.00	0.00	0.00	0.00
Support Svcs - Instruction Other Purchased Svcs	100	190	350	440	8,153.73	8,571.87	8,429.30	10,000.00	0.00	10,000.00	10,000.00
Sprt Svcs - Instrctn Supplies, Mtrls & Media 450	100	190	350	450	536.05	43.89	0.00	0.00	0.00	0.00	0.00
Sprt Svcs - Instrctn Small Tools & Equipment 450	100	190	350	457	0.00	0.00	8,500.00	0.00	0.00	0.00	0.00
Support Services - Instruction Dues and Fees 490	100	190	350	491	495.00	495.00	0.00	0.00	0.00	0.00	0.00
				190 Total	9,184.78	9,110.76	16,929.30	10,000.00	0.00	10,000.00	10,000.00
Curriculum Development Services											
Curriculum Dev Certified Director/Coord/Mgr	100	190	381	314	112,959.12	108,591.84	111,102.57	0.00	0.00	0.00	0.00
				381 Total	112,959.12	108,591.84	111,102.57	0.00	0.00	0.00	0.00
Curriculum Specialist Teachers	100	190	381	315	6,105.97	6,146.76	3,825.24	0.00	0.00	0.00	0.00
				381 Total	6,105.97	6,146.76	3,825.24	0.00	0.00	0.00	0.00
Curriculum Development Extra Duty Certified 310	100	190	381	316	2,362.18	6,173.09	125.64	5,560.00	0.00	5,560.00	0.00
Extra Duty Classified	100	190	381	337	0.00	38.03	0.00	0.00	0.00	0.00	0.00
				381 Total	2,362.18	6,211.12	125.64	5,560.00	0.00	5,560.00	0.00
Insurance - Life & Health	100	190	381	361	15,737.80	15,015.69	14,248.80	0.00	0.00	0.00	0.00
				381 Total	15,737.80	15,015.69	14,248.80	0.00	0.00	0.00	0.00
Curriculum Development Fica & Medicare 360	100	190	381	364	1,818.21	1,736.28	1,654.31	100.00	0.00	100.00	0.00
				381 Total	1,818.21	1,736.28	1,654.31	100.00	0.00	100.00	0.00
Curriculum Development Retirement Contrib-TRS 360	100	190	381	365	15,499.58	14,838.47	13,025.18	700.00	0.00	700.00	0.00
				381 Total	15,499.58	14,838.47	13,025.18	700.00	0.00	700.00	0.00
Curriculum Development Retirement Contrib-PERS 360	100	190	381	366	0.00	8.37	0.00	0.00	0.00	0.00	0.00
				381 Total	0.00	8.37	0.00	0.00	0.00	0.00	0.00
Curriculum Development Other Employee Benefits 360	100	190	381	369	1,852.97	2,016.00	2,016.00	0.00	0.00	0.00	3,000.00
				381 Total	1,852.97	2,016.00	2,016.00	0.00	0.00	0.00	3,000.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Curriculum Development Prof. & Tech. Services 410	100	190	381	410	0.00	4,375.00	385.61	0.00	0.00	0.00	0.00
Curriculum Development Staff Travel 420	100	190	381	420	0.00	678.79	619.97	0.00	0.00	0.00	0.00
Curriculum Development Other Purchased Services	100	190	381	440	2,250.00	2,490.00	0.00	2,500.00	0.00	2,500.00	1,000.00
Curriculum Dev Supplies, Materials & Media 450	100	190	381	450	2,798.11	3,346.70	42.27	2,500.00	0.00	2,500.00	1,000.00
Curriculum Development Dues and Fees 490	100	190	381	491	1,239.00	239.00	495.00	0.00	0.00	0.00	0.00
Curriculum Materials Prof. & Tech. Services 410	100	190	101	410	0.00	0.00	500.00	0.00	0.00	0.00	0.00
Curriculum Materials Communications (Postage)	100	190	101	433	0.00	0.00	17.37	0.00	0.00	0.00	0.00
Curriculum Materials Other Purchased Services	100	190	101	440	1,653.54	1,244.84	0.00	2,000.00	0.00	2,000.00	0.00
Curriculum Mtrls Supplies, Mtrls & Media 450	100	190	101	450	243,566.62	170,242.88	232,013.03	0.00	0.00	0.00	0.00
Curriculum Materials	100	190	101	450	2,025.00	8,019.00	0.00	0.00	0.00	0.00	0.00
Curriculum Materials	100	190	101	450	0.00	5,994.00	0.00	0.00	0.00	0.00	0.00
Curriculum Materials	100	190	101	450	305.28	10,908.00	0.00	0.00	0.00	0.00	0.00
Curriculum Materials	100	190	101	450	925.47	37,173.80	3,403.43	0.00	0.00	0.00	0.00
Curriculum Materials	100	190	101	450	35,249.62	52,860.82	3,355.74	0.00	0.00	0.00	0.00
Curriculum Materials Small Tools & Equipment 450	100	190	101	457	0.00	0.00	549.00	0.00	0.00	0.00	0.00
190 Total					290,012.64	297,572.83	241,381.42	7,000.00	0.00	7,000.00	2,000.00
Grand Total District Wide Curriculum Development Accts					455,713.25	461,308.02	408,740.66	23,360.00	0.00	23,360.00	15,000.00
											(35.79%)

