

Saline Area School District

Saline, Michigan



Annual Budget

Fiscal Year 2023-2024 Amended

Fiscal Year 2024-2025 Original

Mission Statement:

We, the Saline Area Schools, will equip all students with the knowledge, technological proficiency, and personal skills necessary to succeed in an increasingly complex society. We expect that our students, staff, and the Saline community will share in these responsibilities. Our ultimate goal is to instill in our students a desire for life-long learning.

Appropriations Act



2023-2024
GENERAL APPROPRIATIONS ACT
(Amended June 2024)
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF THE SALINE AREA SCHOOLS

RESOLVED, that this resolution shall be the general appropriations act of the Saline Area Schools for the fiscal year ending June 30, 2024, as amended; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Saline Area Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Saline Area School District for the fiscal year ending June 30, 2024 is as follows (Note: Total revenues include all income generated by an ad valorem property tax levy of 18.0000 mills, applied against all non-homestead and non-qualified agricultural property in the Saline Area School District. The purpose of such a Millage levy is to help support the appropriations outlined below):

Revenue		
Local Sources		\$9,375,057
Interdistrict Sources		\$9,654,983
State Sources		\$54,360,520
Federal Sources		\$1,812,133
Other Finance Sources		\$0
<u>Operating Transfers</u>		\$300,000
Total Revenue		\$75,502,693
Fund Balance, July 1, 2023	\$15,601,748	
<u>Fund Balance Available to Appropriate</u>		\$15,601,748
Total Available To Appropriate		\$91,104,441

BE IT FURTHER RESOLVED, that \$91,104,441 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Instruction		\$53,039,227
Support Services		\$22,300,069
<u>Operating Transfers</u>		\$0
Total Appropriated		\$75,339,296
Projected Unappropriated Fund Balance - June 30, 2024		\$15,765,145

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Special Revenue Fund (Cafeteria Fund, CARES Fund, Community Schools Fund and Student/School Activity Fund) of the Saline Area School District for the fiscal year ending June 30, 2024 is as follows (Note: Total revenues include all revenue generated by a tax levy of 0.4910 mills applied against all property in the Saline Area School District. The purpose of such a levy is to support the appropriations outlined below):

Revenue		
Local Sources		\$6,779,805
Interdistrict Sources		\$71,039
State Sources		\$1,636,468
Federal Sources		\$680,000
Other Finance Sources		\$0
<u>Operating Transfers</u>		<u>\$0</u>
Total Revenue		\$9,167,312
Fund Balance, July 1, 2023	\$4,574,900	
<u>Fund Balance Available to Appropriate</u>		<u>\$4,574,900</u>
Total Available To Appropriate		\$13,742,212

BE IT FURTHER RESOLVED, that \$13,742,212 of the total available to appropriate in the Special Revenue Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Food Service		\$2,680,679
Community Ed & Recreation		\$3,986,865
Student Activities		\$2,400,000
<u>Operating Transfers</u>		<u>\$0</u>
Total Appropriated		\$9,067,544
Projected Unappropriated Fund Balance - June 30, 2024		\$4,674,668

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund (Building & Site Fund (Bond), Maintenance & Equipment Fund and Sinking Fund) of the Saline Area School District for the fiscal year ending June 30, 2024 is as follows (Note: Total revenues include all revenue generated by a tax levy of 0.3436 mills applied against all property in the Saline Area School District. The purpose of such a levy is to support the appropriations outlined below):

Revenue		
Local Sources		\$4,016,824
State Sources		\$24,054
<u>Other</u>		<u>\$520,281</u>
Total Revenue		\$4,561,159
Fund Balance, July 1, 2023	\$64,093,698	
<u>Fund Balance Available to Appropriate</u>		<u>\$64,093,698</u>
Total Available To Appropriate		\$68,654,857

BE IT FURTHER RESOLVED, that \$68,654,857 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
<u>Operating Transfers</u>		<u>\$32,037,636</u>
Total Appropriated		\$32,037,636
Projected Unappropriated Fund Balance - June 30, 2024		\$36,617,221

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Debt Retirement Fund of the Saline Area School District for the fiscal year ending June 30, 2024 is as follows (Note: Total revenues include all revenue generated by a tax levy of 7.50 mills, applied against all property in the Saline Area School District. The purpose of such a levy is to support the appropriations outlined below):

Revenue	
Local Sources	\$17,046,848
<u>State Sources</u>	<u>\$490,046</u>
Total Revenue	\$17,536,894
Fund Balance, July 1, 2023	\$1,256,751
<u>Fund Balance Available to Appropriate</u>	<u>\$1,256,751</u>
Total Available To Appropriate	\$18,793,645

BE IT FURTHER RESOLVED, that \$18,793,645 of the total available to appropriate in the Debt Retirement Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Redemption of Principal	\$11,261,166
Interest of Debt	\$6,635,260
<u>Other</u>	<u>\$33,947</u>
Total Appropriated	\$17,930,373
Projected Unappropriated Fund Balance - June 30, 2024	\$863,272

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

The undersigned duly qualified and acting Secretary of the Board of Education of the Saline Area Schools, Counties of Washtenaw, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a regular meeting held on June 11, 2024, and further certifies that the notice of the meeting was given to the public pursuant to the provisions of the Open Meetings Act, 1976 PA 267, as amended.

AYES:____ NAYS:____ ABSENT:____

Secretary, Board of Education

2024 Tax Rate Request (This form must be completed and submitted on or before September 30, 2024)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Washtenaw	2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024 2,402,239,593
Local Government Unit Requesting Millage Levy Saline Area Schools	For LOCAL School Districts: 2024 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. 513,259,920

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2024 Current Year "Headlee" Millage Reduction Fraction	(7) 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Operating	5/2/23	21.8508	21.8508	1.0000	21.8508	1.0000	21.8508	18.0000		05/2033
Voted	Debt(16B&S)	11/3/15	No Limit	n/a	1.0000	n/a	1.0000	n/a	1.1700		12/2036
Voted	Debt(18Ref)	9/26/00	No Limit	n/a	1.0000	n/a	1.0000	n/a	2.7400		5/2030
Voted	Debt(18B&S)	11/3/15	No Limit	n/a	1.0000	n/a	1.0000	n/a	0.4000		12/2036
Voted	Debt(21B&S)	11/3/15	No Limit	n/a	1.0000	n/a	1.0000	n/a	1.2900		12/2036
Voted	Debt(23B&S)	11/8/22	No Limit	n/a	1.0000	n/a	1.0000	n/a	1.9000		5/2042
Voted	Sinking	11/7/17	0.3500	0.3436	1.0000	0.3436	1.0000	0.3436	0.3436		11/2027
Voted	Rec-CARES	11/7/17	0.5000	0.4910	1.0000	0.4910	1.0000	0.4910	0.4910		11/2027

Prepared by Miranda Owsley	Telephone Number (734) 401-4004	Title of Preparer Asst. Superintendent of Finance	Date 6/3/24
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		Jennifer Miller	
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Michael McVey	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2024 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

2024-2025
GENERAL APPROPRIATIONS ACT
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF THE SALINE AREA SCHOOLS

RESOLVED, that this resolution shall be the general appropriations act of the Saline Area Schools for the fiscal year ending June 30, 2025; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Saline Area Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Saline Area School District for the fiscal year ending June 30, 2025 is as follows (Note: Total revenues include all income generated by an ad valorem property tax levy of 18.0000 mills, applied against all non-homestead and non-qualified agricultural property in the Saline Area School District. The purpose of such a millage levy is to help support the appropriations outlined below):

Revenue	
Local Sources	\$9,708,221
Interdistrict Sources	\$9,654,983
State Sources	\$53,644,293
Federal Sources	\$1,660,979
Other Finance Sources	\$0
<u>Operating Transfers</u>	<u>\$300,000</u>
Total Revenue	\$74,968,476

Fund Balance, July 1, 2024	\$15,765,145
<u>Fund Balance Available to Appropriate</u>	<u>\$15,765,145</u>
Total Available To Appropriate	\$90,733,621

BE IT FURTHER RESOLVED, that \$90,733,621 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction	\$53,521,718
Support Services	\$23,132,625
<u>Operating Transfers</u>	<u>\$0</u>
Total Appropriated	\$76,654,343

Projected Unappropriated Fund Balance - June 30, 2025	\$14,079,278
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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Special Revenue Fund (Cafeteria Fund, Community Schools Fund, CARES Fund, Student Activity Fund) of the Saline Area School District for the fiscal year ending June 30, 2025 is as follows (Note: Total revenues include all revenue generated by a tax levy of 0.4910 mills applied against all property in the Saline Area School District. The purpose of such a levy is to support the appropriations outlined below):

Revenue		
Local Sources		\$6,944,015
Interdistrict Sources		\$71,039
State Sources		\$1,683,797
Federal Sources		\$650,000
Other Finance Sources		\$0
<u>Operating Transfers</u>		<u>\$0</u>
Total Revenue		\$9,348,851
Fund Balance, July 1, 2024	\$4,674,667	
<u>Fund Balance Available to Appropriate</u>		<u>\$4,674,667</u>
Total Available To Appropriate		\$14,023,518

BE IT FURTHER RESOLVED, that \$14,023,518 of the total available to appropriate in the Special Revenue Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Food Service		\$2,764,655
Community Ed & Recreation		\$4,060,375
Student Activities		\$2,500,000
<u>Operating Transfers</u>		<u>\$0</u>
Total Appropriated		\$9,325,030
Projected Unappropriated Fund Balance - June 30, 2025	\$4,698,488	

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund (Building & Site Fund (Bond), Maintenance & Equipment Fund and Sinking Fund) of the Saline Area School District for the fiscal year ending June 30, 2025 is as follows: (Note: Total revenues include all revenue generated by a tax levy of 0.3436 mills applied against all property in the Saline Area School District. The purpose of such a levy is to support the appropriations outlined below):

Revenue	
Local Sources	\$3,070,925
State Sources	\$27,000
<u>Other</u>	<u>\$265,000</u>
Total Revenue	\$3,362,925

Fund Balance, July 1, 2024	\$36,617,221
<u>Fund Balance Available to Appropriate</u>	<u>\$36,617,221</u>
Total Available To Appropriate	\$39,980,146

BE IT FURTHER RESOLVED, that \$39,980,146 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
<u>Operating Transfers</u>	<u>\$37,383,000</u>
Total Appropriated	\$37,383,000

Projected Unappropriated Fund Balance - June 30, 2025	\$2,597,146
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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Debt Retirement Fund of the Saline Area School District for the fiscal year ending June 30, 2025 is as follows (Note: Total revenues include all revenue generated by a tax levy of 7.500 mills, applied against all property in the Saline Area School District. The purpose of such a levy is to support the appropriations outlined below):

Revenue		
Local Sources		\$18,078,736
State Sources		\$504,108
Total Revenue		\$18,582,844
Fund Balance, July 1, 2024	\$863,272	
Fund Balance Available to Appropriate		\$863,272
Total Available To Appropriate		\$19,446,116

BE IT FURTHER RESOLVED, that \$19,446,116 of the total available to appropriate in the Debt Retirement Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Redemption of Principal		\$12,976,763
Interest of Debt		\$5,983,750
<u>Other</u>		\$23,600
Total Appropriated		\$18,984,113

Projected Unappropriated Fund Balance - June 30, 2025	\$462,003
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BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

The undersigned duly qualified and acting Secretary of the Board of Education of the Saline Area Schools, Counties of Washtenaw, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a regular meeting held on June 11, 2024, and further certifies that the notice of the meeting was given to the public pursuant to the provisions of the Open Meetings Act, 1976 PA 267, as amended.

AYES:____ NAYS:____ ABSENT:____

Secretary, Board of Education

BASIS OF PRESENTATION

The accounting system of the school district is organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into two broad fund categories: governmental and fiduciary. In addition, the district maintains two account groups. The district does not utilize proprietary funds.

GOVERNMENTAL FUNDS

Governmental funds are those through which most school district functions typically are financed. The acquisition, use and balances of the school district's expendable financial resources and the related current liabilities are accounted for through governmental funds.

General Fund

The general fund is used to record the general operations of the school district pertaining to education and those operations not provided for in other funds. Included are all transactions related to the approved current operating budget.

Instruction

Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom; in another location, such as in a home or hospital; and other learning situations, such as those involving co-curricular activities. Included here are the activities of aides, assistants of any type and supplies and equipment that assist directly in the instructional process.

Support Services

Support Services are those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves.

Special Revenue Funds

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The school service funds are used to segregate, for administrative purposes, the transactions of a particular activity from regular revenue and expenditure accounts. The school district maintains full control of these funds. The two special revenue funds used within the district are the Community Schools Fund (including the CARES Recreation Fund) and the Food Services Fund. The annual operating deficit, if any, generated by these funds is transferred from the general fund.

The Community Education Fund is used to record all transactions associated with the operation of non K-12 instruction, including the operation of the preschool program, enrichment classes and recreation programs. The CARES Recreation Fund records revenue from a local property tax and records all costs associated with pool operations, cultural facilities, senior citizens center and community recreation. The Food Service Fund records all transactions associated with the mandated federal school lunch program including federal and state revenues from student paid lunches, as well as costs associated with the program.

Debt Service Fund

Debt service funds are used to record tax and interest revenue and the payment of interest, principal and other expenditures on long-term debt.

Capital Projects Fund

Historically, this fund has been used to account for financial resources to be used for the acquisition, construction or major renovation of facilities. The district has separated this fund into two distinct funds:

- 1) The Maintenance & Equipment Fund is fully funded by a transfer from the general fund as opposed to bond dollars. The reason for this fund is to segregate these one-time projects from on-going operating costs, and allow for better planning and identification of district needs
- 2) The Sinking Fund is funded by a .3500 millage (subject to Headlee rollback) based upon the State School Code section 221.201 and 211.117A of MCL and Act 312 of the Public Acts of 1993. This fund is to be used for the purchase of real estate, as well as the construction or repair of school buildings.

A new Sinking Fund millage was passed in November 2017 which allows for the use of Sinking Fund for Instructional Technology and Safety and Security. The funds remaining from the original Sinking Fund millage must be segregated from the funds made available from the new Sinking Fund millage, so there will be two Sinking Funds (Fund 43 for existing carryover funds and Fund 44 for new funds).

PRIVATE-PURPOSE TRUST FUNDS

These funds are used to account for assets held by the school district in a trustee capacity or as an agent. The funds are custodial in nature (assets = liabilities) and do not involve the measurement of results of operations. The school district presently maintains numerous trust funds to record the transactions of student groups for school related purposes. The funds are segregated and held in trust for the groups. These funds are not presented in this document. We are not required to formally adopt a budget for these funds.

BASIS OF BUDGETING/ACCOUNTING

The district generally recognizes revenue and expenditures for both budget and financial reporting purposes in the fiscal year when the underlying event takes place. This method of recognition is known as the modified accrual basis of accounting and is governed by Generally Accepted Accounting Principles (GAAP). Modifications in such method from the accrual basis are as follows:

- Property taxes and other revenue that are both measurable and available for use to finance operations are recorded as revenue when earned. Other revenue is recorded when received.
- Properties are assessed as of December 31 and the related property taxes are levied and become a lien the following year on July 1 for 100 percent of the taxes, which are due August 31. Taxes are delinquent after February 28.
- Principal and interest on general long-term debt are not recorded as expenditures in the debt service fund until their due dates.
- Employee compensated absences and self-insurance liabilities expected to be liquidated with expendable available resources are accrued in the appropriate governmental fund and the amount payable from future resources is noted in a footnote to the financial statements.
- The State of Michigan utilizes a foundation allowance approach, which provides a specific annual amount of revenue per student based on a statewide formula. The foundation is funded from a combination of state and local sources. Revenues from state sources are primarily governed by the School Aid Act and the School Code of Michigan. The state portion of the foundation is provided from the State's School Aid Fund and is recognized as revenue in accordance with state law.
- The district also receives revenue from the state to administer certain categorical education programs. State rules require that revenue earmarked for these programs be used for its specific purpose. Certain categorical funds require an accounting to the date of the expenditures incurred. For categorical funds meeting this requirement, funds received, which are not expended by the close of the fiscal year, are recorded as deferred revenue. Other categorical funding is recognized when the appropriation is received.
- Federal revenues are recorded as they are earned by the district, under terms of specific grants.
- Other revenues are recorded when received.
- Investments are recorded at cost and interest earned, but not received, is accrued.
- Expenditures, except for inventory-type items and prepaid expenditures, are recorded in the accounting period in which the fund liability is incurred, if measurable, except for principal and interest not matured on general long-term debt, which is recorded when due.

- Inventories are stated at cost on a first-in, first-out basis, which approximates market. Inventory recorded in the general fund consists of custodial maintenance, teaching and office supplies. The Food Service Fund inventory consists of food and paper goods. The consumption method is used; meaning inventory-type items are recorded as expenditures at the time the items are used.
- General Fixed Assets are not depreciated, and therefore, no expense is budgeted. Purchase of long-term physical assets is included as budget expenditures in the year purchased. Construction period interest is recognized when earned.
- Long-term liabilities, those payments due beyond the immediate fiscal year, expected to be financed from governmental funds are not accounted for in the governmental funds. However, the current year's principal and interest payments would be budgeted in the appropriate governmental fund.
- Unexpended appropriations lapse at year end. Encumbrances are not included as expenditures.

