



Lake and Peninsula School District  
**2024-25 Projected Budget**

LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION  
Second Reading April 18, 2024

	(a)		(b)		(c)	(b-a)
DESCRIPTION	Revised FY24 Budget	PROJECTED FY25 Statute BSA \$5,960	PROJECTED FY25 Governor's Budget BSA \$6,260	PROJECTED FY25 Budget add \$680 BSA \$6,640	DIFFERENCE	
Borough Appropriation	\$ 1,372,707	\$ 1,372,707	\$ 1,372,707	\$ 1,372,707	\$ -	
Borough Added Contribution	\$ 825,000	\$ -	\$ -	\$ -	\$ (825,000)	
Interest	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 4,000	
Other Local	\$ 838,885	\$ 758,000	\$ 758,000	\$ 758,000	\$ (80,885)	
Foundation	\$ 8,423,842	\$ 7,961,829	\$ 7,961,829	\$ 7,961,829	\$ (462,013)	
State - foundation increase	\$ 507,147	\$ -	\$ 427,698	\$ 969,448	\$ (79,449)	
TRS On-Behalf	\$ 537,129	\$ 707,787	\$ 707,787	\$ 707,787	\$ 170,658	
PERS On-Behalf	\$ 59,889	\$ 82,747	\$ 82,747	\$ 82,747	\$ 22,858	
Other State - Raffle	\$ 2,882	\$ 2,882	\$ 2,882	\$ 2,882	\$ -	
Federal ERATE	\$ 2,233,259	\$ 917,731	\$ 917,731	\$ 917,731	\$ (1,315,528)	
Federal Impact Aid	\$ 1,684,431	\$ 1,130,656	\$ 1,130,656	\$ 1,130,656	\$ (553,775)	
Total	\$ 16,496,171	\$ 12,949,339	\$ 13,377,037	\$ 13,918,787	\$ (3,119,134)	
Total	\$ 16,496,171	\$ 12,949,339	\$ 13,377,037	\$ 13,918,787		
Budgeted Expenditures	\$ 16,268,388	\$ 14,579,268	\$ 14,579,268	\$ 14,579,268		
	\$ 227,783	\$ (1,629,929)	\$ (1,202,231)	\$ (660,481)		
Beginning Fund Balance	\$ (34,837)	\$ 192,946	\$ 192,946	\$ 192,946		
Ending Fund Balance	\$ 192,946	\$ (1,436,983)	\$ (1,009,285)	\$ (467,535)		

Budget Notes

- 1) Does not include transfer to Food Service, FY24 expected deficit is \$46,000.
- 2) Classified staff schedule and step increases included minimal hour reductions over FY24.
- 3) Insurance for property, liability, cyber, SAM, non-owned aircraft, travel accident and work comp are expected to rise 5-6%. Market conditions have stabilized from a year ago and another large increase is not anticipated.
- 4) ERATE numbers are adjusted to 471 numbers and the estimated BAG grant.
- 5) CTE estimated expenses are balanced in this budget, CTE funding is developing and grants and programs are still being reviewed.

**Lake and Peninsula School District  
FY2025  
Foundation Formula Estimate  
2/23/2024**

**Projected Enrollment**

**STEP 1: SCHOOL SIZE ADJUSTMENT**

SCHOOL	20 Day Enrollment/ADM	under 10 + regular	FORMULA	Adjusted ADM
Levelock School	14		39.6	39.60
Nondalton School	19		39.6	39.60
Chignik Lagoon School	15		39.6	39.60
Chignik Lake School	21		{39.60 + (1.62*(21-20))}	41.22
Perryville School	21		{39.60 + (1.62*(21-20))}	41.22
Igugig School	21		{39.60 + (1.62*(21-20))}	41.22
Port Heiden School (Meshik)	21		{39.60 + (1.62*(21-20))}	41.22
Kokhanok School	35		{39.60 + (1.62*(28-20))}	63.25
Port Alsworth School (Tanalian)	37		{55.8 + (1.49*(40-30))}	66.23
Newhalen School	83		{122.85 + (1.27*(83-75))}	133.01
Chignik Bay School			39.6	
Pilot Point School			39.6	
	287			