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Certified Extra Duty	100	192	200	316	0.00	0.00	6,860.21	0.00	0.00	0.00	0.00
			200 Total		0.00	0.00	6,860.21	0.00	0.00	0.00	0.00
Special Education Fica & Medicare 360	100	192	200	364	0.00	0.00	12.47	0.00	0.00	0.00	0.00
Special Education Retirement Contribution-TRS 360	100	192	200	365	0.00	0.00	801.40	0.00	0.00	0.00	0.00
Special Education Educational Assistance 360	100	192	200	378	0.00	0.00	993.00	0.00	0.00	0.00	0.00
			200 Total		0.00	0.00	1,806.87	0.00	0.00	0.00	0.00
Special Education Prof. & Tech. Services 410	100	192	200	410	265,658.83	397,802.50	470,805.89	25,000.00	0.00	25,000.00	450,000.00
Special Education Staff Travel 420	100	192	200	420	0.00	1,281.70	0.00	0.00	0.00	0.00	0.00
Special Education Mileage Reimbursement 420	100	192	200	421	1,338.81	877.15	0.00	2,000.00	0.00	2,000.00	0.00
Special Education Communications (Postage)	100	192	200	433	28.20	174.04	51.61	200.00	0.00	200.00	0.00
Special Education Other Purchased Services	100	192	200	440	0.00	460.48	1,864.50	0.00	0.00	0.00	0.00
Special Education Supplies, Materials & Media 450	100	192	200	450	15,684.28	20,275.38	24,508.75	15,000.00	0.00	15,000.00	0.00
Dues & Fees	100	192	200	491	253.00	0.00	511.00	0.00	0.00	0.00	0.00
Special Education Other Expenses 490	100	196	200	490	17,511.83	7,181.95	1,406.11	15,000.00	0.00	15,000.00	15,000.00
			200 Total		300,474.95	428,053.20	499,147.86	57,200.00	0.00	57,200.00	465,000.00
SPED Intensive Services Classified Subs/Temps 320	100	192	201	329	300.00	0.00	0.00	0.00	0.00	0.00	0.00
			201 Total		300.00	0.00	0.00	0.00	0.00	0.00	0.00
SPED Intensive Services Fica & Medicare 360	100	192	201	364	22.95	0.00	0.00	0.00	0.00	0.00	0.00
			201 Total		22.95	0.00	0.00	0.00	0.00	0.00	0.00
SPED Intensive Svcs Tuition and Stipends (Stdnts)	100	192	201	480	63,766.00	88,136.00	64,340.00	75,000.00	0.00	75,000.00	0.00
			201 Total		63,766.00	88,136.00	64,340.00	75,000.00	0.00	75,000.00	0.00
Classified Subs/Temps	100	190	202	329	600.00	450.00	0.00	0.00	0.00	0.00	0.00
			202 Total		600.00	450.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	190	202	364	45.88	34.42	0.00	0.00	0.00	0.00	0.00
			202 Total		45.88	34.42	0.00	0.00	0.00	0.00	0.00
Special Education Class Class Instrctnl Aide 320	100	192	202	323	90,571.55	80,479.58	34,581.83	0.00	0.00	0.00	0.00
			202 Total		90,571.55	80,479.58	34,581.83	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	192	202	361	17,327.21	14,963.34	5,855.22	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	192	202	361	238.45	0.00	0.00	0.00	0.00	0.00	0.00
			202 Total		17,565.66	14,963.34	5,855.22	0.00	0.00	0.00	0.00
Special Education Classified Fica & Medicare 360	100	192	202	364	6,830.82	5,780.14	2,370.62	0.00	0.00	0.00	0.00
Special Ed Class Retirement Contrib-PERS 360	100	192	202	366	19,879.86	17,470.49	7,607.99	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
				202 Total	26,710.68	23,250.63	9,978.61	0.00	0.00	0.00	0.00
Special Education-ESY Extra Duty Classified 320	100	190	205	337	2,948.55	10,032.80	0.00	11,900.00	0.00	11,900.00	12,000.00
				205 Total	2,948.55	10,032.80	0.00	11,900.00	0.00	11,900.00	12,000.00
Special Education-ESY Fica & Medicare 360	100	190	205	364	1,875.56	767.51	0.00	900.00	0.00	900.00	174.00
Special Education-ESY Retirement Contrib-TRS 360	100	190	205	365	8,841.60	0.00	0.00	0.00	0.00	0.00	1,507.20
Special Education-ESY Retirement Contrib-PERS 360	100	190	205	366	648.69	2,263.86	0.00	2,600.00	0.00	2,600.00	0.00
				205 Total	11,365.85	3,031.37	0.00	3,500.00	0.00	3,500.00	1,681.20
Supplies, Materials, & Media	100	192	205	450	0.00	219.00	4,489.94	0.00	0.00	0.00	0.00
				205 Total	0.00	219.00	4,489.94	0.00	0.00	0.00	0.00
Speech Services Teachers Salary	100	192	210	315	0.00	0.00	62,410.21	0.00	0.00	0.00	74,638.00
				210 Total	0.00	0.00	62,410.21	0.00	0.00	0.00	74,638.00
Certified Extra Duty	100	192	210	316	0.00	0.00	1,179.04	0.00	0.00	0.00	0.00
				210 Total	0.00	0.00	1,179.04	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	192	210	329	0.00	0.00	420.00	0.00	0.00	0.00	0.00
				210 Total	0.00	0.00	420.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	192	210	361	0.00	0.00	16,224.24	0.00	0.00	0.00	29,700.00
Speech Services Fica & Medicare 360	100	192	210	364	0.00	0.00	970.02	0.00	0.00	0.00	1,082.25
Speech Services Retirement Contribution-TRS 360	100	192	210	365	0.00	0.00	7,811.66	0.00	0.00	0.00	9,374.53
Other Employee Benefits	100	192	210	369	0.00	0.00	5,968.42	0.00	0.00	0.00	0.00
				210 Total	0.00	0.00	30,974.34	0.00	0.00	0.00	40,156.78
Retirement Contribution - TRS	100	192	211	365	(0.04)	0.00	0.00	0.00	0.00	0.00	0.00
				211 Total	(0.04)	0.00	0.00	0.00	0.00	0.00	0.00
Sped Support Services Extra Duty Certified 310	100	192	220	316	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
				220 Total	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Certified Specialists	100	192	220	318	246,408.43	215,144.18	337,698.58	474,100.00	(150,000.00)	324,100.00	320,291.00
				220 Total	246,408.43	215,144.18	337,698.58	474,100.00	(150,000.00)	324,100.00	320,291.00
DW NURSE	100	192	220	322	23,940.00	5,959.05	0.00	0.00	0.00	0.00	0.00
Sped Supprt Svcs Classified Instrctnal Aides 320	100	192	220	323	12,075.09	48,055.88	54,767.83	0.00	0.00	0.00	0.00
Sped Support Services Classified Subs/Temps 320	100	192	220	329	0.00	0.00	560.00	0.00	0.00	0.00	0.00
				220 Total	36,015.09	54,014.93	55,327.83	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Insurance - Life & Health	100	192	220	361	51,982.48	46,664.18	64,011.00	100,000.00	0.00	100,000.00	89,100.00
Sped Support Services Fica & Medicare 360	100	192	220	364	6,220.47	7,164.41	8,612.32	6,900.00	0.00	6,900.00	4,644.22
Sped Support Srvcs Retirement Contribution-TRS 360	100	192	220	365	30,679.39	26,197.19	40,357.90	59,500.00	0.00	59,500.00	40,228.55
Sped Supprt Srvcs Retirement Contribution-PERS 360	100	192	220	366	7,801.88	11,693.54	12,048.93	0.00	0.00	0.00	0.00
Sped Support Service Other Employee Benefits	100	192	220	369	4,725.00	3,414.06	5,050.00	7,100.00	0.00	7,100.00	0.00
Transportation Allowance	100	192	220	390	0.00	6,000.00	0.00	20,000.00	0.00	20,000.00	0.00
220 Total					101,409.22	101,133.38	130,080.15	193,500.00	0.00	193,500.00	133,972.77
Sped Support Services Prof. & Tech. Services 410	100	192	220	410	0.00	0.00	0.00	300,000.00	0.00	300,000.00	0.00
220 Total					0.00	0.00	0.00	300,000.00	0.00	300,000.00	0.00
Dues & Fees	100	192	220	491	150.00	0.00	0.00	0.00	0.00	0.00	0.00
220 Total					150.00	0.00	0.00	0.00	0.00	0.00	0.00
Sped Administration Certified Director/Coord/Mgr	100	192	230	314	124,476.00	112,832.95	9,716.58	131,100.00	0.00	131,100.00	189,982.00
230 Total					124,476.00	112,832.95	9,716.58	131,100.00	0.00	131,100.00	189,982.00
Certified Exrta Duty	100	192	230	316	3,614.28	0.00	0.00	0.00	0.00	0.00	0.00
230 Total					3,614.28	0.00	0.00	0.00	0.00	0.00	0.00
Sped Administration Certified Subs/Temps 310	100	192	230	317	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00
230 Total					0.00	0.00	12,000.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	192	230	361	15,997.20	13,079.88	1,333.10	20,000.00	0.00	20,000.00	29,700.00
Sped Administration Fica & Medicare 360	100	192	230	364	1,802.85	1,629.30	1,057.52	1,900.00	0.00	1,900.00	2,754.74
FICA Contribution	100	192	230	364	51.85	0.00	0.00	0.00	0.00	0.00	0.00
Sped Administration Retirement Contrib-TRS 360	100	192	230	365	15,131.76	13,800.48	1,220.40	16,500.00	0.00	16,500.00	23,861.74
Retirement Contribution - TRS	100	192	230	365	453.95	0.00	0.00	0.00	0.00	0.00	0.00
Sped Administration Other Employee Benefits 360	100	192	230	369	2,100.00	2,400.00	200.00	3,300.00	0.00	3,300.00	0.00
230 Total					35,537.61	30,909.66	3,811.02	41,700.00	0.00	41,700.00	56,316.48
Professional & Technical Services	100	192	230	410	0.00	0.00	0.00	30,000.00	0.00	30,000.00	0.00
Sped Admin Supplies, Materials & Media 450	100	192	230	450	2,491.84	1,893.73	1,893.73	2,000.00	0.00	2,000.00	2,000.00
230 Total					2,491.84	1,893.73	1,893.73	32,000.00	0.00	32,000.00	2,000.00
Sped Administration-Classified Support Staff 320	100	192	232	324	38,358.66	34,281.21	56,702.77	58,000.00	0.00	58,000.00	0.00
232 Total					38,358.66	34,281.21	56,702.77	58,000.00	0.00	58,000.00	0.00
Insurance - Life & Health	100	192	232	361	12,385.20	8,711.93	12,385.20	20,000.00	0.00	20,000.00	0.00
Sped Administration-Classified Fica & Medicare 360	100	192	232	364	2,837.68	2,577.65	4,670.08	4,400.00	0.00	4,400.00	0.00
Sped Admin-Class Retirement Contrib-PERS 360	100	192	232	366	8,431.58	6,848.24	13,275.95	12,800.00	0.00	12,800.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
				232 Total	23,654.46	18,137.82	30,331.23	37,200.00	0.00	37,200.00	0.00
Staff Services Other Purchased Services	100	192	553	440	3,000.00	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00
				553 Total	3,000.00	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00
Grand Total District Wide SPED Accounts					1,129,487.62	1,219,998.20	1,364,606.02	1,418,200.00	(150,000.00)	1,268,200.00	1,299,038.23
											2.43%

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Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Director of Technology	100	190	360	321	119,495.00	121,518.00	122,652.00	124,700.00	0.00	124,700.00	0.00
190 Total					119,495.00	121,518.00	122,652.00	124,700.00	0.00	124,700.00	0.00
Classified Technology Specialists	100	190	360	322	278,498.75	263,924.28	456,494.63	196,400.00	247,800.00	444,200.00	508,592.00
190 Total					278,498.75	263,924.28	456,494.63	196,400.00	247,800.00	444,200.00	508,592.00
Classified Support Staff	100	190	360	324	254,749.35	288,039.75	115,865.85	272,800.00	(172,800.00)	100,000.00	50,335.00
Classified Support Staff	100	190	360	324	(75.00)	0.00	0.00	0.00	0.00	0.00	0.00
190 Total					254,674.35	288,039.75	115,865.85	272,800.00	(172,800.00)	100,000.00	50,335.00
Extra Duty Classified	100	190	360	337	0.00	0.00	537.44	0.00	0.00	0.00	0.00
190 Total					0.00	0.00	537.44	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	190	360	361	129,661.03	136,352.85	124,322.40	140,000.00	0.00	140,000.00	178,200.00
Insurance - Life & Health	100	190	360	361	138.34	0.00	0.00	0.00	0.00	0.00	0.00
190 Total					129,799.37	136,352.85	124,322.40	140,000.00	0.00	140,000.00	178,200.00
FICA Contribution	100	190	360	364	48,623.61	50,795.83	51,615.99	45,400.00	0.00	45,400.00	42,757.92
190 Total					48,623.61	50,795.83	51,615.99	45,400.00	0.00	45,400.00	42,757.92
Retirement Contribution - PERS	100	190	360	366	136,520.22	145,766.10	149,764.94	130,700.00	0.00	130,700.00	122,963.94
Retirement Contribution - PERS	100	190	360	366	(13.77)	0.00	0.00	0.00	0.00	0.00	0.00
190 Total					136,506.45	145,766.10	149,764.94	130,700.00	0.00	130,700.00	122,963.94
IT OTHER EMPLOYEE BENEFITS	100	190	360	369	6,305.89	9,240.00	12,555.00	6,900.00	0.00	6,900.00	9,600.00
190 Total					6,305.89	9,240.00	12,555.00	6,900.00	0.00	6,900.00	9,600.00
Professional & Technical Services	100	190	360	410	0.00	2,394.00	7,352.75	0.00	0.00	0.00	15,000.00
190 Total					0.00	2,394.00	7,352.75	0.00	0.00	0.00	15,000.00
IT Mileage Reimbursement	100	190	360	421	1,066.28	547.39	0.00	2,000.00	0.00	2,000.00	0.00
190 Total					1,066.28	547.39	0.00	2,000.00	0.00	2,000.00	0.00
Utility Services (Utilities & Telecommunications)	100	190	360	430	0.00	0.00	4,948.71	0.00	0.00	0.00	0.00
190 Total					0.00	0.00	4,948.71	0.00	0.00	0.00	0.00
Other Purchased Services	100	190	360	440	33,812.18	180,568.04	(89,691.71)	52,800.00	0.00	52,800.00	25,000.00
190 Total					33,812.18	180,568.04	(89,691.71)	52,800.00	0.00	52,800.00	25,000.00
Instruction-related Technology Supplies	100	190	360	450	77,298.04	96,338.42	156,532.86	50,000.00	0.00	50,000.00	150,000.00
190 Total					77,298.04	96,338.42	156,532.86	50,000.00	0.00	50,000.00	150,000.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Instruction-related Technology Small Tools & Equip	100	190	360	457	18,729.14	25,973.89	157,618.00	20,000.00	0.00	20,000.00	125,000.00
				190 Total	18,729.14	25,973.89	157,618.00	20,000.00	0.00	20,000.00	125,000.00
Dues & Fees	100	190	360	491	300.00	0.00	300.00	0.00	0.00	0.00	0.00
				190 Total	300.00	0.00	300.00	0.00	0.00	0.00	0.00
Equipment	100	190	360	510	96,157.67	15,774.85	50,149.47	0.00	0.00	0.00	50,150.00
				190 Total	96,157.67	15,774.85	50,149.47	0.00	0.00	0.00	50,150.00
Grand Total District Wide Instructional Technology Accounts					1,201,266.73	1,337,233.40	1,321,018.33	1,041,700.00	75,000.00	1,116,700.00	1,277,598.86
											14.41%

