

# CRAIG CITY SCHOOL DISTRICT

## FY27 - DRAFT ORIGINAL

### REVENUE

Account	Description	FY26 - BOARD APPROVED 9.24.25	FY27 Actuals	FY27 PROJECTED
100.000.000.011	CITY DIRECT - MINIMUM RLC	\$480,413	\$0	\$521,973
100.000.000.012	CITY IN-KIND SERVICES	\$81,977	\$0	\$54,687
100.000.000.013	CITY PROPOSITION 2 ADDITIONAL TA	\$700,000	\$0	\$700,000
100.000.000.031	INTEREST	\$1,359	\$0	\$1,359
100.000.000.040	OTHER LOCAL REVENUES	\$35,000	\$0	\$45,000
100.000.000.041	<b>CHS Sports Travel Deposit-Only acco</b>	\$0	\$0	\$0
100.000.000.042	<b>CMS Sports Travel Deposit-Only accc</b>	\$0	\$0	\$0
100.000.000.044	SHOP, COURSE, TESTING FEES	\$1,000	\$0	\$200
100.000.000.045	PARTICIPATION FEES	\$10,000	\$0	\$7,500
100.000.000.047	E-RATE SUBSIDY	\$65,210	\$0	\$65,210
100.000.000.051	PUBLIC SCHOOL FUNDING	\$5,930,886	\$0	\$5,480,567
100.000.000.055	PUBLIC SCHOOL SUPPLEMENTAL	\$0	\$0	\$0
100.000.000.056	TRS ON-BEHALF	\$421,751	\$0	\$421,751
100.000.000.057	PERS ON-BEHALF	\$54,782	\$0	\$54,782
100.000.000.110	IMPACT AID	\$500,000	\$0	\$450,000
100.000.000.200	Insurance Recovery	\$0	\$0	\$0
<b>REVENUE TOTALS</b>		<b>\$8,282,378</b>	<b>\$0</b>	<b>\$7,803,029</b>

### MIDDLE SCHOOL EXPENDITURES

Account	Description	FY26 - BOARD APPROVED 9.24.25	FY27 Actuals	FY27 PROJECTED
<b>Middle School Instruction</b>				
100.100.100.315	Teachers	\$374,399	\$0	\$307,805
100.100.100.329	Substitutes	\$3,000	\$0	\$3,000
100.100.100.361	Health Insurance	\$145,232	\$0	\$88,062
100.100.100.362	Unemployment	\$1,273	\$0	\$1,072
100.100.100.363	Worker's Compensation	\$4,193	\$0	\$3,530
100.100.100.364	FICA	\$5,429	\$0	\$4,570
100.100.100.365	TRS Retirement Contribution	\$47,025	\$0	\$39,583
100.100.100.412	Fitness Center	\$2,240	\$0	\$2,240
100.100.100.441	Rentals	\$1,980	\$0	\$1,980
100.100.100.471	Textbooks	\$5,000	\$0	\$2,000
<b>TOTALS</b>		<b>\$589,770</b>	<b>\$0</b>	<b>\$453,842</b>

**Middle School Special Education Instruction**

100.100.200.315	Teachers	\$52,223	\$0	\$57,895
100.100.200.323	Aides	\$20,990	\$0	\$25,321
100.100.200.329	Substitutes	\$1,000	\$0	\$2,000
100.100.200.361	Health Insurance	\$26,432	\$0	\$32,861
100.100.200.362	Unemployment	\$249	\$0	\$283
100.100.200.363	Worker's Compensation	\$820	\$0	\$932
100.100.200.364	FICA	\$2,363	\$0	\$2,777
100.100.200.365	TRS Retirement Contribution	\$6,559	\$0	\$7,272
100.100.200.366	PRS Retirement Contribution	\$4,618	\$0	\$5,571
	<b>TOTALS</b>	<b>\$115,254</b>	<b>\$0</b>	<b>\$134,911</b>

**Middle School Counselor**

100.100.300.318	Specialists	\$20,168	\$0	\$11,830
100.100.300.361	Health Insurance	\$8,221	\$0	\$11,708
100.100.300.362	Unemployment	\$69	\$0	\$60
100.100.300.363	Worker's Compensation	\$226	\$0	\$193
100.100.300.364	FICA	\$292	\$0	\$250
100.100.300.365	TRS Retirement Contribution	\$2,533	\$0	\$2,161
100.100.300.410	Student Support Prof & Tech	\$2,220	\$0	\$2,220
100.100.300.450	Supplies & Materials	\$200	\$0	\$200
	<b>TOTALS</b>	<b>\$33,929</b>	<b>\$0</b>	<b>\$28,622</b>

