

CRAIG CITY SCHOOL DISTRICT

FY26 BUDGET - 2nd Revision

REVENUE

Account	Description	FY26 1st Revision	FY26 Actuals	FY26 PROJECTED	% of Projected
		Board Approved 2.25.26	AS OF 6.19.26		
100.000.000.011	CITY DIRECT - MINIMUM RLC	\$480,413	\$480,413	\$480,413	100%
100.000.000.012	CITY IN-KIND SERVICES	\$81,977	\$0	\$56,881	0%
100.000.000.013	CITY PROPOSITION 2 ADDITIONAL TA	\$700,000	\$716,081	\$716,081	100%
100.000.000.031	INTEREST	\$1,359	\$1,465	\$1,600	92%
100.000.000.040	OTHER LOCAL REVENUES	\$35,000	\$25,587	\$35,000	73%
100.000.000.041	CHS Sports Travel Deposit-Only accou	\$0	\$6,300	\$0	
100.000.000.042	CMS Sports Travel Deposit-Only accou	\$0	\$1,305	\$0	
100.000.000.044	SHOP, COURSE, TESTING FEES	\$1,000	\$96	\$96	100%
100.000.000.045	PARTICIPATION FEES	\$10,000	\$7,450	\$7,450	100%
100.000.000.047	E-RATE SUBSIDY	\$65,210	\$63,005	\$65,210	97%
100.000.000.051	PUBLIC SCHOOL FUNDING	\$5,665,198	\$5,116,483	\$5,665,198	90%
100.000.000.055	PUBLIC SCHOOL SUPPLEMENTAL	\$0	\$0	\$0	
100.000.000.056	TRS ON-BEHALF	\$421,751	\$0	\$421,751	0%
100.000.000.057	PERS ON-BEHALF	\$54,782	\$0	\$54,782	0%
100.000.000.110	IMPACT AID	\$495,000	\$488,451	\$488,451	100%
100.000.000.200	Insurance Recovery	\$0	\$0	\$0	
REVENUE TOTALS		\$8,011,690	\$6,906,636	\$7,992,913	86%

MIDDLE SCHOOL EXPENDITURES

		FY26 1st Revision			
		Board Approved	FY26 Actuals		
Account	Description	2.25.26	AS OF 6.19.26	FY26 PROJECTED	
Middle School Instruction					
100.100.100.315	Teachers	\$300,510	\$271,809	\$300,510	90%
100.100.100.329	Substitutes	\$7,000	\$11,916	\$11,916	100%
100.100.100.361	Health Insurance	\$82,063	\$70,735	\$82,063	86%
100.100.100.362	Unemployment	\$1,049	\$903	\$1,049	86%
100.100.100.363	Worker's Compensation	\$3,454	\$3,217	\$3,800	85%
100.100.100.364	FICA	\$4,472	\$4,820	\$5,600	86%
100.100.100.365	TRS Retirement Contribution	\$28,371	\$27,250	\$31,700	86%
100.100.100.412	Fitness Center	\$2,240	\$0	\$0	#DIV/0!
100.100.100.441	Rentals	\$1,980	\$0	\$1,980	0%
100.100.100.471	Textbooks	\$2,000	\$1,283	\$1,283	100%
TOTALS		\$433,138	\$391,934	\$439,901	89%

Middle School Special Education Instruction

100.100.200.315	Teachers	\$54,787	\$47,397	\$54,787	87%
100.100.200.323	Aides	\$24,890	\$23,495	\$23,495	100%
100.100.200.329	Substitutes	\$4,000	\$4,588	\$4,588	100%
100.100.200.361	Health Insurance	\$21,005	\$17,106	\$20,000	86%
100.100.200.362	Unemployment	\$229	\$234	\$272	86%
100.100.200.363	Worker's Compensation	\$756	\$845	\$970	87%
100.100.200.364	FICA	\$1,975	\$2,812	\$3,250	87%
100.100.200.365	TRS Retirement Contribution	\$5,839	\$5,953	\$6,800	88%
100.100.200.366	PRS Retirement Contribution	\$4,618	\$5,169	\$5,169	100%
TOTALS		\$118,099	\$107,600	\$119,331	90%

Middle School Counselor

100.100.300.318	Specialists	\$15,441	\$11,664	\$11,664	100%
100.100.300.361	Health Insurance	\$10,890	\$5,388	\$10,890	49%
100.100.300.362	Unemployment	\$69	\$36	\$36	101%
100.100.300.363	Worker's Compensation	\$226	\$134	\$134	100%
100.100.300.364	FICA	\$292	\$275	\$275	100%
100.100.300.365	TRS Retirement Contribution	\$2,483	\$1,728	\$1,728	100%
100.100.300.410	Student Support Prof & Tech	\$2,220	\$1,813	\$1,813	100%
100.100.300.450	Supplies & Materials	\$200	\$115	\$115	100%
TOTALS		\$31,821	\$21,154	\$26,655	79%

