

# CRAIG CITY SCHOOL DISTRICT

## FY25 BUDGET - 1st Revision

February 26, 2025

Notes:

Shaded green cells reflect the combination of budgeted items from each school, transferred into one district code

Amounts in blue are In-Kind Services

FY25 Actuals in the Revenue section are shown as negative red numbers (in parentheses). Please note these are actually positive amounts that have been received and deposited to the general operating fund

The FY25 Original Board-approved Unreserved Fund Balance was negative (\$742,806). With the projected revisions shown below, the Unreserved Fund Balance is negative (\$229,544), reflecting a decrease in the budget deficit of \$513,262.

### REVENUE

Account	Description	FY25 ORIGINAL			
		BOARD APPROVED	FY25 ACTUALS AS OF 2.18.25	FY25 PROJECTED	
100.000.000.011	CITY DIRECT	\$1,586,656.00	(\$457,558.00)	\$1,256,805.00	36.41%
100.000.000.012	CITY IN-KIND SERVICES	\$81,977.00	\$0.00	\$81,977.00	0.00%
100.000.000.031	INTEREST	\$1,359.00	\$0.00	\$1,359.00	0.00%
100.000.000.038	PACE BUYOUTS	\$97,000.00	\$0.00	\$0.00	0.00%
100.000.000.039	SHARED SERVICES	\$10,000.00	(\$4,466.40)	\$7,000.00	63.81%
100.000.000.040	OTHER LOCAL REVENUES	\$29,600.00	(\$22,789.16)	\$37,100.00	61.43%
100.000.000.044	LAB, SHOP, COURSE	\$3,000.00	(\$85.60)	\$3,000.00	2.85%
100.000.000.045	PARTICIPATION FEES	\$10,000.00	(\$6,154.00)	\$10,000.00	61.54%
100.000.000.047	E-RATE SUBSIDY	\$75,000.00	(\$33,717.60)	\$75,000.00	44.96%
100.000.000.051	PUBLIC SCHOOL FUNDING	\$5,295,088.00	(\$3,404,904.00)	\$5,295,088.00	64.30%
100.000.000.055	PUBLIC SCHOOL SUPPLEMENTAL	\$0.00	(\$329,851.00)	\$329,851.00	100.00%
100.000.000.056	TRS ON-BEHALF	\$213,455.00	\$0.00	\$386,000.00	0.00%
100.000.000.057	PERS ON-BEHALF	\$49,400.00	\$0.00	\$43,300.00	0.00%
100.000.000.110	IMPACT AID	\$480,000.00	(\$289,261.00)	\$500,000.00	57.85%
100.000.000.200	Insurance Recovery	\$0.00	\$0.00	\$0.00	0.00%
<b>REVENUE TOTALS</b>		<b>\$7,932,535.00</b>	<b>(\$4,548,786.76)</b>	<b>\$8,026,480.00</b>	<b>56.67%</b>

## MIDDLE SCHOOL EXPENDITURES

Account	Description	FY25 ORIGINAL		
		BOARD APPROVED	FY25 ACTUALS AS OF 2.18.25	FY25 PROJECTED
<b>Middle School Instruction</b>				
100.100.100.315	Teachers	\$368,810.00	\$155,112.05	\$340,395.73
100.100.100.329	Substitutes	\$1,500.00	\$3,660.20	\$7,500.00
100.100.100.361	Health Insurance	\$123,775.99	\$41,483.04	\$82,966.08
100.100.100.362	Unemployment	\$894.69	\$502.16	\$1,078.36
100.100.100.363	Worker's Compensation	\$4,434.48	\$1,796.99	\$3,864.15
100.100.100.364	FICA	\$5,403.15	\$2,546.96	\$5,177.59
100.100.100.365	TRS Retirement Contribution	\$46,798.98	\$19,691.43	\$42,963.08
100.100.100.412	Fitness Center	\$2,240.00	\$0.00	\$2,240.00
100.100.100.441	Rentals	\$1,980.00	\$0.00	\$1,980.00
100.100.100.443	Equip Repairs	\$0.00	\$0.00	\$0.00
100.100.100.471	Textbooks	\$500.00	\$0.00	\$0.00
	<b>TOTALS</b>	<b>\$556,337.29</b>	<b>\$224,792.83</b>	<b>\$488,164.99</b>
<b>Middle School Special Education Instruction</b>				
100.100.200.315	Teachers	\$20,971.00	\$22,430.57	\$45,958.95
100.100.200.323	Aides	\$22,094.00	\$10,252.40	\$17,800.91
100.100.200.329	Substitutes	\$0.00	\$713.00	\$713.00
100.100.200.361	Health Insurance	\$19,562.44	\$2,948.16	\$7,370.40
100.100.200.362	Unemployment	\$172.93	\$97.03	\$195.67
100.100.200.363	Worker's Compensation	\$857.66	\$345.49	\$700.25
100.100.200.364	FICA	\$2,414.59	\$1,796.67	\$3,528.55
100.100.200.365	TRS Retirement Contribution	\$6,276.39	\$968.32	\$2,541.84
100.100.200.366	PRS Retirement Contribution	\$4,861.00	\$4,631.23	\$9,146.85
100.100.200.450	Supplies - Special Education	\$0.00	\$0.00	\$0.00
	<b>TOTALS</b>	<b>\$77,210.01</b>	<b>\$44,182.87</b>	<b>\$87,956.42</b>
<b>Middle School Special Education Support</b>				
100.100.220.410	Prof & Tech Services	\$12,000.00	\$0.00	\$0.00
100.100.220.420	Staff Travel	\$0.00	\$0.00	\$0.00
100.100.220.450	Supplies - Special Ed Support	\$648.00	\$46.35	\$100.00
	<b>TOTALS</b>	<b>\$12,648.00</b>	<b>\$46.35</b>	<b>\$100.00</b>

**Middle School Counselor**

100.100.300.318	Specialists	\$11,710.25	\$4,202.25	\$12,006.40	35.00%
100.100.300.361	Health Insurance	\$215.62	\$1,284.25	\$2,568.49	50.00%
100.100.300.362	Unemployment	\$39.81	\$22.94	\$47.12	48.68%
100.100.300.363	Worker's Compensation	\$131.15	\$82.94	\$170.30	48.70%
100.100.300.364	FICA	\$169.80	\$107.37	\$220.47	48.70%
100.100.300.365	TRS Retirement Contribution	\$371.80	\$929.91	\$1,910.11	48.68%
100.100.300.410	Student Support Prof & Tech	\$1,472.00	\$1,480.00	\$1,480.00	100.00%
100.100.300.420	Staff Travel	\$0.00	\$0.00	\$0.00	0.00%
100.100.300.450	Supplies & Materials	\$500.00	\$0.00	\$250.00	0.00%
	<b>TOTALS</b>	<b>\$14,610.44</b>	<b>\$8,109.66</b>	<b>\$18,652.89</b>	<b>43.48%</b>