**Middle School Student Instructional Support**

100.100.350.316	Extra Duty Pay	\$1,323	\$0	\$6,967
100.100.350.362	Unemployment	\$4	\$0	\$24
100.100.350.363	Worker's Compensation	\$15	\$0	\$78
100.100.350.364	FICA	\$19	\$0	\$101
100.100.350.365	TRS Retirement Contribution	\$125	\$0	\$875
100.100.350.433	Communications	\$5,200	\$0	\$9,000
100.100.350.434	Internet	\$22,804	\$0	\$23,000
100.100.350.443	Equipment Repairs	\$5,620	\$0	\$5,600
100.100.350.450	Supplies & Materials	\$8,000	\$0	\$5,000
100.100.350.452	Classroom Supplies - Allocations	\$1,400	\$0	\$1,050
100.100.350.453	Music Supplies	\$400	\$0	\$400
100.100.350.454	PE Supplies	\$200	\$0	\$200
	<b>TOTALS</b>	<b>\$45,110</b>	<b>\$0</b>	<b>\$52,295</b>

**Middle School Administration**

100.100.400.313	Principal	\$52,500	\$0	\$54,500
100.100.400.361	Health Insurance	\$23,979	\$0	\$23,416
100.100.400.362	Unemployment	\$179	\$0	\$185
100.100.400.363	Worker's Compensation	\$588	\$0	\$610
100.100.400.364	FICA	\$761	\$0	\$790
100.100.400.365	TRS Retirement Contribution	\$6,594	\$0	\$6,845
100.100.400.420	Staff Travel	\$750	\$0	\$750
100.100.400.450	Supplies & Materials	\$250	\$0	\$250
100.100.400.491	Dues & Fees	\$315	\$0	\$315
<b>TOTALS</b>		<b>\$85,916</b>	<b>\$0</b>	<b>\$87,662</b>

**Middle School Admin Support**

100.100.450.324	Support Staff	\$40,652	\$0	\$36,212
100.100.450.329	Substitutes	\$1,000	\$0	\$500
100.100.450.361	Health Insurance	\$48,956	\$0	\$33,573
100.100.450.362	Unemployment	\$138	\$0	\$123
100.100.450.363	Worker's Compensation	\$455	\$0	\$406
100.100.450.364	FICA	\$3,110	\$0	\$2,770
100.100.450.366	PRS Retirement Contribution	\$8,943	\$0	\$7,967
100.100.450.450	Supplies & Materials	\$350	\$0	\$350
<b>TOTALS</b>		<b>\$103,604</b>	<b>\$0</b>	<b>\$81,901</b>

**Middle School Maintenance**

100.100.600.325	Custodians	\$51,670	\$0	\$60,430
100.100.600.329	Substitutes	\$2,500	\$0	\$1,000
100.100.600.361	Health Insurance	\$31,529	\$0	\$32,257
100.100.600.362	Unemployment	\$176	\$0	\$205
100.100.600.363	Worker's Compensation	\$3,204	\$0	\$3,326
100.100.600.364	FICA	\$3,953	\$0	\$4,210
100.100.600.366	PRS Retirement Contribution	\$11,367	\$0	\$12,432
100.100.600.431	Water,sewage,garbage	\$12,050	\$0	\$12,050
100.100.600.435	Middle School Propane Boiler			\$40,000
100.100.600.436	Electricity	\$30,000	\$0	\$35,000
100.100.600.438	Heating Oil - Mods	\$28,000	\$0	\$10,000
<b>TOTALS</b>		<b>\$174,449</b>	<b>\$0</b>	<b>\$210,910</b>

**Middle School Student Activities**

100.100.700.316	Extra Duty Pay	\$31,309	\$0	\$33,574
100.100.700.327	Bus Drivers	\$250	\$0	\$250
100.100.700.330	Referee	\$2,000	\$0	\$2,000
100.100.700.362	Unemployment	\$106	\$0	\$114
100.100.700.363	Worker's Compensation	\$351	\$0	\$376
100.100.700.364	FICA	\$2,395	\$0	\$1,639
100.100.700.418	Officiating Travel Fees	\$225	\$0	\$225

100.100.700.425	Student Travel	\$13,940	\$0	\$13,810
100.100.700.426	Uniforms	\$0	\$0	\$500
100.100.700.450	Supplies & Materials	\$1,000	\$0	\$1,000
<b>TOTALS</b>		<b>\$51,576</b>	<b>\$0</b>	<b>\$53,488</b>

