

2024-2025 Annual Budget

June 2024

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Table of Contents

Budget Letter.....	1
2023-24 District Funds Budget Summary.....	15
Revenue Pie Chart.....	18
District Revenue Summary/Detail.....	19
Expenditure Pie Chart.....	26
District Expenditure Summary/Detail.....	27
2023-24 All Funds Budget Summary.....	41
Appendix.....	43



SHARI LePAGE
CHIEF FINANCIAL OFFICER

PHONE (573) 659-3004
FAX (573) 632-3479
shari.lepage@jcschools.us

June 20, 2024

Board of Education:

The Jefferson City School District is committed to its mission of giving all students hope for a better tomorrow by ensuring that each student achieves his or her maximum potential through a challenging educational system characterized by pride through excellence. The 2024-2025 district budget is developed to support the district's core values of becoming a District of Champions in and out of the classroom. The annual budget represents the district's financial plan for the 2024-2025 fiscal year. The budget was developed with input from the staff, the administration, the Board of Education, and the voters of the district.

The 2023-2024 school year was a positive year overall with the district achieving success in many areas. The district still faces similar challenges seen in schools across the country, such as recruiting staff, curtailing increased costs of products and services, student attendance, and identifying proven strategies to reduce learning loss due to the pandemic.

The State of Missouri revamped the Career Ladder program in FY 2023. JC Schools chose to participate in the program for the first time as a teacher recruitment and retention strategy. The Career Ladder program is a voluntary performance pay matching program that allows our teachers to qualify for supplemental payments of \$1,500, \$3,000 and \$5,000 depending on years of experience and hours completed. Participation in this program allows the district to reward teachers for extra non-contractual hours worked. This program has proven to be a win-win for students and staff. In the current year, 536 teachers participated in the program. JC Schools will continue participation in this program during FY 2025. The JC Schools budget has been supplemented the last four years by massive federal stimulus funds. These funds do not continue in FY 2025. Since the pandemic, most schools in the state have experienced a decline in enrollment. However, JC Schools attendance has recovered and leveled out and we anticipate stability moving forward.

This is an exciting time for the Jefferson City School District. In April 2023, the voters passed a \$85 million bond issue to construct a new early childhood center, do a major renovation to both middle schools and Belair elementary, renovate and update equipment at the Miller Performing Arts Center, expand Nichols Career Center, provide technology upgrades, renovate Southwest Early Childhood Center into the new JCAC, renovate and repurpose JCAC, and payoff the Energy COPS to free up operating revenue for staff salary increases. Many of these projects started during the fiscal year and will continue into the next fiscal year.

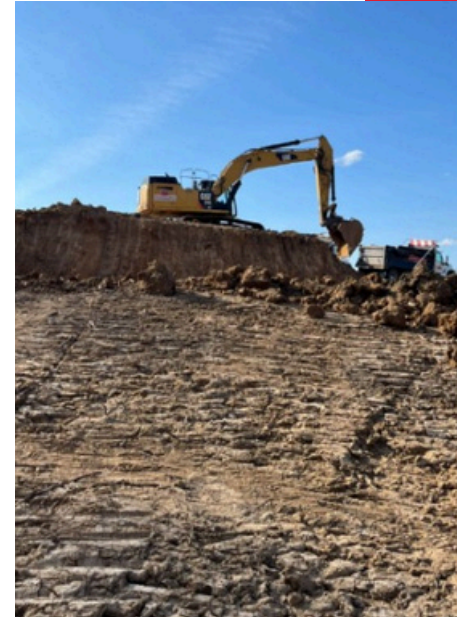


BUDGET KEYS 2024-2025

Student achievement and progress in the instructional program must be the focus of a school district budget. The following are the primary issues associated with the development of the 2024-2025 budget.