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Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Maintenance/Custodial Staff	100	190	600	325	0.00	0.00	38,803.54	0.00	0.00	0.00	0.00
			600 Total		0.00	0.00	38,803.54	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	190	600	329	27,622.87	21,304.80	13,721.45	16,000.00	0.00	16,000.00	0.00
Classified Subs/Temps	100	190	600	329	817.60	0.00	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	190	600	329	2,653.26	0.00	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	190	600	329	277.40	0.00	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	190	600	329	569.40	438.00	0.00	0.00	0.00	0.00	0.00
Classified Subs/Temps	100	190	600	329	1,680.83	0.00	0.00	0.00	0.00	0.00	0.00
			600 Total		33,621.36	21,742.80	13,721.45	16,000.00	0.00	16,000.00	0.00
Extra Duty Classified	100	190	600	337	0.00	0.00	9,781.43	0.00	0.00	0.00	0.00
			600 Total		0.00	0.00	9,781.43	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	190	600	361	0.00	0.00	5,183.12	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	190	600	361	1,295.78	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	190	600	361	970.92	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	190	600	361	34.38	0.00	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	190	600	361	722.90	0.00	0.00	0.00	0.00	0.00	0.00
			600 Total		3,023.98	0.00	5,183.12	0.00	0.00	0.00	0.00
FICA Contribution	100	190	600	364	2,103.38	1,629.82	4,680.54	1,200.00	0.00	1,200.00	0.00
FICA Contribution	100	190	600	364	62.54	0.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	190	600	364	198.14	0.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	190	600	364	20.82	0.00	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	190	600	364	43.56	33.50	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	190	600	364	117.79	0.00	0.00	0.00	0.00	0.00	0.00
			600 Total		2,546.23	1,663.32	4,680.54	1,200.00	0.00	1,200.00	0.00
Retirement Contribution - PERS	100	190	600	366	4,508.36	3,667.95	11,938.89	0.00	0.00	0.00	0.00
			600 Total		4,508.36	3,667.95	11,938.89	0.00	0.00	0.00	0.00
Educational Assistance	100	190	600	378	0.00	0.00	120.00	0.00	0.00	0.00	0.00
			600 Total		0.00	0.00	120.00	0.00	0.00	0.00	0.00
Operations & Maintenance Prof. & Tech. Svcs 410	100	190	600	410	177,427.17	221,010.11	218,324.13	30,000.00	0.00	30,000.00	150,000.00
Professional & Technical Services-KHS	100	190	600	410	0.00	0.00	786.20	0.00	0.00	0.00	0.00
			600 Total		177,427.17	221,010.11	219,110.33	30,000.00	0.00	30,000.00	150,000.00
Operations & Maintenance Staff Travel 420	100	190	600	420	0.00	1,503.23	2,184.03	2,500.00	0.00	2,500.00	0.00
			600 Total		0.00	1,503.23	2,184.03	2,500.00	0.00	2,500.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Operations & Maintenance Communications (Postage)	100	190	600	433	17.18	32.00	16.08	0.00	0.00	0.00	0.00
Operations & Maintenance Other Purchased Services	100	190	600	440	41,470.70	30,330.16	23,444.82	30,000.00	0.00	30,000.00	25,000.00
Other Purchased Services	100	190	600	440	0.00	167.40	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	100	190	600	440	0.00	3,967.00	0.00	0.00	0.00	0.00	0.00
Operations & Maintenance Rentals and Leases	100	190	600	441	0.00	2,068.90	293.73	5,000.00	0.00	5,000.00	65,000.00
Operations & Maint Building Repairs & Maint	100	190	600	442	770.19	0.00	0.00	0.00	0.00	0.00	0.00
Building Repair & Maintenance Services	100	190	600	442	5,154.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations & Maint Supplies, Materials & Media 450	100	190	600	450	247,964.87	294,432.89	277,474.90	197,500.00	0.00	197,500.00	250,000.00
Supplies, Materials, & Media	100	190	600	450	0.00	0.00	509.24	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	190	600	450	0.00	813.90	696.47	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	190	600	450	0.00	0.00	2,253.10	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	190	600	450	0.00	0.00	2,244.48	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	190	600	450	0.00	926.10	4,472.80	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	190	600	450	0.00	94.00	0.00	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	190	600	450	0.00	0.00	89.00	0.00	0.00	0.00	0.00
Operations & Maint Small Tools & Equipment 450	100	190	600	457	11,240.56	2,849.96	1,216.67	4,000.00	0.00	4,000.00	2,500.00
Small Tools & Equipment	100	190	600	457	0.00	0.00	6,800.00	0.00	0.00	0.00	7,500.00
Small Tools & Equipment	100	190	600	457	0.00	991.95	0.00	0.00	0.00	0.00	0.00
600 Total					306,617.50	336,674.26	319,511.29	236,500.00	0.00	236,500.00	350,000.00
Dues & Fees	100	190	600	491	272.00	404.00	364.00	0.00	0.00	0.00	400.00
600 Total					272.00	404.00	364.00	0.00	0.00	0.00	400.00
Operations & Maintenance Equipment 510	100	190	600	510	16,985.84	0.00	8,565.00	0.00	0.00	0.00	0.00
600 Total					16,985.84	0.00	8,565.00	0.00	0.00	0.00	0.00
Op & Maint Restricted Class Director/Coord/Mgr 320	100	190	601	321	184,619.59	183,853.00	189,023.00	180,200.00	0.00	180,200.00	196,187.00
601 Total					184,619.59	183,853.00	189,023.00	180,200.00	0.00	180,200.00	196,187.00
Operations & Maint Restricted Supprt Staff 320	100	190	601	324	61,548.00	62,160.00	65,966.67	62,800.00	0.00	62,800.00	73,874.00
601 Total					61,548.00	62,160.00	65,966.67	62,800.00	0.00	62,800.00	73,874.00
Op & Maint Restricted Custodians & Maint 320	100	190	601	325	605,156.11	628,056.46	579,812.28	578,700.00	0.00	578,700.00	565,647.54
601 Total					605,156.11	628,056.46	579,812.28	578,700.00	0.00	578,700.00	565,647.54
Insurance - Life & Health	100	190	601	361	210,641.93	206,712.03	190,319.12	240,000.00	0.00	240,000.00	267,300.00
Insurance - Life & Health	100	190	601	361	1,153.27	0.00	0.00	0.00	0.00	0.00	0.00
601 Total					211,795.20	206,712.03	190,319.12	240,000.00	0.00	240,000.00	267,300.00
Operations & Maint Restricted Fica & Medicare 360	100	190	601	364	63,244.07	65,296.12	62,145.44	62,900.00	0.00	62,900.00	63,931.70