**Middle School Student Instructional Support**

100.100.350.316	Extra Duty Pay	\$9,668.00	\$0.00	\$9,668.00	0.00%
100.100.350.323	Aides	\$0.00	\$0.00	\$0.00	0.00%
100.100.350.361	Health Insurance	\$0.00	\$0.00	\$0.00	0.00%
100.100.350.362	Unemployment	\$22.00	\$0.00	\$22.00	0.00%
100.100.350.363	Worker's Compensation	\$111.00	\$0.00	\$111.00	0.00%
100.100.350.364	FICA	\$136.00	\$0.00	\$136.00	0.00%
100.100.350.365	TRS Retirement Contribution	\$0.00	\$0.00	\$1,100.00	0.00%
100.100.350.366	PRS Retirement Contribution	\$0.00	\$0.00	\$0.00	0.00%
100.100.350.410	Prof & Tech Services	\$5,000.00	\$0.00	\$2,000.00	0.00%
100.100.350.420	Staff Travel	\$0.00	\$0.00	\$0.00	0.00%
100.100.350.425	Student Travel	\$3,500.00	\$0.00	\$0.00	0.00%
100.100.350.433	Communications	\$4,200.00	\$2,717.03	\$4,200.00	64.69%
100.100.350.434	Internet	\$25,000.00	\$18,567.62	\$25,000.00	74.27%
100.100.350.443	Equipment Repairs	\$2,750.00	\$4,264.57	\$5,620.00	75.88%
100.100.350.450	Supplies & Materials	\$22,500.00	\$4,866.82	\$9,000.00	54.08%
100.100.350.452	Classroom Supplies - Allocations	\$2,500.00	\$507.04	\$1,400.00	36.22%
100.100.350.453	Music Supplies	\$0.00	\$380.34	\$400.00	95.09%
100.100.350.454	PE Supplies	\$0.00	\$0.00	\$200.00	0.00%
100.100.350.459	Vehicle Gasoline, Diesel, Oil	\$0.00	\$0.00	\$0.00	0.00%
100.100.350.491	Dues And Fees	\$800.00	\$0.00	\$0.00	0.00%
100.100.350.510	Equipment	\$0.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$76,187.00</b>	<b>\$31,303.42</b>	<b>\$58,857.00</b>	<b>53.19%</b>

**Middle School Administration**

100.100.400.313	Principal	\$58,846.00	\$31,874.70	\$58,846.00	54.17%
100.100.400.361	Health Insurance	\$20,934.49	\$12,215.91	\$20,934.49	58.35%
100.100.400.362	Unemployment	\$200.08	\$99.71	\$200.08	49.84%
100.100.400.363	Worker's Compensation	\$659.08	\$356.98	\$659.08	54.16%
100.100.400.364	FICA	\$853.27	\$462.15	\$853.27	54.16%
100.100.400.365	TRS Retirement Contribution	\$7,391.05	\$4,003.48	\$7,391.05	54.17%
100.100.400.420	Staff Travel	\$1,000.00	\$0.00	\$1,000.00	0.00%
100.100.400.433	Communications	\$720.00	\$0.00	\$0.00	0.00%
100.100.400.450	Supplies & Materials	\$100.00	\$0.00	\$250.00	0.00%
100.100.400.491	Dues & Fees	\$250.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>		<b>\$90,953.96</b>	<b>\$49,012.93</b>	<b>\$90,133.97</b>	54.38%

**Middle School Admin Support**

100.100.450.324	Support Staff	\$29,043.00	\$19,533.56	\$30,619.04	63.80%
100.100.450.329	Substitutes	\$1,000.00	\$643.25	\$1,000.00	64.33%
100.100.450.361	Health Insurance	\$35,270.96	\$16,042.60	\$28,937.30	55.44%
100.100.450.362	Unemployment	\$131.91	\$94.42	\$208.54	45.28%
100.100.450.363	Worker's Compensation	\$434.53	\$335.78	\$551.07	60.93%
100.100.450.364	FICA	\$2,967.97	\$2,294.12	\$3,352.37	68.43%
100.100.450.366	PRS Retirement Contribution	\$5,905.34	\$6,455.78	\$9,362.69	68.95%
100.100.450.450	Supplies & Materials	\$1,200.00	\$321.87	\$350.00	91.96%
<b>TOTALS</b>		<b>\$75,953.71</b>	<b>\$45,721.38</b>	<b>\$74,381.01</b>	61.47%

**Middle School Maintenance**

100.100.600.325	Custodians	\$58,890.00	\$38,380.67	\$59,341.00	64.68%
100.100.600.329	Substitutes	\$1,000.00	\$1,989.78	\$4,000.00	49.74%
100.100.600.361	Health Insurance	\$41,840.64	\$18,240.07	\$25,910.00	70.40%
100.100.600.362	Unemployment	\$200.23	\$126.53	\$200.23	63.19%
100.100.600.363	Worker's Compensation	\$3,533.40	\$2,335.75	\$3,533.40	66.10%
100.100.600.364	FICA	\$4,505.09	\$3,088.32	\$4,505.09	68.55%
100.100.600.366	PRS Retirement Contribution	\$12,955.80	\$8,443.73	\$12,955.80	65.17%
100.100.600.410	Prof & Tech Services	\$6,000.00	\$0.00	\$0.00	0.00%
100.100.600.431	Water,sewage,garbage	\$12,050.00	\$0.00	\$12,050.00	0.00%
100.100.600.436	Electricity	\$30,000.00	\$15,957.30	\$30,000.00	53.19%
100.100.600.438	Heating Oil	\$28,000.00	\$21,095.95	\$28,000.00	75.34%
100.100.600.440	Other Purch Services	\$300.00	\$0.00	\$300.00	0.00%
100.100.600.441	Rentals	\$200.00	\$0.00	\$0.00	0.00%
100.100.600.445	Insurance Premiums	\$25,000.00	\$0.00	\$0.00	0.00%
100.100.600.450	Supplies & Materials	\$1,877.00	\$0.00	\$0.00	0.00%
100.100.600.451	Grounds Maint. Tools, Equipment	\$375.00	\$0.00	\$0.00	0.00%
100.100.600.452	Construction Proj Supplies/Materials	\$1,501.00	\$0.00	\$0.00	0.00%
100.100.600.453	Janitorial Supplies	\$2,627.00	\$0.00	\$0.00	0.00%
100.100.600.454	Boiler maintenance parts	\$1,126.00	\$0.00	\$0.00	0.00%
100.100.600.455	Rentals	\$751.00	\$0.00	\$0.00	0.00%
100.100.600.457	Maintenance Tools and Equipment	\$1,126.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>		<b>\$233,858.15</b>	<b>\$109,658.10</b>	<b>\$180,795.52</b>	60.65%

**Middle School Student Activities**

100.100.700.316	Extra Duty Pay	\$31,044.00	\$21,225.98	\$31,044.00	68.37%
100.100.700.327	Bus Drivers	\$1,250.00	\$66.78	\$250.00	26.71%
100.100.700.330	Referee	\$6,000.00	\$1,385.00	\$2,000.00	69.25%
100.100.700.361	Health Insurance	\$994.63	\$0.00	\$0.00	0.00%
100.100.700.362	Unemployment	\$153.00	\$73.47	\$153.00	48.02%
100.100.700.363	Worker's Compensation	\$491.32	\$545.75	\$291.32	187.34%
100.100.700.364	FICA	\$2,326.53	\$1,205.78	\$2,326.53	51.83%
100.100.700.365	TRS Retirement Contribution	\$2,037.40	\$776.14	\$2,037.40	38.09%
100.100.700.366	PRS Retirement Contribution	\$1,642.76	\$0.00	\$1,642.76	0.00%
100.100.700.418	Officiating Fees	\$225.00	\$30.00	\$225.00	13.33%
100.100.700.425	Student Travel	\$15,000.00	\$5,824.40	\$11,000.00	52.95%
100.100.700.426	Deposit acct for CMS STUDENT TRAVEL	\$0.00	(\$440.00)	\$0.00	0.00%
100.100.700.450	Supplies & Materials	\$5,000.00	\$700.52	\$1,000.00	70.05%
	<b>TOTALS</b>	<b>\$66,164.64</b>	<b>\$31,393.82</b>	<b>\$51,970.01</b>	<b>60.41%</b>