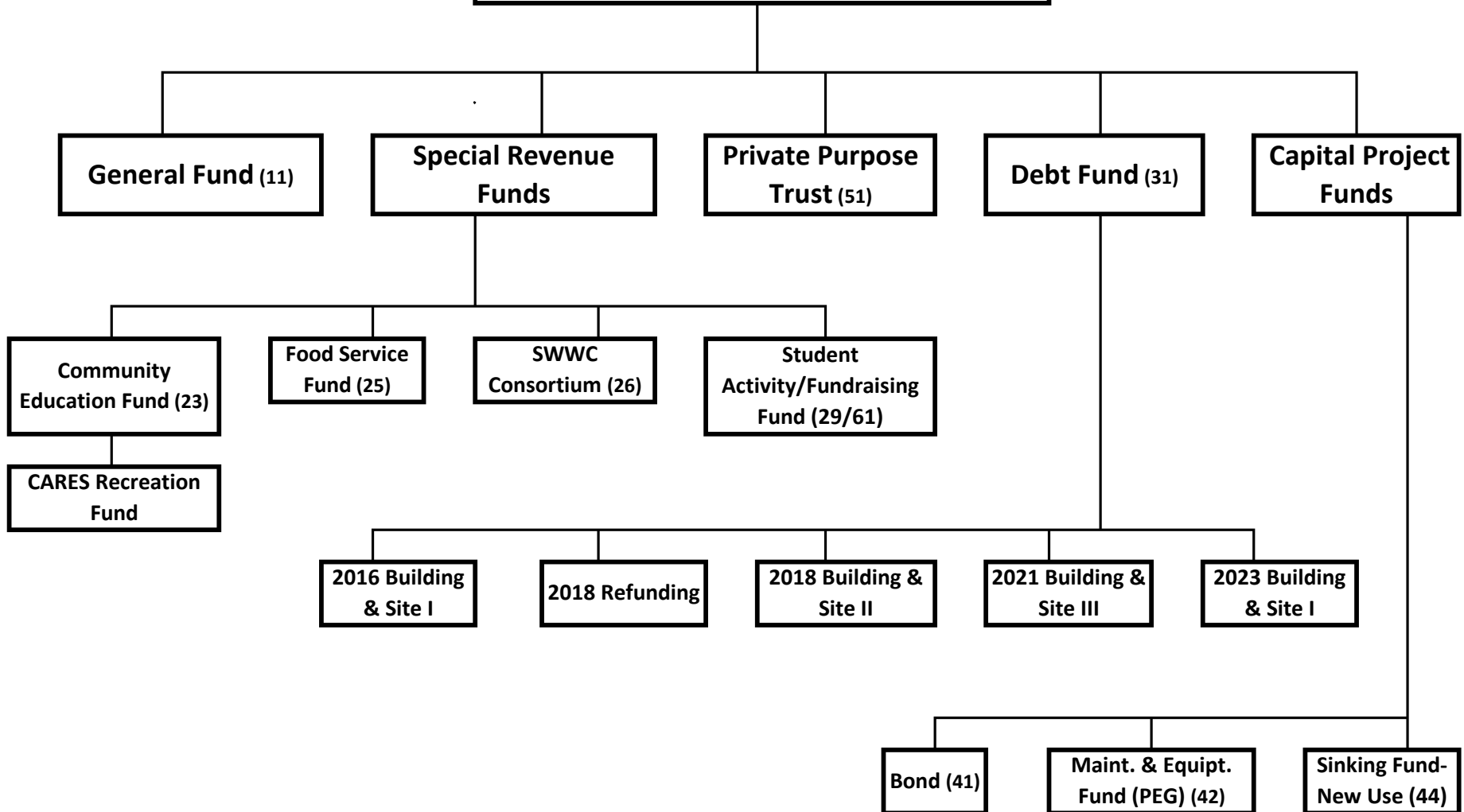
SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES

Revenue of the district is classified by fund and object. Revenue is grouped into four areas: Local Revenue, Inter-district (Intermediate) Revenue, State Revenue and Federal Revenue. An example of local revenue includes property taxes and interest on investments. Intermediate revenue includes the countywide special education tax (Act 18).

Expenditures in this presentation are classified first by object and then by function. Objects include salaries, fringe benefits, purchased services, supplies and capital outlay. Expenditures by function include basic instruction by level, added needs, adult education, pupil services, to name a few. Each function is described fully with the budget presented by function on the following pages.

Saline Area Schools Finance

Updated 2023-2024



General Fund



Saline Area Schools

Foundation, Retirement, Expenditures & Fund Balance History

Year	Foundation Allowance	\$Change	Retirement Rate	% Change	Expenditures	% Change	Fund Balance (\$)	% Change	Fund Balance (% of Exp)	Change AMT
98-99			10.77	-3.1%	\$32,291,558	9.8%	\$4,418,519	-0.3%	13.68%	-1.4%
99-00			11.66	8.3%	\$34,795,674	7.8%	\$4,337,212	-1.8%	12.46%	-1.2%
00-01			12.16	4.3%	\$37,693,776	8.3%	\$3,644,355	-16.0%	9.67%	-2.8%
01-02	\$6,866		12.17	0.1%	\$39,750,593	5.5%	\$3,543,674	-2.8%	8.91%	-0.8%
02-03	\$7,066	\$200	12.99	6.7%	\$41,153,312	3.5%	\$4,007,956	13.1%	9.74%	0.8%
03-04	\$7,066	\$0	12.99	0.0%	\$42,665,360	3.7%	\$4,005,169	-0.1%	9.39%	-0.4%
04-05	\$7,066	\$0	14.87	14.5%	\$44,895,106	5.2%	\$3,247,917	-18.9%	7.23%	-2.2%
05-06	\$7,241	\$175	16.34	9.9%	\$47,073,851	4.9%	\$2,066,613	-36.4%	4.39%	-2.8%
06-07	\$7,451	\$210	17.74	8.6%	\$47,757,490	1.5%	\$3,362,622	62.7%	7.04%	2.7%
07-08	\$7,540	\$89	16.72	-5.7%	\$50,338,974	5.4%	\$3,533,138	5.1%	7.02%	0.0%
08-09	\$7,643	\$103	16.54	-1.1%	\$53,331,809	5.9%	\$3,718,669	5.3%	6.97%	0.0%
09-10	\$7,643	\$0	16.94	2.4%	\$52,874,683	-0.9%	\$2,900,681	-22.0%	5.49%	-1.5%
10-11	\$7,473	-\$170	19.16	13.1%	\$51,019,101	-3.5%	\$2,751,962	-5.1%	5.39%	-0.1%
11-12	\$7,173	-\$300	24.46	27.7%	\$51,503,683	0.9%	\$1,185,307	-56.9%	2.30%	-3.1%
12-13	\$7,173	\$0	24.46	0.0%	\$49,883,168	-3.1%	\$2,023,859	70.7%	4.06%	1.8%
13-14	\$7,230	\$57	24.79	1.3%	\$52,981,579	6.2%	\$2,039,165	0.8%	3.85%	-0.2%
14-15	\$7,280	\$50	25.78	4.0%	\$54,190,276	2.3%	\$3,895,272	91.0%	7.19%	3.3%
15-16	\$7,419	\$139	25.78	0.0%	\$55,972,843	3.3%	\$3,183,105	-18.3%	5.69%	-1.5%
16-17	\$7,538	\$119	24.94	-3.3%	\$58,671,652	4.8%	\$3,308,274	3.9%	5.64%	0.0%
17-18	\$7,657	\$119	25.56	2.5%	\$61,651,503	5.1%	\$2,898,369	-12.4%	4.70%	-0.9%
18-19	\$7,895	\$238	26.18	2.4%	\$62,586,402	1.5%	\$2,886,017	-0.4%	4.61%	-0.1%
19-20	\$8,133	\$238	27.5	5.0%	\$61,514,434	-1.7%	\$4,146,939	43.7%	6.74%	2.1%
20-21	\$8,133	\$0	28.21	2.6%	\$60,875,306	-1.0%	\$9,455,491	128.0%	15.53%	8.8%
21-22	\$8,700	\$567	28.23	0.1%	\$68,159,617	12.0%	\$10,239,499	8.3%	15.02%	-0.5%
22-23	\$9,150	\$450	28.23	0.0%	73,611,157	8.0%	\$15,601,748	52.4%	21.19%	6.2%
23-24	\$9,608	\$458	31.34	11.0%						
24-25	*\$9,825*	\$217	*31.34*	0.0%						

EXPENDITURE DESCRIPTIONS

BASIC PROGRAMS

ELEMENTARY INSTRUCTION

The direct classroom costs of the kindergarten through 5th grade are included in this line. These expenditures include teacher and paraprofessional salaries, benefits, services, classroom equipment repair and rentals, classroom supplies, textbooks and capital outlay.

MIDDLE SCHOOL INSTRUCTION

The direct classroom costs of the 6th through 8th grade are included in this line. These expenditures include teacher and paraprofessional salaries, benefits, services, classroom equipment repair and rentals, classroom supplies, textbooks and capital outlay.

HIGH SCHOOL INSTRUCTION

The direct classroom costs of the 9th through 12th grade, including our Alternative H.S. program and our District portion of teacher costs for the International Baccalaureate program are included in this line. These expenditures include teacher and paraprofessional salaries, benefits, services, classroom equipment repair and rentals, classroom supplies, textbooks and capital outlay.

ADDED NEEDS

The direct costs associated with the federally funded Title I, Title V and ESL programs; the state funded At-Risk program and some Special Education instructional services. The costs include salaries, benefits, services, equipment repair and rentals, supplies, and capital outlay.

PUPIL SUPPORT

The direct services provided to the students of basic classroom offerings are included in pupil services. Activities are designed to assess and improve the well being of pupils and to supplement the teaching process. These services include school counselors, occupational and physical therapists, nursing, psychologists, speech and audiologist therapists, social worker, teacher consultants, teacher aides, and reading tutors. These costs include all related payroll, benefits, purchased services, supplies and capital outlay associated with this function.

INSTRUCTIONAL STAFF SERVICES

The Instructional Staff Service costs consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. Included are costs associated with staff development, gifted and talented, curriculum improvement and development, technology assisted instruction, media specialists, supervision of special education staff and our Assistant Superintendent for Curriculum. These costs include all related payroll benefits, purchased services, supplies and capital outlay associated with this function.

GENERAL ADMINISTRATION

The costs incurred by the Board of Education in the areas of the mandated annual audit, legal fees, errors & omissions insurance, election costs, board member stipends and executive administration, including offices of the Superintendent and the Administrative Superintendent of Administrative Services. These costs include all related payroll benefits, purchased services, supplies and capital outlay associated with this function.

SCHOOL ADMINISTRATION

The costs associated with individual school building administration, including the principals, assistant principals, school clerical staff and department chairperson stipends. These costs include all other related payroll, benefits, purchased services, supplies and capital outlay associated with this function.

BUSINESS SERVICES/HUMAN RESOURCES

The costs associated with the administration and operation of the finance office (accounting, accounts payable, payroll, employee benefits, budgeting, investments, purchasing and financial reporting) and the Union School registration and receptionist office. These costs include all related payroll, benefits, purchased services, supplies and capital outlay associated with this function.

The costs associated with the administration and operation of human resources (recruiting and placement, staff transfers and accounting, staff relations and negotiations). These costs include all related payroll, benefits, purchased services, supplies and capital outlay associated with this function.

MAINTENANCE & OPERATION

The costs associated with the administration and maintenance of all district buildings and grounds including custodians, maintenance personnel and supervision. These costs include all related payroll, benefits, purchased services, supplies and capital outlay associated with this function. Expenditures for utilities comprise a large portion of the costs within this function.

TRANSPORTATION

All of the associated costs of administering and transporting resident pupils to and from school and field trips are included in this function. These costs include all related payroll benefits, purchased services, supplies and capital outlay associated with this function.

PLANNING & INFORMATION

Activities associated with district planning and communications for our District. All related costs including payroll, benefits, purchased services, supplies and capital outlay associated with this function.

TECHNOLOGY SUPPORT

All associated costs of district-wide technical support including data storage, data management, data retrieval and information reporting. These costs include all related payroll, benefits, purchased services, supplies and capital outlay associated with this function.

OTHER TRANSACTIONS

Unemployment costs, workers compensation insurance and FICA & Retirement reimbursement to the South & West Washtenaw Consortium.

Function Code Roll Up

Instruction

Basic Programs

1111 Elem
1112 Mid School
1113 High School
1118 Pre-K
1119 Summer School

Added Needs

1122 Spec Ed
1125 Comp Ed
1127 Voc Ed

Pupil Support

1211 Truancy Services
1212 Guidance
1213 Health Services
1214 Psychologist, School
1215 Speech
1216 Social Work Services
1218 Teacher Consultant
1219 Other Pupil Support Services

Support Services

Instructional Service Staff

1221 Improvement of Instruction
1222 Educational Media Services
1225 Instructional Tech
1226 Supervision

General Administrative

1231 Board of Ed
1232 Exec Admin
1233 Grant Writer/Grant Procurement

School Administration

1241 Principal
1249 Other School Admin

Business Services

1252 Finance Office
1257 District Office
1259 Other Business Services

Maintenance & Operations

1261 Bldg - Grounds
1266 Security Services

Transportation

1271 Transportation

District Information

1281 Planning - Advisory
1282 Printing - Communication
1285 Pupil Accounting
1289 TV Studio
1291 Pupil Activities
1299 Other Support Services

Human Resources

1283 Staff/Personnel Services

Technology Support

1284 Technology - Non Instructional

Athletics

1293 Athletic Activities

Community Services

1321 Comm Rec
1331 Community Activities
1351 Custody and Care of Children
1371 Non-Public School

Other

1441 Transfer to SWWC
1511 Debt Service-Long Term Principal
1611 Fund Modifications

Transfers

1621 Transfers
1631 Transfer to Debt Service
1642 Transfer to M & E

GENERAL FUND - FY24 June Amended - FY25 Original - FY26 & FY26 Estimates - June 11, 2024

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Actual	Actual	Original Budget	Feb Amd Budget	June FINAL Amd Budget	Original Budget	June 2024 Estimate	June 2024 Estimate
General Fund Revenue											
Local Sources	\$7,963,283	\$8,209,605	\$8,073,170	\$8,255,265	\$9,266,405	8,688,669	9,352,594	9,375,057	9,708,221	9,728,221	9,708,221
Intermediate Sources	8,722,672	9,429,154	9,474,515	9,237,842	10,566,543	10,473,097	9,630,982	9,654,983	9,654,983	9,654,983	9,654,983
State Sources	44,056,045	43,714,480	44,711,317	45,461,243	53,920,117	54,470,496	53,287,548	53,605,128	53,644,293	52,896,127	52,667,919
State (One-Time)			553,020	1,481,566	0	815,005	728,550	755,392	0	0	0
Federal Sources (ongoing)	1,532,051	1,345,338	1,485,733	1,427,819	1,502,857	1,525,144	1,604,294	1,665,091	1,660,979	1,660,979	1,660,979
Federal (One-Time)		76,777	1,886,107	2,829,897	3,417,484	338,773	147,042	147,042	0	0	0
Transfers In	300,000	0	0	250,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Total Revenue	62,574,052	62,775,354	66,183,862	68,943,632	78,973,406	76,611,184	75,051,010	75,502,693	74,968,476	74,240,310	73,992,102
General Fund Expenditures											
Basic Program	29,558,792	29,194,190	28,915,180	30,978,938	33,816,470	35,249,476	31,599,815	31,421,910	30,991,529	31,550,778	32,056,772
Added Needs	9,031,174	8,688,225	8,198,954	10,599,923	10,696,579	11,994,566	12,608,930	12,548,704	13,393,569	13,706,785	14,127,183
Pupil Support	7,132,741	7,713,150	7,714,101	8,793,425	8,766,324	8,988,402	9,015,490	9,068,613	9,136,620	9,295,093	9,454,490
Instructional Staff Services	2,606,911	2,382,411	2,243,911	2,446,037	2,885,844	3,193,059	3,505,045	3,262,652	3,572,135	3,657,139	3,744,704
General Administrative	775,962	616,738	607,277	648,116	698,610	726,296	756,249	752,224	773,952	792,895	812,438
School Administration	3,182,824	3,168,231	3,124,847	3,507,550	3,920,593	3,869,025	4,087,772	4,150,963	4,263,377	4,391,247	4,524,511
Business Services	880,602	877,849	778,010	766,390	894,202	995,422	1,078,845	1,066,809	1,091,083	1,124,727	1,160,474
Maintenance & Operations	4,574,956	4,356,608	4,994,096	5,359,643	6,706,137	7,464,006	7,014,862	6,881,744	7,207,503	7,378,324	7,559,030
Transportation	1,753,178	1,640,840	1,485,401	1,707,848	1,896,772	2,128,822	2,331,408	2,457,881	2,502,992	2,566,808	2,633,172
District Information	235,856	155,610	1,547	66,961	173,681	217,988	209,915	212,795	220,727	228,894	237,305
Human Resources	856,058	718,826	678,029	687,649	784,627	841,552	956,116	932,936	918,750	954,576	981,272
Technology Support	640,131	632,524	636,365	794,394	906,473	990,404	983,488	988,923	949,258	964,807	980,896
Athletics	1,263,112	1,138,601	1,162,629	1,336,756	1,400,757	1,556,338	1,529,622	1,500,391	1,543,418	1,589,080	1,636,447
Community Services	24,369	24,636	14,965	145,989	44,090	54,846	64,499	68,042	64,430	64,430	64,430
Other	7,481	40,400	20,000	20,000	20,000	20,000	20,000	24,709	25,000	25,000	25,000
Transfers Out	62,257	165,594	300,000	300,000	0	0	0	0	0	0	0
Total Expenditures	62,586,403	61,514,434	60,875,312	68,159,619	73,611,157	78,290,202	75,762,056	75,339,296	76,654,343	78,290,583	79,998,124
Year Net [Rev Over/(Under) Exp]	(\$12,351)	\$1,260,919	\$5,308,550	\$784,013	\$5,362,249	(\$1,679,018)	(\$711,046)	\$163,397	(\$1,685,867)	(\$4,050,273)	(\$6,006,022)
Fund Balance Beginning of Year	\$2,898,369	\$2,886,017	\$4,146,936	\$9,455,486	\$10,239,499	\$11,699,004	\$15,601,748	\$15,601,748	\$15,765,145	\$14,079,278	\$10,029,005
Fund Balance End of Year	\$2,886,017	\$4,146,936	\$9,455,486	\$10,239,499	\$15,601,748	\$10,019,986	\$14,890,702	\$15,765,145	\$14,079,278	\$10,029,005	\$4,022,983
% of Unrestricted Rev (per MI Treasury)	5.7%	8.2%	18.6%	20.1%	27.9%	17.7%	26.4%	27.9%	25.2%	18.1%	7.3%
% of Total Revenue	4.6%	6.6%	14.3%	14.9%	19.8%	13.1%	19.8%	20.9%	18.8%	13.5%	5.4%