- **Major Construction** – In April, 2023, the community overwhelmingly approved an \$85,000,000 no tax increase bond issue to do major capital improvements throughout the district. In June 2023 the first issuance of \$55 million in bonds were let. See Appendix C for a listing of projects. In FY 2023, \$9,030,306 was expended. For FY 2024, another \$9,000,000 is anticipated to be expended. For FY 2025 an additional \$32,430,000 will be expended. The District will issue the remaining bonds in the Spring of 2025 for projects through FY 2027.
- **Student Population /At-Risk Student Population** – Student enrollment is another area of uncertainty. Like many across the state, the district saw a decline in enrollment and attendance during the pandemic. The District implemented measures to improve attendance in the current year. Attendance improved from 91.6 percent in FY2023 to 92.5 percent in FY2024.
- During the last several years, the number of students qualifying for free and reduced lunch has been unknown. With the onset of COVID-19, the federal government made the decision to provide free lunch to all students therefore collection of free and reduced lunch student data has been inconsistent. FY 2023 saw the end of free lunch for all students. The district's current overall free and reduced lunch percentage is 54.4 percent which is less than the 58 percent from FY 2020, the year before free lunches for all became available, and likely due to families not completing the necessary documents to qualify. The district's free and reduced lunch percentage is expected to increase once the application completion rate for the free and reduced lunch program returns to pre-pandemic levels.
- **Fund Balance** – The district operating budget (less Debt Service and Capital Improvements) is expected to close with a \$8.4 million surplus for FY 2023-2024. FY 2024-2025 Budget is projecting to close with a \$704,318 surplus. The FY 2025-2026 operating budget is expected to close with a \$624,523 surplus. The district plans to spend down operating fund balances by (\$832,412) in 2026-27 This would move the fund balance percentage to 47.4 percent which is above the Board's goal of greater than 25 percent.
- **Federal Stimulus** – The district received federal stimulus funds in the FY 2020, FY 2021, FY 2022, FY 2023 and FY 2024 school years. The largest stimulus package was passed in March 2021 and JC Schools had an allocation of \$14,776,532. The district expended \$6,574,503 of the third round of stimulus funds in FY2022, \$4,202,000 in FY 2023 and \$4,000,000 in FY 2024. This funding has been eliminated for FY 2025 and forward.



FISCAL STATUS – DISTRICT RESERVES



Projected cash reserves in the Teacher and Incidental Funds as of June 30, 2024 are expected to increase to \$60,001,283, which is 51.6 percent of annual operating expenditures. This level of reserves provides a solid foundation for district decision-making and the ability to maintain our current programs in the near future. It also allows us to emerge post pandemic in an incredibly strong financial position.

The 2024-2025 budget projects a \$704,318 surplus to the operating reserves. This will leave balances on June 30, 2025, at just over \$60 million or 50.9 percent of annual operating expenses. The district is currently projecting a slight increase in reserves in FY 2026 and a small amount of deficit spending for FY 2027. This will leave fund balances at the end of FY 2026 at 49.7 percent and FY 2027 at 47.4 percent.

While there is no exact answer to the question of the level of reserves needed by a school district, balances above 25 percent provide a reasonable cushion. Cash flow is always a key component of the discussion regarding reserves. Nearly 50 percent of the district's revenues come from property taxes, and this revenue is not paid to the district until January. The fund balances are reported as of June 30, so the district has to operate six months of the fiscal year before any of the property tax revenue is received. This requires the district to carry a larger June 30 fund balance than some other districts.

The district has been monitoring fund balances over the past several years so that we can continue to operate effectively as stimulus funding ends.