## HIGH SCHOOL EXPENDITURES

Account	Description	FY25 ORIGINAL			
		BOARD APPROVED	FY25 ACTUALS AS OF 2.18.25	FY25 PROJECTED	
<b>High School Instruction</b>					
100.200.100.315	CERTIFICATED SALARIES	\$377,470.00	\$188,600.44	\$413,461.32	45.62%
100.200.100.329	SUBSTITUTES	\$3,800.00	\$3,539.20	\$5,000.00	70.78%
100.200.100.361	Health Insurance	\$122,005.60	\$70,982.16	\$141,964.32	50.00%
100.200.100.362	Unemployment	\$1,283.40	\$603.13	\$1,301.74	46.33%
100.200.100.363	Worker's Compensation	\$4,227.66	\$2,167.84	\$4,682.51	46.30%
100.200.100.364	FICA	\$5,473.32	\$3,016.76	\$6,249.45	48.27%
100.200.100.365	TRS Retirement Contribution	\$47,410.23	\$23,928.79	\$52,171.20	45.87%
100.200.100.412	FITNESS/SWIMMING INSTRUCTION	\$2,356.00	\$0.00	\$2,356.00	0.00%
100.200.100.443	EQUIPMENT REPAIRS	\$0.00	\$0.00	\$0.00	0.00%
100.200.100.450	Supplies - Teachers	\$4,500.00	\$0.00	\$0.00	0.00%
100.200.100.451	TEACHING SUPPLIES	\$300.00	\$0.00	\$0.00	0.00%
100.200.100.454	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	0.00%
100.200.100.471	TEXTBOOKS	\$1,000.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$569,826.21</b>	<b>\$292,838.32</b>	<b>\$627,186.54</b>	<b>46.69%</b>
<b>High School Special Education</b>					
100.200.200.315	Special Education Teachers	\$51,500.00	\$30,473.52	\$51,827.26	58.80%
100.200.200.323	Special Education Aides	\$71,047.00	\$23,155.59	\$41,445.52	55.87%
100.200.200.329	Substitutes	\$500.00	\$0.00	\$500.00	0.00%
100.200.200.361	Health Insurance	\$47,704.91	\$0.00	\$0.00	0.00%
100.200.200.362	Unemployment	\$416.66	\$187.63	\$326.92	57.39%
100.200.200.363	Worker's Compensation	\$1,372.53	\$629.24	\$1,095.20	57.45%
100.200.200.364	FICA	\$6,181.85	\$1,580.65	\$2,671.78	59.16%
100.200.200.365	TRS Retirement Contribution	\$6,468.40	\$0.00	\$0.00	0.00%
100.200.200.366	PRS Retirement Contribution	\$15,630.34	\$2,718.52	\$4,449.93	61.09%
100.200.200.450	SUPPLIES - GENERAL	\$2,000.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$202,821.69</b>	<b>\$58,745.15</b>	<b>\$102,316.61</b>	<b>57.42%</b>
<b>High School Special Education Support</b>					
100.200.220.410	PROFESSIONAL & TECHNICAL	\$12,000.00	\$0.00	\$0.00	0.00%
100.200.220.420	STAFF TRAVEL	\$0.00	\$0.00	\$0.00	0.00%
100.200.220.450	SUPPLIES & MATERIALS	\$1,000.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$13,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

**High School Counselor**

100.200.300.316	Extra Duty Pay	\$0.00	\$0.00	\$0.00	0.00%
100.200.300.318	Specialists	\$11,710.25	\$4,202.25	\$12,006.40	35.00%
100.200.300.361	Health Insurance	\$215.62	\$1,284.25	\$2,568.49	50.00%
100.200.300.362	Unemployment	\$39.81	\$22.94	\$47.12	48.68%
100.200.300.363	Worker's Compensation	\$131.15	\$82.94	\$170.30	48.70%
100.200.300.364	FICA	\$169.80	\$107.37	\$220.47	48.70%
100.200.300.365	TRS Retirement Contribution	\$371.80	\$929.91	\$1,910.11	48.68%
100.200.300.410	Prof & Technical	\$1,472.00	\$1,480.00	\$1,480.00	0.00%
100.200.300.420	Staff Travel	\$0.00	\$0.00	\$0.00	0.00%
100.200.300.425	Student Travel	\$0.00	\$0.00	\$0.00	0.00%
100.200.300.450	Supplies & Materials	\$600.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$14,710.44</b>	<b>\$8,109.66</b>	<b>\$18,402.89</b>	<b>44.07%</b>

**High School Instructional Support**

100.200.350.316	Extra Duty Pay	\$20,679.00	\$747.00	\$20,679.00	3.61%
100.200.350.323	Aides	\$11,166.00	\$6,256.57	\$11,166.00	56.03%
100.200.350.361	Health Insurance	\$0.00	\$0.00	\$0.00	0.00%
100.200.350.362	Unemployment	\$108.27	\$22.10	\$108.27	20.41%
100.200.350.363	Worker's Compensation	\$31.17	\$78.41	\$141.82	55.29%
100.200.350.364	FICA	\$212.90	\$489.43	\$968.95	50.51%
100.200.350.365	TRS Retirement Contribution	\$2,597.28	\$0.00	\$2,597.28	0.00%
100.200.350.366	PRS Retirement Contribution	\$2,456.52	\$1,376.42	\$2,456.52	56.03%
100.200.350.410	Prof & Technical	\$72,050.00	\$210.00	\$2,000.00	10.50%
100.200.350.411	Prof & Technical Instructional Services	\$0.00	\$33,475.00	\$66,950.00	50.00%
100.200.350.420	Staff Travel	\$1,500.00	\$613.00	\$1,000.00	61.30%
100.200.350.425	Student Travel	\$9,800.00	\$1,420.00	\$9,800.00	14.49%
100.200.350.433	Communications	\$3,750.00	\$2,717.02	\$3,750.00	72.45%
100.200.350.434	Internet	\$25,000.00	\$23,872.66	\$25,000.00	95.49%
100.200.350.443	Equipment Repair	\$4,000.00	\$1,807.95	\$4,000.00	45.20%
100.200.350.450	Supplies & Materials	\$19,000.00	\$18,741.18	\$18,807.00	99.65%
100.200.350.452	Classroom Supplies - Allocations	\$1,800.00	\$579.99	\$1,400.00	41.43%
100.200.350.453	Music Supplies	\$0.00	\$400.00	\$400.00	100.00%
100.200.350.454	PE Supplies	\$0.00	\$102.95	\$200.00	51.48%
100.200.350.491	Dues & Fees	\$3,000.00	\$3,585.00	\$3,585.00	100.00%
100.200.350.510	Equipment	\$0.00	\$1,747.77	\$1,747.77	100.00%
	<b>TOTALS</b>	<b>\$177,151.15</b>	<b>\$98,242.45</b>	<b>\$176,757.62</b>	<b>55.58%</b>

**High School Administration**

100.200.400.313	Principal	\$116,157.00	\$62,918.96	\$116,157.00	54.17%
100.200.400.361	Health Insurance	\$41,869.46	\$0.00	\$0.00	0.00%
100.200.400.362	Unemployment	\$279.00	\$195.39	\$360.72	54.17%
100.200.400.363	Worker's Compensation	\$1,382.00	\$704.73	\$1,301.04	54.17%
100.200.400.364	FICA	\$1,684.00	\$912.34	\$1,684.00	54.18%
100.200.400.365	TRS Retirement Contribution	\$14,589.32	\$7,902.57	\$14,589.32	54.17%
100.200.400.420	Staff Travel	\$2,000.00	\$0.00	\$1,000.00	0.00%
100.200.400.433	Communications	\$720.00	\$0.00	\$0.00	0.00%
100.200.400.450	Supplies & Materials	\$0.00	\$149.00	\$500.00	29.80%
100.200.400.491	Dues & Fees	\$614.00	\$0.00	\$385.00	0.00%
<b>TOTALS</b>		<b>\$179,294.78</b>	<b>\$72,782.99</b>	<b>\$135,977.08</b>	<b>53.53%</b>

**High School Administration Support**

100.200.450.324	Support Staff	\$39,850.00	\$21,620.54	\$39,850.00	54.25%
100.200.450.329	Substitutes	\$2,300.00	\$2,417.25	\$3,000.00	80.58%
100.200.450.361	Health Insurance	\$42,741.36	\$5,487.99	\$7,063.00	77.70%
100.200.450.362	Unemployment	\$96.00	\$82.73	\$214.00	38.66%
100.200.450.363	Worker's Compensation	\$474.00	\$1,301.09	\$2,767.00	47.02%
100.200.450.364	FICA	\$3,049.00	\$1,986.17	\$3,299.00	60.21%
100.200.450.366	PRS Retirement Contribution	\$8,767.00	\$4,769.71	\$8,767.00	54.41%
100.200.450.450	Admin Assist Office Supplies	\$1,000.00	\$350.00	\$350.00	100.00%
100.200.450.454	Office Supplies	\$1,500.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>		<b>\$99,777.36</b>	<b>\$38,015.48</b>	<b>\$65,310.00</b>	<b>58.21%</b>