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
REVENUE								
Function * 0000 - Revenue								
0111.0000	Property Tax	7,341,235.83	7,602,732.92	7,693,801.63	8,116,638.17	8,213,030.00	8,760,433.00	9,250,721.00
0119.0000	Penalty/Interest on Delinquent Taxes	21,344.20	32,419.03	14,485.52	23,429.38	14,486.00	12,660.00	10,000.00
0131.0000	Tuition	6,195.00	8,921.00	16,792.74	106,840.97	10,000.00	69,815.00	50,000.00
0151.0000	Interest Income	94,492.72	37,085.91	17,803.38	11,953.50	8,000.00	16,000.00	16,000.00
0171.0000	Admissions	105,867.55	42,440.00	111,526.81	75,315.86	100,000.00	96,750.00	75,000.00
0173.0000	Dues and Fees	253,025.00	280,309.60	277,467.95	269,612.79	270,000.00	265,470.00	260,000.00
0192.0000	Donations	46,428.90	.00	.00	.00	.00	.00	.00
0199.0000	Misc Local Revenue	131,364.22	64,261.14	119,832.21	662,614.71	68,153.00	152,716.00	46,500.00
0211.0000	Unrestricted Rev From Non-Educational Entity	76,808.75	.00	.00	.00	.00	.00	.00
0212.0000	Restricted Rev From Non-Educational Entity	132,843.24	5,000.00	3,554.41	.00	5,000.00	1,213.00	.00
0311.0000	Unrestricted State Revenue	.00	.00	.00	.00	.00	354,589.00	354,589.00
0311.0010	Categ - Foundation-Sec 22	32,769,826.37	33,317,435.30	33,546,949.25	36,130,723.85	37,552,443.00	37,078,970.00	36,151,729.00
0311.0160	Categ - 61d CTE Per Pupil	17,139.95	9,483.19	20,312.31	15,981.63	17,215.00	22,612.00	22,612.00
0312.0000	Categ - State	5,567,940.91	6,186,137.64	6,692,522.27	11,690,042.58	12,164,918.00	11,129,823.00	11,340,837.00
0312.0020	Categ - At Risk-Sec 31a	500,256.08	524,924.22	546,077.92	616,618.50	657,418.00	779,138.00	779,138.00
0312.0040	Categ - Bilingual - Sec 41	14,050.00	15,072.00	28,770.00	35,866.00	35,866.00	48,327.00	48,327.00
0312.0070	Categ - Math/Science	9,700.00	11,245.00	11,622.00	13,407.00	12,525.00	13,376.00	13,376.00
0312.0100	Categ - Preschool Restricted	36,955.00	36,955.00	45,046.00	124,132.00	115,640.00	138,368.00	138,368.00
0312.0120	Categ-Special Education	4,752,532.08	4,675,912.72	4,569,943.18	5,293,345.26	4,709,476.00	4,795,317.00	4,795,317.00
0312.0250	Categ - State Covid-19 Related	.00	473,473.82	1,481,566.39	.00	.00	.00	.00
0315.0000	Recd from State - Grants in Aid	46,079.24	13,698.19	.00	.00	20,000.00	.00	.00
0414.0000	Restricted Fed Rcvd from State-General	3,461.00	2,962.00	3,428.00	.00	.00	6,428.00	6,428.00
0414.0110	Restricted Fed Rcvd from State-Restricted School Lunch	.00	.00	614.00	628.00	.00	.00	.00
0414.0140	Restricted Fed Rcvd from State-Title I	93,813.00	106,972.00	105,727.00	108,454.00	108,454.00	131,213.00	131,213.00
0414.0210	Restricted Fed Rcvd from State-Title II	84,618.00	84,259.00	91,743.00	72,496.00	80,349.00	86,075.00	82,463.00
0414.0250	Restricted Fed Rcvd from State-District COVID Costs	76,777.00	1,886,106.94	2,681,876.44	3,255,245.51	338,773.00	147,542.00	.00
0417.0000	Fed Rcvd Other District - Restricted	13,778.56	15,177.17	18,180.03	7,727.83	22,202.00	28,710.00	28,710.00
0417.0120	Fed Rcvd Other District-Rstrd-IDEA Flowthrough	1,149,667.00	1,196,815.00	1,208,741.00	1,314,139.00	1,314,139.00	1,412,165.00	1,412,165.00
0417.0250	Fed Rcvd Other District-Rstrd-Covid-19 (CARES/CRF)	.00	79,547.44	.00	.00	.00	.00	.00
0419.0000	Fed Rev-Other	.00	.00	147,406.50	161,650.00	.00	.00	.00
0513.0000	Local Rev Rcvd from Other Sch-Act 18	9,217,932.00	9,429,318.00	9,191,117.00	10,538,942.00	10,443,961.00	9,619,556.00	9,619,556.00
0518.0000	Local Rev Rcvd from Other Sch-Service Provided	124,208.65	20,447.34	16,298.33	20,836.28	20,836.00	28,182.00	28,182.00
0519.0000	Local Rev Rcvd from Other Sch-Other	87,013.44	24,749.58	30,426.17	6,765.12	8,300.00	7,245.00	7,245.00
0623.0000	Transfer From CE	.00	.00	250,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Function * 0000 - Revenue Totals		\$62,775,353.69	\$66,183,861.15	\$68,943,631.44	\$78,973,405.94	\$76,611,184.00	\$75,502,693.00	\$74,968,476.00
REVENUE TOTALS		\$62,775,353.69	\$66,183,861.15	\$68,943,631.44	\$78,973,405.94	\$76,611,184.00	\$75,502,693.00	\$74,968,476.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1111 - Elem								
1240	Salary Teacher	7,157,742.74	6,909,326.62	7,092,101.44	7,239,824.96	7,563,000.00	7,324,575.00	7,544,000.00
1760	Severance Pay	.00	10,000.00	15,500.00	10,500.00	10,000.00	15,500.00	14,000.00
1790	Special Payments	3,147.00	11,490.87	19,778.18	6,910.32	25,500.00	4,500.00	4,500.00
1870	Salary Substitutes-Teaching	3,715.00	.00	3,150.00	6,587.59	3,000.00	8,750.00	4,000.00
1970	Salary Extra-Teaching	31,781.74	12,819.79	8,094.72	9,343.32	9,100.00	17,500.00	17,500.00
2130	Group Health	1,261,932.72	1,291,281.15	1,458,226.26	1,271,213.26	1,359,000.00	1,310,000.00	1,338,000.00
2820	Retirement	1,944,923.05	1,948,202.15	2,027,686.43	2,069,601.01	2,387,000.00	2,312,626.00	2,378,000.00
2821	Retirement-UAAL	890,312.85	996,691.63	1,101,074.30	2,961,175.96	2,801,744.00	1,332,734.00	1,336,571.00
2830	FICA	510,969.01	488,746.26	524,264.54	524,442.78	570,814.00	554,419.00	570,401.00
2840	Work Comp	.00	28,400.00	25,826.76	27,949.56	27,952.00	31,106.00	33,000.00
2920	Cash in Lieu	.00	28,148.87	115,577.21	161,727.65	145,000.00	162,000.00	166,000.00
2990	Other Benefits	.00	.00	83,372.88	135,719.61	139,000.00	137,000.00	141,000.00
3110	Contract Services	89,940.62	140,874.78	263,476.98	236,695.21	220,035.00	265,875.00	264,000.00
3210	Travel (non conference)	80.58	64.87	107.55	130.72	100.00	150.00	150.00
3220	Conferences (incl. travel)	.00	.00	.00	.00	2,900.00	.00	.00
3710	Tuition	.00	.00	22,866.00	.00	.00	.00	.00
5110	Teaching Supplies	50,941.69	63,526.07	72,588.88	83,329.03	114,986.00	117,886.00	117,886.00
5210	Textbooks	112,172.26	51,181.34	103,266.43	138,502.65	140,000.00	140,000.00	140,000.00
6455	Equipment and Furniture - Instructional Technology - Depreciable	.00	.00	213,109.75	.00	.00	.00	.00
Function * 1111 - Elem Totals		\$12,057,659.26	\$11,980,754.40	\$13,150,068.31	\$14,883,653.63	\$15,519,131.00	\$13,734,621.00	\$14,069,008.00
Function * 1112 - Mid School								
1190	Salary Other Admin	23,258.42	23,584.64	28,029.87	.00	100,000.00	.00	.00
1240	Salary Teacher	4,079,896.64	3,920,962.69	3,928,949.88	3,620,423.21	3,717,000.00	3,644,085.00	3,515,000.00
1760	Severance Pay	.00	.00	29,500.00	3,500.00	.00	5,000.00	5,000.00
1790	Special Payments	3,055.41	11,403.96	17,501.79	11,477.26	21,600.00	6,000.00	6,000.00
1870	Salary Substitutes-Teaching	1,862.50	110.00	.00	58,606.48	5,000.00	75,000.00	75,000.00
1970	Salary Extra-Teaching	26,327.59	15,550.47	13,782.56	15,993.95	13,800.00	20,000.00	20,000.00
2130	Group Health	773,613.76	727,227.86	811,032.71	644,178.97	722,000.00	700,000.00	714,000.00
2820	Retirement	1,108,877.63	1,107,259.31	1,128,812.46	1,034,719.35	1,209,000.00	1,176,250.00	1,135,000.00
2821	Retirement-UAAL	512,212.40	564,962.40	618,866.39	1,506,613.73	1,517,131.00	697,592.00	697,592.00
2830	FICA	290,772.13	279,272.43	292,517.43	268,278.16	288,616.00	279,393.00	269,965.00
2840	Work Comp	.00	16,115.00	14,659.77	15,733.16	15,734.00	17,509.00	18,000.00
2920	Cash in Lieu	.00	13,780.58	49,468.39	70,797.78	64,000.00	46,000.00	47,000.00
2990	Other Benefits	.00	.00	42,295.97	65,178.31	65,000.00	73,000.00	75,000.00
3110	Contract Services	65,659.71	21,741.42	100,357.74	111,828.37	55,000.00	117,000.00	117,000.00
3130	Contract Staff	7,500.00	.00	.00	.00	.00	.00	.00
3210	Travel (non conference)	225.83	150.72	520.54	706.81	200.00	500.00	500.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1112 - Mid School								
3220	Conferences (incl. travel)	316.90	250.00	.00	.00	1,000.00	1,000.00	1,000.00
3610	Copy and Print	.00	.00	.00	9,360.00	10,500.00	500.00	500.00
4120	Equipment Repairs/Maintenance	5,700.00	.00	.00	.00	.00	.00	.00
5110	Teaching Supplies	37,189.72	29,198.26	46,088.75	27,595.37	55,048.00	65,048.00	65,048.00
6455	Equipment and Furniture - Instructional Technology - Depreciable	.00	.00	89,868.25	.00	.00	.00	.00
Function * 1112 - Mid School Totals		\$6,936,468.64	\$6,731,569.74	\$7,212,252.50	\$7,464,990.91	\$7,860,629.00	\$6,923,877.00	\$6,761,605.00
Function * 1113 - High School								
1170	Salary Program Director	.00	.00	47,174.98	49,873.46	51,500.00	52,000.00	54,080.00
1190	Salary Other Admin	41,248.12	41,671.09	44,538.90	.00	.00	.00	.00
1240	Salary Teacher	5,395,893.08	5,344,505.44	5,196,469.07	5,031,690.62	5,222,300.00	5,116,500.00	4,761,000.00
1760	Severance Pay	337,500.00	285,000.00	160,750.00	14,000.00	.00	12,000.00	10,000.00
1790	Special Payments	2,894.70	14,078.24	24,712.95	13,993.96	26,200.00	15,000.00	15,000.00
1870	Salary Substitutes-Teaching	3,262.50	532.50	1,572.50	.00	2,500.00	15,000.00	15,500.00
1970	Salary Extra-Teaching	53,452.59	52,624.81	66,232.51	57,249.98	55,600.00	61,600.00	57,600.00
2130	Group Health	1,002,952.44	1,007,947.04	1,138,052.91	875,849.22	935,900.00	942,000.00	962,000.00
2820	Retirement	1,478,282.40	1,477,001.33	1,511,230.41	1,451,899.87	1,679,497.00	1,652,823.00	1,541,528.00
2821	Retirement-UAAL	720,428.32	802,527.42	790,907.23	2,111,712.69	2,247,285.00	986,882.00	986,882.00
2830	FICA	415,870.31	407,608.84	403,533.73	373,908.69	400,908.00	393,696.00	367,719.00
2840	Work Comp	.00	21,773.00	19,802.74	21,286.04	21,287.00	23,688.00	24,000.00
2920	Cash in Lieu	.00	22,759.64	69,602.01	102,139.38	89,000.00	81,000.00	83,000.00
2990	Other Benefits	2,999.88	3,499.90	65,312.82	88,356.37	89,000.00	98,000.00	101,000.00
3110	Contract Services	96,830.34	79,223.20	149,832.87	191,687.23	200,000.00	193,000.00	193,000.00
3120	Prof Dev	.00	.00	.00	.00	500.00	500.00	500.00
3130	Contract Staff	18,750.00	.00	.00	.00	.00	.00	.00
3150	Contract Mgmt Serv	10,101.70	10,584.20	12,980.51	10,153.85	10,000.00	10,000.00	10,000.00
3210	Travel (non conference)	466.37	580.87	991.59	1,199.73	1,000.00	1,500.00	1,500.00
3310	Transportation	1,537.04	.00	98.86	8,845.65	10,852.00	3,810.00	3,810.00
3610	Copy and Print	26,277.44	4,922.63	26,740.43	30,995.82	28,000.00	28,000.00	28,000.00
3710	Tuition	486,319.94	433,539.04	524,563.90	557,751.60	563,807.00	673,800.00	673,800.00
3720	Dual Enrollment	.00	.00	.00	.00	.00	27,500.00	27,500.00
4120	Equipment Repairs/Maintenance	10,182.67	9,592.61	14,612.80	11,981.72	12,318.00	17,927.00	17,927.00
5110	Teaching Supplies	47,809.57	50,830.86	55,421.13	47,685.86	57,809.00	59,242.00	59,242.00
5210	Textbooks	255.20	1,836.99	.00	.00	3,267.00	3,267.00	3,267.00
6410	Equipment & Furniture - Depreciable	.00	89,398.44	.00	.00	.00	.00	.00
6455	Equipment and Furniture - Instructional Technology - Depreciable	.00	.00	24,165.00	.00	.00	.00	.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1113 - High School								
7910	Miscellaneous	4,558.21	4,079.68	6,258.82	5,180.77	6,075.00	6,075.00	6,075.00
Function * 1113 - High School Totals		\$10,157,872.82	\$10,166,117.77	\$10,355,558.67	\$11,057,442.51	\$11,714,605.00	\$10,474,810.00	\$10,003,930.00
Function * 1118 - Pre-K								
1240	Salary Teacher	22,441.25	12,761.22	17,755.00	40,630.80	40,630.00	53,000.00	53,000.00
2820	Retirement	6,114.43	3,596.40	5,012.76	11,968.05	11,968.00	16,610.00	16,610.00
2821	Retirement-UAAL	1,575.59	1,170.79	2,672.00	4,742.17	4,742.00	8,952.00	8,952.00
2830	FICA	1,685.74	947.32	1,319.00	3,653.68	3,653.00	3,901.00	3,901.00
2920	Cash in Lieu	.00	.00	.00	9,000.00	9,000.00	.00	.00
3110	Contract Services	2,877.64	30.71	.00	1,870.68	1,871.00	623.00	623.00
5110	Teaching Supplies	792.68	11,410.10	558.24	12,416.97	3,925.00	3,000.00	3,000.00
5111	Teaching Supplies 1	.00	.00	.00	.00	.00	1,500.00	1,500.00
Function * 1118 - Pre-K Totals		\$35,487.33	\$29,916.54	\$27,317.00	\$84,282.35	\$75,789.00	\$87,586.00	\$87,586.00
Function * 1119 - Summer School								
1630	Salary Aides	.00	.00	.00	18,043.68	.00	32,700.00	.00
1920	Salary-Extra-Professional-Educational	.00	.00	.00	.00	.00	5,000.00	50,000.00
1970	Salary Extra-Teaching	4,788.24	5,020.93	8,774.80	29,785.48	5,000.00	22,720.00	.00
1971	Salaries, Overtime Salaries and Extension of Contract-Teaching 1	.00	.00	.00	34,640.50	1,000.00	59,600.00	.00
1973	Salaries, Overtime Salaries and Extension of Contract-Teaching 3	.00	.00	.00	7,499.96	.00	.00	.00
2820	Retirement	1,316.75	1,416.40	1,269.24	26,156.11	1,881.00	34,021.00	15,700.00
2821	Retirement-UAAL	.00	.00	1,320.79	5,395.50	999.00	9,437.00	.00
2830	FICA	366.30	384.10	334.70	6,801.70	442.00	9,138.00	3,700.00
3110	Contract Services	.00	.00	161,344.59	190,105.02	70,000.00	28,400.00	.00
3111	Contract Services 2	.00	.00	3,658.00	.00	.00	.00	.00
3710	Tuition	.00	.00	57,399.25	7,313.00	.00	.00	.00
5110	Teaching Supplies	231.11	.00	.00	.00	.00	.00	.00
Function * 1119 - Summer School Totals		\$6,702.40	\$6,821.43	\$234,101.37	\$325,740.95	\$79,322.00	\$201,016.00	\$69,400.00
Function * 1122 - Spec Ed								
1240	Salary Teacher	1,663,346.52	1,593,832.98	1,765,734.62	1,866,260.06	2,021,650.00	2,008,112.00	2,295,844.00
1490	Other Professional	90,943.00	93,021.59	102,337.00	101,448.00	111,000.00	59,000.00	61,400.00
1560	Recreation/Coaches	27,074.99	.00	.00	.00	.00	.00	.00
1630	Salary Aides	1,950,380.72	1,709,023.96	1,771,050.39	1,826,469.83	2,062,800.00	2,464,000.00	2,588,286.00
1690	Other Operation and Service	49,360.71	40,240.94	.00	.00	.00	.00	.00
1790	Special Payments	18,389.37	63,958.54	78,945.82	6,454.02	86,000.00	19,000.00	20,000.00
1870	Salary Substitutes-Teaching	5,847.50	550.00	165.00	29,365.93	30,100.00	140,000.00	145,600.00
1890	Salary Substitutes-Other	4,341.85	.00	.00	.00	7,500.00	2,000.00	2,200.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1122 - Spec Ed								
1970	Salary Extra-Teaching	2,254.49	10,307.96	2,184.17	.00	5,400.00	20,000.00	70,057.00
2130	Group Health	1,112,780.91	1,067,792.97	1,129,067.10	1,167,946.34	1,281,513.00	1,182,000.00	1,213,000.00
2820	Retirement	1,043,327.67	979,092.45	1,048,417.56	1,107,318.77	1,348,182.00	1,499,248.00	1,622,886.00
2821	Retirement-UAAL	479,985.20	507,915.11	594,712.99	680,399.11	668,186.00	834,559.00	834,559.00
2830	FICA	265,606.98	241,854.47	272,844.20	292,823.61	358,772.00	385,129.00	415,308.00
2840	Work Comp	.00	6,337.00	5,759.64	5,923.09	5,928.00	6,592.00	8,000.00
2920	Cash in Lieu	47,956.81	74,928.34	167,064.00	304,242.42	316,861.00	442,000.00	456,000.00
2990	Other Benefits	80,595.02	75,525.06	93,278.87	112,182.73	121,496.00	108,000.00	119,000.00
3110	Contract Services	289,770.61	79,312.36	174,073.11	161,192.42	186,400.00	210,500.00	233,807.00
3210	Travel (non conference)	2,609.78	77.56	1,087.27	606.60	2,200.00	1,600.00	1,600.00
3220	Conferences (incl. travel)	.00	.00	.00	1,900.00	.00	.00	.00
3310	Transportation	39,773.20	19,411.39	51,945.61	22,122.83	31,000.00	47,000.00	47,000.00
3610	Copy and Print	1,787.44	2,617.74	6,169.87	6,116.17	8,000.00	7,500.00	7,500.00
5110	Teaching Supplies	55,745.72	80,937.48	109,500.23	79,459.09	65,100.00	85,600.00	85,600.00
6410	Equipment & Furniture - Depreciable	.00	.00	.00	2,377.56	.00	500.00	500.00
6420	Equip and Furniture - Non-Depr	.00	.00	.00	99,555.00	.00	.00	.00
6450	Replacement Equip and Furniture - Depr	.00	.00	.00	10,384.93	.00	.00	.00
Function * 1122 - Spec Ed Totals		\$7,231,878.49	\$6,646,737.90	\$7,374,337.45	\$7,884,548.51	\$8,718,088.00	\$9,522,340.00	\$10,228,147.00
Function * 1125 - Comp Ed								
1240	Salary Teacher	99,467.79	134,907.90	66,930.58	183,570.85	271,563.00	348,000.00	350,000.00