**STEP 1 A: Hold Harmless for >5% decrease in ADM** 19.84

Total ADM 566.01

**STEP 2: District Cost Factor** 1.994

Total After Adjustment for District Cost Factor 1,128.62

**STEP 3: Special Needs Factor**

Special Needs Factor 1.2

Total After Special Needs Factor 1,354.34

**STEP 4: Vo & Tech Funding Factor**

Career & Technical Education Factor 1.015

Total After CTE Factor 1,374.66

**STEP 5: Intensive: Special Education Intensive Factor (3 \*13)** 39

Adjusted Students + Special Education 1,413.66

**STEP 6: Correspondence:**

Correspondence (12 \* 1) 12

**Total District Adjusted ADM** 1,425.66

**Projected State Aid Calculation**

		SB140 add \$680		Governor's Budget add \$300	
<b>STEP 7: Calculate Basic Need: Base Student Allocation Value (BSA)</b>	\$ 5,960	\$ 6,640	\$ 6,260		
<b>Basic Need (Total Adjusted ADM * BSA)</b>	\$ 8,496,934	\$ 9,466,382	\$ 8,924,632		
Less Required Local Effort (.00265*187,729,724)	a 497,484	\$ (497,484)	\$ (497,484)	\$ (497,484)	
45% PY Basic need (.45*9,096,510)	b 4,093,430				
Local effort equals lesser of a or b					
Max local effort (.002*187,729,724)	c 375,459				
23% of Basic Need + Quality Schools ((9,725,342+23,435)*.23)	d 1,959,541				
Greater of c or d is added for Max allowable contribution a + d	2,457,025				
Less Deductible Impact Aid					
Estimated Impact Aid deductible amount	404,744				
Impact Aid Percentage (local Effort/local revenue)	(0.1659)				
FY24 local revenue \$2,998,328	((404,744* .90)*13.59%)	(60,432)	(60,432)	(60,432)	
Plus Quality Schools Adjusted ADM (1464.66* 16)		22,811	22,811	22,811	
<b>Total State Aid FY25</b>	\$ 7,961,829	\$ 8,931,277	\$ 8,389,527		
		\$ 969,448	\$ 427,698		

# Lake and Peninsula School District

## 100 Function Object

Fiscal Year: 2024-2025

☐ Print accounts with zero balance   
 ☐ Round to whole dollars   
 ☐ Account on new page  
☐ Exclude inactive accounts with zero balance

From Date: 4/1/2024

To Date: 4/30/2024

Definition: FY24 Revised to FY25 Projected Compare

Account	Description	FY24 Revised Budget	FY25 Projected	Difference FY24 revised to FY25 Projected
100.000.100.000.310	Certificated Salaries	\$2,213,584.01	\$2,364,861.35	\$151,277.34
100.000.100.000.320	Non Certificated Salary	\$219,179.18	\$219,762.56	\$583.38
100.000.100.000.350	On-Behalf Retirement	\$257,745.97	\$382,452.19	\$124,706.22
100.000.100.000.360	Fringe Benefits	\$1,244,123.28	\$1,364,944.74	\$120,821.46
100.000.100.000.380	Housing Allowance/Subsidy	\$364,000.00	\$364,000.00	\$0.00
100.000.100.000.390	Transportation Allowance	\$47,029.60	\$44,027.20	(\$3,002.40)
100.000.100.000.420	Staff Travel	\$8,000.00	\$8,000.00	\$0.00
100.000.100.000.430	Utilites	\$200.00	\$400.00	\$200.00
100.000.100.000.450	Supplies, Materials + Media	\$114,600.00	\$127,000.00	\$12,400.00
100.000.100.000.490	Other Expense & Indirect	\$12,000.00	\$38,000.00	\$26,000.00
Function: Instruction - 100		\$4,480,462.04	\$4,913,448.04	\$432,986.00
100.000.140.000.310	Certificated Salaries	\$9,997.82	\$8,725.73	(\$1,272.09)
100.000.140.000.350	On-Behalf Retirement	\$1,101.32	\$949.89	(\$151.43)
100.000.140.000.360	Fringe Benefits	\$2,169.65	\$2,211.37	\$41.72
100.000.140.000.430	Utilites	\$300.00	\$400.00	\$100.00
100.000.140.000.450	Supplies, Materials + Media	\$6,400.00	\$6,400.00	\$0.00
100.000.140.000.490	Other Expense & Indirect	\$5,400.00	\$5,500.00	\$100.00
Function: Home School/Correspondence - 140		\$25,368.79	\$24,186.99	(\$1,181.80)
100.000.160.000.310	Certificated Salaries	\$22,435.60	\$34,462.97	\$12,027.37
100.000.160.000.320	Non Certificated Salary	\$163,786.44	\$86,012.01	(\$77,774.43)
100.000.160.000.350	On-Behalf Retirement	\$66,303.08	\$66,372.87	\$69.79
100.000.160.000.360	Fringe Benefits	\$117,703.68	\$97,407.59	(\$20,296.09)

