

# CRAIG CITY SCHOOL DISTRICT

## FY26 BUDGET - DRAFT

### REVENUE

Account	Description	FY25 1st Revision BOARD APPROVED	FY26 Projected	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health
100.000.000.011	CITY DIRECT - MINIMUM RLC	\$1,256,805.00	\$480,413	\$480,413
100.000.000.012	CITY IN-KIND SERVICES	\$81,977.00	\$81,977	\$81,977
100.000.000.013	CITY PROPOSITION 2 ADDITIONAL TAX REV		\$700,000	\$700,000
100.000.000.031	INTEREST	\$1,359.00	\$1,359	\$1,359
100.000.000.039	SHARED SERVICES	\$7,000.00	\$7,000	\$7,000
100.000.000.040	OTHER LOCAL REVENUES	\$37,100.00	\$35,000	\$35,000
100.000.000.044	LAB, SHOP, COURSE	\$3,000.00	\$1,000	\$1,000
100.000.000.045	PARTICIPATION FEES	\$10,000.00	\$10,000	\$10,000
100.000.000.047	E-RATE SUBSIDY	\$75,000.00	\$75,000	\$75,000
100.000.000.051	PUBLIC SCHOOL FUNDING	\$5,295,088.00	\$5,248,876	\$5,248,876
100.000.000.055	PUBLIC SCHOOL SUPPLEMENTAL	\$329,851.00	\$0	\$0
100.000.000.056	TRS ON-BEHALF	\$386,000.00	\$386,000	\$386,000
100.000.000.057	PERS ON-BEHALF	\$43,300.00	\$43,300	\$43,300
100.000.000.110	IMPACT AID	\$500,000.00	\$500,000	\$500,000
100.000.000.200	Insurance Recovery	\$0.00	\$0	
REVENUE TOTALS		\$8,026,480.00	\$7,569,925	\$7,569,925

### MIDDLE SCHOOL EXPENDITURES

Account	Description	FY25 1st Revision BOARD APPROVED	FY26 Projected	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance
<b>Middle School Instruction</b>				
100.100.100.315	Teachers	\$340,395.73	\$363,908	\$371,186
100.100.100.329	Substitutes	\$7,500.00	\$3,000	\$3,000
100.100.100.361	Health Insurance	\$82,966.08	\$126,840	\$145,232
100.100.100.362	Unemployment	\$1,078.36	\$1,237	\$1,262
100.100.100.363	Worker's Compensation	\$3,864.15	\$4,076	\$4,157

100.100.100.364	FICA	\$5,177.59	\$5,277	\$5,382
100.100.100.365	TRS Retirement Contribution	\$42,963.08	\$45,707	\$46,621
100.100.100.412	Fitness Center	\$2,240.00	\$2,240	\$2,240
100.100.100.441	Rentals	\$1,980.00	\$1,980	\$1,980
100.100.100.471	Textbooks	\$0.00	\$5,000	\$5,000
<b>TOTALS</b>		<b>\$488,164.99</b>	<b>\$559,265</b>	<b>\$586,060</b>

#### **Middle School Special Education Instruction**

100.100.200.315	Teachers	\$45,958.95	\$47,475	\$52,223
100.100.200.323	Aides	\$17,800.91	\$20,990	\$20,990
100.100.200.329	Substitutes	\$713.00	\$1,000	\$1,000
100.100.200.361	Health Insurance	\$7,370.40	\$23,085	\$26,432
100.100.200.362	Unemployment	\$195.67	\$233	\$249
100.100.200.363	Worker's Compensation	\$700.25	\$767	\$820
100.100.200.364	FICA	\$3,528.55	\$2,294	\$2,363
100.100.200.365	TRS Retirement Contribution	\$2,541.84	\$5,963	\$6,559
100.100.200.366	PRS Retirement Contribution	\$9,146.85	\$4,618	\$4,618
100.100.200.450	Supplies - Special Education	\$0.00	\$0	\$0
<b>TOTALS</b>		<b>\$87,956.42</b>	<b>\$106,424</b>	<b>\$115,254</b>

#### **Middle School Counselor**

100.100.300.318	Specialists	\$12,006.40	\$19,773	\$20,168
100.100.300.361	Health Insurance	\$2,568.49	\$7,195	\$8,238
100.100.300.362	Unemployment	\$47.12	\$67	\$69
100.100.300.363	Worker's Compensation	\$170.30	\$221	\$226
100.100.300.364	FICA	\$220.47	\$287	\$292
100.100.300.365	TRS Retirement Contribution	\$1,910.11	\$2,483	\$2,533
100.100.300.410	Student Support Prof & Tech	\$1,480.00	\$2,220	\$2,220
100.100.300.420	Staff Travel	\$0.00	\$0	\$0
100.100.300.450	Supplies & Materials	\$250.00	\$200	\$200
<b>TOTALS</b>		<b>\$18,652.89</b>	<b>\$32,447</b>	<b>\$33,947</b>