1290	Salary Teacher	192,616.88	161,706.70	251,373.35	158,537.08	115,751.00	115,000.00	115,800.00
1440	Salary SSW	34,785.00	47,887.89	47,780.97	62,974.30	67,000.00	66,000.00	67,000.00
1630	Salary Aides	95,726.58	111,218.99	174,995.81	199,123.97	210,463.00	251,850.00	251,850.00
1790	Special Payments	.00	7,772.55	5,955.23	1,725.33	2,887.00	2,200.00	2,200.00
1920	Salary-Extra-Professional-Educational	3,754.85	15,121.04	936,266.35	78,177.90	8,000.00	500.00	500.00
1921	Salary-Extra-Professional-Educational 2	.00	.00	.00	.00	8,000.00	.00	.00
1970	Salary Extra-Teaching	1,796.94	.00	.00	3,535.78	10,000.00	.00	.00
2130	Group Health	47,502.59	42,109.07	45,520.53	75,602.43	74,657.00	105,000.00	109,000.00
2820	Retirement	116,713.82	131,649.77	386,288.74	196,415.42	215,586.00	245,586.00	246,777.00
2821	Retirement-UAAL	53,069.21	57,863.59	220,271.18	117,214.71	106,824.00	97,558.00	97,558.00
2830	FICA	30,582.72	34,335.97	109,797.59	53,597.79	54,446.00	61,294.00	61,720.00
2920	Cash in Lieu	3,410.46	6,994.90	33,533.43	49,964.22	48,750.00	48,000.00	50,000.00
2990	Other Benefits	1,999.92	2,000.00	3,069.10	6,557.91	6,212.00	10,700.00	12,700.00
3110	Contract Services	73,866.16	78,160.54	81,047.49	54,725.19	10,207.00	122,533.00	122,533.00
3190	Contract Serv	175.00	.00	.00	12,788.09	513,324.00	1,600.00	1,600.00
3210	Travel (non conference)	510.67	.00	341.52	1,382.61	500.00	500.00	500.00
3220	Conferences (incl. travel)	.00	.00	2,650.00	.00	2,650.00	2,450.00	2,450.00
3310	Transportation	.00	.00	.00	8,400.00	.00	.00	.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1125 - Comp Ed								
3450	License Fees	6,260.00	9,634.00	4,665.00	10,185.82	6,905.00	9,165.00	9,165.00
3710	Tuition	.00	.00	.00	335,431.21	147,928.00	134,395.00	134,395.00
5110	Teaching Supplies	8,232.68	14,881.20	1,670.41	6,956.13	1,900.00	12,569.00	12,569.00
5990	Misc. Supplies	.00	.00	5,048.04	.00	75,000.00	.00	.00
Function * 1125 - Comp Ed Totals		\$770,471.27	\$856,244.11	\$2,377,205.32	\$1,616,866.74	\$1,958,553.00	\$1,634,900.00	\$1,648,317.00
Function * 1127 - Voc Ed								
1240	Salary Teacher	428,564.44	430,547.01	447,695.69	527,852.15	599,000.00	555,000.00	672,000.00
1760	Severance Pay	.00	.00	1,750.00	.00	.00	5,000.00	3,500.00
1790	Special Payments	.00	450.00	2,413.63	325.43	2,300.00	2,300.00	2,300.00
1970	Salary Extra-Teaching	.00	2,000.00	1,250.00	5,000.00	2,000.00	2,000.00	2,000.00
2130	Group Health	55,843.89	57,602.17	91,347.94	77,134.62	82,000.00	75,000.00	77,000.00
2820	Retirement	115,013.19	106,119.90	124,818.70	152,990.15	189,075.00	176,852.00	213,050.00
2821	Retirement-UAAL	53,021.46	61,474.51	69,951.97	94,865.03	94,904.00	97,117.00	97,117.00
2830	FICA	30,567.66	30,897.27	31,797.58	38,898.20	45,287.00	42,563.00	51,138.00
2840	Work Comp	.00	1,900.00	1,730.37	1,758.38	1,759.00	1,957.00	2,000.00
2920	Cash in Lieu	.00	.00	.00	13,045.16	12,000.00	14,000.00	15,000.00
2990	Other Benefits	.00	.00	5,478.16	7,917.51	8,000.00	9,000.00	10,000.00
3110	Contract Services	2,864.55	4,981.07	9,573.66	7,859.95	6,000.00	35,000.00	12,000.00
3710	Tuition	.00	.00	60,572.90	267,517.38	275,600.00	355,000.00	360,000.00
8220	Payments to Another Public School	.00	.00	.00	.00	.00	20,675.00	.00
Function * 1127 - Voc Ed Totals		\$685,875.19	\$695,971.93	\$848,380.60	\$1,195,163.96	\$1,317,925.00	\$1,391,464.00	\$1,517,105.00
Function * 1211 - Truancy Services								
3130	Contract Staff	110,662.32	50,790.17	74,704.70	75,855.28	109,300.00	155,000.00	160,000.00
Function * 1211 - Truancy Services Totals		\$110,662.32	\$50,790.17	\$74,704.70	\$75,855.28	\$109,300.00	\$155,000.00	\$160,000.00
Function * 1212 - Guidance								
1190	Salary Other Admin	.00	.00	51,493.40	54,060.02	55,700.00	56,500.00	58,760.00
1220	Salary Counselor	525,562.70	506,674.24	497,604.21	468,741.46	491,000.00	487,000.00	488,000.00
1620	Salary Secretary	34,975.27	29,549.80	.00	.00	.00	.00	.00
1790	Special Payments	.00	7,777.04	1,361.40	547.70	1,400.00	1,400.00	1,400.00
1840	Salary Substitutes-Other Professional	245.00	.00	1,185.00	.00	1,000.00	12,000.00	1,000.00
1970	Salary Extra-Teaching	1,459.64	5,779.57	30,773.82	22,649.74	30,700.00	20,000.00	20,000.00
2130	Group Health	126,007.26	125,773.51	137,179.90	124,035.87	137,200.00	104,000.00	107,000.00
2820	Retirement	149,609.10	151,377.30	164,221.29	150,303.19	181,710.00	180,802.00	178,375.00
2821	Retirement-UAAL	69,484.87	78,630.81	93,340.70	98,232.00	99,913.00	117,147.00	117,147.00
2830	FICA	39,551.45	37,951.84	44,284.27	43,190.14	42,674.00	42,976.00	42,480.00
2840	Work Comp	.00	.00	.00	1,573.33	1,574.00	1,751.00	2,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1212 - Guidance								
2920	Cash in Lieu	.00	.00	.00	.00	.00	7,000.00	8,000.00
2990	Other Benefits	2,557.86	1,508.80	8,939.68	13,816.94	15,000.00	12,000.00	14,000.00
3130	Contract Staff	.00	.00	38,653.13	145,092.03	.00	.00	.00
5990	Misc. Supplies	1,398.24	5,000.00	3,018.90	.00	1,005.00	2,000.00	2,000.00
Function * 1212 - Guidance Totals		\$950,851.39	\$950,022.91	\$1,072,055.70	\$1,122,242.42	\$1,058,876.00	\$1,044,576.00	\$1,040,162.00
Function * 1213 - Health Services								
1490	Other Professional	.00	.00	109,806.31	259,296.13	265,300.00	302,000.00	314,100.00
1790	Special Payments	.00	.00	180.06	7,339.99	5,300.00	1,000.00	1,000.00
2130	Group Health	.00	.00	27,935.32	49,741.08	53,600.00	21,000.00	22,000.00
2820	Retirement	.00	.00	33,067.55	79,151.24	84,807.00	94,961.00	98,753.00
2821	Retirement-UAAL	.00	.00	15,671.33	45,103.40	36,533.00	68,711.00	68,711.00
2830	FICA	.00	.00	7,708.36	19,197.77	19,917.00	22,301.00	23,192.00
2920	Cash in Lieu	.00	.00	.00	1,388.90	2,000.00	23,000.00	24,000.00
2990	Other Benefits	.00	.00	3,059.82	5,227.26	6,000.00	2,000.00	3,000.00
3130	Contract Staff	421,193.83	416,714.30	760,228.80	808,031.36	821,000.00	545,820.00	545,820.00
3210	Travel (non conference)	.00	.00	.00	751.54	.00	.00	.00
5110	Teaching Supplies	2,464.80	5,542.19	1,515.95	7,080.94	7,800.00	12,500.00	12,500.00
5990	Misc. Supplies	50.21	.00	67.94	.00	.00	.00	.00
Function * 1213 - Health Services Totals		\$423,708.84	\$422,256.49	\$959,241.44	\$1,282,309.61	\$1,302,257.00	\$1,093,293.00	\$1,113,076.00
Function * 1214 - Psychologist, School								
1430	Salary Psych	204,608.93	280,329.25	276,822.76	287,646.92	299,000.00	306,000.00	337,000.00
1490	Other Professional	.00	.00	.00	.00	.00	229,000.00	298,000.00
1790	Special Payments	3,064.75	8,714.73	7,940.47	6,412.77	9,000.00	26,000.00	26,000.00
1970	Salary Extra-Teaching	1,573.01	1,948.06	187.48	.00	2,500.00	2,500.00	2,500.00
2130	Group Health	37,936.84	39,567.06	64,017.42	56,119.20	60,000.00	99,000.00	101,000.00
2820	Retirement	56,245.22	84,140.70	82,130.32	84,996.99	97,311.00	176,601.00	207,941.00
2821	Retirement-UAAL	25,558.17	40,928.93	41,540.86	51,198.35	47,830.00	91,330.00	91,330.00
2830	FICA	14,406.91	21,127.73	20,292.02	21,098.81	22,853.00	42,652.00	50,085.00
2920	Cash in Lieu	.00	5,249.92	3,600.98	.00	.00	16,000.00	17,000.00
2990	Other Benefits	.00	.00	3,009.06	5,330.48	6,000.00	11,000.00	12,000.00
3110	Contract Services	.00	.00	.00	.00	.00	500.00	500.00
3130	Contract Staff	78,310.00	2,500.00	7,298.40	2,000.00	10,000.00	26,000.00	10,000.00
3210	Travel (non conference)	457.86	515.73	621.24	920.70	500.00	2,500.00	2,500.00
5110	Teaching Supplies	10,855.83	3,886.09	11,488.85	11,458.65	10,000.00	8,000.00	8,000.00
Function * 1214 - Psychologist, School Totals		\$433,017.52	\$488,908.20	\$518,949.86	\$527,182.87	\$564,994.00	\$1,037,083.00	\$1,163,856.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1215 - Speech								
1280	Salary Speech	1,132,933.25	1,037,723.90	1,010,559.20	1,076,400.06	1,142,000.00	1,155,000.00	1,133,000.00
1790	Special Payments	6,736.86	4,387.51	14,153.26	2,427.55	15,000.00	15,000.00	15,000.00
1970	Salary Extra-Teaching	1,260.00	1,820.00	2,100.00	1,820.00	3,200.00	7,000.00	7,000.00
2130	Group Health	212,705.67	200,917.61	222,249.54	193,409.50	204,000.00	190,000.00	194,000.00
2820	Retirement	305,590.83	292,155.52	290,144.13	308,231.70	364,000.00	369,000.00	362,000.00
2821	Retirement-UAAL	141,332.54	147,453.65	156,126.96	190,220.75	179,039.00	212,964.00	212,964.00
2830	FICA	79,199.48	71,917.39	70,868.85	76,425.83	85,906.00	88,173.00	86,628.00
2840	Work Comp	.00	4,580.00	4,165.59	3,979.55	3,980.00	4,429.00	5,000.00
2920	Cash in Lieu	.00	.00	.00	8,028.80	7,000.00	21,000.00	22,000.00
2990	Other Benefits	.00	.00	12,768.78	20,794.10	21,000.00	21,000.00	22,000.00
3210	Travel (non conference)	457.03	231.57	288.22	140.23	500.00	1,200.00	1,200.00
5110	Teaching Supplies	9,579.40	7,908.38	6,339.37	8,501.75	7,000.00	12,000.00	12,000.00
Function * 1215 - Speech Totals		\$1,889,795.06	\$1,769,095.53	\$1,789,763.90	\$1,890,379.82	\$2,032,625.00	\$2,096,766.00	\$2,072,792.00
Function * 1216 - Social Work Services								
1440	Salary SSW	629,165.94	610,164.05	623,687.92	676,237.11	701,276.00	730,000.00	746,000.00
1790	Special Payments	2,833.03	5,003.61	9,832.47	8,267.35	10,000.00	12,000.00	12,000.00
1970	Salary Extra-Teaching	.00	.00	.00	.00	.00	1,000.00	1,000.00
2130	Group Health	113,998.74	116,944.88	141,474.98	107,791.22	114,000.00	130,000.00	133,000.00
2820	Retirement	168,742.85	170,998.97	169,542.97	186,589.01	223,000.00	233,000.00	238,000.00
2821	Retirement-UAAL	77,859.81	87,487.95	94,340.23	120,083.09	113,706.00	129,027.00	129,027.00
2830	FICA	45,390.45	43,692.99	45,595.26	49,708.81	52,792.00	55,789.00	57,040.00
2840	Work Comp	.00	2,693.00	2,451.34	2,498.81	2,499.00	2,781.00	3,000.00
2920	Cash in Lieu	.00	.00	3,687.48	6,422.85	6,000.00	15,000.00	16,000.00
2990	Other Benefits	.00	.00	6,824.83	11,366.85	12,000.00	12,000.00	13,000.00
3130	Contract Staff	45,926.40	111,912.05	131,717.50	291,085.73	.00	.00	.00
3210	Travel (non conference)	394.23	340.10	582.57	592.39	500.00	2,000.00	2,000.00
5110	Teaching Supplies	182.99	299.99	3,089.33	1,788.23	3,500.00	6,000.00	6,000.00
Function * 1216 - Social Work Services Totals		\$1,084,494.44	\$1,149,537.59	\$1,232,826.88	\$1,462,431.45	\$1,239,273.00	\$1,328,597.00	\$1,356,067.00
Function * 1218 - Teacher Consultant								
1290	Salary Teacher	1,695,694.71	1,692,856.58	1,792,581.46	1,338,044.83	1,527,826.00	1,263,072.00	1,187,000.00
1790	Special Payments	956.80	2,494.50	5,292.72	2,199.15	15,000.00	3,000.00	5,500.00
1840	Salary Substitutes-Other Professional	.00	.00	.00	12,565.92	100.00	1,000.00	2,000.00
1970	Salary Extra-Teaching	5,497.93	6,626.47	5,360.28	.00	13,000.00	4,500.00	4,500.00
2130	Group Health	318,777.22	313,186.58	381,286.33	277,330.05	286,259.00	263,000.00	271,000.00
2820	Retirement	461,603.04	476,000.03	509,221.93	378,985.86	471,621.00	398,513.00	375,769.00
2821	Retirement-UAAL	206,256.08	234,011.79	264,140.43	217,460.45	169,790.00	206,082.00	206,082.00
2830	FICA	119,804.65	118,575.20	126,865.89	94,472.60	113,013.00	93,811.00	88,616.00
2840	Work Comp	.00	2,570.00	2,339.20	3,702.02	3,714.00	4,120.00	5,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1218 - Teacher Consultant								
2920	Cash in Lieu	.00	6,562.40	15,591.23	8,650.00	8,861.00	3,000.00	5,000.00
2990	Other Benefits	.00	.00	17,881.77	27,088.85	29,093.00	31,000.00	37,000.00
3130	Contract Staff	6,844.00	12,472.61	18,374.07	26,993.70	21,500.00	19,000.00	19,000.00
3210	Travel (non conference)	250.45	227.70	410.99	271.67	1,500.00	200.00	200.00
5110	Teaching Supplies	4,935.36	17,906.16	6,536.71	8,878.54	12,000.00	11,000.00	11,000.00
Function * 1218 - Teacher Consultant Totals		\$2,820,620.24	\$2,883,490.02	\$3,145,883.01	\$2,396,643.64	\$2,673,277.00	\$2,301,298.00	\$2,217,667.00
Function * 1219 - Other Pupil Support Services								
3130	Contract Staff	.00	.00	.00	8,017.96	7,300.00	12,000.00	13,000.00
3190	Contract Serv	.00	.00	.00	40.00	500.00	.00	.00
Function * 1219 - Other Pupil Support Services Totals		\$0.00	\$0.00	\$0.00	\$8,057.96	\$7,800.00	\$12,000.00	\$13,000.00
Function * 1221 - Improvement of Instruction								
1120	Salary Asst Supt	77,469.30	93,749.77	.00	.00	.00	.00	.00
1170	Salary Program Director	.00	.00	27,227.20	111,472.35	114,800.00	119,900.00	124,700.00
1250	Salary Instructional Consulting	.00	37,716.38	63,584.54	127,105.90	127,407.00	95,200.00	139,200.00
1290	Salary Teacher	47,723.97	39,508.55	16,429.18	30,787.34	2,500.00	179,108.00	245,108.00
1490	Other Professional	6,861.75	2,557.44	4,387.14	5,019.88	7,300.00	6,000.00	6,000.00
1630	Salary Aides	30,510.00	39,795.02	48,361.21	53,212.93	53,214.00	40,784.00	40,784.00
1790	Special Payments	.00	827.00	2,323.91	.00	3,000.00	3,357.00	5,000.00
1920	Salary-Extra-Professional-Educational	8,218.03	.00	.00	.00	.00	8,000.00	10,000.00
1940	Salary-Extra-PD	18,364.32	23,469.12	18,103.01	41,806.07	40,000.00	40,000.00	40,000.00
1970	Salary Extra-Teaching	.00	.00	.00	.00	.00	1,000.00	5,000.00
2130	Group Health	17,451.84	12,707.32	19,854.20	25,500.73	26,484.00	38,000.00	61,000.00
2820	Retirement	53,060.27	67,640.11	50,892.98	98,199.68	100,583.00	147,736.00	186,108.00
2821	Retirement-UAAL	29,826.26	43,599.79	27,544.24	59,245.78	56,273.00	93,406.00	93,406.00
2830	FICA	13,616.02	17,432.39	12,906.36	33,238.73	31,949.00	43,888.00	53,193.00
2920	Cash in Lieu	600.00	.00	.00	7,499.98	3,654.00	21,000.00	24,000.00
2990	Other Benefits	4,999.92	4,461.56	1,700.42	2,523.32	2,632.00	6,000.00	8,000.00
3110	Contract Services	3,531.38	.00	.00	.00	175.00	175.00	175.00
3120	Prof Dev	.00	25,110.00	7,500.00	.00	.00	4,279.00	4,279.00
3190	Contract Serv	82,183.59	62,266.07	51,023.61	102,114.46	56,204.00	97,227.00	97,227.00
3210	Travel (non conference)	1,767.02	20.59	55.83	311.60	500.00	1,000.00	5,500.00
3220	Conferences (incl. travel)	139,101.70	47,542.69	76,256.52	167,382.94	150,909.00	143,300.00	166,300.00
3410	Telephone	.00	.00	880.00	1,337.00	1,400.00	1,400.00	1,400.00
3430	Mail/Postage	254.86	202.40	81.99	.00	500.00	500.00	500.00
3450	License Fees	221,307.42	199,880.36	224,388.61	263,827.48	265,000.00	265,000.00	265,000.00
5110	Teaching Supplies	102,588.28	48,095.12	110,093.48	73,604.34	72,106.00	86,308.00	106,308.00
5990	Misc. Supplies	.00	34,229.29	32,655.80	29,922.64	200.00	200.00	200.00
7410	Dues and Fees	244.00	459.00	219.00	913.00	1,138.00	1,138.00	1,138.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1221 - Improvement of Instruction								
7910	Miscellaneous	2,875.88	2,440.15	5,788.33	1,254.85	1,200.00	1,200.00	1,200.00
Function * 1221 - Improvement of Instruction Totals		\$862,555.81	\$803,710.12	\$802,257.56	\$1,236,281.00	\$1,119,128.00	\$1,445,106.00	\$1,690,726.00
Function * 1222 - Educational Media Services								
1230	Salary Librarian	288,610.25	288,715.23	283,830.94	292,318.72	308,000.00	299,000.00	302,000.00
1620	Salary Secretary	13,669.05	38,051.70	43,716.80	47,321.57	52,380.00	62,700.00	65,300.00
1790	Special Payments	.00	1,420.61	1,019.67	335.04	1,200.00	1,200.00	1,200.00
2130	Group Health	32,341.81	27,556.09	48,279.81	51,628.13	57,900.00	47,000.00	50,000.00
2820	Retirement	81,217.75	92,310.32	93,499.04	96,956.14	113,321.00	113,735.00	115,491.00
2821	Retirement-UAAL	37,242.92	46,921.53	49,266.17	60,428.01	59,105.00	65,902.00	65,902.00
2830	FICA	21,578.88	23,095.70	23,764.84	24,280.29	27,350.00	28,111.00	28,743.00