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Account	Description	FY24 Revised Budget	FY25 Projected	Difference FY24 revised to FY25 Projected
100.000.160.000.410	Professional/Technical Service	\$10,000.00	\$10,000.00	\$0.00
100.000.160.000.420	Staff Travel	\$140,000.00	\$100,000.00	(\$40,000.00)
100.000.160.000.430	Utilites	\$1,520.00	\$1,500.00	(\$20.00)
100.000.160.000.440	Other Purchased Services	\$33,800.00	\$44,964.00	\$11,164.00
100.000.160.000.450	Supplies, Materials + Media	\$56,000.00	\$45,000.00	(\$11,000.00)
Function: Vocational Education - 160		\$611,548.80	\$485,719.44	(\$125,829.36)
100.000.200.000.310	Certificated Salaries	\$412,844.09	\$341,678.50	(\$71,165.59)
100.000.200.000.320	Non Certificated Salary	\$203,116.00	\$225,710.23	\$22,594.23
100.000.200.000.350	On-Behalf Retirement	\$44,844.53	\$55,940.53	\$11,096.00
100.000.200.000.360	Fringe Benefits	\$419,502.55	\$408,805.37	(\$10,697.18)
100.000.200.000.380	Housing Allowance/Subsidy	\$24,000.00	\$18,000.00	(\$6,000.00)
100.000.200.000.390	Transportation Allowance	\$4,000.00	\$4,300.00	\$300.00
100.000.200.000.410	Professional/Technical Service	\$55,000.00	\$55,000.00	\$0.00
100.000.200.000.420	Staff Travel	\$6,000.00	\$6,000.00	\$0.00
100.000.200.000.450	Supplies, Materials + Media	\$4,000.00	\$4,000.00	\$0.00
100.000.200.000.490	Other Expense & Indirect	\$5,029.75	\$5,040.00	\$10.25
Function: Special Education - 200		\$1,178,336.92	\$1,124,474.63	(\$53,862.29)
100.000.220.000.310	Certificated Salaries	\$63,582.75	\$64,194.75	\$612.00
100.000.220.000.350	On-Behalf Retirement	\$8,240.32	\$11,724.63	\$3,484.31
100.000.220.000.360	Fringe Benefits	\$42,832.97	\$42,985.79	\$152.82
100.000.220.000.410	Professional/Technical Service	\$130,000.00	\$130,287.00	\$287.00
100.000.220.000.420	Staff Travel	\$25,000.00	\$25,000.00	\$0.00

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Account	Description	FY24 Revised Budget	FY25 Projected	Difference FY24 revised to FY25 Projected
100.000.220.000.430	Utilites	\$600.00	\$400.00	(\$200.00)
100.000.220.000.440	Other Purchased Services	\$200.00	\$200.00	\$0.00
100.000.220.000.450	Supplies, Materials + Media	\$1,500.00	\$1,500.00	\$0.00
100.000.220.000.490	Other Expense & Indirect	\$200.00	\$200.00	\$0.00
Function: SPED Education Support Serv - Students - 220		\$272,156.04	\$276,492.17	\$4,336.13
100.000.300.000.310	Certificated Salaries	\$22,000.00	\$28,677.50	\$6,677.50
100.000.300.000.350	On-Behalf Retirement	\$11,306.73	\$14,604.50	\$3,297.77
100.000.300.000.360	Fringe Benefits	\$13,448.16	\$14,240.40	\$792.24
100.000.300.000.390	Transportation Allowance	\$500.00	\$500.00	\$0.00
100.000.300.000.410	Professional/Technical Service	\$500.00	\$500.00	\$0.00
100.000.300.000.420	Staff Travel	\$5,000.00	\$5,000.00	\$0.00
100.000.300.000.430	Utilites	\$100.00	\$400.00	\$300.00
100.000.300.000.450	Supplies, Materials + Media	\$500.00	\$500.00	\$0.00
100.000.300.000.490	Other Expense & Indirect	\$750.00	\$599.99	(\$150.01)
Function: Support Services Students - 300		\$54,104.89	\$65,022.39	\$10,917.50
100.000.350.000.310	Certificated Salaries	\$204,947.16	\$213,685.90	\$8,738.74
100.000.350.000.320	Non Certificated Salary	\$47,207.23	\$39,084.41	(\$8,122.82)
100.000.350.000.350	On-Behalf Retirement	\$55,349.77	\$64,606.01	\$9,256.24
100.000.350.000.360	Fringe Benefits	\$124,811.85	\$140,768.82	\$15,956.97
100.000.350.000.410	Professional/Technical Service	\$8,500.00	\$8,500.00	\$0.00
100.000.350.000.420	Staff Travel	\$55,000.00	\$45,000.00	(\$10,000.00)
100.000.350.000.430	Utilites	\$2,000.00	\$2,000.00	\$0.00