#### **Middle School Student Instructional Support**

100.100.350.316	Extra Duty Pay	\$9,668.00	\$1,297	\$1,323
100.100.350.362	Unemployment	\$22.00	\$4	\$4
100.100.350.363	Worker's Compensation	\$111.00	\$15	\$15
100.100.350.364	FICA	\$136.00	\$19	\$19
100.100.350.365	TRS Retirement Contribution	\$1,100.00	\$125	\$125
100.100.350.410	Prof & Tech Services	\$2,000.00	\$0	\$0
100.100.350.433	Communications	\$4,200.00	\$4,200	\$4,200
100.100.350.434	Internet	\$25,000.00	\$25,000	\$25,000
100.100.350.443	Equipment Repairs	\$5,620.00	\$5,620	\$5,620
100.100.350.450	Supplies & Materials	\$9,000.00	\$8,000	\$8,000

100.100.350.452	Classroom Supplies - Allocations	\$1,400.00	\$1,400	\$1,400
100.100.350.453	Music Supplies	\$400.00	\$400	\$400
100.100.350.454	PE Supplies	\$200.00	\$200	\$200
<b>TOTALS</b>		<b>\$58,857.00</b>	<b>\$46,280</b>	<b>\$46,307</b>
<b>Middle School Administration</b>				
100.100.400.313	Principal	\$58,846.00	\$52,500	\$52,500
100.100.400.361	Health Insurance	\$20,934.49	\$20,942	\$23,979
100.100.400.362	Unemployment	\$200.08	\$179	\$179
100.100.400.363	Worker's Compensation	\$659.08	\$588	\$588
100.100.400.364	FICA	\$853.27	\$761	\$761
100.100.400.365	TRS Retirement Contribution	\$7,391.05	\$6,594	\$6,594
100.100.400.420	Staff Travel	\$1,000.00	\$750	\$750
100.100.400.450	Supplies & Materials	\$250.00	\$250	\$250
100.100.400.491	Dues & Fees	\$0.00	\$315	\$315
<b>TOTALS</b>		<b>\$90,133.97</b>	<b>\$82,879</b>	<b>\$85,915</b>
<b>Middle School Admin Support</b>				
100.100.450.324	Support Staff	\$30,619.04	\$40,652	\$40,652
100.100.450.329	Substitutes	\$1,000.00	\$1,000	\$1,000
100.100.450.361	Health Insurance	\$28,937.30	\$42,756	\$48,956
100.100.450.362	Unemployment	\$208.54	\$138	\$138
100.100.450.363	Worker's Compensation	\$551.07	\$455	\$455
100.100.450.364	FICA	\$3,352.37	\$3,110	\$3,110
100.100.450.366	PRS Retirement Contribution	\$9,362.69	\$8,943	\$8,943
100.100.450.450	Supplies & Materials	\$350.00	\$350	\$350
<b>TOTALS</b>		<b>\$74,381.01</b>	<b>\$97,405</b>	<b>\$103,604</b>
<b>Middle School Maintenance</b>				
100.100.600.325	Custodians	\$59,341.00	\$51,670	\$51,670
100.100.600.329	Substitutes	\$4,000.00	\$2,500	\$2,500
100.100.600.361	Health Insurance	\$25,910.00	\$27,536	\$31,529
100.100.600.362	Unemployment	\$200.23	\$176	\$176
100.100.600.363	Worker's Compensation	\$3,533.40	\$3,204	\$3,204
100.100.600.364	FICA	\$4,505.09	\$3,953	\$3,953
100.100.600.366	PRS Retirement Contribution	\$12,955.80	\$11,367	\$11,367
100.100.600.431	Water,sewage,garbage	\$12,050.00	\$12,050	\$12,050
100.100.600.436	Electricity	\$30,000.00	\$30,000	\$30,000
100.100.600.438	Heating Oil	\$28,000.00	\$28,000	\$28,000
<b>TOTALS</b>		<b>\$180,495.52</b>	<b>\$170,455</b>	<b>\$174,448</b>
<b>Middle School Student Activities</b>				
100.100.700.316	Extra Duty Pay	\$31,044.00	\$30,695	\$31,309

100.100.700.327	Bus Drivers	\$250.00	\$250	\$250
100.100.700.330	Referee	\$2,000.00	\$2,000	\$2,000
100.100.700.362	Unemployment	\$153.00	\$104	\$106
100.100.700.363	Worker's Compensation	\$291.32	\$344	\$351
100.100.700.364	FICA	\$2,326.53	\$2,348	\$2,395
100.100.700.365	TRS Retirement Contribution	\$2,037.40	\$0	\$0
100.100.700.366	PRS Retirement Contribution	\$1,642.76	\$0	\$0
100.100.700.418	Officiating Fees	\$225.00	\$225	\$225
100.100.700.425	Student Travel	\$11,000.00	\$13,940	\$13,940
100.100.700.426	Deposit acct for CMS STUDENT TRAVEL	\$0.00	\$0	\$0
100.100.700.450	Supplies & Materials	\$1,000.00	\$1,000	\$1,000
<b>TOTALS</b>		<b>\$51,970.01</b>	<b>\$50,906</b>	<b>\$51,576</b>