2920	Cash in Lieu	1,876.77	7,501.31	9,730.16	10,369.32	10,000.00	19,000.00	22,000.00
2990	Other Benefits	.00	.00	5,123.72	5,022.43	7,000.00	5,000.00	8,000.00
3140	Contract Staff	24,899.23	.00	.00	.00	.00	.00	.00
Function * 1222 - Educational Media Services Totals		\$501,436.66	\$525,572.49	\$558,231.15	\$588,659.65	\$636,256.00	\$641,648.00	\$658,636.00
Function * 1225 - Instructional Tech								
1590	Other Technical	294,447.24	255,882.79	312,184.05	306,230.80	316,300.00	285,000.00	296,400.00
1790	Special Payments	.00	3,394.74	2,904.26	618.43	2,000.00	1,500.00	1,500.00
2130	Group Health	35,901.26	18,769.95	46,351.93	40,867.81	43,100.00	59,000.00	61,000.00
2820	Retirement	80,934.41	71,632.01	87,615.35	84,965.59	99,756.00	89,790.00	93,362.00
2821	Retirement-UAAL	37,018.90	37,944.35	56,198.88	57,137.81	66,422.00	80,834.00	80,834.00
2830	FICA	21,965.99	19,476.10	23,934.03	23,934.01	24,973.00	21,823.00	22,736.00
2920	Cash in Lieu	6,101.04	8,007.87	15,497.49	20,814.32	21,000.00	10,000.00	11,000.00
2990	Other Benefits	3,739.39	2,038.45	3,118.16	3,538.32	4,000.00	6,000.00	7,000.00
5990	Misc. Supplies	.00	799.00	.00	.00	.00	.00	.00
Function * 1225 - Instructional Tech Totals		\$480,108.23	\$417,945.26	\$547,804.15	\$538,107.09	\$577,551.00	\$553,947.00	\$573,832.00
Function * 1226 - Supervision								
1120	Salary Asst Supt	48,272.17	.00	.00	.00	.00	.00	.00
1160	Salary Manager	197,633.52	206,365.35	180,295.23	13,937.78	198,098.00	.00	.00
1170	Salary Program Director	.00	.00	32,208.32	225,989.32	232,800.00	232,800.00	245,043.00
1620	Salary Secretary	94,118.25	94,853.04	98,131.98	99,845.73	105,030.00	109,000.00	114,000.00
1790	Special Payments	.00	2,158.16	2,300.40	217.57	3,190.00	500.00	500.00
2130	Group Health	17,810.44	17,470.05	23,720.07	2,404.38	2,404.00	9,000.00	10,000.00
2820	Retirement	92,633.85	84,384.52	87,654.25	67,053.86	168,573.00	107,277.00	112,681.00
2821	Retirement-UAAL	36,887.74	44,583.98	54,753.17	63,206.48	73,969.00	97,797.00	97,797.00
2830	FICA	25,241.63	22,288.15	23,396.51	26,136.28	40,660.00	26,077.00	27,420.00
2920	Cash in Lieu	6,749.89	9,000.00	13,499.75	13,249.82	14,000.00	12,000.00	13,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1226 - Supervision								
2990	Other Benefits	1,999.92	2,000.00	2,333.25	.00	.00	3,000.00	4,000.00
3170	Legal Services	7,650.00	6,316.50	13,053.00	6,207.50	15,000.00	15,000.00	15,000.00
3210	Travel (non conference)	147.90	7.07	.00	.00	500.00	500.00	500.00
3220	Conferences (incl. travel)	2,687.05	1,942.88	476.00	.00	500.00	500.00	500.00
3410	Telephone	1,641.50	1,372.50	540.00	663.75	500.00	1,000.00	1,000.00
3430	Mail/Postage	676.20	574.22	571.83	992.29	400.00	1,000.00	1,000.00
5910	Office Supplies	2,661.25	1,348.93	1,010.03	2,334.34	1,100.00	2,500.00	2,500.00
7410	Dues and Fees	1,485.00	2,017.50	979.00	556.83	1,000.00	2,000.00	2,000.00
7910	Miscellaneous	13.70	.00	2,820.91	.00	2,400.00	2,000.00	2,000.00
Function * 1226 - Supervision Totals		\$538,310.01	\$496,682.85	\$537,743.70	\$522,795.93	\$860,124.00	\$621,951.00	\$648,941.00
Function * 1231 - Board of Ed								
1140	Salary Board	5,340.00	6,240.00	6,510.00	5,160.00	6,510.00	4,380.00	6,000.00
2830	FICA	408.54	477.37	498.04	394.75	499.00	336.00	459.00
3150	Contract Mgmt Serv	41,294.66	11,050.90	4,313.99	34,150.00	35,000.00	35,000.00	35,000.00
3170	Legal Services	64,778.13	46,427.03	57,338.95	69,998.14	80,000.00	100,000.00	100,000.00
3180	Audit Services	50,200.00	27,000.00	55,500.00	41,800.00	60,000.00	52,300.00	54,000.00
3190	Contract Serv	6,474.99	36,453.03	3,340.00	3,340.00	10,000.00	15,000.00	15,000.00
3210	Travel (non conference)	.00	.00	.00	.00	500.00	.00	500.00
3220	Conferences (incl. travel)	7,244.27	3,970.00	6,385.74	2,090.60	6,500.00	4,000.00	4,000.00
4910	Other Purchased Services	.00	.00	.00	33,132.94	.00	.00	.00
5910	Office Supplies	843.34	1,316.74	227.06	454.87	2,000.00	250.00	500.00
7410	Dues and Fees	9,440.00	8,804.00	8,804.00	9,048.00	10,000.00	9,000.00	9,000.00
7910	Miscellaneous	4,029.51	7,081.10	444.99	2,203.01	5,000.00	250.00	1,000.00
Function * 1231 - Board of Ed Totals		\$190,053.44	\$148,820.17	\$143,362.77	\$201,772.31	\$216,009.00	\$220,516.00	\$225,459.00
Function * 1232 - Exec Admin								
1110	Salary Superintendent	164,000.00	171,809.03	179,759.24	187,267.57	192,900.00	192,000.00	199,680.00
1620	Salary Secretary	64,431.54	55,426.39	60,759.60	63,525.60	67,100.00	67,000.00	69,680.00
1790	Special Payments	.00	36,500.00	1,366.65	126.35	1,000.00	200.00	500.00
2130	Group Health	29,692.25	28,756.52	38,448.96	29,905.69	31,500.00	36,000.00	37,000.00
2820	Retirement	62,122.84	61,920.81	70,212.28	72,994.10	81,798.00	81,234.00	84,575.00
2821	Retirement-UAAL	29,122.87	40,757.58	44,261.11	49,506.18	58,379.00	74,696.00	74,696.00
2830	FICA	14,468.25	17,645.20	15,683.68	16,206.13	19,210.00	19,078.00	19,862.00
2990	Other Benefits	19,881.13	15,855.98	14,455.20	13,600.37	14,000.00	15,000.00	16,000.00
3120	Prof Dev	10,981.25	8,995.83	5,899.55	500.00	6,000.00	.00	.00
3190	Contract Serv	.00	.00	62,016.55	24,165.60	15,000.00	15,000.00	15,000.00
3210	Travel (non conference)	1,174.08	3,636.67	.00	128.63	500.00	500.00	500.00
3220	Conferences (incl. travel)	2,052.72	1,759.00	1,839.27	3,446.90	2,000.00	3,000.00	3,000.00
3410	Telephone	273.32	325.00	800.00	490.00	1,000.00	1,000.00	1,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1232 - Exec Admin								
3430	Mail/Postage	2,498.94	912.80	168.49	383.74	3,000.00	3,000.00	3,000.00
5910	Office Supplies	2,615.64	3,325.96	3,085.63	2,416.18	3,500.00	7,000.00	7,000.00
7410	Dues and Fees	12,367.31	5,901.62	63.65	6,358.31	6,400.00	10,000.00	10,000.00
7910	Miscellaneous	11,002.38	4,928.15	5,933.25	25,816.16	7,000.00	7,000.00	7,000.00
Function * 1232 - Exec Admin Totals		\$426,684.52	\$458,456.54	\$504,753.11	\$496,837.51	\$510,287.00	\$531,708.00	\$548,493.00
Function * 1241 - Principal								
1150	Salary Principal	1,284,266.59	1,243,284.31	1,316,878.55	1,227,707.78	1,224,811.00	1,299,000.00	1,334,000.00
1190	Salary Other Admin	.00	.00	.00	215,067.81	126,000.00	114,000.00	118,560.00
1490	Other Professional	20,945.53	31,923.82	20,142.98	23,845.38	25,500.00	47,000.00	48,880.00
1620	Salary Secretary	261,576.83	232,533.17	318,288.97	400,580.23	411,100.00	427,000.00	444,080.00
1790	Special Payments	18,500.00	19,888.97	5,442.03	36,056.69	5,800.00	28,100.00	28,100.00
2130	Group Health	175,569.13	181,566.29	210,725.01	231,979.62	242,400.00	189,000.00	197,000.00
2820	Retirement	432,702.52	425,479.34	462,990.97	536,806.11	562,884.00	600,699.00	619,280.00
2821	Retirement-UAAL	200,425.59	228,327.45	294,375.20	361,709.59	398,945.00	514,355.00	514,355.00
2830	FICA	115,784.50	111,434.92	125,132.80	145,893.58	127,163.00	156,385.00	151,591.00
2840	Work Comp	.00	1,919.00	1,746.39	2,036.02	2,036.00	2,266.00	3,000.00
2920	Cash in Lieu	11,321.66	14,047.87	53,194.95	85,363.78	86,000.00	81,000.00	86,000.00
2990	Other Benefits	18,946.66	16,422.43	18,288.10	20,627.90	21,000.00	35,000.00	42,000.00
3150	Contract Mgmt Serv	142,160.44	133,867.10	80,555.56	30,050.67	28,091.00	19,538.00	14,000.00
3210	Travel (non conference)	1,866.28	145.60	278.21	979.86	3,900.00	3,900.00	3,900.00
3220	Conferences (incl. travel)	14,059.22	6,565.99	8,932.73	12,749.15	14,879.00	13,379.00	13,379.00
3410	Telephone	11,373.34	11,411.00	11,103.10	12,462.50	14,620.00	14,620.00	14,620.00
3430	Mail/Postage	5,934.46	4,345.60	3,825.41	3,966.42	8,950.00	8,950.00	8,950.00
3610	Copy and Print	22,401.93	21,766.10	31,245.68	39,382.21	24,250.00	24,250.00	24,250.00
5910	Office Supplies	9,124.16	7,678.52	8,680.93	8,656.33	10,350.00	10,350.00	10,350.00
6410	Equipment & Furniture - Depreciable	.00	.00	149.77	804.98	4,000.00	4,000.00	4,000.00
7410	Dues and Fees	5,317.45	7,543.94	6,808.00	6,820.75	14,095.00	13,155.00	13,155.00
7910	Miscellaneous	35,702.38	47,370.82	68,125.22	62,371.76	55,662.00	58,102.00	58,102.00
Function * 1241 - Principal Totals		\$2,787,978.67	\$2,747,522.24	\$3,046,910.56	\$3,465,919.12	\$3,412,436.00	\$3,664,049.00	\$3,751,552.00
Function * 1249 - Other School Admin								
1170	Salary Program Director	250,060.14	239,830.93	280,373.37	282,416.91	309,000.00	321,040.00	339,000.00
2820	Retirement	66,250.57	67,799.29	79,495.85	80,121.22	96,844.00	100,618.00	106,247.00
2821	Retirement-UAAL	22,220.05	19,443.04	39,929.58	34,028.66	.00	1,625.00	1,625.00
2830	FICA	18,539.58	17,430.56	20,294.06	20,488.95	22,745.00	23,631.00	24,953.00
3110	Contract Services	7,634.64	15,211.62	19,024.82	16,011.56	11,000.00	18,000.00	18,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1249 - Other School Admin								
5990	Misc. Supplies	15,547.69	17,609.42	21,521.28	21,606.77	17,000.00	22,000.00	22,000.00
Function * 1249 - Other School Admin Totals		\$380,252.67	\$377,324.86	\$460,638.96	\$454,674.07	\$456,589.00	\$486,914.00	\$511,825.00
Function * 1252 - Finance Office								
1120	Salary Asst Supt	127,244.96	129,046.99	136,774.03	148,996.00	157,500.00	165,952.00	172,591.00
1310	Salary Finance/HR Staff	140,668.70	141,896.09	147,917.00	190,643.98	206,000.00	215,000.00	223,600.00
1790	Special Payments	.00	2,764.46	2,737.49	489.63	1,000.00	500.00	500.00
2130	Group Health	48,365.25	47,947.34	59,215.73	47,248.31	51,000.00	49,000.00	50,000.00
2820	Retirement	72,828.36	75,809.59	80,115.71	95,874.72	114,235.00	119,548.00	124,323.00
2821	Retirement-UAAL	33,922.03	40,296.69	51,043.44	65,197.39	74,770.00	107,903.00	107,903.00
2830	FICA	18,349.20	18,629.22	20,030.99	24,507.20	27,784.00	29,474.00	30,669.00
2920	Cash in Lieu	2,249.99	3,000.00	5,249.92	12,845.32	13,000.00	19,000.00	20,000.00
2990	Other Benefits	9,044.99	9,023.99	9,738.09	8,076.72	9,000.00	18,000.00	19,000.00
3190	Contract Serv	64,531.75	38,500.19	18,305.86	17,061.62	30,000.00	16,000.00	16,500.00
3210	Travel (non conference)	14.07	.00	.00	.00	500.00	.00	500.00
3220	Conferences (incl. travel)	876.93	740.00	1,881.85	1,323.66	4,000.00	1,500.00	2,000.00
3410	Telephone	1,422.00	1,422.00	1,422.00	1,422.00	1,422.00	1,361.00	850.00
3430	Mail/Postage	961.08	595.60	684.72	1,095.90	1,000.00	800.00	1,000.00
5910	Office Supplies	533.50	339.10	1,987.25	791.56	2,700.00	750.00	1,300.00
6410	Equipment & Furniture - Depreciable	.00	.00	.00	1,240.76	.00	.00	.00
7410	Dues and Fees	800.00	800.00	2,913.37	3,497.14	5,000.00	6,000.00	6,000.00
7910	Miscellaneous	361.82	.00	35.36	11,154.99	1,000.00	14,000.00	5,000.00
Function * 1252 - Finance Office Totals		\$522,174.63	\$510,811.26	\$540,052.81	\$631,466.90	\$699,911.00	\$764,788.00	\$781,736.00
Function * 1257 - District Office								
1620	Salary Secretary	57,360.43	57,529.73	66,952.05	88,531.22	92,700.00	96,000.00	99,840.00
1790	Special Payments	.00	1,572.40	1,665.31	191.77	1,000.00	500.00	500.00
2130	Group Health	17,618.26	17,686.02	23,951.84	39,349.26	42,000.00	39,000.00	40,000.00
2820	Retirement	15,612.85	16,197.60	19,188.35	25,528.53	29,366.00	30,244.00	31,447.00
2821	Retirement-UAAL	7,231.57	8,509.21	11,862.67	16,980.64	19,820.00	27,146.00	27,146.00
2830	FICA	3,961.66	3,969.84	4,750.32	5,962.47	6,897.00	7,103.00	7,386.00
2990	Other Benefits	2,015.63	2,023.08	2,230.68	2,921.85	3,000.00	4,000.00	5,000.00
3150	Contract Mgmt Serv	.00	7,910.00	(5,932.50)	1,132.75	2,000.00	.00	.00
3220	Conferences (incl. travel)	.00	130.00	.00	.00	500.00	250.00	250.00
3410	Telephone	17,640.78	9,185.20	3,769.97	3,998.47	4,000.00	4,000.00	4,000.00
3430	Mail/Postage	900.80	2,833.34	2,218.96	1,408.18	4,900.00	3,000.00	3,000.00
3610	Copy and Print	2,075.10	1,718.78	2,194.78	1,313.52	2,500.00	2,000.00	2,000.00
5910	Office Supplies	1,819.58	2,338.68	3,112.93	5,968.75	3,000.00	5,000.00	5,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1257 - District Office								
7410	Dues and Fees	.00	85.00	.00	.00	200.00	200.00	200.00
7910	Miscellaneous	.00	.00	.00	.00	250.00	200.00	200.00
Function * 1257 - District Office Totals		\$126,236.66	\$131,688.88	\$135,965.36	\$193,287.41	\$212,133.00	\$218,643.00	\$225,969.00
Function * 1259 - Other Business Services								
3920	Errors and Omissions	23,229.00	26,618.00	25,934.00	26,349.00	27,200.00	28,766.00	28,766.00
3990	Other Insurance	16,975.00	20,040.00	25,338.00	27,617.00	29,000.00	30,380.00	30,380.00
4910	Other Purchased Services	23,454.99	3,712.13	3,832.96	4,056.49	4,178.00	4,182.00	4,182.00
7210	Interest on Notes and Loans	163,773.71	63,025.19	13,696.81	.00	.00	.00	.00
7910	Miscellaneous	2,005.00	22,115.00	21,570.00	11,425.00	23,000.00	20,050.00	20,050.00
Function * 1259 - Other Business Services Totals		\$229,437.70	\$135,510.32	\$90,371.77	\$69,447.49	\$83,378.00	\$83,378.00	\$83,378.00
Function * 1261 - Bldg - Grounds								
1160	Salary Manager	.00	.00	.00	22,814.73	63,800.00	65,500.00	65,500.00
1170	Salary Program Director	48,613.95	49,505.69	50,495.90	57,551.42	116,072.00	60,500.00	60,500.00
1190	Salary Other Admin	48,648.97	48,237.66	63,751.97	51,383.18	71,000.00	34,500.00	34,500.00
1550	Salary Skilled Trade	117,501.28	117,589.86	146,064.34	187,001.08	152,770.00	121,000.00	121,000.00
1620	Salary Secretary	68,501.37	69,066.55	73,582.19	49,719.12	.00	.00	.00
1640	Salary Custodial	1,116,302.76	1,040,507.70	1,145,192.18	1,226,473.88	1,359,400.00	1,304,000.00	1,304,000.00
1790	Special Payments	.00	178,801.80	38,959.40	23,705.52	39,300.00	22,000.00	22,000.00
2130	Group Health	273,182.08	256,824.89	321,561.08	254,514.87	273,200.00	274,000.00	285,000.00
2820	Retirement	379,325.33	412,324.31	420,159.57	434,021.64	565,690.00	504,219.00	504,219.00
2821	Retirement-UAAL	179,040.52	219,774.25	258,564.45	299,733.46	343,856.00	399,347.00	399,347.00
2830	FICA	97,972.68	105,083.01	109,567.41	120,552.71	136,852.00	122,586.00	123,025.00
2840	Work Comp	.00	.00	.00	2,221.17	2,222.00	2,472.00	3,000.00
2920	Cash in Lieu	14,613.52	19,000.12	31,604.54	54,866.43	57,000.00	62,000.00	69,000.00
2990	Other Benefits	21,636.04	20,329.85	23,428.62	23,308.05	26,000.00	30,000.00	37,000.00
3190	Contract Serv	112,596.08	159,764.09	140,744.25	227,606.13	195,500.00	291,500.00	291,500.00
3210	Travel (non conference)	1,254.45	137.15	46.45	423.86	1,000.00	1,000.00	1,000.00
3220	Conferences (incl. travel)	1,629.29	764.00	2,260.50	7,879.16	2,000.00	6,500.00	6,500.00
3410	Telephone	12,648.60	13,579.02	15,080.06	15,316.94	15,837.00	17,030.00	17,700.00
3830	Water Sewage	137,157.74	102,024.65	148,087.07	195,984.59	175,000.00	184,400.00	191,800.00
3840	Trash Disposal	15,532.73	18,353.72	24,282.00	25,980.04	26,200.00	51,899.00	53,975.00
3910	Insurance	89,793.00	118,884.04	154,470.44	345,011.75	267,000.00	511,877.00	552,800.00
3930	Vehicle Insurance	3,423.00	4,025.00	3,669.00	5,054.00	3,900.00	7,402.00	8,000.00
4110	Land and Bldg	66,906.22	85,264.84	58,236.53	145,825.54	144,000.00	145,000.00	145,000.00
4120	Equipment Repairs/Maintenance	14,867.49	4,157.58	14,570.92	14,660.29	14,000.00	16,000.00	16,000.00
5510	Natural Gas	358,185.09	388,027.27	521,734.12	617,302.02	1,134,000.00	434,000.00	480,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1261 - Bldg - Grounds								
5520	Electricity	808,185.25	864,001.85	1,027,854.01	1,222,827.51	1,243,000.00	1,254,000.00	1,304,200.00
5710	Motor Fuel, Oil, Grease	7,592.43	8,084.64	8,826.85	3,609.59	8,600.00	8,600.00	8,600.00
5990	Misc. Supplies	332,743.67	662,405.44	546,308.28	497,421.68	494,152.00	502,000.00	502,000.00