Middle School Student Instructional Support

100.100.350.316	Extra Duty Pay	\$1,046	\$0	\$0	0%
100.100.350.362	Unemployment	\$4	\$0	\$0	0%
100.100.350.363	Worker's Compensation	\$15	\$0	\$0	0%
100.100.350.364	FICA	\$19	\$0	\$0	0%
100.100.350.365	TRS Retirement Contribution	\$125	\$0	\$0	0%
100.100.350.433	Communications	\$7,264	\$6,290	\$7,264	87%
100.100.350.434	Internet	\$22,804	\$24,355	\$24,800	98%
100.100.350.443	Equipment Repairs	\$5,620	\$3,745	\$3,745	100%
100.100.350.450	Supplies & Materials	\$5,000	\$3,805	\$3,805	100%
100.100.350.452	Classroom Supplies - Allocations	\$700	\$216	\$216	100%
100.100.350.453	Music Supplies	\$400	\$0	\$400	0%
100.100.350.454	PE Supplies	\$0	\$0	\$0	0%
TOTALS		\$42,997	\$38,411	\$40,230	95%

Middle School Administration

100.100.400.313	Principal	\$52,500	\$45,938	\$52,500	88%
100.100.400.361	Health Insurance	\$23,979	\$21,923	\$23,979	91%
100.100.400.362	Unemployment	\$179	\$138	\$179	77%
100.100.400.363	Worker's Compensation	\$588	\$515	\$588	88%
100.100.400.364	FICA	\$761	\$643	\$761	85%
100.100.400.365	TRS Retirement Contribution	\$6,594	\$5,770	\$6,594	88%
100.100.400.420	Staff Travel	\$0	\$0	\$0	0%
100.100.400.450	Supplies & Materials	\$250	\$0	\$250	0%
100.100.400.491	Dues & Fees	\$315	\$0	\$315	0%
TOTALS		\$85,166	\$74,926	\$85,166	88%

Middle School Admin Support

100.100.450.324	Support Staff	\$40,652	\$35,746	\$40,652	88%
100.100.450.329	Substitutes	\$1,000	\$0	\$1,000	0%
100.100.450.361	Health Insurance	\$48,956	\$38,148	\$48,956	78%
100.100.450.362	Unemployment	\$138	\$108	\$138	78%
100.100.450.363	Worker's Compensation	\$455	\$400	\$455	88%
100.100.450.364	FICA	\$3,110	\$2,635	\$3,110	85%
100.100.450.366	PRS Retirement Contribution	\$8,943	\$7,925	\$8,943	89%
100.100.450.450	Supplies & Materials	\$350	\$212	\$212	100%
TOTALS		\$103,604	\$85,173	\$103,466	82%

Middle School Maintenance

100.100.600.325	Custodians	\$40,463	\$34,473	\$40,463	85%
100.100.600.329	Substitutes	\$2,500	\$2,631	\$2,631	100%
100.100.600.361	Health Insurance	\$25,973	\$19,416	\$25,973	75%
100.100.600.362	Unemployment	\$138	\$114	\$138	83%
100.100.600.363	Worker's Compensation	\$2,509	\$2,071	\$2,509	83%
100.100.600.364	FICA	\$3,014	\$2,574	\$3,014	85%
100.100.600.366	PRS Retirement Contribution	\$8,902	\$7,584	\$8,902	85%
100.100.600.431	Water,sewage,garbage	\$12,050	\$0	\$12,050	0%
100.100.600.435	MS Propane Boiler	\$0	\$1,642	\$0	14%
100.100.600.436	Electricity	\$30,000	\$30,524	\$30,000	102%
100.100.600.438	Heating Oil	\$28,000	\$4,619	\$0	0%
TOTALS		\$153,549	\$105,647	\$125,680	84%

Middle School Student Activities

100.100.700.316	Extra Duty Pay	\$30,294	\$33,721	\$33,721	100%
100.100.700.327	Bus Drivers	\$250	\$0	\$0	0%
100.100.700.330	Referee	\$2,000	\$1,900	\$1,900	100%
100.100.700.362	Unemployment	\$106	\$111	\$111	100%
100.100.700.363	Worker's Compensation	\$351	\$641	\$641	100%
100.100.700.364	FICA	\$2,395	\$1,690	\$1,690	100%
100.100.700.365	TRS Retirement Contribution	\$0	\$559	\$559	0%
100.100.700.418	Officiating Travel Fees	\$225	\$180	\$180	100%
100.100.700.425	Student Travel	\$13,940	\$13,903	\$13,903	100%
100.100.700.450	Supplies & Materials	\$1,000	\$545	\$545	100%
TOTALS		\$50,561	\$53,250	\$53,250	100%

HIGH SCHOOL EXPENDITURES

		FY26 1st Revision				
		Board Approved	FY26 Actuals			
Account	Description	2.25.26	AS OF 6.19.26	FY26 PROJECTED		
High School Instruction						
100.200.100.315	CERTIFICATED SALARIES	\$393,416	\$327,575	\$393,416	83%	
100.200.100.329	SUBSTITUTES	\$5,000	\$14,588	\$14,588	100%	
100.200.100.361	Health Insurance	\$162,852	\$97,596	\$162,852	60%	
100.200.100.362	Unemployment	\$1,276	\$1,075	\$1,265	85%	
100.200.100.363	Worker's Compensation	\$4,203	\$3,872	\$4,420	88%	