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
				601 Total	63,244.07	65,296.12	62,145.44	62,900.00	0.00	62,900.00	63,931.70
Op & Maint Restricted Retirement Contrib-PERS 360	100	190	601	366	174,453.53	183,990.94	173,986.48	180,800.00	0.00	180,800.00	183,855.88
				601 Total	174,453.53	183,990.94	173,986.48	180,800.00	0.00	180,800.00	183,855.88
Op & Maint Restricted Other Employee Benefits 360	100	190	601	369	7,602.50	8,280.00	7,650.00	8,900.00	0.00	8,900.00	10,000.00
				601 Total	7,602.50	8,280.00	7,650.00	8,900.00	0.00	8,900.00	10,000.00
Op & Maint Restricted Prof. & Tech. Svcs 410	100	190	601	410	0.00	7,251.00	4,537.50	0.00	0.00	0.00	5,000.00
				601 Total	0.00	7,251.00	4,537.50	0.00	0.00	0.00	5,000.00
Operations & Maintenance Restricted Garbage	100	190	601	432	292.75	860.45	1,479.91	1,000.00	0.00	1,000.00	1,500.00
Operations & Maintenance Restricted Electricity	100	190	601	436	652.85	1,061.13	1,282.26	1,000.00	0.00	1,000.00	1,250.00
				601 Total	945.60	1,921.58	2,762.17	2,000.00	0.00	2,000.00	2,750.00
Op & Maint Restricted Other Purchased Svcs	100	190	601	440	5,247.00	3,625.00	0.00	4,500.00	0.00	4,500.00	4,500.00
Operations & Maint Restricted Rentals and Leases	100	190	601	441	715.00	726.00	726.00	0.00	0.00	0.00	750.00
Op & Maint Restricted Building Repairs & Maint	100	190	601	442	38,751.66	41,706.17	40,680.92	50,000.00	0.00	50,000.00	45,000.00
Op & Maint Restricted Ins and Bond Premiums	100	190	601	445	243,019.00	273,090.00	112,661.00	0.00	0.00	0.00	0.00
Op & Maint Restricted Supplies, Mtrls & Media 450	100	190	601	450	575.36	507.72	295.90	0.00	0.00	0.00	300.00
				601 Total	288,308.02	319,654.89	154,363.82	54,500.00	0.00	54,500.00	50,550.00
Professional & Technical Services	100	190	602	410	0.00	770.50	3,698.64	0.00	0.00	0.00	4,000.00
Jack Cotant Expenses Other Purchased Services	100	190	602	440	3,263.48	3,688.97	3,102.47	3,500.00	0.00	3,500.00	15,000.00
Jack Cotant Expenses Supplies, Mtrls & Media	100	190	602	450	2,035.87	3,163.85	1,855.44	2,500.00	0.00	2,500.00	2,500.00
Jack Cotant Expenses Small Tools & Equipment 450	100	190	602	457	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
Jack Cotant Expenses Dues and Fees 490	100	190	602	491	31.00	26.00	150.00	0.00	0.00	0.00	0.00
				602 Total	5,330.35	7,649.32	13,806.55	6,000.00	0.00	6,000.00	26,500.00
Grand Total District Wide Maintenance Department Accounts					2,148,005.41	2,261,491.01	2,078,336.65	1,663,000.00	0.00	1,663,000.00	1,945,996.12
											17.02%

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
District Administration Certified Superintendent	100	190	510	311	237,408.36	132,460.00	0.00	0.00	0.00	0.00	0.00
Certified Superintendent	100	190	512	311	0.00	0.00	160,057.63	145,000.00	0.00	145,000.00	148,625.00
190 Total					237,408.36	132,460.00	160,057.63	145,000.00	0.00	145,000.00	148,625.00
Certified Assistant Superintendent	100	190	512	312	0.00	0.00	134,000.00	132,600.00	0.00	132,600.00	0.00
190 Total					0.00	0.00	134,000.00	132,600.00	0.00	132,600.00	0.00
Certified Director/Coordinator/Manager	100	190	550	314	0.00	0.00	0.00	116,100.00	0.00	116,100.00	138,500.00
190 Total					0.00	0.00	0.00	116,100.00	0.00	116,100.00	138,500.00
Certified Subs/Temps	100	190	510	317	13,700.00	4,500.00	0.00	5,000.00	0.00	5,000.00	0.00
190 Total					13,700.00	4,500.00	0.00	5,000.00	0.00	5,000.00	0.00
District Admin Supprt Class Director/Coord/Mgr 320	100	190	550	321	90,720.04	93,038.05	115,872.70	95,600.00	0.00	95,600.00	101,815.38
190 Total					90,720.04	93,038.05	115,872.70	95,600.00	0.00	95,600.00	101,815.38
Office of the Superintendent Board Assistant	100	190	512	324	60,216.00	93,795.57	75,388.29	46,800.00	0.00	46,800.00	55,157.00
District Admin Support Support Staff 320	100	190	550	324	356,250.31	371,262.94	405,884.94	300,200.00	75,000.00	375,200.00	399,949.00
190 Total					416,466.31	465,058.51	481,273.23	347,000.00	75,000.00	422,000.00	455,106.00
Office of the Superintendent Board Assistant	100	190	512	329	2,000.00	200.00	0.00	0.00	0.00	0.00	0.00
District Admin Support Classified Subs/Temps 320	100	190	550	329	0.00	150.00	1,440.00	5,000.00	0.00	5,000.00	0.00
190 Total					2,000.00	350.00	1,440.00	5,000.00	0.00	5,000.00	0.00
Board of Education Classified Stipend	100	190	511	338	18,525.00	23,699.99	18,600.00	18,500.00	0.00	18,500.00	20,000.00
190 Total					18,525.00	23,699.99	18,600.00	18,500.00	0.00	18,500.00	20,000.00
Insurance - Life & Health	100	190	510	361	15,371.53	16,869.65	0.00	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	190	512	361	12,385.20	21,218.97	44,999.94	60,000.00	0.00	60,000.00	118,800.00
Insurance - Life & Health	100	190	550	361	84,200.36	78,512.11	69,697.71	116,200.00	0.00	116,200.00	142,857.00
Insurance - Life & Health	100	190	550	361	142.91	0.00	0.00	0.00	0.00	0.00	0.00
190 Total					112,100.00	116,600.73	114,697.65	176,200.00	0.00	176,200.00	261,657.00
District Administration Fica & Medicare 360	100	190	510	364	5,771.07	2,248.28	0.00	100.00	0.00	100.00	0.00
Board of Education Fica & Medicare 360	100	190	511	364	1,417.38	1,813.38	1,423.07	1,400.00	0.00	1,400.00	1,530.00
Office of the Superintendent Board Assistant	100	190	512	364	4,653.96	7,084.94	10,002.63	7,600.00	0.00	7,600.00	6,374.57
District Admin Support Fica & Medicare 360	100	190	550	364	32,440.25	34,742.43	38,861.96	32,300.00	0.00	32,300.00	40,393.23
190 Total					44,282.66	45,889.03	50,287.66	41,400.00	0.00	41,400.00	48,297.80
District Administration Retirement Contrib-TRS 360	100	190	510	365	17,475.88	16,227.56	0.00	600.00	0.00	600.00	0.00
Office of the Superintendent Board Assistant	100	190	512	365	0.00	0.00	35,730.85	34,900.00	0.00	34,900.00	18,667.30
District Admin Supprt Retirement Contrib-TRS 360	100	190	550	365	0.00	0.00	0.00	14,600.00	0.00	14,600.00	17,395.60
190 Total					17,475.88	16,227.56	35,730.85	50,100.00	0.00	50,100.00	36,062.90
District Administration Retirement Contrib-PERS 360	100	190	510	366	1,099.99	0.00	0.00	0.00	0.00	0.00	0.00
Office of the Superintendent Board Assistant	100	190	512	366	11,681.23	20,095.71	13,997.74	10,300.00	0.00	10,300.00	12,134.54
District Admin Supprt Retirement Contrib-PERS 360	100	190	550	366	97,845.59	97,610.42	106,864.15	87,100.00	0.00	87,100.00	110,388.16