## HIGH SCHOOL EXPENDITURES

Account	Description	FY25 1st Revision BOARD APPROVED	FY26 Projected	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance
<b>High School Instruction</b>				
100.200.100.315	CERTIFICATED SALARIES	\$413,461.32	\$372,198	\$379,642
100.200.100.329	SUBSTITUTES	\$5,000.00	\$5,000	\$5,000
100.200.100.361	Health Insurance	\$141,964.32	\$168,129	\$192,508
100.200.100.362	Unemployment	\$1,301.74	\$1,265	\$1,291
100.200.100.363	Worker's Compensation	\$4,682.51	\$4,169	\$4,252
100.200.100.364	FICA	\$6,249.45	\$5,397	\$5,505
100.200.100.365	TRS Retirement Contribution	\$52,171.20	\$46,748	\$47,683
100.200.100.412	FITNESS/SWIMMING INSTRUCTION	\$2,356.00	\$2,356	\$2,356
100.200.100.471	TEXTBOOKS	\$0.00	\$5,000	\$5,000
<b>TOTALS</b>		<b>\$627,186.54</b>	<b>\$610,262</b>	<b>\$643,236</b>
<b>High School Special Education</b>				
100.200.200.315	Special Education Teachers	\$51,827.26	\$46,725	\$47,660
100.200.200.323	Special Education Aides	\$41,445.52	\$46,200	\$46,200
100.200.200.329	Substitutes	\$500.00	\$500	\$500
100.200.200.361	Health Insurance	\$0.00	\$27,642	\$31,650
100.200.200.362	Unemployment	\$326.92	\$316	\$319
100.200.200.363	Worker's Compensation	\$1,095.20	\$1,041	\$1,051
100.200.200.364	FICA	\$2,671.78	\$4,212	\$4,225
100.200.200.365	TRS Retirement Contribution	\$0.00	\$5,869	\$5,986
100.200.200.366	PRS Retirement Contribution	\$4,449.93	\$10,164	\$10,164

		<b>TOTALS</b>	<b>\$102,316.61</b>	<b>\$142,668</b>	<b>\$147,755</b>
<b>High School Counselor</b>					
100.200.300.318	Specialists		\$12,006.40	\$19,773	\$20,168
100.200.300.361	Health Insurance		\$2,568.49	\$7,195	\$8,238
100.200.300.362	Unemployment		\$47.12	\$67	\$69
100.200.300.363	Worker's Compensation		\$170.30	\$221	\$226
100.200.300.364	FICA		\$220.47	\$287	\$292
100.200.300.365	TRS Retirement Contribution		\$1,910.11	\$2,483	\$2,533
100.200.300.410	Prof & Technical		\$1,480.00	\$2,220	\$2,220
100.200.300.450	Supplies & Materials		\$0.00	\$200	\$200
		<b>TOTALS</b>	<b>\$18,402.89</b>	<b>\$32,447</b>	<b>\$33,947</b>
<b>High School Instructional Support</b>					
100.200.350.316	Extra Duty Pay		\$20,679.00	\$15,200	\$15,200
100.200.350.323	Aides		\$11,166.00	\$11,890	\$11,890
100.200.350.362	Unemployment		\$108.27	\$92	\$92
100.200.350.363	Worker's Compensation		\$141.82	\$303	\$303
100.200.350.364	FICA		\$968.95	\$393	\$393
100.200.350.365	TRS Retirement Contribution		\$2,597.28	\$1,909	\$1,909
100.200.350.366	PRS Retirement Contribution		\$2,456.52	\$2,616	\$2,616
100.200.350.410	Prof & Technical		\$2,000.00	\$0	\$0
100.200.350.411	Prof & Technical Instructional Services		\$66,950.00	\$66,950	\$66,950
100.200.350.420	Staff Travel		\$1,000.00	\$1,000	\$1,000
100.200.350.425	Student Travel		\$9,800.00	\$7,000	\$7,000
100.200.350.433	Communications		\$3,750.00	\$3,750	\$3,750
100.200.350.434	Internet		\$25,000.00	\$25,000	\$25,000
100.200.350.443	Equipment Repair		\$4,000.00	\$4,000	\$4,000
100.200.350.450	Supplies & Materials		\$18,807.00	\$14,000	\$14,000
100.200.350.452	Classroom Supplies - Allocations		\$1,400.00	\$1,400	\$1,400
100.200.350.453	Music Supplies		\$400.00	\$400	\$400
100.200.350.454	PE Supplies		\$200.00	\$200	\$200
100.200.350.491	Dues & Fees		\$3,585.00	\$3,785	\$3,785
		<b>TOTALS</b>	<b>\$175,009.85</b>	<b>\$159,888</b>	<b>\$159,888</b>
<b>High School Administration</b>					
100.200.400.313	Principal		\$116,157.00	\$58,250	\$58,250
100.200.400.361	Health Insurance		\$0.00	\$0	\$0
100.200.400.362	Unemployment		\$360.72	\$198	\$198
100.200.400.363	Worker's Compensation		\$1,301.04	\$652	\$652
100.200.400.364	FICA		\$1,684.00	\$845	\$845
100.200.400.365	TRS Retirement Contribution		\$14,589.32	\$7,316	\$7,316