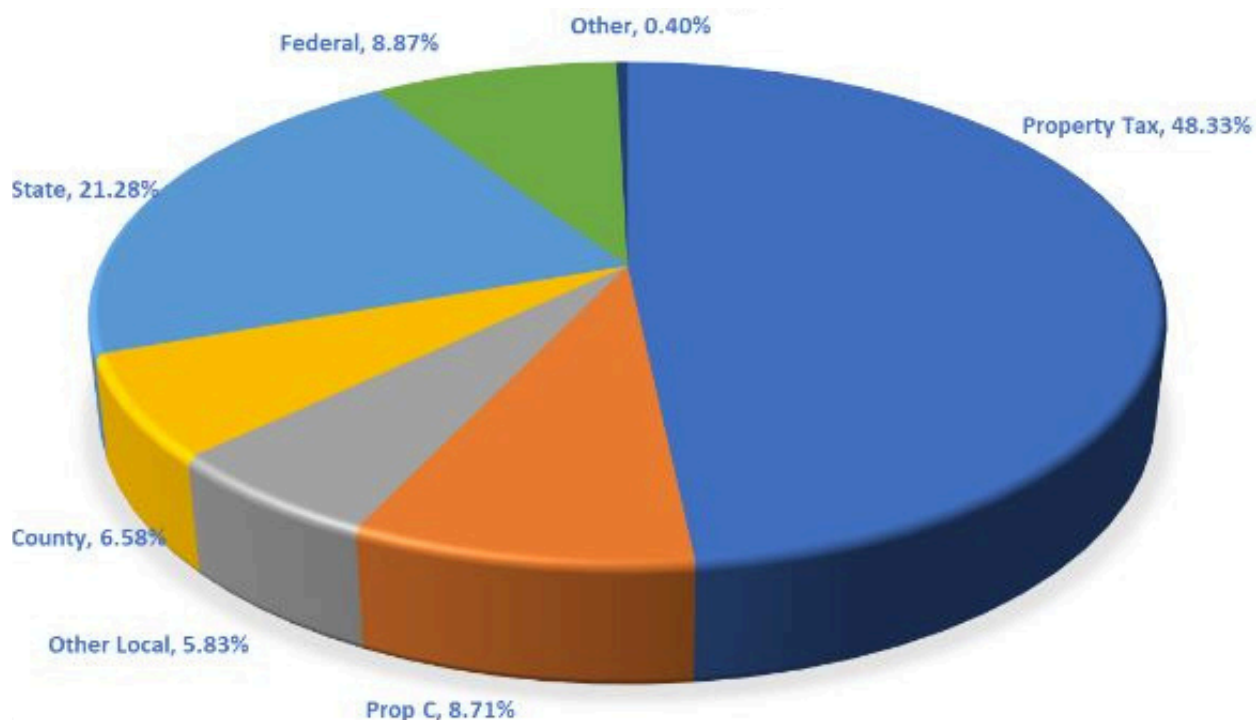
REVENUE

Revenues for the 2024-2025 budget year are estimated at \$144,839,582 but only 85 percent of this revenue comes in the operating funds (Fund 1 and Fund 2). \$16,133,670 comes in the debt service fund (Fund 3) to pay off principal and interest of general obligation debt and \$4,699,978 comes in the capital projects fund (Fund 4) to make facility improvements and purchase equipment. Bond revenue from the voter approved April 2023 Bond issuance was realized in June 2023 and currently shows as part of the Bond fund balance.