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
190 Total					110,626.81	117,706.13	120,861.89	97,400.00	0.00	97,400.00	122,522.70
District Admin Other Employee Benefits 360	100	190	510	369	3,250.00	3,900.00	0.00	3,900.00	0.00	3,900.00	0.00
Other Employee Benefits	100	190	512	369	0.00	0.00	8,145.13	0.00	0.00	0.00	16,100.00
District Admin Support Other Employee Benefits 360	100	190	550	369	931.80	4,134.80	5,144.45	600.00	0.00	600.00	8,400.00
190 Total					4,181.80	8,034.80	13,289.58	4,500.00	0.00	4,500.00	24,500.00
District Administration Prof. & Tech. Services 410	100	190	510	410	323.00	925.00	1,525.40	0.00	0.00	0.00	0.00
Board of Education Prof. & Tech. Services 410	100	190	511	410	99.00	1,487.00	2,403.25	0.00	0.00	0.00	5,000.00
Office of the Sup Prof. & Tech. Services	100	190	512	410	0.00	2,125.00	7,706.95	0.00	0.00	0.00	7,500.00
District Admin Support Prof. & Tech. Services 410	100	190	550	410	8,853.40	8,236.34	31,396.04	0.00	0.00	0.00	5,000.00
Staff Services Prof. & Tech. Services 410	100	190	553	410	0.00	450.00	1,455.00	0.00	0.00	0.00	1,000.00
190 Total					9,275.40	13,223.34	44,486.64	0.00	0.00	0.00	18,500.00
District Administration Management Services	100	190	510	413	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
190 Total					0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
District Administration Legal Services	100	190	510	414	42,175.71	38,576.04	133,936.94	45,000.00	0.00	45,000.00	55,000.00
Office of the Sup Legal Services	100	190	512	414	0.00	0.00	6,251.34	0.00	0.00	0.00	0.00
190 Total					42,175.71	38,576.04	140,188.28	45,000.00	0.00	45,000.00	55,000.00
District Administration Staff Travel 420	100	190	510	420	0.00	994.63	3,724.75	6,000.00	0.00	6,000.00	0.00
Board of Education Staff Travel 420	100	190	511	420	0.00	9,350.36	4,852.66	10,000.00	0.00	10,000.00	0.00
Office of the Sup Staff Travel	100	190	512	420	0.00	3,638.34	15,931.78	4,500.00	0.00	4,500.00	0.00
District Admin Support Staff Travel 420	100	190	550	420	0.00	2,171.31	4,594.83	0.00	0.00	0.00	0.00
Staff Services Staff Travel 420	100	190	553	420	0.00	(2,898.82)	0.00	0.00	0.00	0.00	0.00
190 Total					0.00	13,255.82	29,104.02	20,500.00	0.00	20,500.00	0.00
District Administration Mileage Reimbursement 420	100	190	510	421	0.00	0.00	300.00	0.00	0.00	0.00	0.00
District Admin Support Mileage Reimbursement 420	100	190	550	421	0.00	138.86	0.00	0.00	0.00	0.00	0.00
190 Total					0.00	138.86	300.00	0.00	0.00	0.00	0.00
District Administration Communications (Postage)	100	190	510	433	55.00	94.53	0.00	0.00	0.00	0.00	0.00
District Admin Support Communications (Postage)	100	190	550	433	3,634.88	385.59	2,933.62	4,000.00	0.00	4,000.00	3,500.00
Staff Services Communications (Postage)	100	190	553	433	0.00	96.70	15.94	0.00	0.00	0.00	0.00
190 Total					3,689.88	576.82	2,949.56	4,000.00	0.00	4,000.00	3,500.00
District Administration Other Purchased Services	100	190	510	440	3,299.00	2,700.00	0.00	2,500.00	0.00	2,500.00	1,000.00
Board of Education Other Purchased Services	100	190	511	440	16,335.00	9,516.00	11,772.00	10,000.00	0.00	10,000.00	10,000.00
District Admin Support Other Purchased Services	100	190	550	440	4,990.81	5,225.50	9,538.22	7,500.00	0.00	7,500.00	7,500.00
Staff Services Other Purchased Services	100	190	553	440	27,284.00	23,004.00	26,033.20	16,000.00	0.00	16,000.00	20,000.00
190 Total					51,908.81	40,445.50	47,343.42	36,000.00	0.00	36,000.00	38,500.00
District Administration Rentals and Leases	100	190	510	441	0.00	0.00	1,918.75	0.00	0.00	0.00	0.00
Board of Education Rentals and Leases	100	190	511	441	0.00	646.75	0.00	0.00	0.00	0.00	0.00
District Admin Support Rentals and Leases	100	190	550	441	14,850.00	1,080.00	46,176.00	2,000.00	76,558.00	78,558.00	50,000.00
190 Total					14,850.00	1,726.75	48,094.75	2,000.00	76,558.00	78,558.00	50,000.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
District Admin Supprt Equipment Repair & Maint	100	190	550	443	38.75	0.00	0.00	0.00	0.00	0.00	0.00
190 Total					38.75	0.00	0.00	0.00	0.00	0.00	0.00
District Admin Support Insurance and Bond Premium:	100	190	550	445	0.00	45.00	0.00	0.00	0.00	0.00	0.00
190 Total					0.00	45.00	0.00	0.00	0.00	0.00	0.00
Staff Development Supplies, Materials & Media 450	100	190	370	450	0.00	3,250.00	0.00	0.00	0.00	0.00	0.00
District Admin Supplies, Materials & Media 450	100	190	510	450	8,352.64	3,948.34	1,547.13	5,000.00	0.00	5,000.00	5,000.00
Board of Education Supplies, Materials & Media 450	100	190	511	450	288.14	1,708.32	564.05	0.00	0.00	0.00	500.00
Office of the Sup Supplies, Materials, & Media	100	190	512	450	40.92	9,215.33	4,659.60	0.00	0.00	0.00	5,000.00
Dist Admin Sprt Supplies, Materials & Media 450	100	190	550	450	13,961.40	13,564.15	14,317.88	12,000.00	0.00	12,000.00	14,000.00
Staff Services Supplies, Materials & Media 450	100	190	553	450	3,855.56	7,357.96	3,117.24	5,000.00	0.00	5,000.00	5,000.00
District Admin Small Tools & Equipment 450	100	190	510	457	563.98	0.00	0.00	0.00	0.00	0.00	0.00
Small Tools & Equipment	100	190	512	457	0.00	1,854.70	1,399.00	0.00	0.00	0.00	0.00
District Admin Support Small Tools & Equipment 450	100	190	550	457	7,712.00	11,182.52	9,964.97	0.00	0.00	0.00	5,000.00
Staff Services Small Tools & Equipment 450	100	190	553	457	563.99	0.00	1,299.99	0.00	0.00	0.00	1,350.00
Board of Education Food-Lunches 450	100	190	511	459	0.00	177.86	0.00	0.00	0.00	0.00	0.00
190 Total					35,338.63	52,259.18	36,869.86	22,000.00	0.00	22,000.00	35,850.00
Board of Education Other Expenses 490	100	190	511	490	7,850.00	8,242.00	8,654.00	10,000.00	0.00	10,000.00	10,000.00
District Admin Support Other Expenses 490	100	190	550	490	777.26	639.74	661.98	0.00	0.00	0.00	750.00
Staff Services Other Expenses 490	100	190	553	490	0.00	3,931.60	0.00	5,000.00	0.00	5,000.00	5,000.00
District Administration Dues and Fees 490	100	190	510	491	239.00	618.00	600.00	0.00	0.00	0.00	0.00
Board of Education Dues and Fees 490	100	190	511	491	16,302.98	15,510.56	16,270.80	16,000.00	0.00	16,000.00	18,000.00
Office of the Sup Dues & Fees	100	190	512	491	1,355.00	1,664.00	2,470.00	2,000.00	0.00	2,000.00	3,000.00
District Admin Support Dues and Fees 490	100	190	550	491	3,367.06	1,161.66	1,580.81	2,000.00	0.00	2,000.00	2,000.00
Staff Services Dues and Fees 490	100	190	553	491	119.00	4,345.00	504.00	5,000.00	0.00	5,000.00	5,000.00
190 Total					30,010.30	36,112.56	30,741.59	40,000.00	0.00	40,000.00	43,750.00
GF Indirect Costs	100	190	557	495	(94,481.47)	(227,427.15)	(65,103.01)	(75,000.00)	0.00	(75,000.00)	(98,900.10)
190 Total					(94,481.47)	(227,427.15)	(65,103.01)	(75,000.00)	0.00	(75,000.00)	(98,900.10)
Unallocated Budget - Borough	100	190	900	599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated Budget - Fund Balance	100	190	900	599	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190 Total					0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total District Wide District Administration Accounts					1,160,292.87	992,497.52	1,561,086.30	1,338,900.00	151,558.00	1,490,458.00	1,503,286.68
											0.86%