100.200.400.420	Staff Travel	\$1,000.00	\$1,500	\$1,500
100.200.400.450	Supplies & Materials	\$500.00	\$500	\$500
100.200.400.491	Dues & Fees	\$385.00	\$625	\$625
<b>TOTALS</b>		<b>\$135,977.08</b>	<b>\$69,886</b>	<b>\$69,886</b>
<b>High School Administration Support</b>				
100.200.450.324	Support Staff	\$39,850.00	\$40,652	\$40,652
100.200.450.329	Substitutes	\$3,000.00	\$3,000	\$3,000
100.200.450.361	Health Insurance	\$7,063.00	\$4,200	\$4,200
100.200.450.362	Unemployment	\$214.00	\$138	\$138
100.200.450.363	Worker's Compensation	\$2,767.00	\$455	\$455
100.200.450.364	FICA	\$3,299.00	\$3,110	\$3,110
100.200.450.366	PRS Retirement Contribution	\$8,767.00	\$8,943	\$8,943
100.200.450.450	Admin Assist Office Supplies	\$350.00	\$350	\$350
<b>TOTALS</b>		<b>\$65,310.00</b>	<b>\$60,849</b>	<b>\$60,849</b>
<b>High School Maintenance</b>				
100.200.600.325	Custodians	\$47,196.16	\$54,917	\$54,917
100.200.600.329	Substitute	\$7,000.00	\$3,000	\$3,000
100.200.600.361	Health Insurance	\$25,081.92	\$28,236	\$32,330
100.200.600.362	Unemployment	\$192.07	\$187	\$187
100.200.600.363	Worker's Compensation	\$3,389.40	\$3,295	\$3,295
100.200.600.364	FICA	\$4,321.49	\$4,201	\$4,201
100.200.600.366	PRS Retirement Contribution	\$9,877.58	\$12,082	\$12,082
100.200.600.410	Prof & Tech		\$6,200	\$6,200
100.200.600.431	Water,sewage, garbage	\$9,408.00	\$9,408	\$9,408
100.200.600.436	Electricity	\$95,000.00	\$95,000	\$95,000
100.200.600.438	Heating Oil	\$85,000.00	\$85,000	\$85,000
100.200.600.442	Road Maintenance	\$1,875.00	\$1,875	\$1,875
<b>TOTALS</b>		<b>\$288,341.62</b>	<b>\$303,401</b>	<b>\$307,495</b>
<b>High School Student Activities</b>				
100.200.700.316	Extra Duty Pay	\$59,237.00	\$58,851	\$58,851
100.200.700.327	Bus Drivers	\$1,000.00	\$1,000	\$1,000
100.200.700.330	Referee	\$4,000.00	\$4,000	\$4,000
100.200.700.361	Health Insurance	\$4,802.40	\$0	\$0
100.200.700.362	Unemployment	\$162.00	\$200	\$200
100.200.700.363	Worker's Compensation	\$422.00	\$659	\$659
100.200.700.364	FICA	\$3,206.00	\$4,502	\$4,502
100.200.700.366	PRS Retirement Contribution	\$440.00	\$0	\$0
100.200.700.410	Prof & Technical	\$2,000.00	\$2,000	\$2,000
100.200.700.418	Officiating Travel	\$100.00	\$100	\$100
100.200.700.420	Staff Travel	\$2,000.00	\$2,000	\$2,000



100.200.700.425	Student Travel	\$106,500.00	\$121,840	\$121,840
100.200.700.426	Deposit acct for STUDENT TRAVEL	\$0.00	\$0	\$0
100.200.700.441	Rentals	\$5,005.00	\$5,005	\$5,005
100.200.700.450	Supplies & Materials	\$1,000.00	\$1,000	\$1,000
100.200.700.451	Region V Expense	\$0.00	\$0	\$0
100.200.700.452	Uniforms	\$0.00	\$1,500	\$1,500
100.200.700.491	Dues And Fees	\$3,600.00	\$3,600	\$3,600
<b>TOTALS</b>		<b>\$193,474.40</b>	<b>\$206,257</b>	<i>\$206,257</i>

## ELEMENTARY SCHOOL EXPENDITURES

Account	Description	FY25 1st Revision BOARD APPROVED	FY26 Projected	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance
<b>Elementary Instruction</b>				
100.300.100.315	Teachers	\$531,050.90	\$478,610	\$488,182
100.300.100.329	Substitutes	\$20,000.00	\$15,000	\$15,000
100.300.100.361	Health Insurance	\$209,660.41	\$181,825	\$208,190
100.300.100.362	Unemployment	\$1,746.55	\$1,627	\$1,660
100.300.100.363	Worker's Compensation	\$6,201.54	\$5,360	\$5,468
100.300.100.364	FICA	\$8,649.59	\$6,940	\$7,079
100.300.100.365	TRS Retirement Contribution	\$57,545.23	\$60,113	\$61,316
100.300.100.412	Swimming Instruction	\$3,005.00	\$3,005	\$3,005
100.300.100.471	Textbooks	\$0.00	\$5,000	\$5,000
<b>TOTALS</b>		<b>\$837,859.22</b>	<b>\$757,481</b>	\$794,899
<b>Elementary Special Education</b>				
100.300.200.315	Teachers	\$48,093.59	\$48,467	\$49,436
100.300.200.323	Aides	\$62,237.12	\$92,715	\$92,715
100.300.200.329	Substitutes	\$5,000.00	\$5,000	\$5,000
100.300.200.361	Health Insurance	\$49,626.00	\$38,577	\$44,171
100.300.200.362	Unemployment	\$356.52	\$480	\$483
100.300.200.363	Worker's Compensation	\$1,025.36	\$1,581	\$1,592
100.300.200.364	FICA	\$5,110.20	\$7,795	\$7,810
100.300.200.365	TRS Retirement Contribution	\$6,120.32	\$6,087	\$6,209
100.300.200.366	PRS Retirement Contribution	\$8,684.11	\$20,397	\$20,397
<b>TOTALS</b>		<b>\$186,253.22</b>	<b>\$221,100</b>	\$227,813
<b>Elementary Counselor</b>				