## HIGH SCHOOL EXPENDITURES

Account	Description	FY26 - BOARD APPROVED 9.24.25	FY27 Actuals	FY27 PROJECTED
<b>High School Instruction</b>				
100.200.100.315	CERTIFICATED SALARIES	\$375,348	\$0	\$481,506
100.200.100.329	SUBSTITUTES	\$5,000	\$0	\$5,000
100.200.100.361	Health Insurance	\$192,508	\$0	\$180,518
100.200.100.362	Unemployment	\$1,276	\$0	\$1,767
100.200.100.363	Worker's Compensation	\$4,203	\$0	\$5,822
100.200.100.364	FICA	\$5,442	\$0	\$7,538
100.200.100.365	TRS Retirement Contribution	\$47,143	\$0	\$65,291
100.200.100.412	FITNESS/SWIMMING INSTRUCTION	\$2,356	\$0	\$2,356
100.200.100.471	TEXTBOOKS	\$5,000	\$0	\$2,000
<b>TOTALS</b>		<b>\$638,276</b>	<b>\$0</b>	<b>\$751,798</b>
<b>High School Special Education</b>				
100.200.200.315	Special Education Teachers	\$47,660	\$0	\$52,136
100.200.200.323	Special Education Aides	\$46,200	\$0	\$50,088
100.200.200.329	Substitutes	\$500	\$0	\$2,000
100.200.200.361	Health Insurance	\$31,650	\$0	\$30,910
100.200.200.362	Unemployment	\$319	\$0	\$348
100.200.200.363	Worker's Compensation	\$1,051	\$0	\$1,145
100.200.200.364	FICA	\$4,225	\$0	\$4,588
100.200.200.365	TRS Retirement Contribution	\$5,986	\$0	\$6,548
100.200.200.366	PRS Retirement Contribution	\$10,164	\$0	\$11,019
<b>TOTALS</b>		<b>\$147,755</b>	<b>\$0</b>	<b>\$158,782</b>
<b>High School Counselor</b>				
100.200.300.318	Specialists	\$20,168	\$0	\$11,830
100.200.300.361	Health Insurance	\$8,221	\$0	\$11,708
100.200.300.362	Unemployment	\$69	\$0	\$60
100.200.300.363	Worker's Compensation	\$226	\$0	\$193
100.200.300.364	FICA	\$292	\$0	\$250
100.200.300.365	TRS Retirement Contribution	\$2,533	\$0	\$2,161
100.200.300.410	Prof & Technical	\$2,220	\$0	\$2,220
100.200.300.450	Supplies & Materials	\$200	\$0	\$200
<b>TOTALS</b>		<b>\$33,929</b>	<b>\$0</b>	<b>\$28,622</b>
<b>High School Instructional Support</b>				
100.200.350.316	Extra Duty Pay	\$15,200	\$0	\$19,409

100.200.350.323	Aides	\$11,890	\$0	\$12,247
100.200.350.362	Unemployment	\$92	\$0	\$108
100.200.350.363	Worker's Compensation	\$303	\$0	\$355
100.200.350.364	FICA	\$393	\$0	\$1,108
100.200.350.365	TRS Retirement Contribution	\$1,909	\$0	\$2,438
100.200.350.366	PRS Retirement Contribution	\$2,616	\$0	\$2,694
100.200.350.411	Prof & Technical Instructional Service	\$66,950	\$0	\$69,628
100.200.350.420	Staff Travel	\$1,000	\$0	\$1,000
100.200.350.425	Student Travel	\$7,000	\$0	\$7,000
100.200.350.433	Communications	\$4,750	\$0	\$9,000
100.200.350.434	Internet	\$22,804	\$0	\$23,000
100.200.350.443	Equipment Repair	\$4,000	\$0	\$4,000
100.200.350.450	Supplies & Materials	\$14,000	\$0	\$10,000
100.200.350.452	Classroom Supplies - Allocations	\$1,400	\$0	\$1,400
100.200.350.453	Music Supplies	\$400	\$0	\$400
100.200.350.454	PE Supplies	\$200	\$0	\$200
100.200.350.491	Dues & Fees	\$3,785	\$0	\$1,800
	<b>TOTALS</b>	<b>\$158,692</b>	<b>\$0</b>	<b>\$165,786</b>

**High School Administration**

100.200.400.313	Principal	\$58,250	\$0	\$57,000
100.200.400.361	Health Insurance	\$0	\$0	\$16,101
100.200.400.362	Unemployment	\$198	\$0	\$194
100.200.400.363	Worker's Compensation	\$652	\$0	\$638
100.200.400.364	FICA	\$845	\$0	\$827
100.200.400.365	TRS Retirement Contribution	\$7,316	\$0	\$7,159
100.200.400.420	Staff Travel	\$1,500	\$0	\$1,500
100.200.400.450	Supplies & Materials	\$500	\$0	\$250
100.200.400.491	Dues & Fees	\$625	\$0	\$315
	<b>TOTALS</b>	<b>\$69,886</b>	<b>\$0</b>	<b>\$83,984</b>