100.200.100.364	FICA	\$5,442	\$5,686	\$6,500	87%
100.200.100.365	TRS Retirement Contribution	\$44,209	\$40,005	\$46,025	87%
100.200.100.412	FITNESS/SWIMMING INSTRUCTION	\$2,356	\$1,500	\$1,500	100%
100.200.100.471	TEXTBOOKS	\$2,000	\$1,283	\$1,350	95%
TOTALS		\$620,754	\$493,178	\$631,916	78%

High School Special Education

100.200.200.315	Special Education Teachers	\$48,558	\$38,643	\$48,558	80%
100.200.200.323	Special Education Aides	\$37,845	\$42,835	\$42,835	100%
100.200.200.329	Substitutes	\$500	\$401	\$401	100%
100.200.200.361	Health Insurance	\$31,650	\$26,279	\$31,650	83%
100.200.200.362	Unemployment	\$319	\$252	\$289	87%
100.200.200.363	Worker's Compensation	\$1,051	\$917	\$1,051	87%
100.200.200.364	FICA	\$3,545	\$3,807	\$4,310	88%
100.200.200.365	TRS Retirement Contribution	\$5,986	\$4,854	\$5,700	85%
100.200.200.366	PRS Retirement Contribution	\$8,325	\$9,240	\$9,240	100%
TOTALS		\$137,779	\$127,227	\$144,034	88%

High School Counselor

100.200.300.318	Specialists	\$15,441	\$11,664	\$11,664	100%
100.200.300.361	Health Insurance	\$10,890	\$5,388	\$5,388	100%
100.200.300.362	Unemployment	\$69	\$36	\$36	101%
100.200.300.363	Worker's Compensation	\$226	\$216	\$216	100%
100.200.300.364	FICA	\$292	\$170	\$170	100%
100.200.300.365	TRS Retirement Contribution	\$2,483	\$1,728	\$1,728	100%
100.200.300.410	Prof & Technical	\$2,220	\$1,813	\$1,813	100%
100.200.300.450	Supplies & Materials	\$200	\$140	\$140	100%
TOTALS		\$31,821	\$21,156	\$21,155	100%

High School Instructional Support

100.200.350.316	Extra Duty Pay	\$18,289	\$17,791	\$17,791	100%
100.200.350.323	Aides	\$11,890	\$11,630	\$11,630	100%
100.200.350.362	Unemployment	\$92	\$92	\$92	100%
100.200.350.363	Worker's Compensation	\$303	\$394	\$394	100%
100.200.350.364	FICA	\$843	\$1,145	\$1,145	100%
100.200.350.365	TRS Retirement Contribution	\$1,909	\$2,136	\$2,136	100%
100.200.350.366	PRS Retirement Contribution	\$2,616	\$2,683	\$2,683	100%
100.200.350.411	Prof & Technical Instructional Service	\$66,950	\$68,972	\$68,972	100%
100.200.350.420	Staff Travel	\$1,000	\$0	\$0	0%
100.200.350.425	Student Travel	\$7,000	\$6,761	\$6,761	100%
100.200.350.433	Communications	\$10,178	\$6,322	\$8,300	76%
100.200.350.434	Internet	\$22,804	\$24,005	\$25,000	96%
100.200.350.443	Equipment Repair	\$4,000	\$5,465	\$5,465	100%
100.200.350.450	Supplies & Materials	\$7,000	\$4,631	\$4,631	100%
100.200.350.452	Classroom Supplies - Allocations	\$1,400	\$1,342	\$1,342	100%
100.200.350.453	Music Supplies	\$400	\$0	\$400	0%
100.200.350.454	PE Supplies	\$0	\$0	\$0	0%
100.200.350.491	Dues & Fees	\$3,785	\$2,170	\$2,170	100%
TOTALS		\$160,459	\$155,539	\$158,912	98%

High School Administration

100.200.400.313	Principal	\$58,250	\$53,239	\$58,250	91%
100.200.400.361	Health Insurance	\$0	\$0	\$0	0%
100.200.400.362	Unemployment	\$198	\$165	\$189	88%
100.200.400.363	Worker's Compensation	\$652	\$596	\$652	91%
100.200.400.364	FICA	\$845	\$772	\$845	91%
100.200.400.365	TRS Retirement Contribution	\$7,316	\$6,687	\$7,316	91%
100.200.400.420	Staff Travel	\$310	\$310	\$310	100%
100.200.400.450	Supplies & Materials	\$500	\$484	\$484	100%
100.200.400.491	Dues & Fees	\$625	\$0	\$0	0%
TOTALS		\$68,696	\$62,253	\$68,046	91%