100.300.300.318	Specialists	\$12,006.40	\$19,773	\$20,168
100.300.300.361	Health Insurance	\$2,568.49	\$7,195	\$8,238
100.300.300.362	Unemployment	\$47.12	\$67	\$69
100.300.300.363	Worker's Compensation	\$170.30	\$221	\$226
100.300.300.364	FICA	\$220.47	\$287	\$292
100.300.300.365	TRS Retirement Contribution	\$1,910.11	\$2,483	\$2,533
100.300.300.410	Student Support Prof & Tech	\$1,480.00	\$2,220	\$2,220
100.300.300.450	Supplies - Counselor	\$250.00	\$200	\$200
<b>TOTALS</b>		<b>\$18,652.89</b>	<b>\$32,447</b>	<b>\$33,947</b>

#### Elementary Instructional Support

100.300.350.323	Aides	\$13,200.00	\$17,390	\$17,390
100.300.350.361	Health Insurance	\$0.00	\$0	\$0
100.300.350.362	Unemployment	\$143.48	\$134	\$134
100.300.350.363	Worker's Compensation	\$472.63	\$441	\$441
100.300.350.364	FICA	\$3,228.22	\$3,013	\$3,013
100.300.350.366	PRS Retirement Contribution	\$8,883.78	\$8,666	\$8,666
100.300.350.410	Prof & Tech Services	\$2,000.00	\$0	\$0
100.300.350.420	Staff Travel	\$0.00	\$0	\$0
100.300.350.433	Communications	\$1,500.00	\$1,500	\$1,500
100.300.350.434	Internet	\$8,250.00	\$8,250	\$8,250
100.300.350.443	Equipment Repairs	\$5,000.00	\$5,000	\$5,000
100.300.350.450	Supplies & Materials	\$20,000.00	\$14,000	\$14,000
100.300.350.452	Classroom Supplies - Allocations	\$2,100.00	\$1,750	\$1,750
100.300.350.453	Music Supplies	\$400.00	\$400	\$400
100.300.350.454	PE Supplies	\$200.00	\$200	\$200
100.300.350.456	Elementary Student Activities	\$1,500.00	\$1,500	\$1,500
<b>TOTALS</b>		<b>\$66,878.11</b>	<b>\$62,244</b>	<b>\$62,244</b>

#### Elementary Administration

100.300.400.313	Principal	\$58,846.00	\$52,500	\$52,500
100.300.400.361	Health Insurance	\$20,934.49	\$20,942	\$23,979
100.300.400.362	Unemployment	\$200.08	\$179	\$179
100.300.400.363	Worker's Compensation	\$659.08	\$588	\$588
100.300.400.364	FICA	\$853.27	\$761	\$761
100.300.400.365	TRS Retirement Contribution	\$7,391.06	\$6,594	\$6,594
100.300.400.420	Staff Travel	\$0.00	\$750	\$750
100.300.400.450	Supplies - Principal	\$250.00	\$250	\$250
100.300.400.491	Dues & Fees	\$0.00	\$315	\$315
<b>TOTALS</b>		<b>\$89,133.98</b>	<b>\$82,879</b>	<b>\$85,915</b>

#### Elementary Administration Support

100.300.450.324	Support Staff	\$41,462.00	\$43,114	\$43,114
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100.300.450.329	Substitute	\$3,000.00	\$3,000	\$3,000
100.300.450.361	Health Insurance	\$42,741.36	\$42,755	\$48,954
100.300.450.362	Unemployment	\$140.97	\$147	\$147
100.300.450.363	Worker's Compensation	\$464.37	\$625	\$625
100.300.450.364	FICA	\$3,171.84	\$3,298	\$3,298
100.300.450.366	PRS Retirement Contribution	\$9,121.64	\$9,485	\$9,485
100.300.450.450	Supplies Admin Assistant	\$350.00	\$350	\$350

<b>TOTALS</b>	<b>\$100,452.18</b>	<b>\$102,774</b>	<b>\$108,974</b>
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#### Elementary Maintenance

100.300.600.325	Custodians	\$60,865.00	\$53,585	\$53,585
100.300.600.329	Substitutes	\$4,000.00	\$4,000	\$4,000
100.300.600.361	Health Insurance	\$42,476.69	\$28,236	\$32,330
100.300.600.362	Unemployment	\$306.94	\$182	\$182
100.300.600.363	Worker's Compensation	\$3,667.39	\$3,322	\$3,322
100.300.600.364	FICA	\$5,856.17	\$4,099	\$4,099
100.300.600.366	PRS Retirement Contribution	\$15,390.30	\$6,730	\$6,730
100.300.600.431	Water,sewage,garbage	\$16,143.00	\$16,143	\$16,143
100.300.600.435	Propane - Elementary Boiler	\$30,000.00	\$30,000	\$30,000
100.300.600.436	Electricity	\$26,500.00	\$26,500	\$26,500
100.300.600.438	Heating Oil	\$12,085.00	\$12,085	\$12,085
100.300.600.442	Road Maintenance	\$625.00	\$625	\$625