**High School Administration Support**

100.200.450.324	Support Staff	\$40,652	\$0	\$41,872
100.200.450.329	Substitutes	\$3,000	\$0	\$3,000
100.200.450.361	Health Insurance	\$4,200	\$0	\$4,200
100.200.450.362	Unemployment	\$138	\$0	\$142
100.200.450.363	Worker's Compensation	\$455	\$0	\$469
100.200.450.364	FICA	\$3,110	\$0	\$3,136
100.200.450.366	PRS Retirement Contribution	\$8,943	\$0	\$8,799
100.200.450.450	Admin Assist Office Supplies	\$350	\$0	\$350
	<b>TOTALS</b>	<b>\$60,848</b>	<b>\$0</b>	<b>\$61,968</b>

**High School Maintenance**

100.200.600.325	Custodians	\$54,917	\$0	\$56,904
100.200.600.329	Substitute	\$3,000	\$0	\$3,000
100.200.600.361	Health Insurance	\$32,330	\$0	\$32,257
100.200.600.362	Unemployment	\$187	\$0	\$193
100.200.600.363	Worker's Compensation	\$3,295	\$0	\$637
100.200.600.364	FICA	\$4,201	\$0	\$4,353
100.200.600.366	PRS Retirement Contribution	\$12,082	\$0	\$12,219
100.200.600.410	Prof & Tech	\$6,200	\$0	\$6,200
100.200.600.431	Water,sewage, garbage	\$9,408	\$0	\$9,408
100.200.600.436	Electricity	\$95,000	\$0	\$95,000
100.200.600.438	Heating Oil	\$85,000	\$0	\$85,000
100.200.600.442	Road Maintenance	\$1,875	\$0	\$1,875
<b>TOTALS</b>		<b>\$307,495</b>	<b>\$0</b>	<b>\$307,046</b>

**High School Student Activities**

100.200.700.316	Extra Duty Pay	\$58,851	\$0	\$66,832
100.200.700.327	Bus Drivers	\$1,000	\$0	\$1,000
100.200.700.330	Referee	\$4,000	\$0	\$4,000
100.200.700.362	Unemployment	\$200	\$0	\$227
100.200.700.363	Worker's Compensation	\$659	\$0	\$749
100.200.700.364	FICA	\$4,502	\$0	\$4,979
100.200.700.410	Prof & Technical	\$2,000	\$0	\$2,000
100.200.700.418	Officiating Travel	\$100	\$0	\$2,000
100.200.700.420	Staff Travel	\$2,000	\$0	\$2,000
100.200.700.425	Student Travel	\$121,840	\$0	\$118,340
100.200.700.441	Rentals	\$5,005	\$0	\$5,005
100.200.700.450	Supplies & Materials	\$1,000	\$0	\$1,000
100.200.700.451	Region V Expense	\$0	\$0	\$275
100.200.700.452	Uniforms	\$1,500	\$0	\$1,500
100.200.700.491	Dues And Fees	\$3,600	\$0	\$3,600
<b>TOTALS</b>		<b>\$206,257</b>	<b>\$0</b>	<b>\$213,507</b>

**ELEMENTARY SCHOOL EXPENDITURES**

<b>Account</b>	<b>Description</b>	<b>FY26 - BOARD APPROVED 9.24.25</b>	<b>FY27 Actuals</b>	<b>FY27 PROJECTED</b>
<b>Elementary Instruction</b>				
100.300.100.315	Teachers	\$481,760	\$0	\$523,500
100.300.100.329	Substitutes	\$15,000	\$0	\$8,000
100.300.100.361	Health Insurance	\$208,190	\$0	\$146,024
100.300.100.362	Unemployment	\$1,638	\$0	\$1,787
100.300.100.363	Worker's Compensation	\$5,400	\$0	\$5,887
100.300.100.364	FICA	\$6,985	\$0	\$7,622
100.300.100.365	TRS Retirement Contribution	\$60,509	\$0	\$66,020
100.300.100.412	Swimming Instruction	\$3,005	\$0	\$3,005
100.300.100.471	Textbooks	\$5,000	\$0	\$2,000
<b>TOTALS</b>		<b>\$787,487</b>	<b>\$0</b>	<b>\$763,845</b>

**Elementary Special Education**

100.300.200.315	Teachers	\$49,436	\$0	\$58,248
100.300.200.323	Aides	\$92,715	\$0	\$121,052
100.300.200.329	Substitutes	\$5,000	\$0	\$10,000
100.300.200.361	Health Insurance	\$44,171	\$0	\$41,852
100.300.200.362	Unemployment	\$483	\$0	\$610
100.300.200.363	Worker's Compensation	\$1,592	\$0	\$1,849
100.300.200.364	FICA	\$7,810	\$0	\$9,924
100.300.200.365	TRS Retirement Contribution	\$6,209	\$0	\$7,316
100.300.200.366	PRS Retirement Contribution	\$20,397	\$0	\$25,942
<b>TOTALS</b>		<b>\$227,813</b>	<b>\$0</b>	<b>\$276,793</b>