**High School Maintenance**

100.200.600.325	Custodians	\$56,490.00	\$23,761.77	\$47,196.16	50.35%
100.200.600.329	Substitute	\$500.00	\$6,538.91	\$7,000.00	93.41%
100.200.600.361	Health Insurance	\$43,046.28	\$17,103.08	\$25,081.92	68.19%
100.200.600.362	Unemployment	\$192.07	\$96.34	\$192.07	50.16%
100.200.600.363	Worker's Compensation	\$3,389.40	\$1,717.44	\$3,389.40	50.67%
100.200.600.364	FICA	\$4,321.49	\$2,318.03	\$4,321.49	53.64%
100.200.600.366	PRS Retirement Contribution	\$12,427.80	\$5,227.59	\$9,877.58	52.92%
100.200.600.410	Prof & Tech Services	\$2,500.00	\$0.00	\$0.00	0.00%
100.200.600.431	Water,sewage, garbage	\$9,408.00	\$0.00	\$9,408.00	0.00%
100.200.600.436	Electricity	\$90,000.00	\$59,851.75	\$95,000.00	63.00%
100.200.600.438	Heating Oil	\$75,000.00	\$54,175.66	\$85,000.00	63.74%
100.200.600.442	Road Maintenance	\$1,875.00	\$0.00	\$1,875.00	0.00%
100.200.600.445	Insurance Premiums	\$42,000.00	\$0.00	\$0.00	0.00%
100.200.600.450	Supplies and Materials - General / Miscellanex	\$4,455.00	\$0.00	\$0.00	0.00%
100.200.600.451	Grounds Maint. Tools, Equipment	\$1,856.00	\$0.00	\$0.00	0.00%
100.200.600.452	Construction Proj Supplies	\$4,455.00	\$0.00	\$0.00	0.00%
100.200.600.453	Janitorial Supplies	\$2,599.00	\$0.00	\$0.00	0.00%
100.200.600.454	Boiler Maint. Parts & Supplies	\$3,341.00	\$0.00	\$0.00	0.00%
100.200.600.455	Rentals	\$4,084.00	\$0.00	\$0.00	0.00%
100.200.600.457	Maintenance Tools and Equipment	\$1,485.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>		<b>\$363,425.03</b>	<b>\$170,790.57</b>	<b>\$288,341.62</b>	<b>59.23%</b>



**High School Student Activities**

100.200.700.316	Extra Duty Pay	\$59,237.00	\$21,973.00	\$59,237.00	37.09%
100.200.700.327	Bus Drivers	\$2,000.00	\$235.53	\$1,000.00	23.55%
100.200.700.330	Referee	\$3,500.00	\$3,490.00	\$4,000.00	87.25%
100.200.700.361	Health Insurance	\$4,802.40	\$0.00	\$4,802.40	0.00%
100.200.700.362	Unemployment	\$162.00	\$68.27	\$162.00	42.14%
100.200.700.363	Worker's Compensation	\$422.00	\$227.08	\$422.00	53.81%
100.200.700.364	FICA	\$3,206.00	\$1,212.99	\$3,206.00	37.83%
100.200.700.366	PRS Retirement Contribution	\$440.00	\$0.00	\$440.00	0.00%
100.200.700.410	Prof & Technical	\$5,500.00	\$1,090.00	\$2,000.00	54.50%
100.200.700.418	Officiating Travel	\$200.00	\$50.00	\$100.00	50.00%
100.200.700.420	Staff Travel	\$2,000.00	\$1,901.79	\$2,000.00	95.09%
100.200.700.425	Student Travel	\$106,500.00	\$45,823.14	\$106,500.00	43.03%
100.200.700.426	Deposit acct for STUDENT TRAVEL	\$0.00	(\$1,840.00)	\$0.00	0.00%
100.200.700.441	Rentals	\$5,005.00	\$0.00	\$5,005.00	0.00%
100.200.700.450	Supplies & Materials	\$1,000.00	\$989.97	\$1,000.00	99.00%
100.200.700.451	Region V Expense	\$0.00	\$2,135.60	\$0.00	0.00%
100.200.700.452	Uniforms	\$0.00	\$0.00	\$0.00	0.00%
100.200.700.491	Dues And Fees	\$3,500.00	\$3,540.00	\$3,600.00	98.33%
	<b>TOTALS</b>	<b>\$197,474.40</b>	<b>\$80,897.37</b>	<b>\$193,474.40</b>	<b>41.81%</b>

## ELEMENTARY SCHOOL EXPENDITURES

Account	Description	FY25 ORIGINAL			
		BOARD APPROVED	FY25 ACTUALS AS OF 2.18.25	FY25 PROJECTED	
<b>Elementary Instruction</b>					
100.300.100.315	Teachers	\$563,080.00	\$251,084.13	\$531,050.90	47.28%
100.300.100.329	Substitutes	\$10,000.00	\$15,174.16	\$20,000.00	75.87%
100.300.100.361	Health Insurance	\$238,550.15	\$98,728.24	\$209,660.41	47.09%
100.300.100.362	Unemployment	\$1,914.47	\$869.19	\$1,746.55	49.77%
100.300.100.363	Worker's Compensation	\$6,306.50	\$3,074.08	\$6,201.54	49.57%
100.300.100.364	FICA	\$8,164.66	\$4,652.83	\$8,649.59	53.79%
100.300.100.365	TRS Retirement Contribution	\$70,722.85	\$26,564.14	\$57,545.23	46.16%
100.300.100.412	Swimming Instruction	\$3,005.00	\$0.00	\$3,005.00	0.00%
100.300.100.441	Rentals	\$0.00	\$0.00	\$0.00	0.00%
100.300.100.443	Equip Repairs	\$0.00	\$0.00	\$0.00	0.00%
100.300.100.450	Supplies - Teachers	\$3,200.00	\$0.00	\$0.00	0.00%
100.300.100.471	Textbooks	\$1,000.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$905,943.63</b>	<b>\$400,146.77</b>	<b>\$837,859.22</b>	47.76%
<b>Elementary Special Education</b>					
100.300.200.315	Teachers	\$15,833.00	\$23,568.94	\$48,093.59	49.01%
100.300.200.323	Aides	\$57,899.49	\$33,342.55	\$62,237.12	53.57%
100.300.200.329	Substitutes	\$1,000.00	\$3,472.01	\$5,000.00	69.44%
100.300.200.361	Health Insurance	\$3,013.54	\$20,835.08	\$49,626.00	41.98%
100.300.200.362	Unemployment	\$356.52	\$154.64	\$356.52	43.37%
100.300.200.363	Worker's Compensation	\$703.26	\$549.88	\$1,025.36	53.63%
100.300.200.364	FICA	\$5,110.20	\$2,220.61	\$5,110.20	43.45%
100.300.200.365	TRS Retirement Contribution	\$5,897.92	\$3,039.97	\$6,120.32	49.67%
100.300.200.366	PRS Retirement Contribution	\$6,738.00	\$4,589.83	\$8,684.11	52.85%
100.300.200.450	Supplies - Special Education	\$2,000.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$98,551.93</b>	<b>\$91,773.51</b>	<b>\$186,253.22</b>	49.27%
<b>Elementary Special Education Support</b>					
100.300.220.410	Prof & Technical	\$31,100.00	\$0.00	\$0.00	0.00%
100.300.220.420	Staff Travel	\$0.00	\$0.00	\$0.00	0.00%
100.300.220.440	Other Purchased Services	\$0.00	\$0.00	\$0.00	0.00%
100.300.220.450	Supplies - Special Ed Support	\$1,538.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$32,638.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	0.00%