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Account	Description	FY24 Revised Budget	FY25 Projected	Difference FY24 revised to FY25 Projected
100.000.350.000.440	Other Purchased Services	\$1,000.00	\$12,000.00	\$11,000.00
100.000.350.000.450	Supplies, Materials + Media	\$5,500.00	\$2,500.00	(\$3,000.00)
100.000.350.000.490	Other Expense & Indirect	\$600.00	\$600.00	\$0.00
Function: Support Services Instruction - 350		\$504,916.01	\$528,745.14	\$23,829.13
100.000.360.000.310	Certificated Salaries	\$39,142.98	\$41,573.28	\$2,430.30
100.000.360.000.320	Non Certificated Salary	\$145,141.20	\$146,983.00	\$1,841.80
100.000.360.000.350	On-Behalf Retirement	\$9,582.23	\$11,033.88	\$1,451.65
100.000.360.000.360	Fringe Benefits	\$150,391.59	\$150,971.66	\$580.07
100.000.360.000.410	Professional/Technical Service	\$3,000.00	\$3,000.00	\$0.00
100.000.360.000.420	Staff Travel	\$20,000.00	\$20,000.00	\$0.00
100.000.360.000.430	Utilites	\$2,377,023.65	\$1,023,875.12	(\$1,353,148.53)
100.000.360.000.440	Other Purchased Services	\$17,600.00	\$18,250.00	\$650.00
100.000.360.000.450	Supplies, Materials + Media	\$76,446.34	\$65,000.00	(\$11,446.34)
100.000.360.000.490	Other Expense & Indirect	\$19,506.00	\$22,000.00	\$2,494.00
Function: Instructional Related Technology - 360		\$2,857,833.99	\$1,502,686.94	(\$1,355,147.05)
100.000.400.000.310	Certificated Salaries	\$623,061.42	\$636,294.71	\$13,233.29
100.000.400.000.350	On-Behalf Retirement	\$81,781.76	\$102,228.88	\$20,447.12
100.000.400.000.360	Fringe Benefits	\$233,451.20	\$251,734.81	\$18,283.61
100.000.400.000.380	Housing Allowance/Subsidy	\$46,000.00	\$46,000.00	\$0.00
100.000.400.000.390	Transportation Allowance	\$6,319.00	\$6,620.00	\$301.00
100.000.400.000.410	Professional/Technical Service	\$3,375.00	\$3,600.00	\$225.00
100.000.400.000.420	Staff Travel	\$40,000.00	\$40,000.00	\$0.00

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100.000.400.000.450	Supplies, Materials + Media	\$100.00	\$250.00	\$150.00
100.000.400.000.490	Other Expense & Indirect	\$4,050.00	\$4,050.00	\$0.00
Function: School Administration - 400		\$1,038,138.38	\$1,090,778.40	\$52,640.02
100.000.450.000.320	Non Certificated Salary	\$47,106.07	\$39,084.41	(\$8,021.66)
100.000.450.000.350	On-Behalf Retirement	\$1,239.80	\$2,205.71	\$965.91
100.000.450.000.360	Fringe Benefits	\$54,830.41	\$68,966.01	\$14,135.60
100.000.450.000.430	Utilites	\$800.00	\$500.00	(\$300.00)
100.000.450.000.450	Supplies, Materials + Media	\$200.00	\$500.00	\$300.00
Function: School Admin Support Serv - 450		\$104,176.28	\$111,256.13	\$7,079.85
100.000.510.000.310	Certificated Salaries	\$163,167.54	\$178,850.01	\$15,682.47
100.000.510.000.320	Non Certificated Salary	\$18,200.00	\$18,000.00	(\$200.00)
100.000.510.000.350	On-Behalf Retirement	\$21,258.11	\$28,669.65	\$7,411.54
100.000.510.000.360	Fringe Benefits	\$278,649.81	\$238,114.33	(\$40,535.48)
100.000.510.000.410	Professional/Technical Service	\$18,000.00	\$18,500.00	\$500.00
100.000.510.000.420	Staff Travel	\$50,000.00	\$50,000.00	\$0.00
100.000.510.000.430	Utilites	\$1,500.00	\$2,900.00	\$1,400.00
100.000.510.000.450	Supplies, Materials + Media	\$12,000.00	\$12,500.00	\$500.00
100.000.510.000.490	Other Expense & Indirect	\$14,000.00	\$14,000.00	\$0.00
Function: District Admin - 510		\$576,775.46	\$561,533.99	(\$15,241.47)
100.000.550.000.320	Non Certificated Salary	\$424,776.77	\$410,002.38	(\$14,774.39)
100.000.550.000.350	On-Behalf Retirement	\$13,549.51	\$18,803.12	\$5,253.61