<b>TOTALS</b>	<b>\$217,915.49</b>	<b>\$185,508</b>	<b>\$189,602</b>
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#### Elementary Student Activities

100.300.700.316	Extra Duty Pay	\$1,896.00	\$1,797	\$1,797
100.300.700.362	Unemployment	\$6.44	\$6	\$6
100.300.700.363	Worker's Compensation	\$21.23	\$20	\$20
100.300.700.364	FICA	\$77.09	\$26	\$26
100.300.700.365	TRS Retirement Contribution	\$0.00	\$125	\$125

<b>TOTALS</b>	<b>\$2,000.76</b>	<b>\$1,975</b>	<b>\$1,975</b>
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#### PACE EXPENDITURES

Account	Description	FY25 1st Revision BOARD APPROVED	FY26 Projected	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance
<b>PACE Instruction</b>				
100.400.140.315	Teachers	\$368,786.50	\$311,858	\$318,095
100.400.140.361	Health Insurance	\$80,790.84	\$55,581	\$63,640
100.400.140.362	Unemployment	\$1,177.68	\$1,060	\$1,082

100.400.140.363	Worker's Compensation	\$4,222.10	\$3,493	\$3,563
100.400.140.364	FICA	\$5,079.09	\$4,522	\$4,612
100.400.140.365	TRS Retirement Contribution	\$46,256.63	\$39,169	\$39,953
100.400.140.450	Supplies, Materials & Media	\$350,000.00	\$350,000	\$350,000
<b>TOTALS</b>		<b>\$856,312.84</b>	<b>\$765,683</b>	<b>\$780,945</b>

#### **PACE Special Education**

100.400.200.315	Teachers	\$79,091.00	\$81,341	\$82,968
100.400.200.361	Health Insurance	\$28,780.44	\$28,780	\$32,954
100.400.200.362	Unemployment	\$236.58	\$277	\$282
100.400.200.363	Worker's Compensation	\$885.84	\$911	\$929
100.400.200.364	FICA	\$1,106.22	\$1,179	\$1,203
100.400.200.365	TRS Retirement Contribution	\$9,933.83	\$10,216	\$10,421
<b>TOTALS</b>		<b>\$120,033.91</b>	<b>\$122,705</b>	<b>\$128,757</b>

#### **PACE Student Support**

100.400.350.318	Counselor	\$12,461.33	\$19,773	\$20,168
100.400.350.361	Health Insurance	\$2,568.35	\$7,195	\$8,238
100.400.350.362	Unemployment	\$48.77	\$67	\$69
100.400.350.363	Worker's Compensation	\$175.45	\$221	\$226
100.400.350.364	FICA	\$227.09	\$287	\$292
100.400.350.365	TRS Retirement Contribution	\$1,967.33	\$2,483	\$2,533
100.400.350.410	Prof & Tech Services	\$11,000.00	\$11,000	\$11,000
100.400.350.412	Prof/Tech (Allotments)	\$200,000.00	\$200,000	\$200,000
100.400.350.420	Staff Travel	\$0.00	\$0	\$0
100.400.350.433	Communications	\$12,000.00	\$8,000	\$8,000
100.400.350.434	Internet	\$80,000.00	\$80,000	\$80,000
100.400.350.440	Other Purch Services	\$65,000.00	\$65,000	\$65,000
100.400.350.443	Equipment Repairs	\$3,000.00	\$3,000	\$3,000
100.400.350.450	Supplies & Materials	\$25,000.00	\$25,000	\$25,000
100.400.350.451	PACE Student Activities	\$6,000.00	\$3,000	\$3,000
100.400.350.491	Dues And Fees	\$1,500.00	\$1,200	\$1,200
<b>TOTALS</b>		<b>\$420,948.32</b>	<b>\$426,227</b>	<b>\$427,727</b>

#### **PACE Administration**

100.400.400.313	Principal	\$57,311.50	\$63,798	\$63,798
100.400.400.361	Health Insurance	\$25,074.12	\$0	\$0
100.400.400.362	Unemployment	\$179.28	\$217	\$217
100.400.400.363	Worker's Compensation	\$641.77	\$715	\$715
100.400.400.364	FICA	\$0.00	\$925	\$925
100.400.400.365	TRS Retirement Contribution	\$7,198.32	\$8,013	\$8,013
100.400.400.420	Staff Travel	\$0.00	\$2,500	\$2,500
100.400.400.450	Supplies, materials & media	\$0.00	\$250	\$250
100.400.400.491	dues and Fees	\$0.00	\$625	\$625