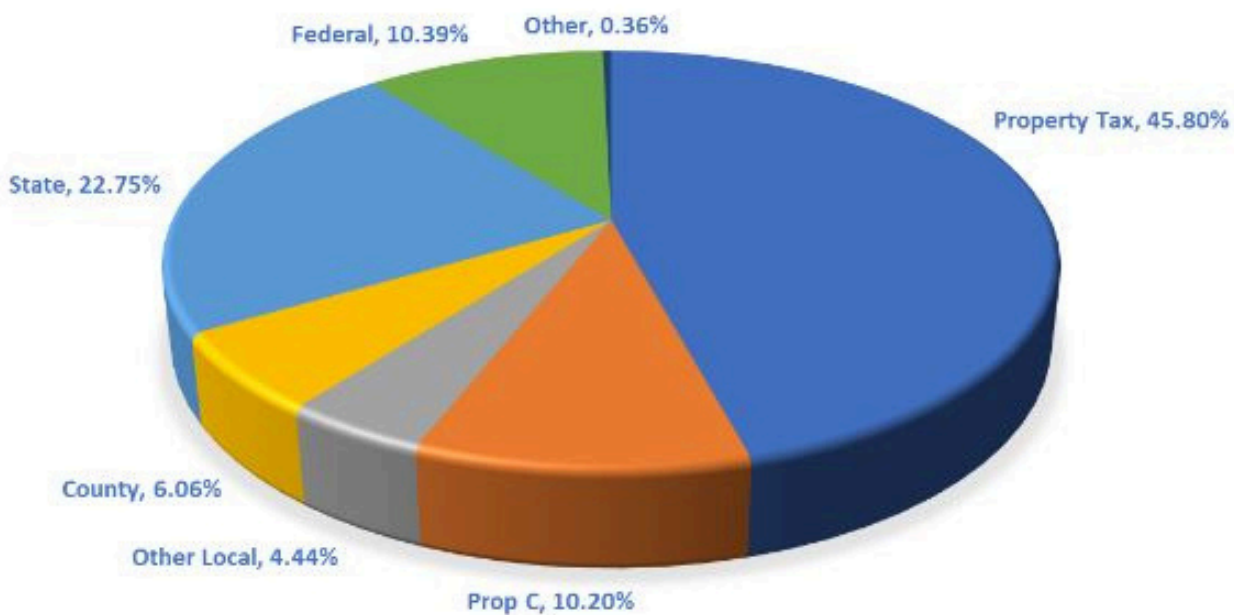




Revenues 2024-2025 \$144,839,582

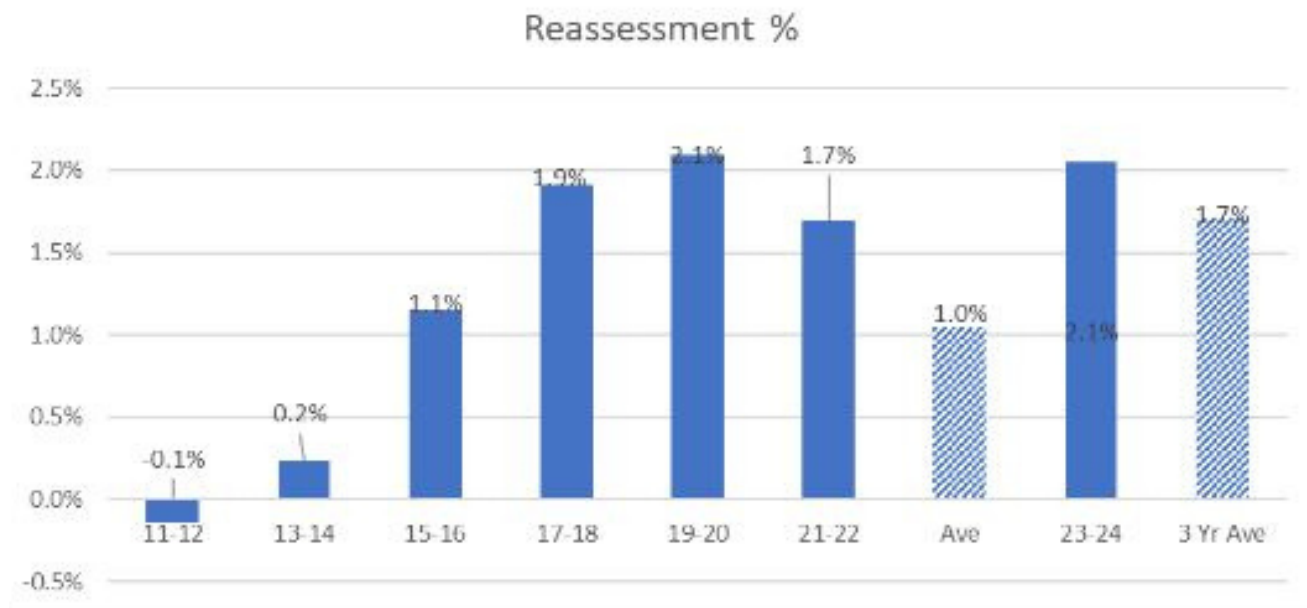


Operating Revenues 2024-2025 \$123,705,934





Assessed Valuation/Local Taxes: Changes in assessed valuation due to reassessment, new construction, and changes in personal property must be taken into consideration. Every year, the County Assessor is responsible for adding new construction to the tax rolls and for adjusting the tax rolls for changes in personal property. Since personal property generally represents depreciating assets, the total value of this property will go down unless additional personal property is purchased or new personal property replaces aging assets. Reassessment of existing real property is done in every odd numbered year, so Calendar Year 2024 was not a reassessment year therefore increase in Assessed Valuation would only be due to New Construction. This budget assumes a small increase in AV due to new construction of \$250,000. The graph below shows the AV change in the last seven reassessment years.



While this is one of the most important figures needed to develop the budget, the county assessor is not required to submit assessed valuation data to the county clerk until July 1st. The county clerk is not required to submit this data to the taxing authorities until July 20th. This timeframe makes it very difficult to write a budget in early June.

Tax Rate: The tax rate was set in August, 2023 at \$4.7593. The budget calls for the tax rate to remain \$4.7593 for the coming fiscal year. When the rate is set in August 2024, we will adjust the budget accordingly.

2022-23 TAX RATE

	23-24	24-25	Difference
MAX AUTHORIZED OPERATING	\$4.2142	\$4.2142	\$0.0000
PROP C ROLLBACK	\$0.3577	\$0.3577	\$0.0000
VOLUNTARY ROLLBACK	\$0.0000	\$0.0000	\$0.0000