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 Difference FY24  
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Account	Description	FY24 Revised Budget	FY25 Projected	Difference FY24 revised to FY25 Projected
100.000.550.000.360	Fringe Benefits	\$295,470.76	\$298,082.11	\$2,611.35
100.000.550.000.410	Professional/Technical Service	\$45,000.00	\$40,000.00	(\$5,000.00)
100.000.550.000.420	Staff Travel	\$2,200.00	\$2,500.00	\$300.00
100.000.550.000.430	Utilites	\$500.00	\$500.00	\$0.00
100.000.550.000.440	Other Purchased Services	\$77,350.00	\$82,000.00	\$4,650.00
100.000.550.000.450	Supplies, Materials + Media	\$2,000.00	\$2,500.00	\$500.00
100.000.550.000.490	Other Expense & Indirect	(\$92,528.00)	(\$95,000.00)	(\$2,472.00)
Function: Dist Admin Support Services - 550		\$768,319.04	\$759,387.61	(\$8,931.43)
100.000.600.000.320	Non Certificated Salary	\$673,089.07	\$603,630.10	(\$69,458.97)
100.000.600.000.350	On-Behalf Retirement	\$19,691.17	\$20,878.91	\$1,187.74
100.000.600.000.360	Fringe Benefits	\$456,681.34	\$411,747.42	(\$44,933.92)
100.000.600.000.390	Transportation Allowance	\$3,500.00	\$3,500.00	\$0.00
100.000.600.000.410	Professional/Technical Service	\$50,000.00	\$50,000.00	\$0.00
100.000.600.000.420	Staff Travel	\$90,000.00	\$90,000.00	\$0.00
100.000.600.000.430	Utilites	\$1,011,874.10	\$1,006,054.10	(\$5,820.00)
100.000.600.000.440	Other Purchased Services	\$441,906.00	\$484,755.00	\$42,849.00
100.000.600.000.450	Supplies, Materials + Media	\$130,001.00	\$107,489.00	(\$22,512.00)
100.000.600.000.490	Other Expense & Indirect	\$6,120.00	\$6,200.00	\$80.00
Function: Operations and Maintenance - 600		\$2,882,862.68	\$2,784,254.53	(\$98,608.15)
100.000.700.000.310	Certificated Salaries	\$67,631.36	\$68,846.20	\$1,214.84
100.000.700.000.320	Non Certificated Salary	\$32,071.13	\$32,071.13	\$0.00
100.000.700.000.350	On-Behalf Retirement	\$5,077.28	\$5,063.40	(\$13.88)

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100.000.700.000.360	Fringe Benefits	\$25,343.48	\$25,700.75	\$357.27
100.000.700.000.410	Professional/Technical Service	\$2,200.00	\$2,500.00	\$300.00
100.000.700.000.420	Staff Travel	\$344,000.00	\$210,000.00	(\$134,000.00)
100.000.700.000.450	Supplies, Materials + Media	\$4,000.00	\$4,000.00	\$0.00
100.000.700.000.490	Other Expense & Indirect	\$3,065.00	\$3,100.00	\$35.00
Function: Student Activities - 700		\$483,388.25	\$351,281.48	(\$132,106.77)
100.000.900.000.550	Transfers (In/Out)	\$430,000.00	\$0.00	(\$430,000.00)
Function: Transfers (In)/Out - 900		\$430,000.00	\$0.00	(\$430,000.00)
Grand Total:		\$16,268,387.57	\$14,579,267.88	(\$1,689,119.69)