**Elementary Counselor**

100.300.300.318	Specialists	\$20,168	\$0	\$11,830
100.300.300.361	Health Insurance	\$8,238	\$0	\$11,708
100.300.300.362	Unemployment	\$69	\$0	\$60
100.300.300.363	Worker's Compensation	\$226	\$0	\$193
100.300.300.364	FICA	\$292	\$0	\$250
100.300.300.365	TRS Retirement Contribution	\$2,533	\$0	\$2,161
100.300.300.410	Student Support Prof & Tech	\$2,220	\$0	\$2,220
100.300.300.450	Supplies - Counselor	\$200	\$0	\$200
<b>TOTALS</b>		<b>\$33,946</b>	<b>\$0</b>	<b>\$28,622</b>

**Elementary Instructional Support**

100.300.350.323	Aides	\$17,390	\$0	\$12,247
100.300.350.362	Unemployment	\$134	\$0	\$42
100.300.350.363	Worker's Compensation	\$441	\$0	\$137
100.300.350.364	FICA	\$3,013	\$0	\$937
100.300.350.366	PRS Retirement Contribution	\$8,666	\$0	\$2,694
100.300.350.433	Communications	\$1,500	\$0	\$9,000
100.300.350.434	Internet	\$22,804	\$0	\$23,000
100.300.350.443	Equipment Repairs	\$5,000	\$0	\$5,000
100.300.350.450	Supplies & Materials	\$14,000	\$0	\$8,000
100.300.350.452	Classroom Supplies - Allocations	\$1,750	\$0	\$1,750
100.300.350.453	Music Supplies	\$400	\$0	\$400
100.300.350.454	PE Supplies	\$200	\$0	\$0
100.300.350.456	Elementary Student Activities	\$1,500	\$0	\$1,000
<b>TOTALS</b>		<b>\$76,798</b>	<b>\$0</b>	<b>\$64,207</b>

**Elementary Administration**

100.300.400.313	Principal	\$52,500	\$0	\$54,500
100.300.400.361	Health Insurance	\$23,979	\$0	\$23,416
100.300.400.362	Unemployment	\$179	\$0	\$185
100.300.400.363	Worker's Compensation	\$588	\$0	\$610
100.300.400.364	FICA	\$761	\$0	\$790
100.300.400.365	TRS Retirement Contribution	\$6,594	\$0	\$6,845
100.300.400.420	Staff Travel	\$750	\$0	\$750
100.300.400.450	Supplies - Principal	\$250	\$0	\$250
100.300.400.491	Dues & Fees	\$315	\$0	\$315
<b>TOTALS</b>		<b>\$85,916</b>	<b>\$0</b>	<b>\$87,662</b>

**Elementary Administration Support**

100.300.450.324	Support Staff	\$43,114	\$0	\$44,191
100.300.450.329	Substitute	\$3,000	\$0	\$3,000
100.300.450.361	Health Insurance	\$48,954	\$0	\$48,823
100.300.450.362	Unemployment	\$147	\$0	\$150
100.300.450.363	Worker's Compensation	\$625	\$0	\$495
100.300.450.364	FICA	\$3,298	\$0	\$3,181
100.300.450.366	PRS Retirement Contribution	\$9,485	\$0	\$9,285
100.300.450.450	Supplies Admin Assistant	\$350	\$0	\$350
<b>TOTALS</b>		<b>\$108,973</b>	<b>\$0</b>	<b>\$109,475</b>

**Elementary Maintenance**

100.300.600.325	Custodians	\$53,585	\$0	\$58,430
100.300.600.329	Substitutes	\$4,000	\$0	\$4,000
100.300.600.361	Health Insurance	\$32,330	\$0	\$32,257
100.300.600.362	Unemployment	\$182	\$0	\$199
100.300.600.363	Worker's Compensation	\$3,322	\$0	\$3,623
100.300.600.364	FICA	\$4,099	\$0	\$4,470
100.300.600.366	PRS Retirement Contribution	\$6,730	\$0	\$12,368
100.300.600.431	Water,sewage,garbage	\$16,143	\$0	\$16,143
100.300.600.435	Propane - Elementary Boiler	\$30,000	\$0	\$40,000
100.300.600.435	Wood Boiler Heating	\$13,011	\$0	\$0
100.300.600.436	Electricity	\$26,500	\$0	\$35,000
100.300.600.442	Road Maintenance	\$625	\$0	\$625
<b>TOTALS</b>		<b>\$190,527</b>	<b>\$0</b>	<b>\$207,115</b>