High School Administration Support

100.200.450.324	Support Staff	\$40,652	\$38,961	\$40,652	96%
100.200.450.329	Substitutes	\$3,000	\$980	\$3,000	33%
100.200.450.361	Health Insurance	\$4,200	\$3,325	\$4,200	79%
100.200.450.362	Unemployment	\$138	\$135	\$138	98%
100.200.450.363	Worker's Compensation	\$455	\$1,238	\$1,350	92%
100.200.450.364	FICA	\$3,110	\$3,273	\$3,450	95%
100.200.450.366	PRS Retirement Contribution	\$8,943	\$8,571	\$8,943	96%
100.200.450.450	Admin Assist Office Supplies	\$350	\$350	\$350	100%
TOTALS		\$60,848	\$56,833	\$62,083	92%

High School Maintenance

100.200.600.325	Custodians	\$54,917	\$58,361	\$61,000	96%
100.200.600.329	Substitute	\$3,000	\$1,940	\$1,940	100%
100.200.600.361	Health Insurance	\$32,330	\$25,977	\$28,900	90%
100.200.600.362	Unemployment	\$187	\$187	\$212	88%
100.200.600.363	Worker's Compensation	\$3,295	\$3,417	\$3,700	92%
100.200.600.364	FICA	\$4,201	\$4,540	\$4,900	93%
100.200.600.366	PRS Retirement Contribution	\$12,082	\$12,839	\$13,579	95%
100.200.600.410	Prof & Tech	\$6,200	\$0	\$0	0%
100.200.600.431	Water,sewage, garbage	\$9,408	\$0	\$9,408	0%
100.200.600.436	Electricity	\$95,000	\$92,539	\$100,000	93%
100.200.600.438	Heating Oil	\$85,000	\$108,288	\$119,000	91%
100.200.600.442	Road Maintenance	\$1,875	\$0	\$1,875	0%
TOTALS		\$307,495	\$308,089	\$344,514	89%

High School Student Activities

100.200.700.316	Extra Duty Pay	\$61,141	\$54,588	\$54,588	100%
100.200.700.327	Bus Drivers	\$1,000	\$1,353	\$1,353	100%
100.200.700.330	Referee	\$4,000	\$9,070	\$9,070	100%
100.200.700.362	Unemployment	\$200	\$185	\$185	100%
100.200.700.363	Worker's Compensation	\$659	\$705	\$705	100%
100.200.700.364	FICA	\$4,502	\$3,420	\$3,420	100%
100.200.700.366	PRS Retirement Contribution	\$0	\$298	\$298	0%
100.200.700.410	Prof & Technical	\$2,000	\$0	\$0	0%
100.200.700.418	Officiating Travel	\$2,000	\$1,295	\$1,295	100%
100.200.700.420	Staff Travel	\$2,000	\$1,599	\$1,599	100%
100.200.700.425	Student Travel	\$124,500	\$131,485	\$131,485	100%
100.200.700.441	Rentals	\$5,005	\$0	\$5,005	0%
100.200.700.450	Supplies & Materials	\$1,000	\$1,717	\$1,717	100%

100.200.700.451	Region V Expense	\$275	\$275	\$275	0%
100.200.700.452	Uniforms	\$1,500	\$0	\$0	0%
100.200.700.491	Dues And Fees	\$3,600	\$2,055	\$2,055	100%
TOTALS		\$213,382	\$208,044	\$213,050	98%

ELEMENTARY SCHOOL EXPENDITURES

		FY26 1st Revision			
		Board Approved	FY26 Actuals		
Account	Description	2.25.26	AS OF 6.19.26	FY26 PROJECTED	
Elementary Instruction					
100.300.100.315	Teachers	\$483,466	\$380,166	\$483,466	79%
100.300.100.329	Substitutes	\$8,000	\$15,682	\$15,682	100%
100.300.100.361	Health Insurance	\$161,142	\$150,706	\$161,142	94%
100.300.100.362	Unemployment	\$1,711	\$1,226	\$1,406	87%
100.300.100.363	Worker's Compensation	\$5,636	\$4,422	\$5,179	85%
100.300.100.364	FICA	\$7,296	\$6,594	\$7,589	87%
100.300.100.365	TRS Retirement Contribution	\$59,889	\$35,957	\$41,926	86%
100.300.100.366	PERS Retirement Contribution	\$0	\$13	\$13	100%
100.300.100.412	Swimming Instruction	\$3,005	\$6,885	\$6,885	100%
100.300.100.471	Textbooks	\$1,000	\$0	\$0	0%
TOTALS		\$731,145	\$601,651	\$723,288	83%

Elementary Special Education

100.300.200.315	Teachers	\$58,645	\$56,971	\$56,971	100%
100.300.200.323	Aides	\$76,108	\$80,326	\$80,326	100%
100.300.200.329	Substitutes	\$15,000	\$14,613	\$14,613	100%
100.300.200.361	Health Insurance	\$18,489	\$14,228	\$16,767	85%
100.300.200.362	Unemployment	\$550	\$463	\$550	84%
100.300.200.363	Worker's Compensation	\$1,810	\$1,716	\$1,716	100%
100.300.200.364	FICA	\$7,610	\$7,581	\$7,581	100%
100.300.200.365	TRS Retirement Contribution	\$6,370	\$7,352	\$7,352	100%
100.300.200.366	PRS Retirement Contribution	\$16,748	\$17,679	\$17,679	100%
TOTALS		\$201,330	\$200,930	\$203,555	99%