End of Report

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Account	Description	FY24 Revised Budget	FY25 Projected	Difference FY24 revised to FY25 Projected
100.000.000.000.310	Certificated Salaries	\$3,842,394.73	\$3,981,850.90	\$139,456.17
100.000.000.000.320	Non Certificated Salary	\$1,973,673.09	\$1,820,340.23	(\$153,332.86)
100.000.000.000.350	On-Behalf Retirement	\$597,071.58	\$785,534.17	\$188,462.59
100.000.000.000.360	Fringe Benefits	\$3,459,410.73	\$3,516,681.17	\$57,270.44
100.000.000.000.380	Housing Allowance/Subsidy	\$434,000.00	\$428,000.00	(\$6,000.00)
100.000.000.000.390	Transportation Allowance	\$61,348.60	\$58,947.20	(\$2,401.40)
100.000.000.000.410	Professional/Technical Service	\$325,575.00	\$321,887.00	(\$3,688.00)
100.000.000.000.420	Staff Travel	\$785,200.00	\$601,500.00	(\$183,700.00)
100.000.000.000.430	Utilites	\$3,395,617.75	\$2,038,129.22	(\$1,357,488.53)
100.000.000.000.440	Other Purchased Services	\$571,856.00	\$642,169.00	\$70,313.00
100.000.000.000.450	Supplies, Materials + Media	\$413,247.34	\$379,139.00	(\$34,108.34)
100.000.000.000.490	Other Expense & Indirect	(\$21,807.25)	\$4,289.99	\$26,097.24
100.000.000.000.550	Transfers (In/Out)	\$430,000.00	\$0.00	(\$430,000.00)
Grand Total:		\$16,267,587.57	\$14,578,467.88	(\$1,689,119.69)

End of Report

# Lake and Peninsula Borough School District

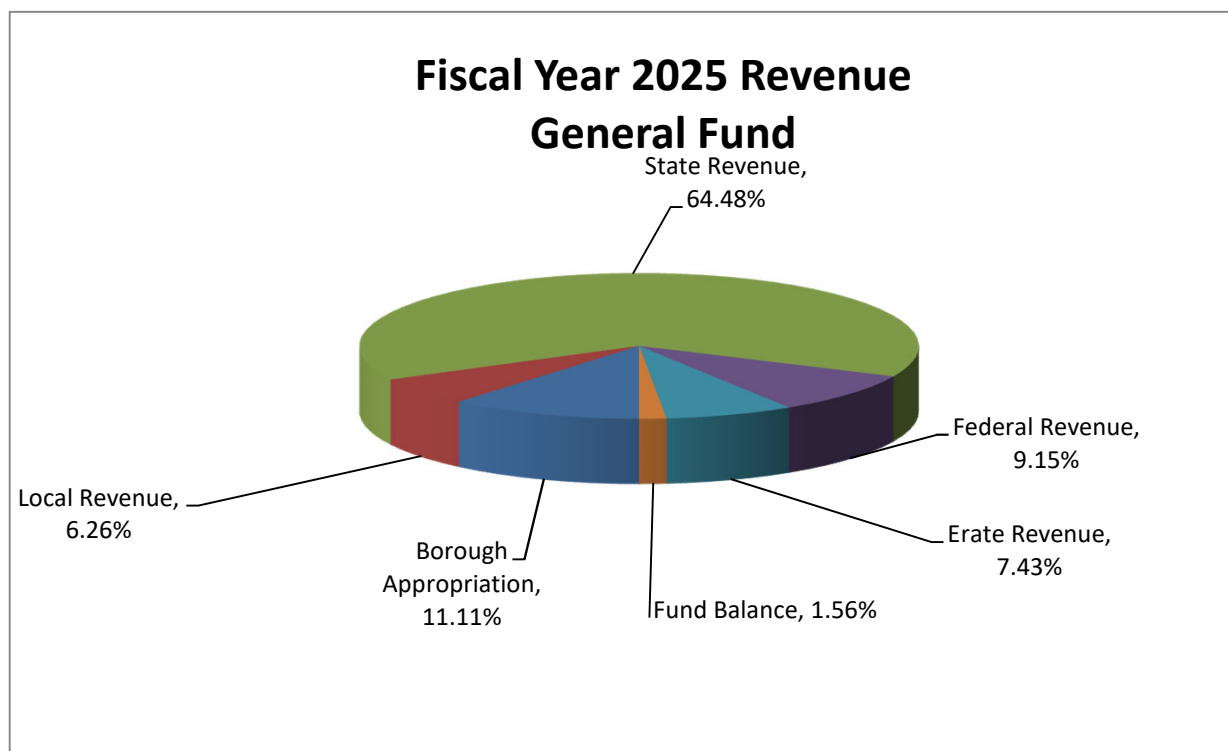
General Fund FY25 Proposed Budget

**Without PERS & TRS On-Behalf**

## Revenue

<b>Borough Appropriation</b>	\$ 1,372,707	11.11%
<b>Local Revenue</b>	773,000	6.26%
<b>State Revenue</b>	7,964,711	64.48%
<b>Federal Revenue</b>	1,130,656	9.15%
<b>Erate Revenue</b>	917,731	7.43%
<b>Fund Balance</b>	192,946	1.56%
<b>Total Revenue Budget</b>	<u>\$ 12,351,751</u>	<u>100.00%</u>

As this chart illustrates, the primary source of funding for the Lake and Peninsula Borough School District is the State of Alaska. The Lake and Peninsula Borough funds the District's local contribution, through a funding appropriation. An amount comes from the federal government in the form of Impact Aid.