		<b>TOTALS</b>	<b>\$90,404.99</b>	<b>\$77,043</b>	<b>\$77,043</b>
<b>PACE Administration Support</b>					
100.400.450.324	Admin Assistants		\$73,606.95	\$96,722	\$96,722
100.400.450.361	Health Insurance		\$29,837.57	\$16,084	\$18,416
100.400.450.362	Unemployment		\$371.73	\$329	\$329
100.400.450.363	Worker's Compensation		\$1,154.20	\$1,083	\$1,083
100.400.450.364	FICA		\$6,619.42	\$1,402	\$1,402
100.400.450.366	PRS Retirement Contribution		\$18,465.54	\$21,279	\$21,279
100.400.450.450	Supplies & Materials		\$350.00	\$350	\$350
		<b>TOTALS</b>	<b>\$130,405.41</b>	<b>\$137,249</b>	<b>\$139,582</b>
<b>PACE Maintenance</b>					
100.400.600.325	Pace Custodian		\$2,640.00	\$2,800	\$2,800
100.400.600.361	Health Insurance		\$699.02	\$700	\$802
100.400.600.362	Unemployment		\$8.98	\$10	\$10
100.400.600.363	Worker's Compensation		\$158.40	\$174	\$174
100.400.600.364	FICA		\$201.96	\$214	\$214
100.400.600.366	PRS Retirement Contribution		\$580.80	\$616	\$616
100.400.600.436	Electricity		\$2,000.00	\$500	\$500
100.400.600.438	Heating Oil		\$350.00	\$350	\$350
100.400.600.441	Rentals		\$100,051.80	\$84,852	\$84,852
		<b>TOTALS</b>	<b>\$106,690.96</b>	<b>\$90,215</b>	<b>\$90,317</b>

## DISTRICT WIDE EXPENDITURES

Account	Description	FY25 1st Revision BOARD APPROVED	FY26 Projected	FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance
<b>District Instruction - Other Employee Benefits</b>				
100.500.100.350	PRS/TRS On behalf	\$429,300.00	\$429,300	\$429,300
100.500.100.359	(leave Buy-out)	\$5,000.00	\$15,000	\$15,000
100.500.100.369	Tuition Reimbursement	\$5,000.00	\$5,000	\$5,000
100.500.100.370	Medical Co-Pay Reimbursement	\$4,500.00	\$4,500	\$4,500
100.500.100.371	Cell Phone Reimbursement	\$5,400.00	\$5,400	\$5,400
		<b>TOTALS</b>	<b>\$449,200.00</b>	<b>\$459,200</b>

**District Special Ed Support**

100.500.220.314	Director	\$70,250.00	\$70,250	\$70,250
100.500.220.360	403(b) Employer Contribution		\$1,500	\$1,500
100.500.220.361	Health Insurance	\$20,941.56	\$20,942	\$23,978
100.500.220.362	Unemployment	\$234.83	\$239	\$239
100.500.220.363	Worker's Compensation	\$846.85	\$787	\$787
100.500.220.364	FICA	\$1,096.39	\$1,019	\$1,019
100.500.220.365	TRS Retirement Contribution	\$9,497.40	\$8,823	\$8,823
100.500.220.372	American Fidelity Expense	\$302.40	\$302	\$302
100.500.220.410	Prof & Tech Services	\$55,000.00	\$30,000	\$30,000
100.500.220.420	Staff Travel	\$561.00	\$1,000	\$1,000
100.500.220.450	Supplies & Materials	\$750.00	\$750	\$750
<b>TOTALS</b>		<b>\$159,480.43</b>	<b>\$135,612</b>	<b>\$138,648</b>

**District Instructional Support**

100.500.350.324	Support Staff	\$109,869.42	\$114,959	\$114,959
100.500.350.361	Health Insurance	\$40,849.78	\$43,364	\$49,652
100.500.350.362	Unemployment	\$350.96	\$450	\$450
100.500.350.363	Worker's Compensation	\$1,288.66	\$1,482	\$1,482
100.500.350.364	FICA	\$8,818.47	\$10,120	\$10,120
100.500.350.366	PRS Retirement Contribution	\$25,941.84	\$29,102	\$29,102
100.500.350.410	Prof & Tech Services	\$55,000.00	\$50,000	\$50,000
100.500.350.420	Staff Travel	\$3,000.00	\$0	\$0
100.500.350.433	Communications	\$500.00	\$500	\$500
100.500.350.440	Other Purch Services	\$2,000.00	\$2,000	\$2,000
100.500.350.450	Supplies & Materials	\$7,000.00	\$7,000	\$7,000
100.500.350.451	In-Service Supplies	\$1,500.00	\$1,500	\$1,500
100.500.350.452	TECH Supplies	\$0.00	\$49,749	\$49,749
<b>TOTALS</b>		<b>\$256,119.13</b>	<b>\$310,226</b>	<b>\$316,513</b>

**District Administration**

100.500.510.311	Superintendent	\$70,250.00	\$70,250	\$70,250
100.500.510.320	School Board	\$1,680.00	\$1,680	\$1,680
100.500.510.360	403(b) Employer Contribution	\$3,000.00	\$1,500	\$1,500
100.500.510.361	Health Insurance	\$20,941.68	\$20,942	\$23,978
100.500.510.362	Unemployment	\$218.16	\$239	\$239
100.500.510.363	Worker's Compensation	\$786.83	\$787	\$787
100.500.510.364	FICA	\$1,018.65	\$1,019	\$1,019
100.500.510.365	TRS Retirement Contribution	\$8,823.39	\$8,823	\$8,823
100.500.510.372	American Fidelity Term Life Insurance	\$302.40	\$302	\$302
100.500.510.420	Staff Travel	\$2,000.00	\$2,000	\$2,000
100.500.510.440	Superintendent Search	\$2,000.00	\$0	\$0
100.500.510.450	Supplies & Materials	\$1,000.00	\$1,000	\$1,000