**Elementary Counselor**

100.300.300.318	Specialists	\$11,710.25	\$4,202.25	\$12,006.40	35.00%
100.300.300.361	Health Insurance	\$215.62	\$1,284.25	\$2,568.49	50.00%
100.300.300.362	Unemployment	\$39.81	\$22.94	\$47.12	48.68%
100.300.300.363	Worker's Compensation	\$131.15	\$82.94	\$170.30	48.70%
100.300.300.364	FICA	\$169.80	\$107.37	\$220.47	48.70%
100.300.300.365	TRS Retirement Contribution	\$371.80	\$929.91	\$1,910.11	48.68%
100.300.300.410	Student Support Prof & Tech	\$1,472.00	\$1,480.00	\$1,480.00	3.95%
100.300.300.450	Supplies - Counselor	\$600.00	\$58.39	\$250.00	23.36%
	<b>TOTALS</b>	<b>\$14,710.44</b>	<b>\$8,168.05</b>	<b>\$18,652.89</b>	<b>43.79%</b>

**Elementary Instructional Support**

100.300.350.323	Aides	\$42,199.00	\$7,797.98	\$13,200.00	59.08%
100.300.350.329	Substitutes	\$0.00	\$0.00	\$0.00	0.00%
100.300.350.361	Health Insurance	\$20,362.18	\$0.00	\$0.00	0.00%
100.300.350.362	Unemployment	\$143.48	\$63.50	\$143.48	44.26%
100.300.350.363	Worker's Compensation	\$472.63	\$227.15	\$472.63	48.06%
100.300.350.364	FICA	\$3,228.22	\$1,551.23	\$3,228.22	48.05%
100.300.350.366	PRS Retirement Contribution	\$4,883.78	\$4,461.08	\$8,883.78	50.22%
100.300.350.368	PERS On-Behalf Payments	\$0.00	\$0.00	\$0.00	0.00%
100.300.350.410	Prof & Tech Services	\$5,000.00	\$0.00	\$2,000.00	0.00%
100.300.350.420	Staff Travel	\$0.00	\$0.00	\$0.00	0.00%
100.300.350.433	Communications	\$1,500.00	\$845.95	\$1,500.00	56.40%
100.300.350.434	Internet	\$8,250.00	\$5,305.04	\$8,250.00	64.30%
100.300.350.443	Equipment Repairs	\$5,000.00	\$2,252.52	\$5,000.00	45.05%
100.300.350.450	Supplies & Materials	\$28,000.00	\$19,059.39	\$20,000.00	95.30%
100.300.350.452	Classroom Supplies - Allocations	\$0.00	\$173.01	\$2,100.00	8.24%
100.300.350.453	Music Supplies	\$0.00	\$380.35	\$400.00	95.09%
100.300.350.454	PE Supplies	\$0.00	\$0.00	\$200.00	0.00%
100.300.350.456	Elementary Student Activities	\$0.00	\$1,117.80	\$1,500.00	74.52%
100.300.350.491	Dues And Fees	\$500.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$119,539.29</b>	<b>\$43,235.00</b>	<b>\$66,878.11</b>	<b>64.65%</b>

**Elementary Administration**

100.300.400.313	Principal	\$58,846.00	\$31,874.70	\$58,846.00	54.17%
100.300.400.361	Health Insurance	\$20,934.49	\$12,215.98	\$20,934.49	58.35%
100.300.400.362	Unemployment	\$200.08	\$99.71	\$200.08	49.84%
100.300.400.363	Worker's Compensation	\$659.08	\$356.98	\$659.08	54.16%
100.300.400.364	FICA	\$853.27	\$462.28	\$853.27	54.18%
100.300.400.365	TRS Retirement Contribution	\$7,391.06	\$4,003.48	\$7,391.06	54.17%
100.300.400.367	TRS On-Behalf Payments	\$0.00	\$0.00	\$0.00	0.00%
100.300.400.420	Staff Travel	\$1,000.00	\$0.00	\$0.00	0.00%
100.300.400.450	Supplies - Principal	\$100.00	\$0.00	\$250.00	0.00%
100.300.400.491	Dues & Fees	\$250.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$90,233.97</b>	<b>\$49,013.13</b>	<b>\$89,133.98</b>	<b>54.99%</b>

**Elementary Administration Support**

100.300.450.324	Support Staff	\$41,462.00	\$21,379.05	\$41,462.00	51.56%
100.300.450.329	Substitute	\$3,000.00	\$1,356.25	\$3,000.00	45.21%
100.300.450.361	Health Insurance	\$42,741.36	\$17,742.25	\$42,741.36	41.51%
100.300.450.362	Unemployment	\$140.97	\$71.12	\$140.97	50.45%
100.300.450.363	Worker's Compensation	\$464.37	\$254.64	\$464.37	54.84%
100.300.450.364	FICA	\$3,171.84	\$1,730.94	\$3,171.84	54.57%
100.300.450.366	PRS Retirement Contribution	\$9,121.64	\$4,685.74	\$9,121.64	51.37%
100.300.450.450	Supplies Admin Assistant	\$1,000.00	\$190.97	\$350.00	54.56%
<b>TOTALS</b>		<b>\$101,102.19</b>	<b>\$47,410.96</b>	<b>\$100,452.18</b>	47.20%

**Elementary Maintenance**

100.300.600.325	Custodians	\$60,865.00	\$38,427.26	\$60,865.00	63.14%
100.300.600.329	Substitutes	\$1,000.00	\$1,971.91	\$4,000.00	49.30%
100.300.600.361	Health Insurance	\$42,476.69	\$17,707.65	\$42,476.69	41.69%
100.300.600.362	Unemployment	\$206.94	\$126.77	\$306.94	41.30%
100.300.600.363	Worker's Compensation	\$681.69	\$2,369.59	\$3,667.39	64.61%
100.300.600.364	FICA	\$4,656.17	\$3,090.52	\$5,856.17	52.77%
100.300.600.366	PRS Retirement Contribution	\$13,390.30	\$8,453.98	\$15,390.30	54.93%
100.300.600.410	Prof & Tech Services	\$6,000.00	\$0.00	\$0.00	0.00%
100.300.600.431	Water,sewage,garbage	\$16,143.00	\$166.40	\$16,143.00	1.03%
100.300.600.435	Propane - Elementary Boiler	\$20,000.00	\$17,757.45	\$30,000.00	59.19%
100.300.600.436	Electricity	\$26,500.00	\$15,957.29	\$26,500.00	60.22%
100.300.600.438	Heating Oil	\$24,085.00	\$0.00	\$12,085.00	0.00%
100.300.600.441	Rentals	\$200.00	\$0.00	\$0.00	0.00%
100.300.600.442	Road Maintenance	\$625.00	\$0.00	\$625.00	0.00%
100.300.600.445	Insurance Premiums	\$15,502.00	\$0.00	\$0.00	0.00%
100.300.600.450	General Maintenance Supplies	\$1,045.00	\$0.00	\$0.00	0.00%
100.300.600.451	Grounds Maint. Tools, Equipment	\$373.00	\$0.00	\$0.00	0.00%
100.300.600.452	Maint. Construction Proj Supplies	\$896.00	\$0.00	\$0.00	0.00%
100.300.600.453	Janitorial Supplies	\$1,867.00	\$0.00	\$0.00	0.00%
100.300.600.454	Boiler Maintenance Parts & Supplies	\$485.00	\$0.00	\$0.00	0.00%
100.300.600.455	Rental Equipment	\$1,120.00	\$0.00	\$0.00	0.00%
100.300.600.457	Maintenance Tools and Equipment	\$187.00	\$0.00	\$0.00	0.00%
100.300.600.458	Vehicle Gasoline, Diesel, Oil	\$0.00	\$0.00	\$0.00	0.00%
100.300.600.459	Propane for Boiler Heating	\$0.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>		<b>\$238,304.79</b>	<b>\$106,028.82</b>	<b>\$217,915.49</b>	48.66%