# Lake and Peninsula Borough School District

General Fund FY25 Proposed Budget

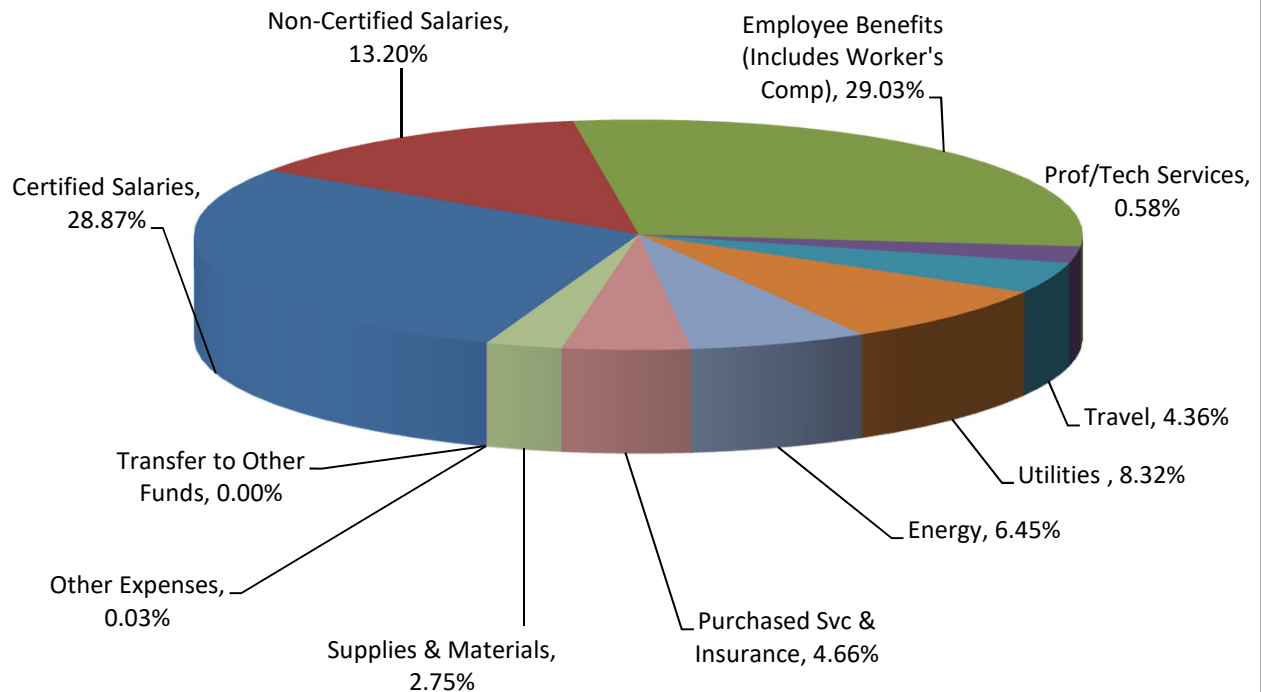
Without PERS & TRS On-Behalf

## Expenditures by Object

Certified Salaries	3,981,851	28.87%	
Non-Certified Salaries	1,820,340	13.20%	
Employee Benefits (Includes Worker's Comp)	4,003,628	29.03%	71.09%
Professional/Technical Services	321,887	2.33%	
Travel	601,500	4.36%	
Utilities	1,148,245	8.32%	
Energy	889,884	6.45%	14.77%
Purchased Svc & Insurance	642,169	4.66%	
Supplies & Materials	379,139	2.75%	
Other Expenses	4,289	0.03%	
Transfer to Other Funds	-	0.00%	
	<u>\$ 13,792,932</u>	<u>100.00%</u>	<u>85.86%</u>

Salaries, Benefits, Utilities and Energy are 85.86% of the budged expenditures.