**Elementary Student Activities**

100.300.700.316	Extra Duty Pay	\$1,797	\$0	\$1,997
100.300.700.362	Unemployment	\$6	\$0	\$7
100.300.700.363	Worker's Compensation	\$20	\$0	\$22
100.300.700.364	FICA	\$26	\$0	\$153
100.300.700.365	TRS Retirement Contribution	\$125	\$0	\$251
<b>TOTALS</b>		<b>\$1,974</b>	<b>\$0</b>	<b>\$2,430</b>

## PACE EXPENDITURES

Account	Description	FY26 - BOARD APPROVED 9.24.25	FY27 Actuals	FY27 PROJECTED
<b>PACE Instruction</b>				
100.400.140.315	Teachers	\$318,095	\$0	\$350,381
100.400.140.361	Health Insurance	\$63,640	\$0	\$62,160
100.400.140.362	Unemployment	\$1,082	\$0	\$1,191
100.400.140.363	Worker's Compensation	\$3,563	\$0	\$3,924
100.400.140.364	FICA	\$4,612	\$0	\$26,804
100.400.140.365	TRS Retirement Contribution	\$39,953	\$0	\$44,008
100.400.140.450	Supplies, Materials & Media	\$350,000	\$0	\$335,000
	<b>TOTALS</b>	<b>\$780,945</b>	<b>\$0</b>	<b>\$823,469</b>
<b>PACE Special Education</b>				
100.400.200.315	Teachers	\$82,968	\$0	\$91,285
100.400.200.361	Health Insurance	\$32,954	\$0	\$32,203
100.400.200.362	Unemployment	\$282	\$0	\$310
100.400.200.363	Worker's Compensation	\$929	\$0	\$1,022
100.400.200.364	FICA	\$1,203	\$0	\$1,324
100.400.200.365	TRS Retirement Contribution	\$10,421	\$0	\$11,465
	<b>TOTALS</b>	<b>\$128,757</b>	<b>\$0</b>	<b>\$137,610</b>
<b>PACE Student Support</b>				
100.400.350.318	Counselor	\$20,168	\$0	\$11,830
100.400.350.361	Health Insurance	\$8,238	\$0	\$11,708
100.400.350.362	Unemployment	\$69	\$0	\$60
100.400.350.363	Worker's Compensation	\$226	\$0	\$193
100.400.350.364	FICA	\$292	\$0	\$250
100.400.350.365	TRS Retirement Contribution	\$2,533	\$0	\$2,161
100.400.350.410	Prof & Tech Services	\$11,000	\$0	\$20,000
100.400.350.412	Prof/Tech (Allotments)	\$200,000	\$0	\$140,000
100.400.350.433	Communications	\$8,000	\$0	\$5,000
100.400.350.434	Internet	\$80,000	\$0	\$70,000
100.400.350.440	Other Purch Services	\$65,000	\$0	\$12,000
100.400.350.443	Equipment Repairs	\$3,000	\$0	\$3,000
100.400.350.450	Supplies & Materials (includes comp	\$25,000	\$0	\$25,000
100.400.350.451	PACE Student Activities	\$3,000	\$0	\$1,000
100.400.350.491	Dues And Fees	\$1,200	\$0	\$3,800
	<b>TOTALS</b>	<b>\$427,726</b>	<b>\$0</b>	<b>\$306,002</b>
<b>PACE Administration</b>				
100.400.400.313	Principal	\$63,798	\$0	\$57,000
100.400.400.361	Health Insurance	\$0	\$0	\$16,101
100.400.400.362	Unemployment	\$217	\$0	\$194
100.400.400.363	Worker's Compensation	\$715	\$0	\$638
100.400.400.364	FICA	\$925	\$0	\$827

100.400.400.365	TRS Retirement Contribution	\$8,013	\$0	\$7,159
100.400.400.420	Staff Travel	\$2,500	\$0	\$1,000
100.400.400.450	Supplies, materials & media	\$250	\$0	\$250
100.400.400.491	Dues and Fees	\$625	\$0	\$315
<b>TOTALS</b>		<b>\$77,043</b>	<b>\$0</b>	<b>\$83,484</b>

**PACE Administration Support**

100.400.450.324	Admin Assistants	\$96,722	\$0	\$72,777
100.400.450.361	Health Insurance	\$18,416	\$0	\$47,533
100.400.450.362	Unemployment	\$329	\$0	\$374
100.400.450.363	Worker's Compensation	\$1,083	\$0	\$1,231
100.400.450.364	FICA	\$1,402	\$0	\$8,141
100.400.450.366	PRS Retirement Contribution	\$21,279	\$0	\$23,528
100.400.450.450	Supplies & Materials	\$350	\$0	\$350
<b>TOTALS</b>		<b>\$139,581</b>	<b>\$0</b>	<b>\$153,934</b>