Elementary Counselor

100.300.300.318	Specialists	\$15,441	\$11,664	\$11,664	100%
100.300.300.361	Health Insurance	\$10,890	\$5,388	\$10,890	49%
100.300.300.362	Unemployment	\$69	\$59	\$59	100%
100.300.300.363	Worker's Compensation	\$226	\$134	\$134	100%
100.300.300.364	FICA	\$292	\$170	\$170	100%
100.300.300.365	TRS Retirement Contribution	\$2,483	\$1,728	\$1,728	100%
100.300.300.410	Student Support Prof & Tech	\$2,220	\$1,813	\$1,813	100%
100.300.300.450	Supplies - Counselor	\$200	\$115	\$115	100%
TOTALS		\$31,821	\$21,072	\$26,573	79%

Elementary Instructional Support

100.300.350.323	Aides	\$11,890	\$11,063	\$11,063	100%
100.300.350.362	Unemployment	\$109	\$53	\$53	99%
100.300.350.363	Worker's Compensation	\$360	\$124	\$124	100%
100.300.350.364	FICA	\$1,994	\$1,287	\$1,287	100%
100.300.350.366	PRS Retirement Contribution	\$3,075	\$3,642	\$3,642	100%
100.300.350.433	Communications	\$13,300	\$6,255	\$7,900	79%
100.300.350.434	Internet	\$22,804	\$24,005	\$26,400	91%
100.300.350.443	Equipment Repairs	\$5,000	\$7,070	\$7,070	100%
100.300.350.450	Supplies & Materials	\$8,000	\$7,519	\$7,519	100%
100.300.350.452	Classroom Supplies - Allocations	\$1,750	\$1,099	\$1,099	100%
100.300.350.453	Music Supplies	\$400	\$140	\$140	100%
100.300.350.454	PE Supplies	\$0	\$0	\$0	0%
100.300.350.456	Elementary Student Activities	\$1,000	\$767	\$767	100%
TOTALS		\$69,682	\$63,024	\$67,064	94%

Elementary Administration

100.300.400.313	Principal	\$52,500	\$45,938	\$52,500	88%
100.300.400.361	Health Insurance	\$23,979	\$21,923	\$23,979	91%
100.300.400.362	Unemployment	\$179	\$138	\$179	77%
100.300.400.363	Worker's Compensation	\$588	\$515	\$588	88%
100.300.400.364	FICA	\$761	\$643	\$761	85%
100.300.400.365	TRS Retirement Contribution	\$6,594	\$5,770	\$6,594	88%
100.300.400.420	Staff Travel	\$0	\$0	\$0	0%
100.300.400.450	Supplies - Principal	\$250	\$163	\$163	100%
100.300.400.491	Dues & Fees	\$315	\$0	\$0	0%
TOTALS		\$85,166	\$75,089	\$84,764	89%

Elementary Administration Support

100.300.450.324	Support Staff	\$40,114	\$32,876	\$33,500	98%
100.300.450.329	Substitute	\$3,000	\$2,268	\$2,268	100%
100.300.450.361	Health Insurance	\$48,828	\$40,691	\$48,828	83%
100.300.450.362	Unemployment	\$147	\$106	\$126	85%
100.300.450.363	Worker's Compensation	\$625	\$394	\$430	92%
100.300.450.364	FICA	\$3,298	\$2,597	\$2,750	94%
100.300.450.366	PRS Retirement Contribution	\$9,485	\$7,233	\$7,800	93%
100.300.450.450	Supplies Admin Assistant	\$350	\$0	\$0	0%
TOTALS		\$105,847	\$86,164	\$95,702	90%

Elementary Maintenance

100.300.600.325	Custodians	\$53,585	\$58,353	\$62,000	94%
100.300.600.329	Substitutes	\$4,000	\$5,107	\$5,107	100%
100.300.600.361	Health Insurance	\$32,330	\$29,114	\$32,330	90%
100.300.600.362	Unemployment	\$182	\$198	\$240	82%
100.300.600.363	Worker's Compensation	\$3,322	\$3,534	\$4,100	86%
100.300.600.364	FICA	\$4,099	\$4,533	\$5,200	87%
100.300.600.366	PRS Retirement Contribution	\$11,730	\$12,838	\$14,350	89%
100.300.600.431	Water,sewage,garbage	\$16,143	\$0	\$16,143	0%
100.300.600.435	Propane - Elementary Boiler	\$30,000	\$44,677	\$50,000	89%

100.300.600.435	Wood Boiler Heating	\$13,011	\$0	\$0	#DIV/0!
100.300.600.436	Electricity	\$26,500	\$30,524	\$34,000	90%
100.300.600.442	Road Maintenance	\$625	\$0	\$625	0%
TOTALS		\$195,527	\$188,879	\$224,095	84%