**Elementary Student Activities**

100.300.700.316	Extra Duty Pay	\$1,797.00	\$800.00	\$1,896.00	42.19%
100.300.700.361	Health Insurance	\$0.00	\$0.00	\$0.00	0.00%
100.300.700.362	Unemployment	\$2.50	\$2.72	\$6.44	42.24%
100.300.700.363	Worker's Compensation	\$8.96	\$8.96	\$21.23	42.20%
100.300.700.364	FICA	\$61.20	\$61.20	\$77.09	79.39%
100.300.700.365	TRS Retirement Contribution	\$0.00	\$0.00	\$0.00	0.00%
100.300.700.366	PRS Retirement Contribution	\$176.00	\$0.00	\$0.00	0.00%
100.300.700.441	Rentals	\$0.00	\$0.00	\$0.00	0.00%
100.300.700.450	Elementary Sports	\$0.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>		<b>\$2,045.66</b>	<b>\$872.88</b>	<b>\$2,000.76</b>	43.63%

## PACE EXPENDITURES

Account	Description	FY25 ORIGINAL			
		BOARD APPROVED	FY25 ACTUALS AS OF 2.18.25	FY25 PROJECTED	
<b>PACE Instruction</b>					
100.400.140.315	Teachers	\$362,658.00	\$230,179.17	\$368,786.50	62.42%
100.400.140.361	Health Insurance	\$85,465.05	\$53,510.56	\$80,790.84	66.23%
100.400.140.362	Unemployment	\$1,233.04	\$736.42	\$1,177.68	62.53%
100.400.140.363	Worker's Compensation	\$4,061.77	\$2,639.99	\$4,222.10	62.53%
100.400.140.364	FICA	\$5,258.54	\$3,030.96	\$5,079.09	59.68%
100.400.140.365	TRS Retirement Contribution	\$45,549.84	\$28,910.41	\$46,256.63	62.50%
100.400.140.412	Fitness Center	\$0.00	\$0.00	\$0.00	0.00%
100.400.140.450	Supplies, Materials & Media	\$400,000.00	\$233,168.47	\$350,000.00	66.62%
	<b>TOTALS</b>	<b>\$904,226.24</b>	<b>\$552,175.98</b>	<b>\$856,312.84</b>	64.48%
<b>PACE Special Education</b>					
100.400.200.315	Teachers	\$74,588.00	\$49,431.90	\$79,091.00	62.50%
100.400.200.361	Health Insurance	\$28,768.51	\$19,186.96	\$28,780.44	66.67%
100.400.200.362	Unemployment	\$253.60	\$147.90	\$236.58	62.52%
100.400.200.363	Worker's Compensation	\$835.39	\$553.65	\$885.84	62.50%
100.400.200.364	FICA	\$1,081.53	\$691.95	\$1,106.22	62.55%
100.400.200.365	TRS Retirement Contribution	\$9,368.25	\$6,208.65	\$9,933.83	62.50%
100.400.200.450	Supplies, Materials & Media	\$0.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$114,895.28</b>	<b>\$76,221.01</b>	<b>\$120,033.91</b>	63.50%
<b>PACE Special Education Support</b>					
100.400.220.410	Prof & Tech Services	\$60,486.00	\$0.00	\$0.00	0.00%
100.400.220.420	Staff Travel	\$0.00	\$0.00	\$0.00	0.00%
100.400.220.450	Supplies & Materials	\$300.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$60,786.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	0.00%
<b>PACE Student Support</b>					
100.400.350.318	Counselor	\$11,710.25	\$4,657.17	\$12,461.33	37.37%
100.400.350.323	Aides	\$215.62	\$0.00	\$0.00	0.00%
100.400.350.361	Health Insurance	\$39.81	\$1,284.17	\$2,568.35	50.00%
100.400.350.362	Unemployment	\$131.15	\$24.46	\$48.77	50.15%
100.400.350.363	Worker's Compensation	\$169.80	\$87.96	\$175.45	50.13%
100.400.350.364	FICA	\$371.80	\$113.86	\$227.09	50.14%
100.400.350.365	TRS Retirement Contribution	\$0.00	\$987.13	\$1,967.33	50.18%

100.400.350.410	Prof & Tech Services	\$4,000.00	\$6,904.22	\$11,000.00	62.77%
100.400.350.412	Prof/Tech (Allotments)	\$400,000.00	\$47,051.87	\$200,000.00	23.53%
100.400.350.420	Staff Travel	\$2,500.00	\$0.00	\$0.00	0.00%
100.400.350.433	Communications	\$12,000.00	\$4,663.28	\$12,000.00	38.86%
100.400.350.434	Internet	\$80,000.00	\$32,094.67	\$80,000.00	40.12%
100.400.350.440	Other Purch Services	\$65,000.00	\$46,019.07	\$65,000.00	70.80%
100.400.350.443	Equipment Repairs	\$3,000.00	\$1,655.78	\$3,000.00	55.19%
100.400.350.450	Supplies & Materials	\$100,000.00	\$19,694.88	\$25,000.00	78.78%
100.400.350.451	PACE Student Activities	\$0.00	\$0.00	\$6,000.00	0.00%
100.400.350.491	Dues And Fees	\$2,500.00	\$1,200.00	\$1,500.00	80.00%
<b>TOTALS</b>		<b>\$681,638.44</b>	<b>\$166,438.52</b>	<b>\$420,948.32</b>	<b>39.54%</b>

**PACE Administration**

100.400.400.313	Principal	\$62,769.00	\$35,819.70	\$57,311.50	62.50%
100.400.400.361	Health Insurance	\$20,934.73	\$16,716.08	\$25,074.12	66.67%
100.400.400.362	Unemployment	\$196.32	\$112.05	\$179.28	62.50%
100.400.400.363	Worker's Compensation	\$702.96	\$401.10	\$641.77	62.50%
100.400.400.364	FICA	\$910.32	(\$57.32)	\$0.00	0.00%
100.400.400.365	TRS Retirement Contribution	\$7,883.76	\$4,498.95	\$7,198.32	62.50%
100.400.400.367	TRS On-Behalf Payments	\$0.00	\$0.00	\$0.00	0.00%
100.400.400.420	Staff Travel	\$500.00	\$0.00	\$0.00	0.00%
100.400.400.433	Communications	\$720.00	\$0.00	\$0.00	0.00%
100.400.400.450	Supplies, materials & media	\$0.00	\$0.00	\$0.00	0.00%
100.400.400.491	dues and Fees	\$614.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>		<b>\$95,231.09</b>	<b>\$57,490.56</b>	<b>\$90,404.99</b>	<b>63.59%</b>

**PACE Administration Support**

100.400.450.324	Admin Assistants	\$79,021.00	\$65,242.39	\$73,606.95	88.64%
100.400.450.361	Health Insurance	\$98,120.48	\$29,837.57	\$29,837.57	100.00%
100.400.450.362	Unemployment	\$268.67	\$212.65	\$371.73	57.21%
100.400.450.363	Worker's Compensation	\$885.04	\$742.87	\$1,154.20	64.36%
100.400.450.364	FICA	\$6,045.11	\$5,179.19	\$6,619.42	78.24%
100.400.450.366	PRS Retirement Contribution	\$17,384.62	\$14,323.87	\$18,465.54	77.57%
100.400.450.450	Supplies & Materials	\$400.00	\$0.00	\$350.00	0.00%
<b>TOTALS</b>		<b>\$202,124.91</b>	<b>\$115,538.54</b>	<b>\$130,405.41</b>	<b>88.60%</b>