**PACE Maintenance**

100.400.600.325	Pace Custodian	\$2,800	\$0	\$0
100.400.600.361	Health Insurance	\$802	\$0	\$0
100.400.600.362	Unemployment	\$10	\$0	\$0
100.400.600.363	Worker's Compensation	\$174	\$0	\$0
100.400.600.364	FICA	\$214	\$0	\$0
100.400.600.366	PRS Retirement Contribution	\$616	\$0	\$0
100.400.600.436	Electricity	\$500	\$0	\$0
100.400.600.438	Heating Oil	\$350	\$0	\$0
100.400.600.441	Rentals	\$84,852	\$0	\$24,058
<b>TOTALS</b>		<b>\$90,318</b>	<b>\$0</b>	<b>\$24,058</b>

**DISTRICT WIDE EXPENDITURES**

<b>Account</b>	<b>Description</b>	<b>FY26 - BOARD APPROVED 9.24.25</b>	<b>FY27 Actuals</b>	<b>FY27 PROJECTED</b>
<b>District Instruction - Other Employee Benefits</b>				
100.500.100.350	PRS/TRS On behalf	\$476,533	\$0	\$476,533
100.500.100.359	(leave Buy-out)	\$15,000	\$0	\$25,000
100.500.100.362	Unemployment	\$0	\$0	\$51
100.500.100.363	Worker's Compensation	\$0	\$0	\$300
100.500.100.364	FICA	\$0	\$0	\$800
100.500.100.369	Tuition Reimbursement	\$5,000	\$0	\$5,000
100.500.100.370	Medical Co-Pay Reimbursement	\$4,500	\$0	\$4,500
100.500.100.371	Cell Phone Reimbursement	\$5,400	\$0	\$5,400
<b>TOTALS</b>		<b>\$506,433</b>	<b>\$0</b>	<b>\$517,584</b>

**District Special Ed Support**

100.500.220.314	Director	\$70,250	\$0	\$70,250
100.500.220.360	403(b) Employer Contribution	\$1,500	\$0	\$1,500
100.500.220.361	Health Insurance	\$23,978	\$0	\$23,416
100.500.220.362	Unemployment	\$239	\$0	\$239
100.500.220.363	Worker's Compensation	\$787	\$0	\$787
100.500.220.364	FICA	\$1,019	\$0	\$1,019
100.500.220.365	TRS Retirement Contribution	\$8,823	\$0	\$8,823
100.500.220.372	American Fidelity Expense	\$302	\$0	\$302
100.500.220.410	Prof & Tech Services	\$30,000	\$0	\$30,000
100.500.220.420	Staff Travel	\$1,000	\$0	\$0
100.500.220.450	Supplies & Materials	\$750	\$0	\$250
<b>TOTALS</b>		<b>\$138,648</b>	<b>\$0</b>	<b>\$136,586</b>

**District Instructional Support**

100.500.350.324	Support Staff	\$114,959	\$0	\$137,743
100.500.350.329	Substitute 10-Day Bonus	\$0	\$0	\$4,000
100.500.350.361	Health Insurance	\$49,652	\$0	\$49,554
100.500.350.362	Unemployment	\$450	\$0	\$468
100.500.350.363	Worker's Compensation	\$1,482	\$0	\$1,543
100.500.350.364	FICA	\$10,120	\$0	\$10,537
100.500.350.366	PRS Retirement Contribution	\$29,102	\$0	\$30,303
100.500.350.410	Prof & Tech Services	\$64,000	\$0	\$66,000
100.500.350.420	Staff Travel	\$0	\$0	\$0
100.500.350.433	Communications	\$500	\$0	\$500
100.500.350.440	Other Purch Services	\$2,000	\$0	\$3,000
100.500.350.450	Supplies & Materials	\$7,000	\$0	\$8,500
100.500.350.451	In-Service Supplies	\$1,500	\$0	\$1,500
100.500.350.452	Tech Supplies	\$49,749	\$0	\$50,000
<b>TOTALS</b>		<b>\$330,514</b>	<b>\$0</b>	<b>\$363,649</b>

**District Administration**

100.500.510.311	Superintendent	\$70,250	\$0	\$70,250
100.500.510.320	School Board	\$1,680	\$0	\$1,680
100.500.510.360	403(b) Employer Contribution	\$1,500	\$0	\$1,500
100.500.510.361	Health Insurance	\$23,978	\$0	\$23,416
100.500.510.362	Unemployment	\$239	\$0	\$239
100.500.510.363	Worker's Compensation	\$787	\$0	\$787
100.500.510.364	FICA	\$1,019	\$0	\$1,019
100.500.510.365	TRS Retirement Contribution	\$8,823	\$0	\$8,823
100.500.510.372	American Fidelity Term Life Insurance	\$302	\$0	\$302
100.500.510.420	Staff Travel	\$2,000	\$0	\$2,000
100.500.510.440	Other Purchased Services	\$0	\$0	\$0
100.500.510.450	Supplies & Materials	\$1,000	\$0	\$1,000
100.500.510.491	Dues And Fees	\$1,440	\$0	\$1,545
<b>TOTALS</b>		<b>\$113,018</b>	<b>\$0</b>	<b>\$112,561</b>