## Expenditures by Object General Fund



## Facilities & Maintenance Comparative Data

	FY18 Audited	FY19 Audited ***	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Audited	FY24 Revised Budget - closed 2 Schools	FY25 Projected Budget
Dir/Coord/Mgr Salary-Certified	-	-	-	-	4,296	6,573	-	-
Dir/Coord Salary Non Cert	119,701	123,596	132,381	137,923	133,366	138,706	135,892	138,564
Custodians Pay	348,464	403,994	227,719	208,120	246,046	207,996	191,539	179,800
Maint Worker Pay	253,272	324,982	329,744	402,163	400,349	449,946	345,659	285,266
TRS On-behalf exp	-	-	-	131	154	-	-	-
PERS On-behalf exp	14,568	30,858	34,052	40,181	39,384	16,169	19,691	20,879
Fringe Benefits	335,893	323,967	319,353	349,583	360,145	487,343	456,681	411,747
Transportation Allowance	2,833	3,047	775	1,126	2,539	5,493	3,500	3,500
Professional/Technical Services	139,973	92,548	58,892	53,474	58,307	25,149	50,000	50,000
Staff Travel	107,478	107,564	75,510	89,611	107,268	99,816	90,000	100,000
Staff Per Diem	24,395	27,956	12,030	23,840	14,763	16,427	-	-
Utilites	-	-	-	220	-	-	-	-
Water & Sewer	90,729	73,595	64,186	67,377	85,658	79,097	72,460	72,460
Garbage	44,862	35,912	36,633	26,164	55,299	30,057	45,210	45,210
Communications	948	-	-	-	9	181	-	-
Other Utilities	-	-	-	330	240	450	-	-
Electricity	584,528	589,756	538,714	633,512	630,015	629,201	620,419	614,599
Heating Fuel	214,545	213,873	254,207	245,444	268,488	370,531	273,785	273,785
Other Purchased Services **	21,894	53,671	9,312	(1,645)	(51,018)	(151,991)	80,816	94,616
Insurance/Bond Premiums	145,391	135,740	166,772	214,913	257,925	245,006	361,090	390,139
Supplies, Materials + Media	22,383	19,236	7,021	18,835	43,239	14,914	-	50,000
Maintenance Supplies	126,779	129,754	116,590	134,450	134,618	171,178	70,000	-
Janitorial Supplies	50,383	43,385	40,958	46,088	56,932	31,745	60,001	57,489
Gas & Oil Vehicles	16,317	14,794	22,908	17,399	19,627	21,887	-	-
Dues and Fees	-	-	-	1,112	8,644	250	6,120	6,200
	2,665,336	2,748,229	2,447,758	2,710,350	2,876,293	2,896,125	2,882,863	2,794,254
Increase(Decrease) over prior year		82,893	(300,472)	262,593	165,943	19,832	(13,262)	(88,609)

\*\* Other purchased service is offset by transfer of excess cost of teacher housing to fringe benefit Housing Allowance.

	FY18Audited	FY19Audited	FY20Audited	FY21Audited	FY22Audited	FY23Audited
Object: Custodians Pay - 322	112,543.86	186,128.58	64,584.76	34,287.30	43,053.83	17,392.95
Object: PERS On-behalf exp - 359	145.50	1,116.80	1,418.24	551.79	304.76	81.15
Object: Medical Insurance - 361	956.27	127.21	933.12	-	9.41	-
Object: Worker's Compensation - 363	3,297.81	3,252.64	1,496.84	934.27	1,107.25	354.41
Object: FICA - 364	8,132.70	12,994.04	3,702.99	1,993.76	2,456.21	755.01
Object: PERS - 366	2,711.03	4,294.93	4,496.67	1,465.37	1,083.78	2,038.68
Object: Staff Per Diem - 422	-	1,806.00	420.00	-	-	-
	127,787.17	209,720.20	77,052.62	39,232.49	48,015.24	20,622.20

	FY18Audited	FY19Audited	FY20Audited	FY21Audited	FY22Audited	FY23Audited
Project: Summer Cleaning - 600						
Object: Custodians Pay - 322	112,543.86	186,128.58	64,584.76	34,287.30	43,053.83	17,392.95
Object: PERS On-behalf exp - 359	145.50	1,116.80	1,418.24	551.79	304.76	81.15
Object: 360 Fringe Benefits	15,243.31	21,785.62	12,047.86	4,945.19	4,961.41	3,229.25
Object: Staff Travel - 420	-	1,806.00	420.00	-	-	-
	-	1,806.00	420.00	-	-	-

NOTE: Summer 2023 only one Custodian clocked as Summer Cleaning everyone else clocked as Temporary Maintenance.  
Area of improvement for summer 2024.

# COST OF TEACHER HOUSING

Rent Costs Exceeding Rent