7410	Dues and Fees	.00	437.00	795.00	1,008.72	1,500.00	4,000.00	4,000.00
7910	Miscellaneous	1,509.77	435.44	3,205.60	18,786.64	3,000.00	1,750.00	1,750.00
Function * 1261 - Bldg - Grounds Totals		\$4,329,363.31	\$4,967,391.42	\$5,353,102.73	\$6,152,565.72	\$6,935,851.00	\$6,439,082.00	\$6,612,916.00
Function * 1266 - Security Services								
1660	Salary Security/Monitors	16,572.85	15,399.59	4,341.60	60,466.25	37,400.00	99,400.00	102,476.00
1790	Special Payments	.00	550.18	.00	54.86	100.00	.00	.00
1940	Salary-Extra-PD	.00	.00	.00	1,646.52	1,500.00	8,000.00	8,000.00
2130	Group Health	257.14	.00	.00	1,264.23	3,835.00	4,000.00	5,000.00
2820	Retirement	4,549.75	4,010.93	1,222.07	18,367.68	12,348.00	33,978.00	33,978.00
2821	Retirement-UAAL	2,135.78	2,370.28	655.36	803.98	1,275.00	16,535.00	16,535.00
2830	FICA	1,392.27	1,373.29	321.39	4,643.97	2,871.00	7,979.00	8,053.00
2920	Cash in Lieu	2,336.79	3,000.00	.00	.00	.00	1,000.00	2,000.00
2990	Other Benefits	.00	.00	.00	173.07	500.00	1,000.00	2,000.00
3190	Contract Serv	.00	.00	.00	109,605.85	60,000.00	.00	20,000.00
3220	Conferences (incl. travel)	.00	.00	.00	1,530.00	5,000.00	8,000.00	10,000.00
6410	Equipment & Furniture - Depreciable	.00	.00	.00	355,014.42	403,326.00	262,770.00	386,545.00
Function * 1266 - Security Services Totals		\$27,244.58	\$26,704.27	\$6,540.42	\$553,570.83	\$528,155.00	\$442,662.00	\$594,587.00
Function * 1271 - Transportation								
1160	Salary Manager	.00	.00	.00	27,119.52	80,000.00	80,000.00	83,200.00
1170	Salary Program Director	48,614.04	49,505.85	50,496.09	57,551.58	59,854.00	60,500.00	62,920.00
1550	Salary Skilled Trade	105,625.46	90,575.91	52,765.47	61,511.88	62,000.00	65,000.00	67,600.00
1610	Salary Driver	564,826.55	453,811.94	512,366.50	431,141.11	526,800.00	500,000.00	520,000.00
1620	Salary Secretary	50,274.84	48,176.36	59,625.80	66,462.25	67,686.00	67,686.00	70,393.00
1630	Salary Aides	53,834.46	38,555.66	45,958.67	57,739.29	60,800.00	79,000.00	82,160.00
1790	Special Payments	8,416.60	17,701.97	18,791.74	387.04	18,900.00	7,000.00	7,280.00
1860	Salary Substitutes-O&M	53,702.41	41,247.16	66,481.56	82,947.62	86,100.00	94,500.00	98,280.00
1960	Salary-Extra- Operation & Service	4,085.38	1,684.23	1,943.27	.00	3,000.00	2,000.00	2,080.00
2130	Group Health	44,929.67	98,178.38	101,294.33	92,752.48	134,400.00	114,000.00	117,000.00
2820	Retirement	236,619.63	196,516.19	204,633.05	202,374.09	302,707.00	300,404.00	311,981.00
2821	Retirement-UAAL	118,865.77	116,926.21	137,472.29	144,160.94	163,190.00	228,519.00	228,519.00
2830	FICA	64,360.62	53,971.92	62,138.00	58,608.25	75,893.00	75,345.00	78,379.00
2840	Work Comp	.00	1,784.00	1,626.20	2,406.23	2,407.00	2,678.00	3,000.00
2920	Cash in Lieu	9,199.56	20,039.69	40,529.58	14,503.94	66,000.00	68,000.00	71,000.00
2990	Other Benefits	5,116.85	9,357.83	7,213.73	999.20	10,000.00	11,000.00	13,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1271 - Transportation								
3190	Contract Serv	20,307.17	22,778.56	15,398.22	14,226.36	15,500.00	151,100.00	151,100.00
3210	Travel (non conference)	364.56	43.12	24.94	277.50	500.00	500.00	500.00
3220	Conferences (incl. travel)	797.60	235.00	3,949.32	4,244.73	3,000.00	3,000.00	3,000.00
3310	Transportation	63,910.62	59,126.23	105,706.45	100,793.79	99,185.00	120,915.00	105,000.00
3330	Pupil Transport - Private Auto	4,016.60	.00	.00	10,832.00	5,000.00	134.00	.00
3410	Telephone	2,306.70	2,379.40	2,460.60	2,514.50	2,800.00	2,800.00	2,800.00
3430	Mail/Postage	.00	131.50	.00	.00	1,000.00	500.00	500.00
3450	License Fees	.00	104.00	275.00	104.00	1,000.00	500.00	500.00
3930	Vehicle Insurance	29,150.00	20,350.00	18,005.00	17,492.00	19,100.00	20,000.00	20,000.00
4190	Repairs and Maint.	.00	.00	114,985.00	130,601.25	120,000.00	130,000.00	130,000.00
5710	Motor Fuel, Oil, Grease	85,657.96	53,490.78	143,402.81	178,630.65	142,800.00	180,000.00	180,000.00
5720	Tires, Tubes, Batteries	8,135.36	15,217.28	14,805.68	13,519.90	18,000.00	15,000.00	15,000.00
5730	Vehicle Repair Parts	53,899.01	70,573.04	73,064.44	70,316.40	76,000.00	72,000.00	72,000.00
5790	Transportation Supplies	.00	.00	.00	.00	200.00	.00	.00
5910	Office Supplies	115.38	23.99	444.05	137.02	500.00	800.00	800.00
5990	Misc. Supplies	.00	.00	(150,417.23)	.00	(100,000.00)	.00	.00
6550	Replace. Vehicles Not Buses - Depreciable	.00	.00	.00	49,517.00	.00	.00	.00
7410	Dues and Fees	.00	364.00	372.50	335.00	500.00	1,000.00	1,000.00
7910	Miscellaneous	3,707.37	2,550.82	2,034.54	2,564.16	4,000.00	4,000.00	4,000.00
Function * 1271 - Transportation Totals		\$1,640,840.17	\$1,485,401.02	\$1,707,847.60	\$1,896,771.68	\$2,128,822.00	\$2,457,881.00	\$2,502,992.00
Function * 1282 - Communication Services								
1170	Salary Program Director	.00	.00	31,929.57	91,760.53	108,200.00	105,600.00	109,824.00
2130	Group Health	.00	.00	10,255.44	13,928.40	14,700.00	.00	.00
2820	Retirement	.00	.00	8,401.25	22,126.55	33,910.00	33,096.00	34,419.00
2821	Retirement-UAAL	.00	.00	4,999.37	18,583.64	23,174.00	28,037.00	28,037.00
2830	FICA	.00	1,189.02	2,168.34	5,945.61	7,964.00	8,361.00	8,746.00
2920	Cash in Lieu	.00	.00	.00	.00	.00	8,000.00	9,000.00
2990	Other Benefits	.00	.00	999.96	1,358.96	2,000.00	1,000.00	2,000.00
3190	Contract Serv	.00	.00	.00	499.00	1,000.00	1,000.00	1,000.00
3220	Conferences (incl. travel)	.00	.00	345.00	3,199.02	3,200.00	3,000.00	3,000.00
3410	Telephone	.00	.00	.00	175.00	840.00	1,200.00	1,200.00
3450	License Fees	.00	.00	6,164.90	15,928.02	20,000.00	19,840.00	19,840.00
3510	Advertisement	.00	.00	1,590.40	.00	1,000.00	1,661.00	1,661.00
3610	Copy and Print	10.50	.00	.00	20.97	1,000.00	1,000.00	1,000.00
5990	Misc. Supplies	.00	.00	57.67	.00	500.00	500.00	500.00
7410	Dues and Fees	.00	357.75	49.00	155.00	500.00	500.00	500.00
Function * 1282 - Communication Services Totals		\$10.50	\$1,546.77	\$66,960.90	\$173,680.70	\$217,988.00	\$212,795.00	\$220,727.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1283 - Staff/Personnel Services								
1120	Salary Asst Supt	125,739.07	129,032.05	136,766.21	148,972.50	156,500.00	153,000.00	159,120.00
1310	Salary Finance/HR Staff	193,138.57	174,972.52	168,323.23	184,569.03	195,700.00	220,000.00	228,800.00
1790	Special Payments	.00	6,111.47	3,026.35	396.98	1,000.00	29,000.00	4,160.00
2130	Group Health	88,412.27	82,352.02	92,108.85	78,013.35	83,000.00	83,000.00	85,000.00
2390	Other special allowances	.00	.00	.00	26,919.84	25,420.00	14,500.00	10,000.00
2820	Retirement	87,433.50	86,117.54	87,911.88	96,011.32	110,693.00	125,987.00	122,878.00
2821	Retirement-UAAL	40,297.11	45,760.39	54,621.27	64,100.26	74,179.00	122,124.00	122,124.00
2830	FICA	21,715.58	20,828.68	21,464.89	23,634.78	26,438.00	30,103.00	29,446.00
2920	Cash in Lieu	.00	.00	1,392.82	5,236.10	6,000.00	7,000.00	8,000.00
2990	Other Benefits	14,011.57	10,658.41	12,172.24	8,370.38	9,000.00	8,000.00	9,000.00
3190	Contract Serv	99,607.26	64,441.81	86,707.80	89,613.30	98,400.00	85,000.00	85,000.00
3210	Travel (non conference)	621.92	69.20	406.12	479.92	500.00	500.00	500.00
3220	Conferences (incl. travel)	35,316.16	40,555.00	11,259.04	37,358.57	38,500.00	34,000.00	38,500.00
3410	Telephone	1,422.00	1,422.00	1,422.00	1,154.25	1,422.00	500.00	1,422.00
3430	Mail/Postage	207.09	602.94	68.89	188.49	200.00	200.00	200.00
3610	Copy and Print	301.73	.00	.00	.00	100.00	500.00	500.00
5910	Office Supplies	4,032.37	4,431.28	2,949.13	3,629.68	4,000.00	4,000.00	4,000.00
5990	Misc. Supplies	.00	635.00	228.00	181.58	500.00	500.00	500.00
7410	Dues and Fees	3,686.94	5,453.98	1,933.98	2,147.99	5,000.00	13,500.00	5,000.00
7910	Miscellaneous	2,882.89	4,585.01	4,885.85	13,648.30	5,000.00	1,522.00	4,600.00
Function * 1283 - Staff/Personnel Services Totals		\$718,826.03	\$678,029.30	\$687,648.55	\$784,626.62	\$841,552.00	\$932,936.00	\$918,750.00
Function * 1284 - Technology - Non Instructional								
1170	Salary Program Director	93,878.96	95,634.04	86,985.57	87,358.58	92,284.00	95,500.00	99,320.00
1590	Other Technical	.00	.00	90,044.51	145,251.32	155,530.00	128,000.00	133,120.00
1620	Salary Secretary	45,273.01	35,601.25	37,985.28	42,016.24	43,073.00	39,431.00	.00
1790	Special Payments	.00	1,282.09	559.80	239.99	600.00	11,278.00	11,730.00
1870	Salary Substitutes-Teaching	.00	1,272.45	.00	.00	.00	.00	.00
2130	Group Health	30,006.10	30,307.49	55,000.01	43,975.09	46,200.00	48,000.00	49,000.00
2820	Retirement	37,858.10	37,209.21	57,744.76	75,445.27	91,353.00	85,938.00	76,523.00
2821	Retirement-UAAL	17,641.11	19,707.68	37,331.74	52,866.83	61,978.00	75,094.00	75,094.00
2830	FICA	9,482.60	8,983.15	14,799.84	19,336.77	21,454.00	20,182.00	17,971.00
2990	Other Benefits	4,016.26	4,007.36	5,687.16	5,063.92	6,000.00	7,000.00	8,000.00
3160	Contract Services-Information Svs	195,521.73	281,138.16	206,483.83	212,272.23	232,225.00	257,500.00	257,500.00
3210	Travel (non conference)	515.01	881.38	554.39	80.76	800.00	500.00	500.00
3220	Conferences (incl. travel)	4,674.49	1,600.00	3,166.02	1,530.80	4,000.00	3,000.00	3,000.00
3410	Telephone	64,421.04	27,643.54	30,763.15	25,924.72	26,000.00	23,000.00	23,000.00
3450	License Fees	114,007.60	78,291.58	123,418.86	163,051.57	163,667.00	166,000.00	166,000.00
3990	Other Insurance	.00	.00	.00	5,000.00	5,000.00	9,000.00	9,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1284 - Technology - Non Instructional								
4120	Equipment Repairs/Maintenance	3,466.03	144.82	3,564.52	3,788.22	6,180.00	1,500.00	1,500.00
5980	Misc. Hardware and Tools	4,105.51	2,679.76	2,938.89	3,517.07	3,400.00	2,000.00	2,000.00
5990	Misc. Supplies	4,149.72	7,928.96	10,190.56	4,305.97	8,540.00	4,000.00	4,000.00
6410	Equipment & Furniture - Depreciable	3,507.22	2,051.64	24,178.18	8,069.28	10,750.00	11,000.00	11,000.00
7410	Dues and Fees	.00	.00	.00	.00	.00	500.00	500.00
7910	Miscellaneous	.00	.00	.00	10,375.00	11,370.00	500.00	500.00
Function * 1284 - Technology - Non Instructional Totals		\$632,524.49	\$636,364.56	\$791,397.07	\$909,469.63	\$990,404.00	\$988,923.00	\$949,258.00
Function * 1289 - TV Studio								
1260	Salary - Instructional Media	9,404.40	.00	.00	.00	.00	.00	.00
2820	Retirement	2,347.34	.00	.00	.00	.00	.00	.00
2821	Retirement-UAAL	1,137.82	.00	.00	.00	.00	.00	.00
2830	FICA	701.39	.00	.00	.00	.00	.00	.00
3190	Contract Serv	48,029.71	.00	.00	.00	.00	.00	.00
Function * 1289 - TV Studio Totals		\$61,620.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function * 1293 - Athletic Activities								
1170	Salary Program Director	101,936.56	105,163.95	123,490.41	139,308.42	100,000.00	109,275.00	113,646.00
1190	Salary Other Admin	35,158.77	38,380.00	18,891.98	42,426.02	82,000.00	86,602.00	90,067.00
1560	Recreation/Coaches	243,599.90	305,584.09	298,077.38	274,771.14	324,700.00	271,800.00	282,672.00
1620	Salary Secretary	294.30	.00	9,215.39	19,344.49	20,600.00	20,000.00	20,800.00
1790	Special Payments	.00	575.28	405.90	80.26	500.00	100.00	500.00
1960	Salary-Extra- Operation & Service	.00	.00	5,540.00	16,760.00	18,815.00	18,000.00	18,720.00
2130	Group Health	44,568.70	18,016.65	28,000.73	42,480.43	52,500.00	28,000.00	29,000.00
2820	Retirement	94,655.11	117,882.69	119,099.18	132,037.71	171,310.00	158,512.00	164,977.00
2821	Retirement-UAAL	55,395.76	66,551.58	77,294.88	95,558.74	111,081.00	136,764.00	136,764.00
2830	FICA	27,189.06	32,381.45	32,805.13	35,366.34	40,232.00	37,300.00	38,892.00
2840	Work Comp	.00	.00	.00	1,480.64	1,500.00	1,648.00	2,000.00
2920	Cash in Lieu	.00	2,749.94	1,250.06	.00	.00	1,000.00	2,000.00
2990	Other Benefits	2,916.55	2,153.84	4,194.41	5,996.41	8,000.00	5,810.00	5,000.00
3110	Contract Services	281,085.45	323,201.42	313,769.03	324,338.29	325,000.00	320,000.00	332,800.00
3130	Contract Staff	45,133.00	38,603.03	35,002.00	94,473.50	77,400.00	95,000.00	100,000.00
3140	Contract Staff	13,888.69	21,217.42	13,908.03	.00	14,000.00	.00	.00
3190	Contract Serv	130,747.43	44,955.00	154,045.01	72,947.49	80,000.00	103,000.00	112,000.00
3210	Travel (non conference)	203.55	1,286.44	2,594.33	2,186.98	2,300.00	2,500.00	3,000.00
3220	Conferences (incl. travel)	30.00	.00	1,272.16	2,086.18	2,100.00	3,000.00	4,000.00
3410	Telephone	1,174.00	1,014.00	782.50	1,080.00	1,200.00	1,100.00	2,000.00
3430	Mail/Postage	.00	14.75	27.85	32.80	100.00	50.00	50.00
3610	Copy and Print	891.38	430.41	410.69	690.94	600.00	1,000.00	1,000.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1293 - Athletic Activities								
4110	Land and Bldg	.00	2,084.55	8,156.02	9,738.51	9,300.00	9,000.00	10,000.00
4120	Equipment Repairs/Maintenance	34,671.18	27,848.75	33,458.95	32,501.53	31,400.00	2,000.00	15,000.00
5910	Office Supplies	.00	230.68	673.55	391.55	700.00	500.00	500.00
5980	Misc. Hardware and Tools	7,760.65	.00	.00	4,731.44	7,500.00	.00	3,000.00
5990	Misc. Supplies	2,760.82	575.31	(12,068.30)	12,143.95	16,300.00	18,500.00	18,500.00
6420	Equip and Furniture - Non-Depr	.00	.00	29,824.10	5,256.00	16,600.00	37,430.00	5,000.00
7410	Dues and Fees	14,540.00	11,728.00	26,963.59	28,529.45	28,400.00	28,000.00	28,000.00
7910	Miscellaneous	.00	.00	9,670.54	4,017.71	12,200.00	4,500.00	3,530.00
Function * 1293 - Athletic Activities Totals		\$1,138,600.86	\$1,162,629.23	\$1,336,755.50	\$1,400,756.92	\$1,556,338.00	\$1,500,391.00	\$1,543,418.00
Function * 1299 - Other Support Services								
2840	Work Comp	93,979.00	.00	.00	.00	.00	.00	.00
Function * 1299 - Other Support Services Totals		\$93,979.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function * 1311 - Community Services Direction								
1160	Salary Manager	.00	.00	5,485.00	12,546.10	12,546.00	15,000.00	15,000.00
2130	Group Health	.00	.00	1,055.00	2,425.32	2,426.00	2,527.00	2,527.00
2820	Retirement	.00	.00	1,548.00	3,541.74	3,542.00	4,701.00	4,701.00
2830	FICA	.00	.00	420.00	872.13	872.00	1,104.00	1,104.00
Function * 1311 - Community Services Direction Totals		\$0.00	\$0.00	\$8,508.00	\$19,385.29	\$19,386.00	\$23,332.00	\$23,332.00
Function * 1331 - Community Activities								
1170	Salary Program Director	.00	.00	58,723.42	.00	.00	.00	.00
1920	Salary-Extra-Professional-Educational	.00	.00	692.21	.00	700.00	700.00	700.00
1970	Salary Extra-Teaching	.00	.00	2,514.00	.00	.00	4,625.00	4,625.00
2130	Group Health	.00	.00	12,000.59	.00	.00	.00	.00
2820	Retirement	.00	.00	16,365.90	.00	200.00	1,649.00	1,649.00
2821	Retirement-UAAL	.00	.00	11,176.50	.00	4.00	.00	.00
2830	FICA	.00	.00	4,198.85	.00	52.00	406.00	406.00
2990	Other Benefits	.00	.00	1,286.12	.00	.00	.00	.00
3110	Contract Services	3,461.00	2,962.00	.00	.00	3,428.00	.00	.00
3190	Contract Serv	.00	.00	3,562.00	1,102.83	3,312.00	3,312.00	3,312.00
5110	Teaching Supplies	283.49	.00	293.21	.00	548.00	3,421.00	3,421.00
Function * 1331 - Community Activities Totals		\$3,744.49	\$2,962.00	\$110,812.80	\$1,102.83	\$8,244.00	\$14,113.00	\$14,113.00
Function * 1371 - Non-Public School								
1280	Salary Speech	8,906.00	6,475.00	13,250.86	13,513.88	13,514.00	12,663.00	12,663.00
2130	Group Health	3,119.00	2,266.54	.00	3,108.19	3,109.00	2,533.00	2,533.00
2820	Retirement	2,636.00	1,826.60	3,743.89	3,783.89	3,784.00	4,345.00	4,345.00
2821	Retirement-UAAL	1,105.00	939.52	1,995.74	2,250.07	2,251.00	2,139.00	2,139.00
2830	FICA	681.00	495.34	942.51	945.97	946.00	969.00	969.00