**District Administration Support**

100.500.550.324	Support Staff	\$117,273	\$0	\$120,366
100.500.550.361	Health Insurance	\$33,092	\$0	\$37,960
100.500.550.362	Unemployment	\$399	\$0	\$409
100.500.550.363	Worker's Compensation	\$1,313	\$0	\$1,348
100.500.550.364	FICA	\$8,971	\$0	\$9,208
100.500.550.366	PRS Retirement Contribution	\$25,800	\$0	\$26,481
100.500.550.410	Prof & Tech Services	\$42,500	\$0	\$50,000
100.500.550.411	District Staff Professional Developme	\$0	\$0	\$1,500
100.500.550.412	Auditing	\$49,624	\$0	\$40,000
100.500.550.414	Legal Services	\$15,000	\$0	\$10,000
100.500.550.433	Communications	\$680	\$0	\$3,180
100.500.550.440	Other Purch Services	\$8,600	\$0	\$4,600
100.500.550.445	Insurance Premiums	\$242,450	\$0	\$215,000
100.500.550.450	Supplies & Materials	\$500	\$0	\$500
100.500.550.490	Business Office	\$0	\$0	\$0
100.500.550.491	Dues and Fees	\$1,000	\$0	\$1,000
100.500.550.495	Indirect Costs	(32,651)	\$0	(32,651)
	<b>TOTALS</b>	<b>\$514,551</b>	<b>\$0</b>	<b>\$488,900</b>

**District Maintenance**

100.500.600.321	Director	\$59,899	\$0	\$80,000
100.500.600.361	Health Insurance	\$47,956	\$0	\$33,573
100.500.600.362	Unemployment	\$204	\$0	\$204
100.500.600.363	Worker's Compensation	\$3,714	\$0	\$3,214
100.500.600.364	FICA	\$4,582	\$0	\$3,948
100.500.600.366	PRS Retirement Contribution	\$13,178	\$0	\$11,659
100.500.600.410	Professional & Technical	\$21,700	\$0	\$25,000
100.500.600.420	Staff Travel	\$1,000	\$0	\$1,000
100.500.600.441	Rentals - All Schools	\$5,000	\$0	\$5,000
100.500.600.450	Supplies & Materials	\$35,000	\$0	\$25,000
100.500.600.451	Office Supplies	\$300	\$0	\$300
100.500.600.453	Janitorial Supplies	\$9,000	\$0	\$9,000
100.500.600.455	Van Maintenance and Supplies / Mat	\$8,000	\$0	\$8,000
100.500.600.458	Vehicle Gasoline, Diesel, Oil	\$3,500	\$0	\$3,500
100.500.600.459	Grounds, Gravel, Paint, Ice-Melt, Etc.	\$3,000	\$0	\$3,000
	<b>TOTALS</b>	<b>\$216,033</b>	<b>\$0</b>	<b>\$212,398</b>

**Fund Transfers**

100.500.900.552	Transfer/Food Service Fund	\$0	\$0	\$27,500
100.500.900.553	Transfer/Transportation	\$12,000	\$0	\$0
100.500.900.554	Transfer/Special Project Fund	\$0	\$0	\$0
100.500.900.555	Transfer to Staff Housing	\$2,194	\$0	\$0
	<b>TOTALS</b>	<b>\$14,194</b>	<b>\$0</b>	<b>\$27,500</b>

**FY26 - BOARD  
APPROVED 9.24.25**      **FY27 Actuals**      **FY27 PROJECTED**

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TOTAL REVENUE:	8,282,378	0	\$7,803,029
TOTAL EXPENDITURES:	7,813,941	0	\$7,803,007
FY ACTIVITY:	468,437	0	\$22

Fund Balance Breakdown	FY26 ORIGINAL - BOARD APPROVED	FY27 Actuals	FY27 PROJ
<b>Total Beginning Fund Balance</b>	\$336,768	\$0	\$325,525
Net Increase (Decrease)	\$468,437	\$0	\$22
<b>Total Ending Fund Balance</b>	\$805,205	\$0	\$325,547
<b>Estimated Fund Balance Exclusions</b>			
Inventory	\$28,000	\$0	\$27,853
Impact Aid	\$500,000	\$0	\$450,000
PACE Allotment (Committed)	\$190,000	\$0	\$170,000
<b>Unreserved Fund Balance</b>	\$87,205	\$0	(\$322,306)