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Regular Instrctn Teachers/Mentors, Part Year 310	100	193	100	319	0.00	49,410.00	0.00	80,000.00	0.00	80,000.00	0.00
HTE Long-term Sub	100	193	100	319	0.00	0.00	28,215.00	0.00	0.00	0.00	0.00
PHE Long-term Sub	100	193	100	319	0.00	0.00	9,240.00	0.00	0.00	0.00	0.00
TSAS Long-term Sub	100	193	100	319	0.00	38,007.59	0.00	0.00	0.00	0.00	0.00
Kayhi Long-term Sub	100	193	100	319	0.00	30,619.19	0.00	0.00	0.00	0.00	0.00
Revilla Long-term Sub	100	193	100	319	0.00	16,535.70	0.00	0.00	0.00	0.00	0.00
193 Total					0.00	134,572.48	37,455.00	80,000.00	0.00	80,000.00	0.00
Insurance - Life & Health	100	193	100	361	0.00	0.00	2,704.04	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	193	100	361	0.00	22.20	0.00	0.00	0.00	0.00	0.00
193 Total					0.00	22.20	2,704.04	0.00	0.00	0.00	0.00
Regular Instruction Unemployment Insurance 360	100	193	100	362	6,140.84	6,685.02	8,332.81	15,000.00	0.00	15,000.00	15,000.00
Special Education Unemployment Insurance 360	100	193	200	362	3,534.19	3,619.63	4,560.91	7,000.00	0.00	7,000.00	7,500.00
Sped Support Services Unemployment Insurance 360	100	193	220	362	339.22	329.01	458.28	0.00	0.00	0.00	0.00
Support Services Unemployment Insurance 360	100	193	300	362	918.66	864.01	1,133.65	3,000.00	0.00	3,000.00	1,500.00
Supprt Svcs - Instrctn Unemployment Insurance 360	100	193	350	362	910.02	1,093.35	1,324.29	0.00	0.00	0.00	0.00
School Administration Unemployment Insurance 360	100	193	400	362	621.86	575.21	752.14	0.00	0.00	0.00	0.00
School Admin Supprt Svcs Unemployment Ins 360	100	193	450	362	225.21	247.61	358.82	0.00	0.00	0.00	0.00
District Administration Unemployment Insurance 360	100	193	510	362	226.34	178.73	362.11	0.00	0.00	0.00	0.00
District Admin Support Unemployment Insurance 360	100	193	550	362	326.30	454.90	568.55	0.00	0.00	0.00	0.00
Unemployment Insurance	100	193	600	362	962.28	1,053.04	1,315.95	0.00	0.00	0.00	1,500.00
Student Activities Unemployment Insurance 360	100	193	700	362	133.32	119.57	189.49	0.00	0.00	0.00	0.00
193 Total					14,338.24	15,220.08	19,357.00	25,000.00	0.00	25,000.00	25,500.00
Regular Instruction Workers' Comp Insurance 360	100	193	100	363	67,652.29	69,000.86	55,009.53	75,000.00	0.00	75,000.00	75,000.00
Special Education Workers' Comp Insurance 360	100	193	200	363	41,287.28	39,711.52	29,785.18	44,000.00	0.00	44,000.00	45,000.00
Sped Support Services Workers' Comp Insurance 360	100	193	220	363	4,689.49	3,811.67	2,707.32	5,000.00	0.00	5,000.00	5,000.00
Support Services Workers' Comp Insurance 360	100	193	300	363	8,405.80	10,322.46	7,109.73	10,500.00	0.00	10,500.00	7,500.00
Supprt Svcs - Instrctn Workers' Comp Ins 360	100	193	350	363	10,836.14	10,225.34	8,996.97	10,500.00	0.00	10,500.00	10,500.00
School Administration Workers' Comp Insurance 360	100	193	400	363	7,594.92	6,987.41	4,733.29	7,500.00	0.00	7,500.00	7,500.00
School Admin Supprt Svcs Workers' Comp Ins 360	100	193	450	363	2,512.68	2,530.59	2,037.56	3,000.00	0.00	3,000.00	3,000.00
District Administration Workers' Comp Ins 360	100	193	510	363	2,083.71	2,543.21	1,470.71	3,000.00	0.00	3,000.00	3,000.00
District Admin Support Workers' Comp Insurance 360	100	193	550	363	4,396.01	3,666.38	3,743.28	5,000.00	0.00	5,000.00	5,000.00
Worker's Compensation Insurance	100	193	600	363	11,806.88	10,812.60	8,665.23	13,500.00	0.00	13,500.00	15,000.00
Student Activities Workers' Comp Insurance 360	100	193	700	363	1,800.27	1,498.03	983.91	2,000.00	0.00	2,000.00	0.00
193 Total					163,065.47	161,110.07	125,242.71	179,000.00	0.00	179,000.00	176,500.00
Regular Instruction Fica & Medicare 360	100	193	100	364	0.00	0.00	0.00	6,100.00	0.00	6,100.00	0.00
Fica Contribution	100	193	100	364	0.00	0.00	2,158.45	0.00	0.00	0.00	0.00
FICA Contribution	100	193	100	364	0.00	0.00	706.86	0.00	0.00	0.00	0.00
FICA Contribution	100	193	100	364	0.00	2,907.60	0.00	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
FICA Contribution	100	193	100	364	0.00	2,342.40	0.00	0.00	0.00	0.00	0.00
FICA Contribution	100	193	100	364	0.00	1,264.98	0.00	0.00	0.00	0.00	0.00
Quality Schools Fica & Medicare 360	100	193	103	364	0.00	0.00	39.83	0.00	0.00	0.00	0.00
193 Total					0.00	6,514.98	2,905.14	6,100.00	0.00	6,100.00	0.00
Quality Schools Retirement Contribution-TRS 360	100	193	103	365	0.00	0.00	301.42	0.00	0.00	0.00	0.00
193 Total					0.00	0.00	301.42	0.00	0.00	0.00	0.00
TRS On-behalf Payments	100	195	100	367	1,862,216.94	2,049,238.67	1,307,818.74	1,481,000.00	0.00	1,481,000.00	1,481,000.00
TRS On-behalf Payments	100	195	200	367	364,517.14	362,585.13	219,951.91	213,500.00	0.00	213,500.00	213,500.00
TRS On-behalf Payments	100	195	220	367	65,749.06	59,083.49	39,262.77	66,100.00	0.00	66,100.00	66,100.00
TRS On-behalf Payments	100	195	300	367	103,789.57	107,321.86	62,739.53	104,500.00	0.00	104,500.00	104,500.00
TRS On-behalf Payments	100	195	350	367	94,169.91	117,935.64	73,383.89	58,000.00	0.00	58,000.00	58,000.00
TRS On-behalf Payments	100	195	400	367	216,545.51	202,196.93	158,557.28	183,800.00	0.00	183,800.00	183,800.00
TRS On-behalf Payments	100	195	510	367	41,773.94	24,109.82	31,945.31	36,600.00	0.00	36,600.00	36,600.00
TRS On-behalf Payments	100	195	550	367	676.65	21,622.79	8,037.20	15,100.00	0.00	15,100.00	15,100.00
TRS On-behalf Payments	100	195	700	367	30,200.50	18,548.70	23,609.77	22,700.00	0.00	22,700.00	22,700.00
PERS On-behalf Payments	100	195	100	368	93,164.49	69,793.87	19,585.34	15,300.00	0.00	15,300.00	15,300.00
PERS On-behalf Payments	100	195	200	368	230,427.42	212,925.02	71,489.28	68,900.00	0.00	68,900.00	68,900.00
PERS On-behalf Payments	100	195	220	368	6,344.20	7,153.70	3,009.16	1,800.00	0.00	1,800.00	1,800.00
PERS On-behalf Payments	100	195	300	368	83,855.91	58,230.50	21,551.87	33,900.00	0.00	33,900.00	33,900.00
PERS On-behalf Payments	100	195	350	368	64,739.80	60,607.49	19,953.39	20,200.00	0.00	20,200.00	20,200.00
PERS On-behalf Payments	100	195	400	368	0.00	486.11	124.12	0.00	0.00	0.00	0.00
PERS On-behalf Payments	100	195	450	368	40,542.51	37,955.07	16,213.79	13,900.00	0.00	13,900.00	13,900.00
PERS On-behalf Payments	100	195	510	368	5,307.12	7,615.44	1,949.36	1,500.00	0.00	1,500.00	1,500.00
PERS On-behalf Payments	100	195	550	368	38,183.89	37,941.19	13,534.32	12,300.00	0.00	12,300.00	12,300.00
PERS On-behalf Payments	100	195	600	368	128,802.18	122,581.68	38,871.97	44,900.00	0.00	44,900.00	44,900.00
PERS On-behalf Payments	100	195	700	368	257.61	4,964.45	511.26	2,000.00	0.00	2,000.00	2,000.00
195 Total					3,471,264.35	3,582,897.55	2,132,100.26	2,396,000.00	0.00	2,396,000.00	2,396,000.00
District Educational Assistance	100	193	100	378	2,091.00	150.00	0.00	20,000.00	0.00	20,000.00	0.00
HTE Employee Education Assistance	100	193	100	378	9,012.00	6,475.73	6,598.00	0.00	0.00	0.00	0.00
FME Employee Education Assistance	100	193	100	378	4,433.00	6,276.76	7,238.00	0.00	0.00	0.00	0.00
PHE Employee Education Assistance	100	193	100	378	4,294.90	2,683.00	1,810.00	0.00	0.00	0.00	0.00
KCS Employee Education Assistance	100	193	100	378	1,271.65	0.00	1,650.00	0.00	0.00	0.00	0.00
TSAS Employee Education Assistance	100	193	100	378	4,088.00	3,384.00	1,320.00	0.00	0.00	0.00	0.00
Schoenbar Employee Education Assistance	100	193	100	378	1,520.00	1,248.90	2,628.00	0.00	0.00	0.00	0.00
Kayhi Employee Education Assistance	100	193	100	378	2,110.00	8,492.07	3,274.00	0.00	0.00	0.00	0.00
Revilla Employee Education Assistance	100	193	100	378	1,515.00	855.00	1,760.00	0.00	0.00	0.00	0.00
Special Education Educational Assistance 360	100	193	200	378	0.00	0.00	445.00	15,200.00	0.00	15,200.00	10,000.00
District Physicals	100	193	100	379	0.00	188.31	0.00	4,000.00	0.00	4,000.00	0.00
193 Total					30,335.55	29,753.77	26,723.00	39,200.00	0.00	39,200.00	10,000.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
HTE Employee Physicals	100	193	100	379	456.04	414.00	250.00	0.00	0.00	0.00	0.00
FME Employee Physicals	100	193	100	379	400.00	646.57	750.00	0.00	0.00	0.00	0.00
PHE Employee Physicals	100	193	100	379	571.88	350.00	175.00	0.00	0.00	0.00	0.00
KCS Employee Physicals	100	193	100	379	400.00	0.00	750.00	0.00	0.00	0.00	0.00
TSAS Employee Physicals	100	193	100	379	375.00	225.00	35.00	0.00	0.00	0.00	0.00
Schoenbar Employee Physicals	100	193	100	379	1,050.00	0.00	250.00	0.00	0.00	0.00	0.00
Kayhi Employee Physicals	100	193	100	379	225.00	450.00	0.00	0.00	0.00	0.00	0.00
193 Total					3,477.92	2,085.57	2,210.00	0.00	0.00	0.00	0.00
Quality Schools Prof. & Tech. Services 410	100	193	103	410	0.00	478.00	1,138.50	5,000.00	0.00	5,000.00	5,000.00
Professional & Technical Services	100	193	103	410	0.00	0.00	645.00	0.00	0.00	0.00	0.00
Professional & Technical Services	100	193	103	410	0.00	0.00	960.00	0.00	0.00	0.00	0.00
Professional & Technical Services	100	193	103	410	0.00	0.00	1,245.00	0.00	0.00	0.00	0.00
Professional & Technical Services	100	193	103	410	0.00	0.00	330.00	0.00	0.00	0.00	0.00
Professional & Technical Services	100	193	103	410	0.00	0.00	665.00	0.00	0.00	0.00	0.00
Quality Schools SMS Professional & Technical Serv	100	193	103	410	0.00	239.00	960.00	0.00	0.00	0.00	0.00
Quality Schools KHS Prof & Tech Services	100	193	103	410	1,000.00	265.00	1,321.49	0.00	0.00	0.00	0.00
Professional & Technical Services	100	193	103	410	0.00	0.00	140.00	0.00	0.00	0.00	0.00
School Administration Prof. & Tech. Services 410	100	193	400	410	0.00	950.00	999.96	0.00	0.00	0.00	0.00
193 Total					1,000.00	1,932.00	8,404.95	5,000.00	0.00	5,000.00	5,000.00
Informational Technology Prof. & Tech. Svcs 410	100	190	560	410	0.00	310.00	0.00	0.00	0.00	0.00	0.00
190 Total					0.00	310.00	0.00	0.00	0.00	0.00	0.00
District Admin Support Auditing	100	193	550	412	42,609.00	40,020.00	61,500.00	38,000.00	0.00	38,000.00	52,575.00
193 Total					42,609.00	40,020.00	61,500.00	38,000.00	0.00	38,000.00	52,575.00
Quality Schools Staff Travel 420	100	193	103	420	0.00	0.00	(34.74)	20,000.00	0.00	20,000.00	20,000.00
Quality Schools HTE Staff Travel	100	193	103	420	0.00	0.00	1,133.34	0.00	0.00	0.00	0.00
Quality Schools FME Staff Travel	100	193	103	420	0.00	740.07	2,283.00	0.00	0.00	0.00	0.00
Quality Schools PHE Staff Travel	100	193	103	420	0.00	0.00	2,431.49	0.00	0.00	0.00	0.00
Quality Schools TSAS Staff Travel	100	193	103	420	0.00	0.00	1,586.94	0.00	0.00	0.00	0.00
Staff Travel	100	193	103	420	0.00	0.00	2,193.00	0.00	0.00	0.00	0.00
Quality Schools KHS Staff Travel	100	193	103	420	0.00	0.00	6,477.75	0.00	0.00	0.00	0.00
Staff Travel	100	193	103	420	0.00	0.00	2,915.64	0.00	0.00	0.00	0.00
School Administration Staff Travel 420	100	193	400	420	0.00	5,666.73	6,568.35	7,000.00	0.00	7,000.00	0.00
193 Total					0.00	6,406.80	25,554.77	27,000.00	0.00	27,000.00	20,000.00
Utility Services (Utilities & Telecommunications)	100	193	230	430	2,007.59	2,032.62	1,992.84	1,900.00	0.00	1,900.00	2,000.00
Utility Services (Utilities & Telecommunications)	100	193	360	430	185,947.05	160,823.01	241,380.81	168,900.00	0.00	168,900.00	175,000.00
Utility Services (Utilities & Telecommunications)	100	193	381	430	2,007.54	2,032.67	1,970.94	1,900.00	0.00	1,900.00	2,000.00
Utility Services (Utilities & Telecommunications)	100	193	510	430	1,905.48	1,918.48	2,506.99	1,800.00	0.00	1,800.00	2,500.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Utility Services (Utilities & Telecommunications)	100	193	512	430	102.10	114.22	103.30	0.00	0.00	0.00	0.00
Utility Services (Utilities & Telecommunications)	100	193	550	430	2,170.17	2,144.02	2,082.76	2,000.00	0.00	2,000.00	2,000.00
Utility Services (Utilities & Telecommunications)	100	193	601	430	3,597.77	3,604.60	3,764.12	5,000.00	0.00	5,000.00	5,000.00
				193 Total	197,737.70	172,669.62	253,801.76	181,500.00	0.00	181,500.00	188,500.00
Operations & Maintenance Restricted Water & Sewage	100	193	601	431	7,376.84	7,560.60	7,725.68	9,200.00	0.00	9,200.00	9,200.00
				193 Total	7,376.84	7,560.60	7,725.68	9,200.00	0.00	9,200.00	9,200.00
Operations & Maintenance Restricted Garbage	100	193	601	432	2,681.08	2,393.70	2,093.70	3,000.00	0.00	3,000.00	3,000.00
				193 Total	2,681.08	2,393.70	2,093.70	3,000.00	0.00	3,000.00	3,000.00
Operations & Maintenance Restricted Electricity	100	193	601	436	10,041.30	10,184.63	10,399.29	10,000.00	0.00	10,000.00	10,000.00
				193 Total	10,041.30	10,184.63	10,399.29	10,000.00	0.00	10,000.00	10,000.00
Op & Maint Restricted Gas, Diesel, or Heating Fuel	100	193	601	438	16,559.72	28,498.28	27,572.23	23,000.00	0.00	23,000.00	23,000.00
				193 Total	16,559.72	28,498.28	27,572.23	23,000.00	0.00	23,000.00	23,000.00
Quality Schools Other Purchased Services	100	193	103	440	0.00	10,000.00	2,500.00	0.00	0.00	0.00	0.00
Testing Services Other Purchased Services	100	193	340	440	108.00	0.00	0.00	0.00	0.00	0.00	0.00
Library Services Other Purchased Services	100	193	352	440	16,941.60	20,640.99	19,778.28	21,400.00	0.00	21,400.00	21,500.00
Other Purchased Services	100	193	360	440	0.00	10,660.00	0.00	10,000.00	0.00	10,000.00	10,000.00
				193 Total	17,049.60	41,300.99	22,278.28	31,400.00	0.00	31,400.00	31,500.00
Informational Technology Other Purchased Services	100	190	560	440	28,478.80	25,961.61	29,810.35	10,000.00	0.00	10,000.00	30,000.00
				190 Total	28,478.80	25,961.61	29,810.35	10,000.00	0.00	10,000.00	30,000.00
Regular Instruction Rentals and Leases	100	193	100	441	46,480.00	48,685.00	53,289.00	50,000.00	0.00	50,000.00	50,000.00
				193 Total	46,480.00	48,685.00	53,289.00	50,000.00	0.00	50,000.00	50,000.00
District Admin Support Insurance and Bond Premiums	100	193	550	445	37,215.62	37,675.40	50,412.09	40,000.00	0.00	40,000.00	50,000.00
Op & Maint Restricted Ins and Bond Premiums	100	193	601	445	238,413.72	250,786.64	260,614.90	209,100.00	0.00	209,100.00	260,000.00
				193 Total	275,629.34	288,462.04	311,026.99	249,100.00	0.00	249,100.00	310,000.00
Insurance - Life & Health	100	194	100	361	0.00	0.00	370,119.41	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	200	361	0.00	0.00	135,983.36	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	220	361	0.00	0.00	12,192.95	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	300	361	0.00	0.00	30,484.15	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	350	361	0.00	0.00	36,298.84	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	400	361	0.00	0.00	30,949.14	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	450	361	0.00	0.00	27,229.75	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	510	361	0.00	0.00	7,058.88	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	550	361	0.00	0.00	10,933.08	0.00	0.00	0.00	0.00
Insurance - Life & Health	100	194	600	361	0.00	0.00	47,303.44	0.00	0.00	0.00	0.00