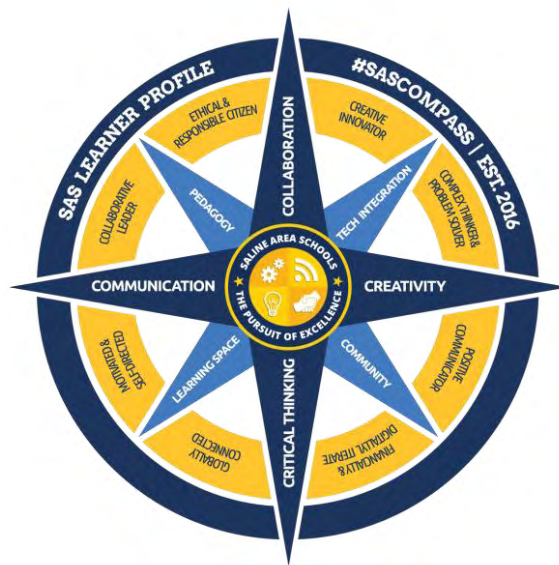


Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 11 - General Fund								
EXPENSE								
Function * 1371 - Non-Public School								
3110	Contract Services	2,180.00	.00	.00	.00	.00	.00	.00
3220	Conferences (incl. travel)	2,265.00	.00	6,735.00	.00	3,612.00	7,948.00	4,336.00
Function * 1371 - Non-Public School Totals		\$20,892.00	\$12,003.00	\$26,668.00	\$23,602.00	\$27,216.00	\$30,597.00	\$26,985.00
Function * 1411 - Payments to Other Public Schools Within Michigan								
8220	Payments to Another Public School	.00	.00	.00	.00	.00	4,709.00	5,000.00
8910	Other Transactions	40,400.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Function * 1411 - Payments to Other Public Schools Within Michigan Totals		\$40,400.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$24,709.00	\$25,000.00
Function * 1625 - Transfer to FS								
8110	Fund Transfer	103,000.00	.00	.00	.00	.00	.00	.00
Function * 1625 - Transfer to FS Totals		\$103,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function * 1642 - Transfer to M & E								
8110	Fund Transfer	62,594.11	300,000.00	300,000.00	.00	.00	.00	.00
Function * 1642 - Transfer to M & E Totals		\$62,594.11	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSE TOTALS		\$61,514,434.41	\$60,875,311.29	\$68,156,980.18	\$73,612,573.31	\$78,290,202.00	\$75,339,296.00	\$76,654,343.00
Fund 11 - General Fund Totals								
REVENUE TOTALS		\$62,775,353.69	\$66,183,861.15	\$68,943,631.44	\$78,973,405.94	\$76,611,184.00	\$75,502,693.00	\$74,968,476.00
EXPENSE TOTALS		\$61,514,434.41	\$60,875,311.29	\$68,156,980.18	\$73,612,573.31	\$78,290,202.00	\$75,339,296.00	\$76,654,343.00
Fund 11 - General Fund Totals		\$1,260,919.28	\$5,308,549.86	\$786,651.26	\$5,360,832.63	(\$1,679,018.00)	\$163,397.00	(\$1,685,867.00)
Net Grand Totals								
REVENUE GRAND TOTALS		\$62,775,353.69	\$66,183,861.15	\$68,943,631.44	\$78,973,405.94	\$76,611,184.00	\$75,502,693.00	\$74,968,476.00
EXPENSE GRAND TOTALS		\$61,514,434.41	\$60,875,311.29	\$68,156,980.18	\$73,612,573.31	\$78,290,202.00	\$75,339,296.00	\$76,654,343.00
Net Grand Totals		\$1,260,919.28	\$5,308,549.86	\$786,651.26	\$5,360,832.63	(\$1,679,018.00)	\$163,397.00	(\$1,685,867.00)

All Other Funds



Saline Schools Finance

Other Funds Summary

6/11/2024

FY23

	<u>SPECIAL REVENUE FUNDS</u>			<u>DEBT</u>	<u>CAPITAL PROJECTS FUNDS</u>		
	<u>Community Education</u>	<u>Food Service</u>	<u>Student Activity</u>	<u>Debt</u>	<u>Bond</u>	<u>Capital Projects</u>	<u>New Sink</u>
Audited Fund Balance 6/30/2023	\$2,422,863	\$878,067	\$1,273,970	\$1,256,751	\$62,533,549	\$793,808	\$766,341

FY24

FY23 Budgeted Revenues	\$4,237,971	\$2,529,340	\$2,400,000	\$17,536,894	\$3,692,674	\$64,581	\$803,904
FY23 Budgeted Expenditures	\$3,986,865	\$2,680,679	\$2,400,000	\$17,930,373	\$31,014,691	\$22,276	\$1,000,669
Over/(Under)	\$251,106	(\$151,339)	\$0	(\$393,479)	(\$27,322,017)	\$42,305	(\$196,765)
Budgeted Fund Balance 6/30/2024	\$2,673,969	\$726,728	\$1,273,970	\$863,272	\$35,211,532	\$836,113	\$569,576

FY25

FY24 Budgeted Revenues	\$4,304,405	\$2,544,446	\$2,500,000	\$18,582,844	\$2,455,000	\$65,000	\$842,925
FY24 Budgeted Expenditures	\$4,060,375	\$2,764,655	\$2,500,000	\$18,984,113	\$36,510,000	\$98,000	\$775,000
Over/(Under)	\$244,030	(\$220,209)	\$0	(\$401,269)	(\$34,055,000)	(\$33,000)	\$67,925
Budgeted Fund Balance 6/30/2025	\$2,917,999	\$506,519	\$1,273,970	\$462,003	\$1,156,532	\$803,113	\$637,501



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 23 - Community Services and Programs								
REVENUE								
0111.0000	Property Tax	925,603.90	936,467.66	1,008,000.59	1,037,112.70	1,101,000.00	1,112,867.00	1,179,640.00
0119.2300	Penalty/Interest on Delinquent Taxes - CE	.57	24,058.17	(20,338.89)	3,309.44	2,500.00	767.00	2,500.00
0151.0000	Interest Income	10,502.98	2,445.96	1,887.64	3,006.92	2,560.00	2,930.00	2,930.00
0171.0000	Admissions	122,872.50	(6,710.00)	99,104.50	93,383.00	85,000.00	87,386.00	87,386.00
0181.0000	Revenue Comm Serv Activity	1,699,708.44	1,137,582.41	2,260,525.23	2,498,016.82	2,114,000.00	2,365,661.00	2,365,661.00
0191.0000	Rentals	222,575.12	123,298.97	254,612.56	341,676.21	270,000.00	366,443.00	366,443.00
0192.0000	Donations	1,073.31	.00	.00	.00	.00	944.00	100.00
0199.0000	Misc Local Revenue	.00	9,787.00	955.00	.00	.00	1,728.00	500.00
0211.0000	Unrestricted Rev From Non-Educational Entity	34,429.00	.00	.00	.00	.00	.00	.00
0212.0000	Restricted Rev From Non-Educational Entity	.00	66,182.57	48,460.57	74,730.32	70,000.00	71,039.00	71,039.00
0312.0000	Categ - State	117,027.68	126,445.92	162,297.04	195,676.03	240,105.00	193,831.00	193,831.00
0321.0000	State Payment in Lieu of Taxes	24,354.58	22,800.98	28,520.88	30,792.89	31,500.00	34,375.00	34,375.00
0414.0250	Restricted Fed Rcvd from State-District COVID Costs	.00	117,900.00	806,324.62	241,846.62	.00	.00	.00
REVENUE TOTALS		\$3,158,148.08	\$2,560,259.64	\$4,650,349.74	\$4,519,550.95	\$3,916,665.00	\$4,237,971.00	\$4,304,405.00
EXPENSE								
1160	Salary Manager	236,740.36	309,546.32	231,217.86	263,319.04	269,492.00	282,600.00	293,904.00
1170	Salary Program Director	232,738.77	236,609.18	241,950.78	246,685.17	256,554.00	253,500.00	263,640.00
1240	Salary Teacher	46,678.10	44,260.03	48,595.82	25,534.11	18,256.00	73,100.00	76,024.00
1590	Other Technical	.00	.00	39,831.24	42,840.00	44,554.00	44,600.00	46,384.00
1591	Other Technical-Support	.00	10,417.18	8,900.21	10,468.10	11,260.00	7,300.00	7,592.00
1620	Salary Secretary	120,381.62	65,538.82	67,102.29	68,704.85	71,453.00	71,000.00	73,840.00
1630	Salary Aides	162,896.67	78,317.85	170,604.05	197,181.44	208,807.00	259,100.00	269,464.00
1660	Salary Security/Monitors	58,705.06	58,705.06	60,097.69	61,252.13	63,702.00	63,600.00	66,144.00
1690	Other Operation and Service	51,951.68	58,175.17	73,521.44	70,801.58	74,465.00	126,500.00	131,560.00
1790	Special Payments	.00	1,235.21	17,577.19	1,778.79	1,460.00	2,200.00	2,288.00
2130	Group Health	131,184.83	120,301.73	135,280.16	147,872.65	152,990.00	178,900.00	186,056.00
2820	Retirement	229,384.83	233,363.50	246,042.89	258,440.61	267,022.00	322,800.00	335,712.00
2821	Retirement-UAAL	117,027.68	126,445.92	162,297.04	195,676.03	240,105.00	193,831.00	193,831.00
2830	FICA	64,220.86	61,137.97	68,466.06	71,627.77	73,711.00	86,200.00	89,648.00
2920	Cash in Lieu	2,249.99	4,500.00	5,249.92	14,999.96	14,040.00	29,000.00	30,160.00
2990	Other Benefits	13,437.43	14,889.24	16,423.20	17,362.64	17,978.00	23,200.00	24,128.00
3110	Contract Services	183,728.82	68,117.70	134,596.53	142,921.89	140,000.00	121,200.00	121,200.00
3190	Contract Serv	1,230,741.49	913,899.54	1,260,900.31	1,390,218.26	1,439,000.00	1,228,200.00	1,228,200.00
3210	Travel (non conference)	446.89	5,116.24	666.15	1,013.35	1,025.00	1,000.00	1,000.00
3220	Conferences (incl. travel)	6,831.23	50.00	3,451.25	12,592.03	8,100.00	9,400.00	9,400.00
3410	Telephone	3,886.75	2,507.81	2,366.71	2,768.82	3,000.00	2,400.00	2,400.00
3430	Mail/Postage	569.45	531.79	41.42	37.98	50.00	100.00	100.00
3510	Advertisement	.00	.00	1,000.00	.00	100.00	.00	.00
3610	Copy and Print	26,053.59	7,513.63	20,303.31	17,358.25	17,950.00	19,500.00	19,500.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 23 - Community Services and Programs								
EXPENSE								
3890	Other Utility Services	1,506.04	12,248.12	13,612.00	16,455.51	14,000.00	33,400.00	33,400.00
3910	Insurance	7,300.00	7,300.00	7,300.00	7,300.00	10,000.00	7,300.00	7,300.00
3930	Vehicle Insurance	2,550.00	2,550.00	2,550.00	2,550.00	1,000.00	800.00	800.00
4120	Equipment Repairs/Maintenance	364.49	483.57	18,352.62	8,612.93	15,000.00	1,800.00	1,800.00
5110	Teaching Supplies	2,204.98	537.89	.00	.00	200.00	300.00	300.00
5710	Motor Fuel, Oil, Grease	455.50	309.27	700.46	6.42	.00	.00	.00
5910	Office Supplies	1,287.72	533.92	.00	.00	750.00	.00	.00
5990	Misc. Supplies	76,346.83	42,632.94	67,847.27	126,387.94	118,000.00	98,500.00	98,500.00
6410	Equipment & Furniture - Depreciable	3,368.26	6,228.48	5,002.31	64,945.19	15,000.00	5,700.00	5,700.00
6420	Equip and Furniture - Non-Depr	.00	.00	2,397.00	.00	5,000.00	.00	.00
7410	Dues and Fees	2,410.26	7,511.35	5,393.34	3,056.33	3,000.00	12,200.00	12,200.00
7610	Taxes Abated and Written Off	400.33	153.18	956.40	621.01	2,500.00	1,934.00	2,500.00
7910	Miscellaneous	6,107.93	11,455.20	6,539.00	49,248.45	40,000.00	125,700.00	125,700.00
9990	Indirect Cost	.00	.00	250,000.00	300,000.00	300,000.00	300,000.00	300,000.00
EXPENSE TOTALS		\$3,024,158.44	\$2,513,123.81	\$3,397,133.92	\$3,840,639.23	\$3,919,524.00	\$3,986,865.00	\$4,060,375.00
Fund 23 - Community Services and Programs Totals								
REVENUE TOTALS		\$3,158,148.08	\$2,560,259.64	\$4,650,349.74	\$4,519,550.95	\$3,916,665.00	\$4,237,971.00	\$4,304,405.00
EXPENSE TOTALS		\$3,024,158.44	\$2,513,123.81	\$3,397,133.92	\$3,840,639.23	\$3,919,524.00	\$3,986,865.00	\$4,060,375.00
Fund 23 - Community Services and Programs Totals		\$133,989.64	\$47,135.83	\$1,253,215.82	\$678,911.72	(\$2,859.00)	\$251,106.00	\$244,030.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$3,158,148.08	\$2,560,259.64	\$4,650,349.74	\$4,519,550.95	\$3,916,665.00	\$4,237,971.00	\$4,304,405.00
EXPENSE GRAND TOTALS		\$3,024,158.44	\$2,513,123.81	\$3,397,133.92	\$3,840,639.23	\$3,919,524.00	\$3,986,865.00	\$4,060,375.00
Net Grand Totals		\$133,989.64	\$47,135.83	\$1,253,215.82	\$678,911.72	(\$2,859.00)	\$251,106.00	\$244,030.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 25 - Food Services Fund								
REVENUE								
0151.0000	Interest Income	1,568.35	365.14	473.83	968.08	1,000.00	867.00	750.00
0161.0000	Food Sales - Pupils	316,066.14	.00	.00	644,236.20	650,000.00	111.50	105.00
0162.0000	Food Sales - Adults	96,015.72	10,649.93	86,330.29	124,063.77	116,000.00	119,100.00	118,000.00
0164.0000	A-La-Carte Sales	406,056.78	65,974.00	248,835.97	459,822.97	460,000.00	321,000.00	320,000.00
0312.0000	Categ - State	46,356.57	51,467.35	74,050.06	82,492.96	100,000.00	58,762.00	61,091.00
0312.0020	Categ - At Risk-Sec 31a	6,730.00	3,510.00	711.00	586.00	1,000.00	500.00	500.00
0312.0110	Categ-School Lunch Sec 31d	44,364.12	49,041.92	106,165.47	160,546.64	175,000.00	1,349,000.00	1,394,000.00
0414.0000	Restricted Fed Rcvd from State-General	435,278.84	1,345,563.11	1,979,215.02	618,783.47	640,000.00	580,000.00	550,000.00
0481.0000	USDA Entitlement Commodities	78,193.03	77,395.50	93,689.34	92,377.35	100,000.00	100,000.00	100,000.00
0482.0000	USDA Bonus Commodities	.00	.00	.00	5,694.72	.00	.00	.00
0611.0000	Transfer from GF	103,000.00	.00	.00	.00	.00	.00	.00
REVENUE TOTALS		\$1,533,629.55	\$1,603,966.95	\$2,589,470.98	\$2,189,572.16	\$2,243,000.00	\$2,529,340.50	\$2,544,446.00
EXPENSE								
1650	Salary Food Service	359,644.42	332,862.46	423,324.27	438,707.23	466,648.00	545,300.00	567,112.00
1790	Special Payments	.00	17,085.86	11,078.50	4,669.22	3,796.00	4,900.00	4,900.00
2130	Group Health	98,664.16	97,375.92	115,905.68	140,039.30	153,400.00	156,201.00	160,108.00
2820	Retirement	101,577.31	96,167.82	122,704.86	127,401.13	135,720.00	165,031.00	171,542.00
2821	Retirement-UAAL	46,356.57	51,467.35	74,050.06	82,492.96	94,892.00	58,762.00	61,091.00
2830	FICA	25,853.70	24,219.41	31,874.20	33,344.00	35,464.00	40,210.00	41,798.00
2920	Cash in Lieu	11,683.95	14,013.19	22,421.04	34,631.68	38,168.00	25,174.00	25,804.00
2990	Other Benefits	9,412.02	10,807.73	10,787.83	13,617.11	15,184.00	12,967.00	13,293.00
3150	Contract Mgmt Serv	290,546.21	217,291.87	322,447.96	300,304.32	345,200.00	334,184.00	343,107.00
3190	Contract Serv	3,065.69	3,483.74	5,776.35	6,121.60	6,000.00	6,151.00	6,400.00
3210	Travel (non conference)	545.96	198.08	764.39	818.29	1,100.00	3,861.00	4,000.00
3220	Conferences (incl. travel)	1,270.47	663.00	1,720.40	1,995.75	1,900.00	2,465.00	2,600.00
3410	Telephone	363.07	608.12	600.00	550.00	700.00	650.00	700.00
3430	Mail/Postage	205.82	63.96	103.35	203.59	400.00	112.00	200.00
3450	License Fees	9,015.01	25,991.40	24,882.54	33,638.53	40,100.00	30,259.00	31,200.00
3610	Copy and Print	80.38	45.97	540.57	1,227.15	1,500.00	422.00	500.00
3910	Insurance	5,921.01	5,167.24	8,683.64	8,134.80	8,900.00	9,604.00	9,900.00
4120	Equipment Repairs/Maintenance	31,184.76	26,136.04	44,668.54	44,131.27	55,000.00	51,335.00	52,900.00
5610	Food	390,706.42	333,929.38	675,791.63	628,121.32	801,600.00	970,055.00	999,300.00
5640	Non-Food Items	30,052.44	26,148.89	48,469.02	44,776.71	55,700.00	65,124.00	67,100.00
5650	USDA Commodities Usage	78,193.03	77,395.50	93,689.34	98,072.07	100,000.00	100,000.00	100,000.00
5730	Vehicle Repair Parts	.00	.00	754.75	.00	.00	.00	100.00
5910	Office Supplies	592.95	1,212.98	2,805.13	2,922.15	3,000.00	1,514.00	1,600.00
5980	Misc. Hardware and Tools	.00	.00	795.53	.00	1,000.00	4,834.00	5,000.00
5990	Misc. Supplies	8,137.20	5,273.69	17,300.08	9,208.31	12,000.00	19,799.00	20,400.00
6410	Equipment & Furniture - Depreciable	81.01	12.10	5,268.22	43,682.80	40,000.00	64,687.00	66,700.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund	25 - Food Services Fund							
	EXPENSE							
7410	Dues and Fees	11,080.00	145.00	12.00	.00	.00	.00	.00
7910	Miscellaneous	2,461.68	567.18	1,991.35	2,633.60	5,000.00	7,078.00	7,300.00
	EXPENSE TOTALS	\$1,516,695.24	\$1,368,333.88	\$2,069,211.23	\$2,101,444.89	\$2,422,372.00	\$2,680,679.00	\$2,764,655.00
Fund	25 - Food Services Fund Totals							
	REVENUE TOTALS	\$1,533,629.55	\$1,603,966.95	\$2,589,470.98	\$2,189,572.16	\$2,243,000.00	\$2,529,340.50	\$2,544,446.00
	EXPENSE TOTALS	\$1,516,695.24	\$1,368,333.88	\$2,069,211.23	\$2,101,444.89	\$2,422,372.00	\$2,680,679.00	\$2,764,655.00
Fund	25 - Food Services Fund Totals	\$16,934.31	\$235,633.07	\$520,259.75	\$88,127.27	(\$179,372.00)	(\$151,338.50)	(\$220,209.00)
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$1,533,629.55	\$1,603,966.95	\$2,589,470.98	\$2,189,572.16	\$2,243,000.00	\$2,529,340.50	\$2,544,446.00
	EXPENSE GRAND TOTALS	\$1,516,695.24	\$1,368,333.88	\$2,069,211.23	\$2,101,444.89	\$2,422,372.00	\$2,680,679.00	\$2,764,655.00
	Net Grand Totals	\$16,934.31	\$235,633.07	\$520,259.75	\$88,127.27	(\$179,372.00)	(\$151,338.50)	(\$220,209.00)