Elementary Student Activities

100.300.700.316	Extra Duty Pay	\$1,846	\$2,146	\$2,146	100%
100.300.700.362	Unemployment	\$6	\$7	\$7	100%
100.300.700.363	Worker's Compensation	\$20	\$24	\$24	100%
100.300.700.364	FICA	\$134	\$81	\$81	100%
100.300.700.365	TRS Retirement Contribution	\$125	\$131	\$131	100%
TOTALS		\$2,131	\$2,389	\$2,388	100%

PACE EXPENDITURES

		FY26 1st Revision			
		Board Approved	FY26 Actuals		
Account	Description	2.25.26	AS OF 6.19.26	FY26 PROJECTED	
PACE Instruction					
100.400.140.315	Teachers	\$320,363	\$312,541	\$320,363	98%
100.400.140.361	Health Insurance	\$28,257	\$28,664	\$30,129	95%
100.400.140.362	Unemployment	\$1,037	\$1,016	\$1,099	92%
100.400.140.363	Worker's Compensation	\$3,417	\$3,638	\$3,800	96%
100.400.140.364	FICA	\$4,424	\$4,700	\$4,900	96%
100.400.140.365	TRS Retirement Contribution	\$40,221	\$39,255	\$40,238	98%
100.400.140.450	Supplies, Materials & Media	\$335,000	\$246,395	\$275,000	90%
TOTALS		\$732,719	\$636,209	\$675,529	94%

PACE Special Education

100.400.200.315	Teachers	\$81,341	\$80,494	\$81,341	99%
100.400.200.361	Health Insurance	\$32,887	\$32,131	\$32,887	98%
100.400.200.362	Unemployment	\$277	\$237	\$268	89%
100.400.200.363	Worker's Compensation	\$911	\$902	\$911	99%
100.400.200.364	FICA	\$1,179	\$1,109	\$1,148	97%
100.400.200.365	TRS Retirement Contribution	\$10,216	\$10,110	\$10,216	99%
TOTALS		\$126,811	\$124,983	\$126,771	99%

PACE Student Support

100.400.350.318	Counselor	\$15,441	\$11,664	\$11,664	100%
100.400.350.361	Health Insurance	\$10,890	\$5,388	\$10,890	49%
100.400.350.362	Unemployment	\$69	\$36	\$36	101%
100.400.350.363	Worker's Compensation	\$226	\$133	\$133	100%
100.400.350.364	FICA	\$292	\$170	\$170	100%
100.400.350.365	TRS Retirement Contribution	\$2,483	\$1,728	\$1,728	100%
100.400.350.410	Prof & Tech Services	\$21,200	\$37,567	\$40,000	94%
100.400.350.412	Prof/Tech (Allotments)	\$200,000	\$116,141	\$120,000	97%
100.400.350.433	Communications	\$8,000	\$4,878	\$6,000	81%
100.400.350.434	Internet	\$80,000	\$62,558	\$70,000	89%
100.400.350.440	Other Purch Services	\$41,050	\$15,760	\$20,000	79%

100.400.350.443	Equipment Repairs	\$3,000	\$2,419	\$3,000	81%
100.400.350.450	Supplies & Materials (includes comp	\$61,000	\$63,875	\$63,875	100%
100.400.350.451	PACE Student Activities	\$1,000	\$175	\$175	100%
100.400.350.491	Dues And Fees	\$3,800	\$1,300	\$1,300	100%
TOTALS		\$448,451	\$323,794	\$348,971	93%

PACE Administration

100.400.400.313	Principal	\$73,798	\$61,935	\$73,798	84%
100.400.400.361	Health Insurance	\$0	\$0	\$0	0%
100.400.400.362	Unemployment	\$217	\$192	\$217	89%
100.400.400.363	Worker's Compensation	\$715	\$693.84	\$715	97%
100.400.400.364	FICA	\$925	\$898	\$925	97%
100.400.400.365	TRS Retirement Contribution	\$8,013	\$7,779	\$8,013	97%
100.400.400.420	Staff Travel	\$1,356	\$1,356	\$1,356	100%
100.400.400.450	Supplies, materials & media	\$250	\$0	\$0	0%
100.400.400.491	Dues and Fees	\$625	\$0	\$0	0%
TOTALS		\$85,899	\$72,854	\$85,024	86%

PACE Administration Support

100.400.450.324	Admin Assistants	\$112,441	\$86,503	\$92,711	93%
100.400.450.361	Health Insurance	\$29,788	\$25,049	\$29,788	84%
100.400.450.362	Unemployment	\$391	\$307	\$325	94%
100.400.450.363	Worker's Compensation	\$1,259	\$1,094	\$1,148	95%
100.400.450.364	FICA	\$8,376	\$7,431	\$7,845	95%
100.400.450.366	PRS Retirement Contribution	\$24,737	\$21,325	\$22,844	93%
100.400.450.450	Supplies & Materials	\$350	\$243	\$243	100%
TOTALS		\$177,342	\$141,952	\$154,904	92%