**PACE Maintenance**

100.400.600.325	Pace Custodian	\$2,640.00	\$1,218.62	\$2,640.00	46.16%
100.400.600.361	Health Insurance	\$699.02	\$483.56	\$699.02	69.18%
100.400.600.362	Unemployment	\$8.98	\$3.82	\$8.98	42.56%
100.400.600.363	Worker's Compensation	\$158.40	\$71.96	\$158.40	45.43%
100.400.600.364	FICA	\$201.96	\$93.27	\$201.96	46.18%
100.400.600.366	PRS Retirement Contribution	\$580.80	\$268.11	\$580.80	46.16%
100.400.600.436	Electricity	\$4,000.00	\$654.50	\$2,000.00	36.02%
100.400.600.438	Heating Oil	\$350.00	\$720.41	\$350.00	0.00%
100.400.600.440	<del>Other Purch Services</del>	\$0.00		\$0.00	0.00%
100.400.600.441	Rentals	\$100,051.80	\$67,431.19	\$100,051.80	67.40%
100.400.600.450	Supplies	\$200.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$108,890.96</b>	<b>\$70,945.44</b>	<b>\$106,690.96</b>	66.50%

**PACE Student Activities**

100.400.700.491	Dues & fees	\$600.00	\$0.00	\$0.00	0.00%
	<b>TOTALS</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	0.00%

## DISTRICT WIDE EXPENDITURES

Account	Description	FY25 ORIGINAL			
		BOARD APPROVED	FY25 ACTUALS AS OF 2.18.25	FY25 PROJECTED	
<b>District Instruction - Other Employee Benefits</b>					
100.500.100.350	PRS/TRS On behalf	\$262,855.00	\$0.00	\$429,300.00	0.00%
100.500.100.359	(leave Buy-out)	\$5,000.00	\$280.00	\$5,000.00	5.60%
100.500.100.369	Tuition Reimbursement	\$0.00	\$2,646.00	\$5,000.00	52.92%
100.500.100.370	Medical Co-Pay Reimbursement	\$0.00	\$2,977.61	\$4,500.00	66.17%
100.500.100.371	Cell Phone Reimbursement	\$0.00	\$1,080.00	\$5,400.00	20.00%
<b>TOTALS</b>		<b>\$267,855.00</b>	<b>\$6,983.61</b>	<b>\$449,200.00</b>	1.55%
<b>District Special Ed Support</b>					
100.500.220.314	Director	\$70,250.00	\$32,960.27	\$70,250.00	46.92%
100.500.220.360	403(b) Employer Contribution	\$0.00	\$62.50		
100.500.220.361	Health Insurance	\$20,934.73	\$13,961.04	\$20,941.56	66.67%
100.500.220.362	Unemployment	\$238.85	\$153.02	\$234.83	65.16%
100.500.220.363	Worker's Compensation	\$786.80	\$551.83	\$846.85	65.16%
100.500.220.364	FICA	\$1,018.63	\$714.43	\$1,096.39	65.16%
100.500.220.365	TRS Retirement Contribution	\$8,823.40	\$6,188.64	\$9,497.40	65.16%
100.500.220.372	American Fidelity Expense	\$0.00	\$84.00	\$302.40	27.78%
100.500.220.410	Prof & Tech Services	\$77,500.00	\$4,215.00	\$55,000.00	7.66%
100.500.220.420	Staff Travel	\$3,000.00	\$242.49	\$561.00	43.22%
100.500.220.450	Supplies & Materials	\$750.00	\$0.00	\$750.00	0.00%
<b>TOTALS</b>		<b>\$183,302.41</b>	<b>\$59,133.22</b>	<b>\$159,480.43</b>	37.08%
<b>District Instructional Support</b>					
100.500.350.324	Support Staff	\$101,372.00	\$69,169.62	\$109,869.42	62.96%
100.500.350.361	Health Insurance	\$46,258.50	\$25,311.25	\$40,849.78	61.96%
100.500.350.362	Unemployment	\$344.66	\$210.71	\$350.96	60.04%
100.500.350.363	Worker's Compensation	\$1,135.37	\$772.31	\$1,288.66	59.93%
100.500.350.364	FICA	\$7,754.96	\$5,291.50	\$8,818.47	60.00%
100.500.350.366	PRS Retirement Contribution	\$22,301.84	\$15,799.01	\$25,941.84	60.90%
100.500.350.410	Prof & Tech Services	\$5,000.00	\$43,148.59	\$55,000.00	78.45%
100.500.350.420	Staff Travel	\$3,000.00	\$0.00	\$3,000.00	0.00%
100.500.350.433	Communications	\$500.00	\$423.89	\$500.00	84.78%
100.500.350.440	Other Purch Services	\$2,000.00	\$930.45	\$2,000.00	46.52%
100.500.350.450	Supplies & Materials	\$7,000.00	\$6,368.32	\$7,000.00	90.98%
100.500.350.451	In-Service Supplies	\$0.00	\$901.52	\$1,500.00	60.10%
100.500.350.491	Dues & fees	\$300.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>		<b>\$196,967.33</b>	<b>\$168,327.17</b>	<b>\$256,119.13</b>	65.72%



**District Administration**

100.500.510.311	Superintendent	\$58,950.00	\$43,906.35	\$70,250.00	62.50%
100.500.510.320	School Board	\$1,680.00	\$0.00	\$1,680.00	0.00%
100.500.510.360	403(b) Employer Contribution	\$3,000.00	\$1,875.00	\$3,000.00	62.50%
100.500.510.361	Health Insurance	\$20,934.73	\$13,961.12	\$20,941.68	66.67%
100.500.510.362	Unemployment	\$200.43	\$136.35	\$218.16	62.50%
100.500.510.363	Worker's Compensation	\$660.24	\$491.81	\$786.83	62.51%
100.500.510.364	FICA	\$854.78	\$636.69	\$1,018.65	62.50%
100.500.510.365	TRS Retirement Contribution	\$7,404.12	\$5,514.63	\$8,823.39	62.50%
100.500.510.372	American Fidelity Term Life Insurance	\$0.00	\$84.00	\$302.40	27.78%
100.500.510.420	Staff Travel	\$6,000.00	\$318.19	\$2,000.00	15.91%
100.500.510.440	Superintendent Search	\$0.00	\$1,920.86	\$2,000.00	96.04%
100.500.510.450	Supplies & Materials	\$2,000.00	\$13.47	\$1,000.00	1.35%
100.500.510.491	Dues And Fees	\$2,000.00	\$560.00	\$1,440.00	38.89%
	<b>TOTALS</b>	<b>\$103,684.30</b>	<b>\$69,418.47</b>	<b>\$113,461.11</b>	61.18%

**District Administration Support**

100.500.550.324	Support Staff	\$103,244.00	\$73,379.84	\$116,489.68	62.99%
100.500.550.361	Health Insurance	\$41,481.36	\$24,339.20	\$34,847.96	69.84%
100.500.550.362	Unemployment	\$351.03	\$234.78	\$374.34	62.72%
100.500.550.363	Worker's Compensation	\$1,156.33	\$834.80	\$1,334.31	62.56%
100.500.550.364	FICA	\$7,898.17	\$5,734.12	\$9,141.51	62.73%
100.500.550.366	PRS Retirement Contribution	\$22,713.68	\$16,114.22	\$25,566.82	63.03%
100.500.550.410	Prof & Tech Services	\$34,000.00	\$38,572.29	\$45,000.00	85.72%
100.500.550.412	Auditing	\$40,000.00	\$49,623.63	\$49,624.00	100.00%
100.500.550.414	Legal Services	\$5,000.00	\$8,683.00	\$15,000.00	57.89%
100.500.550.420	Staff Travel	\$0.00	\$0.00	\$0.00	0.00%
100.500.550.433	Communications	\$1,100.00	\$455.83	\$680.00	67.03%
100.500.550.440	Other Purch Services	\$10,000.00	\$4,657.12	\$8,600.00	54.15%
100.500.550.445	Insurance Premiums	\$64,403.47	\$242,450.20	\$242,450.20	100.00%
100.500.550.450	Supplies & Materials	\$3,000.00	\$502.52	\$500.00	100.50%
100.500.550.490	Business Office	\$0.00	\$0.00	\$0.00	0.00%
100.500.550.491	Dues and Fees	\$2,000.00	\$0.00	\$1,000.00	0.00%
100.500.550.495	Indirect Costs	(\$32,651.40)	(\$5,351.82)	(\$32,651.40)	16.39%
	<b>TOTALS</b>	<b>\$303,696.64</b>	<b>\$460,229.73</b>	<b>\$517,957.42</b>	88.85%