Saline Schools
Student/School Activity Fund
Budget

G/L Account Number	Account Description	2023-2024	2024-2025
		Final Amd Budget	Original Budget
29.0179.0000.000.00000.0000	Revenue from Student Activities	2,400,000	2,500,000
29.1296.7920.000.00000.0000	Other Student/School Activity Expenditures	2,400,000	2,500,000
	Net Revenue Over/(Under) Expenditures	-	-



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 31 - Debt Service Fund								
REVENUE								
0111.0000	Property Tax	14,912,751.77	15,569,782.31	16,018,960.04	16,898,545.67	16,876,647.00	17,005,960.00	18,053,236.00
0119.3000	Penalty/Interest on Delinquent Taxes - Debt Fund	9.35	(2,255.53)	24,312.75	53,439.32	36,500.00	12,510.00	5,500.00
0151.0000	Interest Income	94,861.27	19,498.90	9,068.54	11,331.11	7,750.00	28,378.00	20,000.00
0321.0000	State Payment in Lieu of Taxes	342,127.46	321,463.92	404,633.51	437,754.28	490,046.00	490,046.00	504,108.00
0595.0000	Proceeds from School Bond Loan Fund	1,910,000.00	2,075,000.00	.00	.00	.00	.00	.00
REVENUE TOTALS		\$17,259,749.85	\$17,983,489.60	\$16,456,974.84	\$17,401,070.38	\$17,410,943.00	\$17,536,894.00	\$18,582,844.00
EXPENSE								
7120	Redemption of Serial Bond Principal	13,085,000.00	13,525,000.00	8,295,000.00	8,615,000.00	9,975,000.00	10,161,375.00	11,100,000.00
7140	Redemption of School Bond Loans Principal	.00	.00	3,343,036.00	3,734,862.00	765,731.00	1,099,791.00	1,876,763.00
7220	Interest on Serial Bonds	4,891,864.64	4,441,938.00	4,693,736.09	4,279,900.00	6,821,635.00	6,635,260.00	5,983,750.00
7310	Other Bond Issuance Costs	2,000.00	1,000.00	.00	.00	.00	.00	.00
7410	Dues and Fees	.00	1,000.00	1,500.00	2,000.00	2,200.00	2,500.00	2,500.00
7610	Taxes Abated and Written Off	6,443.50	2,468.24	7,987.24	10,116.02	12,500.00	31,447.00	21,100.00
EXPENSE TOTALS		\$17,985,308.14	\$17,971,406.24	\$16,341,259.33	\$16,641,878.02	\$17,577,066.00	\$17,930,373.00	\$18,984,113.00
Fund 31 - Debt Service Fund Totals								
REVENUE TOTALS		\$17,259,749.85	\$17,983,489.60	\$16,456,974.84	\$17,401,070.38	\$17,410,943.00	\$17,536,894.00	\$18,582,844.00
EXPENSE TOTALS		\$17,985,308.14	\$17,971,406.24	\$16,341,259.33	\$16,641,878.02	\$17,577,066.00	\$17,930,373.00	\$18,984,113.00
Fund 31 - Debt Service Fund Totals		(\$725,558.29)	\$12,083.36	\$115,715.51	\$759,192.36	(\$166,123.00)	(\$393,479.00)	(\$401,269.00)
Net Grand Totals								
REVENUE GRAND TOTALS		\$17,259,749.85	\$17,983,489.60	\$16,456,974.84	\$17,401,070.38	\$17,410,943.00	\$17,536,894.00	\$18,582,844.00
EXPENSE GRAND TOTALS		\$17,985,308.14	\$17,971,406.24	\$16,341,259.33	\$16,641,878.02	\$17,577,066.00	\$17,930,373.00	\$18,984,113.00
Net Grand Totals		(\$725,558.29)	\$12,083.36	\$115,715.51	\$759,192.36	(\$166,123.00)	(\$393,479.00)	(\$401,269.00)



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 41 - Bond								
REVENUE								
0151.0000	Interest Income	89,951.96	1,540.86	21,683.67	1,041,976.03	275,000.00	3,049,176.00	2,255,000.00
0199.0000	Misc Local Revenue	323,372.82	.00	.00	.00	.00	187,798.00	.00
0211.0000	Unrestricted Rev From Non-Educational Entity	.00	.00	34,107.64	326,713.56	25,000.00	455,700.00	200,000.00
0312.0000	Categ - State	.00	.00	.00	111,314.00	.00	.00	.00
0591.0000	Proceeds from issuance of bonds	.00	13,499,105.79	.00	59,999,066.67	.00	.00	.00
REVENUE TOTALS		\$413,324.78	\$13,500,646.65	\$55,791.31	\$61,479,070.26	\$300,000.00	\$3,692,674.00	\$2,455,000.00
EXPENSE								
3170	Legal Services	.00	.00	.00	.00	.00	5,600.00	5,000.00
3180	Audit Services	.00	.00	2,000.00	.00	2,000.00	.00	2,000.00
3190	Contract Serv	232,303.13	14,120.04	.00	.00	.00	.00	.00
3510	Advertisement	887.02	232.22	827.51	540.13	1,500.00	1,670.00	5,000.00
6110	Land Purchase	.00	.00	.00	482,205.61	.00	.00	.00
6220	Contracted Bldg Improvement	2,142,735.56	1,023,305.31	3,017,079.43	4,253,483.45	5,536,394.00	21,411,603.00	20,847,000.00
6221	Contracted Bld Improv - CM Fee	4,343,978.02	584,154.29	.00	188,687.42	.00	5,000,000.00	6,076,000.00
6222	Contracted Bld Improv - Architect Fee	165,930.18	9,271.14	.00	308,079.90	.00	1,248,770.00	1,000,000.00
6224	Contracted Bld Improv - Technology Consultant Fee	.00	.00	.00	.00	.00	250,000.00	653,000.00
6225	Contracted Bld Improv - Environmental Consultant Fee	19,212.50	.00	.00	.00	.00	.00	.00
6226	Contracted Bld Improv - Engineering Fee	5,000.00	.00	.00	.00	.00	.00	.00
6310	Improvements Other Than Buildings	72,558.04	.00	.00	.00	.00	2,000,000.00	1,496,000.00
6410	Equipment & Furniture - Depreciable	583,361.61	482,279.89	844,491.41	473,536.56	400,000.00	306,307.00	1,590,000.00
6415	Furnishings - Depreciable	72,048.13	42,142.47	540,673.21	39,100.00	100,000.00	.00	200,000.00
6450	Replacement Equip and Furniture - Depr	.00	.00	.00	170,931.00	1,750,000.00	3,000.00	4,186,000.00
6455	Equipment and Furniture - Instructional Technology - Depreciable	148,367.33	392,682.79	245,797.50	637,154.58	250,000.00	282,395.00	200,000.00
6550	Replace. Vehicles Not Buses - Depreciable	4,341.37	.00	.00	.00	.00	.00	.00
6610	New Bus	.00	.00	445,506.00	.00	.00	505,346.00	250,000.00
6670	Refurbished School Buses - Depreciable	3,410.00	20,000.00	.00	407,044.00	.00	.00	.00
7310	Other Bond Issuance Costs	.00	92,362.45	.00	215,451.30	800.00	.00	.00



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 41 - Bond								
EXPENSE								
7410	Dues and Fees	.00	26.91	.00	.00	.00	.00	.00
	EXPENSE TOTALS	\$7,794,132.89	\$2,660,577.51	\$5,096,375.06	\$7,176,213.95	\$8,040,694.00	\$31,014,691.00	\$36,510,000.00
Fund 41 - Bond	Totals							
	REVENUE TOTALS	\$413,324.78	\$13,500,646.65	\$55,791.31	\$61,479,070.26	\$300,000.00	\$3,692,674.00	\$2,455,000.00
	EXPENSE TOTALS	\$7,794,132.89	\$2,660,577.51	\$5,096,375.06	\$7,176,213.95	\$8,040,694.00	\$31,014,691.00	\$36,510,000.00
Fund 41 - Bond	Totals	(\$7,380,808.11)	\$10,840,069.14	(\$5,040,583.75)	\$54,302,856.31	(\$7,740,694.00)	(\$27,322,017.00)	(\$34,055,000.00)
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$413,324.78	\$13,500,646.65	\$55,791.31	\$61,479,070.26	\$300,000.00	\$3,692,674.00	\$2,455,000.00
	EXPENSE GRAND TOTALS	\$7,794,132.89	\$2,660,577.51	\$5,096,375.06	\$7,176,213.95	\$8,040,694.00	\$31,014,691.00	\$36,510,000.00
	Net Grand Totals	(\$7,380,808.11)	\$10,840,069.14	(\$5,040,583.75)	\$54,302,856.31	(\$7,740,694.00)	(\$27,322,017.00)	(\$34,055,000.00)



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 42 - Maintenance and Equipment Fund								
REVENUE								
0212.0000	Restricted Rev From Non-Educational Entity	.00	67,330.26	51,122.04	67,936.70	65,000.00	64,581.00	65,000.00
0611.0000	Transfer from GF	62,594.11	300,000.00	300,000.00	.00	.00	.00	.00
REVENUE TOTALS		\$62,594.11	\$367,330.26	\$351,122.04	\$67,936.70	\$65,000.00	\$64,581.00	\$65,000.00
EXPENSE								
6410	Equipment & Furniture - Depreciable	51,887.92	14,445.00	30,990.80	82,184.30	85,000.00	22,276.00	78,000.00
6550	Replace. Vehicles Not Buses - Depreciable	.00	.00	51,590.00	19,240.00	20,000.00	.00	20,000.00
EXPENSE TOTALS		\$51,887.92	\$14,445.00	\$82,580.80	\$101,424.30	\$105,000.00	\$22,276.00	\$98,000.00
Fund 42 - Maintenance and Equipment Fund Totals								
REVENUE TOTALS		\$62,594.11	\$367,330.26	\$351,122.04	\$67,936.70	\$65,000.00	\$64,581.00	\$65,000.00
EXPENSE TOTALS		\$51,887.92	\$14,445.00	\$82,580.80	\$101,424.30	\$105,000.00	\$22,276.00	\$98,000.00
Fund 42 - Maintenance and Equipment Fund Totals		\$10,706.19	\$352,885.26	\$268,541.24	(\$33,487.60)	(\$40,000.00)	\$42,305.00	(\$33,000.00)
Net Grand Totals								
REVENUE GRAND TOTALS		\$62,594.11	\$367,330.26	\$351,122.04	\$67,936.70	\$65,000.00	\$64,581.00	\$65,000.00
EXPENSE GRAND TOTALS		\$51,887.92	\$14,445.00	\$82,580.80	\$101,424.30	\$105,000.00	\$22,276.00	\$98,000.00
Net Grand Totals		\$10,706.19	\$352,885.26	\$268,541.24	(\$33,487.60)	(\$40,000.00)	\$42,305.00	(\$33,000.00)



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 Initialized
Fund 44 - Sinking Fund (2018)								
REVENUE								
0111.0000	Property Tax	647,869.54	671,643.27	689,738.93	727,037.45	742,316.00	778,056.00	814,625.00
0119.4300	Penalty/Interest on Delinquent Taxes - Sinking Fund	.35	(114.56)	1,088.56	71.87	500.00	824.00	500.00
0151.0000	Interest Income	6,109.93	2,838.02	1,677.13	1,352.87	1,000.00	970.00	800.00
0321.0000	State Payment in Lieu of Taxes	17,047.72	15,958.39	19,959.99	21,550.02	15,000.00	24,054.00	27,000.00
REVENUE TOTALS		\$671,027.54	\$690,325.12	\$712,464.61	\$750,012.21	\$758,816.00	\$803,904.00	\$842,925.00
EXPENSE								
6220	Contracted Bldg Improvement	.00	.00	18,525.00	.00	5,000.00	3,495.00	10,000.00
6310	Improvements Other Than Buildings	.00	.00	42,967.20	31,850.00	100,000.00	39,304.00	50,000.00
6410	Equipment & Furniture - Depreciable	180,859.15	144,457.35	510,066.62	1,153,150.98	511,000.00	956,517.00	670,000.00
6455	Equipment and Furniture - Instructional Technology - Depreciable	54,220.00	48,425.43	38,049.21	.00	.00	.00	40,000.00
7610	Taxes Abated and Written Off	255.09	107.21	894.97	434.57	1,000.00	1,353.00	5,000.00
EXPENSE TOTALS		\$235,334.24	\$192,989.99	\$610,503.00	\$1,185,435.55	\$617,000.00	\$1,000,669.00	\$775,000.00
Fund 44 - Sinking Fund (2018) Totals								
REVENUE TOTALS		\$671,027.54	\$690,325.12	\$712,464.61	\$750,012.21	\$758,816.00	\$803,904.00	\$842,925.00
EXPENSE TOTALS		\$235,334.24	\$192,989.99	\$610,503.00	\$1,185,435.55	\$617,000.00	\$1,000,669.00	\$775,000.00
Fund 44 - Sinking Fund (2018) Totals		\$435,693.30	\$497,335.13	\$101,961.61	(\$435,423.34)	\$141,816.00	(\$196,765.00)	\$67,925.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$671,027.54	\$690,325.12	\$712,464.61	\$750,012.21	\$758,816.00	\$803,904.00	\$842,925.00
EXPENSE GRAND TOTALS		\$235,334.24	\$192,989.99	\$610,503.00	\$1,185,435.55	\$617,000.00	\$1,000,669.00	\$775,000.00
Net Grand Totals		\$435,693.30	\$497,335.13	\$101,961.61	(\$435,423.34)	\$141,816.00	(\$196,765.00)	\$67,925.00