100.500.510.491	Dues And Fees	\$1,440.00	\$1,440	\$1,440
<b>TOTALS</b>		<b>\$113,461.11</b>	<b>\$109,982</b>	
<b>District Administration Support</b>				
100.500.550.324	Support Staff	\$116,489.68	\$117,273	\$117,273
100.500.550.361	Health Insurance	\$34,847.96	\$28,901	\$33,092
100.500.550.362	Unemployment	\$374.34	\$399	\$399
100.500.550.363	Worker's Compensation	\$1,334.31	\$1,313	\$1,313
100.500.550.364	FICA	\$9,141.51	\$8,971	\$8,971
100.500.550.366	PRS Retirement Contribution	\$25,566.82	\$25,800	\$25,800
100.500.550.410	Prof & Tech Services	\$45,000.00	\$42,500	\$42,500
100.500.550.412	Auditing	\$49,624.00	\$49,624	\$49,624
100.500.550.414	Legal Services	\$15,000.00	\$15,000	\$15,000
100.500.550.420	Staff Travel	\$0.00	\$0	\$0
100.500.550.433	Communications	\$680.00	\$680	\$680
100.500.550.440	Other Purch Services	\$8,600.00	\$8,600	\$8,600
100.500.550.445	Insurance Premiums	\$242,450.20	\$242,450	\$242,450
100.500.550.450	Supplies & Materials	\$500.00	\$500	\$500
100.500.550.490	Business Office	\$0.00	\$0	\$0
100.500.550.491	Dues and Fees	\$1,000.00	\$1,000	\$1,000
100.500.550.495	Indirect Costs	(\$32,651.40)	(32,651)	(32,651)
<b>TOTALS</b>		<b>\$517,957.42</b>	<b>\$510,360</b>	\$514,551
<b>District Maintenance</b>				
100.500.600.321	Director	\$59,898.83	\$59,899	\$59,899
100.500.600.361	Health Insurance	\$41,883.24	\$41,883	\$47,956
100.500.600.362	Unemployment	\$264.48	\$204	\$204
100.500.600.363	Worker's Compensation	\$5,073.84	\$3,714	\$3,714
100.500.600.364	FICA	\$6,468.96	\$4,582	\$4,582
100.500.600.366	PRS Retirement Contribution	\$18,603.83	\$13,178	\$13,178
100.500.600.410	Professional & Technical	\$18,000.00	\$21,700	\$21,700
100.500.600.420	Staff Travel	\$1,000.00	\$1,000	\$1,000
100.500.600.441	Rentals - All Schools	\$5,000.00	\$5,000	\$5,000
100.500.600.450	Supplies & Materials	\$33,000.00	\$35,000	\$35,000
100.500.600.451	Office Supplies	\$350.00	\$300	\$300
100.500.600.453	Janitorial Supplies	\$9,000.00	\$9,000	\$9,000
100.500.600.455	Van Maintenance and Supplies / Materials	\$7,000.00	\$8,000	\$8,000
100.500.600.458	Vehicle Gasoline, Diesel, Oil	\$3,000.00	\$3,500	\$3,500
100.500.600.459	Grounds, Gravel, Paint, Ice-Melt, Etc.	\$2,000.00	\$3,000	\$3,000

<b>TOTALS</b>	<b>\$210,543.18</b>	<b>\$209,959</b>	<b>\$216,033</b>
<b>Fund Transfers</b>			
100.500.900.552 Transfer/food Service Fund	\$0.00	\$0	\$0
100.500.900.553 Transfer/transportation	\$12,000.00	\$12,000	\$12,000
100.500.900.554 Transfer/special Project Fund	\$0.00	\$0	\$0
100.500.900.555 <a href="#">Transfer to Staff Housing</a>	<a href="#">\$2,194.00</a>	<a href="#">\$2,194</a>	<a href="#">\$2,194</a>
<b>TOTALS</b>	<b>\$14,194.00</b>	<b>\$14,194</b>	<b>\$14,194</b>

	<b>FY25 1st Revision BOARD APPROVED</b>	<b>FY26 Projected</b>	<b>FY26 Projected w/2% increase in cert. salaries and 14.5% increase in health insurance</b>
TOTAL REVENUE:	\$8,026,480.00	\$7,569,925	\$7,569,925
TOTAL EXPENDITURES:	\$7,621,528.34	\$7,546,783	\$7,635,302
FY ACTIVITY:	\$404,951.66	\$23,142	-\$65,377

<b>Fund Balance Breakdown</b>			
<b>Total Beginning Fund Balance</b>	\$85,652	\$437,012	\$437,012
Net Increase (Decrease)	\$404,952	\$23,142	-\$65,377
<b>Total Ending Fund Balance</b>	\$490,604	\$460,154	\$371,635
<b>Estimated Fund Balance Exclusions</b>			
Inventory	\$28,000	\$28,000	\$28,000
Impact Aid	\$500,000	\$500,000	\$500,000
PACE Allotment (Committed)	\$190,000	\$190,000	\$190,000
<b>Unreserved Fund Balance</b>	<b>(\$227,396)</b>	<b>(\$257,846)</b>	<b>(\$346,365)</b>