**District Maintenance**

100.500.600.321	Director	\$84,563.00	\$50,385.48	\$59,898.83	84.12%
100.500.600.361	Health Insurance	\$41,869.46	\$25,478.97	\$41,883.24	60.83%
100.500.600.362	Unemployment	\$287.51	\$157.59	\$264.48	59.58%
100.500.600.363	Worker's Compensation	\$4,059.02	\$3,023.16	\$5,073.84	59.58%
100.500.600.364	FICA	\$5,175.26	\$3,854.43	\$6,468.96	59.58%
100.500.600.366	PRS Retirement Contribution	\$14,883.09	\$11,084.79	\$18,603.83	59.58%
100.500.600.410	Professional & Technical	\$18,000.00	\$14,064.17	\$18,000.00	78.13%
100.500.600.420	Staff Travel	\$1,000.00	\$0.00	\$1,000.00	0.00%
100.500.600.433	Communications	\$720.00	\$0.00	\$0.00	0.00%
100.500.600.441	Rentals - All Schools		\$4,064.60	\$5,000.00	81.29%
100.500.600.450	Supplies & Materials	\$3,734.00	\$19,431.79	\$33,000.00	58.88%
100.500.600.451	Office Supplies	\$373.00	\$230.39	\$350.00	65.83%
100.500.600.452	Maintenance Construction Supplies and Mate	\$7,467.00		\$0.00	0.00%
100.500.600.453	Janitorial Supplies	\$1,867.00	\$8,673.83	\$9,000.00	96.38%
100.500.600.454	PPE Equipment	\$747.00		\$0.00	0.00%
100.500.600.455	Van Maintenance and Supplies / Materials	\$4,480.00	\$5,163.30	\$7,000.00	73.76%
100.500.600.456	Warehouse - Bus Barn	\$1,493.00		\$0.00	0.00%
100.500.600.457	Fleet Maintenance Tools and Equipment	\$2,614.00		\$0.00	0.00%
100.500.600.458	Vehicle Gasoline, Diesel, Oil	\$2,987.00	\$1,996.98	\$3,000.00	66.57%
100.500.600.459	Grounds, Gravel, Paint, Ice-Melt, Etc.	\$4,107.00	\$805.80	\$2,000.00	40.29%
	<b>TOTALS</b>	<b>\$200,426.34</b>	<b>\$148,415.28</b>	<b>\$210,543.18</b>	70.49%

**Fund Transfers**

100.500.900.552	Transfer/food Service Fund	\$0.00	\$0.00	\$0.00	0.00%
100.500.900.553	Transfer/transportation	\$12,000.00	\$0.00	\$12,000.00	0.00%
100.500.900.554	Transfer/special Project Fund	\$0.00	\$0.00	\$0.00	0.00%
100.500.900.555	Transfer to Staff Housing	\$2,194.00	\$0.00	\$2,194.00	0.00%
	<b>TOTALS</b>	<b>\$14,194.00</b>	<b>\$0.00</b>	<b>\$14,194.00</b>	0.00%

	FY25 Original Board-Approv	FY25 ACTUALS AS OF 2.18.25	FY25 Projected	
TOTAL REVENUE:	\$7,932,535.00	(\$4,548,786.76)	\$8,026,480.00	56.67%
TOTAL EXPENDITURES:	\$8,062,993.06	\$4,062,610.00	\$7,623,676.11	53.29%
FY ACTIVITY:	(\$130,458.06)		\$402,803.89	

Fund Balance Breakdown		
Total Beginning Fund Balance*	\$85,652	\$85,652
Net Increase (Decrease)	(\$130,458)	\$402,804
<b>Total Ending Fund Balance</b>	<b>(\$44,806)</b>	<b>\$488,456</b>
<b>Estimated Fund Balance Exclusions</b>		
Inventory	\$28,000	\$28,000
Impact Aid	\$480,000	\$500,000
PACE Allotment (Committed)	\$190,000	\$190,000
<b>Unreserved Fund Balance</b>	<b>(\$742,806)</b>	<b>(\$229,544)</b>

\* From FY24 Audited Financial Statements (Page 88)

# Craig City School District

FY25 Budget - 1st Revision

General Fund Summary

		FY25	FY25	FY25	
		Adopted	YTD + Enc Payroll	PROJECTED	Variance Adop - Proj
<b>Revenue</b>					
011	City of Craig	1,586,656	(457,558)	1,256,805	(329,851)
012	City In-Kind Services	81,977	0	81,977	0
031	Interest	1,359	0	1,359	0
038	PACE Buyouts	97,000	0	0	(97,000)
039	Shared Services	10,000	(4,466)	7,000	(3,000)
040	Other Local Revenues	29,600	(22,789)	37,100	7,500
044	Lab, Shop, Course	3,000	(86)	3,000	0
045	Participation Fees	10,000	(6,154)	10,000	0
047	E-Rate Subsidy	75,000	(33,718)	75,000	0
051	Public School Funding	5,295,088	(3,404,904)	5,295,088	0
055	Public School Supplemental	0	(329,851)	329,851	329,851
056	TRS On-Behalf	213,455	0	386,000	172,545
057	PERS On-Behalf	49,400	0	43,300	(6,100)
110	Impact Aid	480,000	(289,261)	500,000	20,000
200	Insurance Recovery	0		0	0
		7,932,535	(4,548,787)	8,026,480	93,945
<b>Expenditures</b>					
100	Instruction	2,299,962	924,762	2,402,411	102,449
140	Instruction - Correspondence	904,226	552,176	856,313	(47,913)
200	Instruction - Special Education	493,479	270,923	496,560	3,081
220	Special Education Support	302,374	59,180	159,580	(142,794)
300	Counselor	56,670	31,542	73,157	16,487
350	Student Support	1,238,845	500,392	962,112	(276,733)
400	Administration	455,714	228,300	405,650	(50,064)
450	Administrative Assistants	478,958	246,686	370,549	(108,410)
510	District Administration	103,684	69,418	113,461	9,777
550	District Administration Support	303,697	460,230	517,957	214,261
600	Maintenance	1,144,905	605,838	1,004,287	(140,619)
700	Student Activities	266,285	113,164	247,445	(18,840)
900	Other Financing Uses	14,194	0	14,194	0
		8,062,993	4,062,610	7,623,676	(439,317)

# Craig City School District

## Historic Fund Balance with Exclusions

	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Adopted	FY25 Revised
<b>Total Beginning Fund Balance</b>	\$2,004,329	\$1,731,332	\$1,019,707	\$85,652	\$85,652
Net Increase (Decrease)	(\$272,997)	(\$711,625)	(\$934,055)	(\$130,458)	\$402,804
<b>Total Ending Fund Balance</b>	\$1,731,332	\$1,019,707	\$85,652	(\$44,806)	\$488,456
<b>Estimated Fund Balance Exclusions</b>					
Inventory	\$53,046	\$36,385	\$27,933	\$28,000	\$28,000
Impact Aid	\$490,714	\$695,966	\$519,447	\$480,000	\$500,000
PACE Allotment (Committed)	\$373,373	\$462,195	\$189,377	\$190,000	\$190,000
<b>Unreserved Fund Balance</b>	\$814,199	(\$174,839)	(\$651,105)	(\$742,806)	(\$229,544)

*Total Fund Balance - Exclusions = Unreserved Fund Balance*

**Total Fund Balance:**

Assets - Liabilities. Including both cash (spendable) and non-cash (non-spendable) values.

**Exclusions:**

Portion of the Total Fund Balance that is either non-spendable or committed to a specific purpose as per Alaska Administrative Code. <https://www.akleg.gov/basis/aac.asp#4.09.160>

**Unreserved Fund Balance:**

Portion of the Total Fund Balance that is unencumbered or otherwise uncommitted to use for specific purposes. This amount is subject to the 10% limitation as per Alaska Statute. <https://www.akleg.gov/basis/statutes.asp#14.17.505>