PACE Maintenance

100.400.600.325	Pace Custodian	\$2,000	\$931	\$931	100%
100.400.600.361	Health Insurance	\$802	\$0	\$0	0%
100.400.600.362	Unemployment	\$10	\$3	\$3	93%
100.400.600.363	Worker's Compensation	\$174	\$55	\$55	100%
100.400.600.364	FICA	\$214	\$62	\$62	101%
100.400.600.366	PRS Retirement Contribution	\$616	\$205	\$205	100%
100.400.600.436	Electricity	\$500	\$1,993	\$1,993	100%
100.400.600.438	Heating Oil	\$350	\$0	\$0	0%
100.400.600.441	Rentals	\$57,418	\$54,163	\$57,418	94%
TOTALS		\$62,084	\$57,413	\$60,667	95%

DISTRICT WIDE EXPENDITURES

		FY26 1st Revision			
		Board Approved	FY26 Actuals		
Account	Description	2.25.26	AS OF 6.19.26	FY26 PROJECTED	
District Instruction - Other Employee Benefits					
100.500.100.350	PRS/TRS On behalf	\$476,533	\$0	\$476,533	0%

100.500.100.359	(leave Buy-out)	\$15,000	\$11,138	\$38,000	29%
100.500.100.362	Unemployment	\$51	\$33	\$120	28%
100.500.100.363	Worker's Compensation	\$300	\$276	\$866	32%
100.500.100.364	FICA	\$800	\$571	\$1,692	34%
100.500.100.369	Tuition Reimbursement	\$5,000	\$1,446	\$1,446	100%
100.500.100.370	Medical Co-Pay Reimbursement	\$4,500	\$1,650	\$1,650	100%
100.500.100.371	Cell Phone Reimbursement	\$5,400	\$1,591	\$3,800	42%
TOTALS		\$507,584	\$16,705	\$524,107	3%

District Special Ed Support

100.500.220.314	Director	\$70,250	\$70,910	\$70,250	101%
100.500.220.360	403(b) Employer Contribution	\$1,500	\$750	\$1,500	50%
100.500.220.361	Health Insurance	\$23,978	\$23,916	\$23,978	100%
100.500.220.362	Unemployment	\$239	\$286	\$318	90%
100.500.220.363	Worker's Compensation	\$787	\$1,046	\$1,174	89%
100.500.220.364	FICA	\$1,019	\$1,339	\$1,521	88%
100.500.220.365	TRS Retirement Contribution	\$8,823	\$11,732	\$12,844	91%
100.500.220.372	American Fidelity Expense	\$302	\$149	\$302	49%
100.500.220.410	Prof & Tech Services	\$37,500	\$41,935	\$41,935	100%
100.500.220.420	Staff Travel	\$0	\$0	\$0	0%
100.500.220.450	Supplies & Materials	\$250	\$226	\$226	100%
TOTALS		\$144,648	\$152,291	\$154,048	99%

District Instructional Support

100.500.350.324	Support Staff	\$138,036	\$128,029	\$138,036	93%
100.500.350.329	Substitute 10-Day Bonus	\$4,000	\$6,200	\$6,200	100%
100.500.350.361	Health Insurance	\$49,556	\$42,260	\$49,556	85%
100.500.350.362	Unemployment	\$450	\$408	\$450	91%
100.500.350.363	Worker's Compensation	\$1,472	\$1,500	\$1,649	91%
100.500.350.364	FICA	\$10,257	\$10,113	\$10,883	93%
100.500.350.366	PRS Retirement Contribution	\$30,367	\$28,166	\$30,367	93%
100.500.350.410	Prof & Tech Services	\$64,000	\$72,995	\$72,995	100%
100.500.350.420	Staff Travel	\$0	\$0	\$0	0%
100.500.350.433	Communications	\$500	\$94	\$94	100%
100.500.350.440	Other Purch Services	\$3,300	\$1,687	\$1,687	100%
100.500.350.450	Supplies & Materials	\$9,081	\$2,941	\$4,798	61%
100.500.350.451	In-Service Supplies	\$1,500	\$1,603	\$1,603	100%
100.500.350.452	TECH Supplies	\$49,749	\$32,331	\$32,331	100%
TOTALS		\$362,268	\$328,328	\$350,649	94%

District Administration

100.500.510.311	Superintendent	\$70,250	\$67,323	\$70,250	96%
100.500.510.320	School Board	\$1,680	\$2,294	\$2,329	98%
100.500.510.360	403(b) Employer Contribution	\$1,500	\$2,125	\$2,200	97%
100.500.510.361	Health Insurance	\$23,978	\$23,916	\$23,978	100%
100.500.510.362	Unemployment	\$239	\$213	\$239	89%

100.500.510.363	Worker's Compensation	\$787	\$779	\$797	98%
100.500.510.364	FICA	\$1,019	\$1,011	\$1,079	94%
100.500.510.365	TRS Retirement Contribution	\$8,823	\$10,707	\$10,907	98%
100.500.510.372	American Fidelity Term Life Insurance	\$302	\$149	\$168	89%
100.500.510.420	Staff Travel	\$2,000	\$1,795	\$1,795	100%
100.500.510.440	Other Purchased Services	\$0	\$1,400	\$1,400	100%
100.500.510.450	Supplies & Materials	\$1,000	\$310	\$310	100%
100.500.510.491	Dues And Fees	\$1,545	\$1,545	\$1,545	100%
TOTALS		\$113,123	\$113,567	\$116,997	97%