Description	Fd	Loc	Func	Obj	FY21Actuals	FY22Actuals	FY23Actuals	FY24 Approved Budget	Budget Revisions	FY24 Revised Budget	FY25 Proposed Budget
Op & Maint Restricted Ins and Bond Premiums	100	194	601	445	0.00	0.00	245,917.00	273,000.00	0.00	273,000.00	315,000.00
Insurance - Life & Health	100	194	700	361	0.00	0.00	2,545.00	0.00	0.00	0.00	0.00
194 Total					0.00	0.00	957,015.00	273,000.00	0.00	273,000.00	315,000.00
Quality Schools Supplies, Materials & Media 450	100	193	103	450	28,558.52	18,978.32	12,262.50	41,600.00	0.00	41,600.00	20,000.00
HTE Quality Schools Supplies	100	193	103	450	1,104.40	910.41	364.00	0.00	0.00	0.00	0.00
FME Quality Schools Supplies	100	193	103	450	1,500.00	1,658.30	0.00	0.00	0.00	0.00	0.00
PHE Quality Schools Supplies	100	193	103	450	2,626.09	780.87	0.00	0.00	0.00	0.00	0.00
TSAS Quality Schools Supplies	100	193	103	450	48.52	2,574.56	0.00	0.00	0.00	0.00	0.00
Schoenbar Quality Schools Supplies	100	193	103	450	2,107.50	7,267.98	2,059.45	0.00	0.00	0.00	0.00
Kayhi Quality Schools Supplies	100	193	103	450	24,817.60	17,708.01	0.00	0.00	0.00	0.00	0.00
Revilla Quality Schools Supplies	100	193	103	450	1,240.00	0.00	0.00	0.00	0.00	0.00	0.00
Fast Track Quality Schools Supplies	100	193	103	450	1,945.85	0.00	0.00	0.00	0.00	0.00	0.00
Testing Services Supplies, Materials & Media	100	193	340	450	0.00	0.00	0.00	15,000.00	0.00	15,000.00	15,000.00
Supplies, Materials, & Media	100	193	350	450	369.66	612.94	612.94	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	193	350	450	440.46	760.90	760.90	0.00	0.00	0.00	0.00
Supplies, Materials, & Media	100	193	560	450	0.00	14,806.00	17,666.00	0.00	0.00	0.00	15,000.00
PHE Quality Schools Small Tools & Equipment	100	193	103	457	0.00	1,949.00	0.00	0.00	0.00	0.00	0.00
Small Tools & Equipment	100	193	103	457	0.00	4,377.60	0.00	0.00	0.00	0.00	0.00
Quality Schools KHS Small Tools & Equipment	100	193	103	457	12,735.00	3,514.90	0.00	0.00	0.00	0.00	0.00
Testing Services Small Tools & Equipment 450	100	193	340	457	0.00	0.00	0.00	6,000.00	0.00	6,000.00	6,000.00
193 Total					77,493.60	75,899.79	33,725.79	62,600.00	0.00	62,600.00	56,000.00
Student Tuition	100	193	103	481	0.00	0.00	5,856.00	0.00	0.00	0.00	0.00
193 Total					0.00	0.00	5,856.00	0.00	0.00	0.00	0.00
Student Stipends	100	193	351	485	0.00	15,000.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00
193 Total					0.00	15,000.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00
Quality Schools Dues and Fees 490	100	193	103	491	0.00	3,500.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00
193 Total					0.00	3,500.00	3,500.00	3,500.00	0.00	3,500.00	3,500.00
Grand Total District Wide Other Support Accounts					4,405,618.51	4,700,961.76	4,177,552.36	3,716,600.00	0.00	3,716,600.00	3,730,275.00
											0.37%