District Administration Support

100.500.550.324	Support Staff	\$121,787	\$116,106	\$121,787	95%
100.500.550.361	Health Insurance	\$44,405	\$43,818	\$44,405	99%
100.500.550.362	Unemployment	\$399	\$366	\$399	92%
100.500.550.363	Worker's Compensation	\$1,313	\$1,306	\$1,313	99%
100.500.550.364	FICA	\$8,971	\$8,777	\$8,971	98%
100.500.550.366	PRS Retirement Contribution	\$26,700	\$25,543	\$26,700	96%
100.500.550.410	Prof & Tech Services	\$50,100	\$56,324	\$56,324	100%
100.500.550.411	District Staff Professional Developme	\$1,500	\$300	\$300	100%
100.500.550.412	Auditing	\$49,624	\$36,214	\$36,214	100%
100.500.550.414	Legal Services	\$15,000	\$7,287	\$7,287	100%
100.500.550.433	Communications	\$3,180	\$2,455	\$3,000	82%
100.500.550.440	Other Purch Services	\$4,600	\$4,011	\$4,011	100%
100.500.550.445	Insurance Premiums	\$198,234	\$193,771	\$193,771	100%
100.500.550.450	Supplies & Materials	\$500	\$1,234	\$1,234	100%
100.500.550.490	Business Office	\$0	(115)	-\$115	0%
100.500.550.491	Dues and Fees	\$1,000	\$24,184	\$24,184	100%
100.500.550.495	Indirect Costs	(32,651)	(17,387)	(32,651)	34%
TOTALS		\$494,661	\$504,195	\$497,134	101%

District Maintenance

100.500.600.321	Director	\$52,999	\$56,468	\$60,000	94%
100.500.600.361	Health Insurance	\$40,690	\$32,138	\$40,690	79%
100.500.600.362	Unemployment	\$204	\$173	\$204	85%
100.500.600.363	Worker's Compensation	\$3,214	\$2,397	\$2,797	86%
100.500.600.364	FICA	\$3,948	\$4,238	\$4,600	92%
100.500.600.366	PRS Retirement Contribution	\$11,659	\$12,423	\$14,000	89%
100.500.600.410	Professional & Technical	\$22,950	\$25,695	\$25,695	100%
100.500.600.420	Staff Travel	\$1,000	\$0	\$0	0%
100.500.600.441	Rentals - All Schools	\$5,000	\$400	\$400	100%
100.500.600.450	Supplies & Materials	\$35,000	\$42,889	\$50,000	86%
100.500.600.451	Office Supplies	\$300	\$297	\$297	100%
100.500.600.453	Janitorial Supplies	\$9,000	\$8,429	\$8,429	100%
100.500.600.455	Van Maintenance and Supplies / Mat	\$8,000	\$3,153	\$5,000	63%
100.500.600.458	Vehicle Gasoline, Diesel, Oil	\$3,500	\$4,675	\$5,000	94%
100.500.600.459	Grounds, Gravel, Paint, Ice-Melt, Etc.	\$3,000	\$1,802	\$2,000	90%

TOTALS	\$200,464	\$195,178	\$219,112	89%
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Fund Transfers

100.500.900.552	Transfer/Food Service Fund	\$27,500	\$0	\$30,640
100.500.900.553	Transfer/Transportation	\$38,500	\$0	\$0
100.500.900.554	Transfer/Special Project Fund	\$0	\$0	\$0
100.500.900.555	Transfer to Staff Housing	\$2,194	\$0	\$2,194
TOTALS		\$68,194	\$0	\$32,834

	FY26 1st Revision		
	Board Approved 2.25.26	FY26 Actuals AS OF 6.19.26	FY26 PROJECTED
TOTAL REVENUE:	8,011,690	6,906,636	\$7,992,913
TOTAL EXPENDITURES:	7,567,067	6,217,083	\$7,411,564
FY ACTIVITY:	444,623	689,554	\$581,349

Fund Balance Breakdown	FY26 ORIGINAL - BOARD APPROVED	FY26 Actuals AS OF 6.19.26	FY26 PROJ	
Total Beginning Fund Balance	\$325,525	\$325,525	\$325,525	**
Net Increase (Decrease)	\$444,623	\$689,554	\$581,349	
Total Ending Fund Balance	\$770,148	\$1,015,079	\$906,874	
Estimated Fund Balance Exclusions				
Inventory	\$27,853	\$27,853	\$27,853	
Impact Aid	\$495,000	\$495,000	\$495,000	
PACE Allotment (Committed)	\$228,934	\$228,934	\$228,934	
Unreserved Fund Balance	\$18,361	\$263,292	\$155,087	

** Projected Fund Balance is from FY25 Audited Financial Statements