Ketchikan Gateway Borough School District

FY2024-2025 Budget Pro Forma

FY2024-2025 Miscellaneous Supporting Information



Projected Cost of Health Insurance per Covered Employee

Current Monthly Composite Amount	\$ 2,528
Premium Renewal 8%	<u>108%</u>

Projected Monthly Cost of Health Insurance per Covered Employee
FY2024-2025

\$ 2,730

Projected Monthly Cost of Health Insurance per Covered Employee
FY2024-2025 - ANNUALIZED

\$ 32,760

Life and Health Insurance Funding Source Recap

	<u>FTE</u>		<u>Funding Source</u>	
Amount Budgeted: Operating Fund	239	\$ 29,700	\$ 7,098,449	
Amount Budgeted: Special Revenue Funds	18	\$ 29,700	\$ 543,807	
<i>Total Amount Budgeted</i>	<u>257</u>		<u>\$ 7,642,256</u>	90.19%

Estimated Employee Contributions

830,803 9.81%

Projected Payments into Life and Health Insurance Fund

8,473,058

Projected Costs

	<u>Estimated Covered Lives</u>	<u>Annual Cost</u>
Life Insurance	333	41,920
Health Insurance	257	8,429,639
<i>Projected Expected Cost for FY 2024</i>		<u>8,471,560</u>

BOE June 12, 2024 Pro Forma

Square Footage

TSAS	18,796
KCS	15,714
Total Square Footage of Valley Park	<u>34,510</u>

Three Year Maintenance Costs

FY2021-2022 Actual	2,514,573
FY2022-2023 Actual	2,569,716
FY2023-2024 Budget	<u>2,150,600</u>
Three Year Average	<u>2,411,630</u>

Allocation of Costs

Projected FY 24 District ADM, without Fast Track	<u>1,887.46</u>
TSAS FY 24 Projected Enrollment	123.48
KCS FY 24 Projected Enrollment	<u>180.82</u>
Total Projected FY 14 Enrollment	<u>304.31</u>

Percent of Projected FY 24 Enrollment	<u>16.12%</u>
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Valley Park Allocated Maintenance Costs based on Projected Enrollment	<u>\$ 388,818</u>
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Per square foot	<u>11.27</u>
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Maintenance Cost Allocated to:

TSAS	\$ 211,771
KCS	<u>177,047</u>
Total Allocated Maintenance Costs	<u>\$ 388,818</u>

Average Daily Membership (ADM)

	District-Wide	KCS	TSAS
Average Daily Membership (ADM)	1,973.46	180.82	123.48
Less Fast Track	86.00		
ADM in non-correspondence schools	1,887.46	180.82	123.48
Percentage of Students in non-correspondence schools		9.58%	6.54%

Factors

Adjusted ADM based on school size factors		2,364.19	251.39	179.05
District Cost Factor	1.170	2,766.10	294.13	209.49
Voc Ed, Special Ed, and ESL	1.200	3,319.32	352.96	251.39
Career Technology	1.015	3,369.11	358.25	255.16
Intensive Needs adjustment	13.00	1,599.00	0.00	0.00
Fast Track	0.90	77.40	0.00	0.00
Adjusted ADM (=career technology, intensive needs and Fast Track)		5,045.51	358.25	255.16

Revenue

Basic Need	5,960	30,071,240	2,135,170	1,520,754
Less Required Local Effort		5,741,504	550,052	375,630
State Foundation Funding		24,329,736	1,585,118	1,145,124
Quality Schools' Funding	16	80,728	5,732	4,083
Other state funding paid to District		3,445,947	330,131	225,446
Total State Funding		27,856,411	1,920,981	1,374,653

Local Funding

Direct Appropriation		8,871,946	849,956	580,435
In-Kind Services		355,000		

Other Funding

Medicaid		150,000	14,370	9,814
E-Rate		214,000	20,502	14,001

Total Available Funding

		\$ 37,092,357	\$ 2,805,809	\$ 1,978,903
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(Does not include amounts paid by State directly into retirement system)

		<u>District-Wide</u>	<u>KCS</u>	<u>TSAS</u>
Total Available Funding		\$ 2,805,809	\$ 1,978,903	
Expenses Paid from non-charter school funds				
Building Rent and Maintenance of Building		(177,047)	(211,771)	
<u>Direct Expenses Allocated to Charter Schools:</u>	<u>Account</u>			
Curriculum Materials	190.101.440-457	-	-	-
ESL	190.120	-	-	-
Vocational Education	190.160	-	-	-
Special Education Services	All 200-232	8,658,014	(829,461)	(566,438)
Less Intensive Funding		(9,530,040)	913,004	623,489
Summer School	190.105	2,500	(240)	(164)
Long Term Sub	193.100	-	-	-
Testing	193.340	21,000	(2,012)	(1,374)
Wellness Program	190.302	5,000	(479)	(327)
Support Services (IT)	190.350, 360, 560	1,317,599	(126,230)	(86,202)
RTI	190.101	6,000	(575)	(393)
Kanayama	193.351	15,000	(1,437)	(981)
Library	190.352	21,500	(2,060)	(1,407)
Curriculum Development	190.381-382	7,000	(671)	(458)
<i>Total Direct Expenses Allocated to Charter School</i>			(50,161)	(34,255)
<u>Indirect District Expenses to Allocate:</u>				
District Administration (Board and Superintendent)	190.510-511	456,388	(43,723)	(29,859)
Business Office	190.550	1,047,448	(100,348)	(68,528)
Staff Services	190.553	31,000	(2,970)	(2,028)
Less Indirect Cost Recovery	190.557	(75,000)	7,185	4,907
<i>Total Indirect Expenses to Allocate</i>			(139,856)	(95,508)
Maximum Indirect Expenses to Allocate (i.e., not to exceed 4% of total available funding)			(112,232)	(79,156)
<i>Indirect Expenses Allocated (Lesser of District Expenses or 4% of Available Funding)</i>			(112,232)	(79,156)
<i>Total Rent, District and Other Expenses</i>			(339,440)	(325,182)
FY2024-2025 Preliminary Allocation		<u>\$ 2,466,369</u>	<u>\$ 1,653,721</u>	

	FY 2025			
	Proposed	Increases		
FY 2024 Budget	Budget	(Decreases)		%

Revenue

State Transportation	\$ 1,569,900	\$ 1,552,527	(17,373)	-1.11%
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Expenditures

Business Manager	17,700	20,000	2,300	12.99%
Employee Benefits	8,400	10,385	1,985	23.63%
Student Travel	10,000	10,000	-	0.00%
Student Travel - Field Trips	40,000	40,000	-	0.00%
Student Travel - Bus Operations	866,400	825,000	(41,400)	-4.78%
Other Purchases Services - Bus Operations	987,500	985,000	(2,500)	-0.25%
Supplies - Bus Operations	100,000	100,000	-	0.00%
Total Expenditures	2,030,000	1,990,385	(39,615)	-1.95%

Revenue over Expenditures	(460,100)	(437,858)	22,242	-4.83%
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Fund Balance, Beginning of Year	191,598	(268,502)		
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Fund Balance, End of Year	\$ (268,502)	\$ (706,360)		
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Description	FY 2025			
	FY 2024 Budget	Proposed Budget	Increases (Decreases)	%
Revenues				
<u>Local Revenues</u>				
Food Service Sales	\$ 210,000	\$ 210,000	\$ -	0.00%
<u>Federal Revenues</u>				
Lunch Reimbursements	515,000	515,000	-	0.00%
Breakfast Reimbursements	165,000	165,000	-	0.00%
Summer Program Reimbursements	25,000	25,000	-	0.00%
Snack Reimbursements	1,750	1,750	-	0.00%
USDA Commodities	60,000	60,000	-	0.00%
Food Supply Chain	88,000	88,000	-	0.00%
Total Revenues	1,064,750	1,064,750	-	0.00%
Expenditures				
Salaries and Wages	265,600	245,702	(19,898)	-7.49%
Employee Benefits	236,800	163,139	(73,661)	-31.11%
Professional & Technical Services	4,000	4,000	-	0.00%
Staff Travel	1,500	2,000	500	33.33%
Mileage Reimbursement	400	500	100	25.00%
Utilities	500	500	-	0.00%
Other Purchased Services	3,000	2,000	(1,000)	-33.33%
Supplies	14,000	10,000	(4,000)	-28.57%
Food - Lunches	360,000	380,000	20,000	5.56%
Food - Breakfasts	90,000	95,000	5,000	5.56%
Food - Summer School	5,000	5,000	-	0.00%
Food - Snack Program	5,000	5,000	-	0.00%
Milk	90,000	95,000	5,000	5.56%
Other Supplies	36,000	40,000	4,000	11.11%
Other Expenses	200	250	50	0
Total Expenditures	1,112,000	1,048,091	(63,909)	-5.75%
Revenues over Expenditures	(47,250)	16,659		
Fund Balance, Beginning of Year	840,026	792,776		
Fund Balance, End of Year	\$ 792,776	\$ 809,435		