OPERATING TAX RATE	\$3.8565	\$3.8565	\$0.0000
DEBT SERVICE RATE	\$0.9028	\$0.9028	\$0.0000
TOTAL APPLIED TAX RATE	\$4.7593	\$4.7593	\$0.0000



A person owning a \$150,000 house would pay \$1,356 in real estate property taxes (\$150,000 x 19 percent x \$4.7593). The budget is written assuming a 98 percent collection rate for current and delinquent taxes.

Local Property Taxes make up 48.33 percent of the district's FY 2025 operating budget compared to 48.07 percent in FY 2024.

Other Local and County

Revenue:

Interest income had been lagging behind historical amounts until FY 2023. FY 2024 showed record interest income earnings. Interest rates are projected to reduce slightly in FY 2025 therefore a slight decrease has been budgeted.

Year	Interest Income Revenue
2008-2009	\$639,389
2009-2010	\$547,286
2010-2011	\$457,627
2011-2012	\$427,488
2012-2013	\$450,976
2013-2014	\$417,886
2014-2015	\$359,675
2015-2016	\$412,636
2016-2017	\$505,777
2017-2018	\$777,192
2018-2019	\$1,106,903
2019-2020	\$743,809
2020-2021	\$361,409
2021-2022	\$432,896
2022-2023	\$1,201,755
2023-2024 Budget	\$2,960,300
2024-2025 Budget	\$2,675,300

County Stock Insurance revenues are very hard to predict. Over the last 16 years, the district received the following amounts in County Stock Insurance in the operating funds:

This revenue bounces up and down and there is not a good way to calculate the expected amount each year. The FY 2025 budget amount was derived from taking a four-year average of revenue received.

Under this category, the district also receives funds from Fines and Forfeitures, State Assessed Railroad and Utilities, Food Service sales to students and staff, M&M Surcharge, and other minor miscellaneous revenues.

Year	County Stock Ins. Revenue
2008-2009	\$1,383,000
2009-2010	\$1,651,000
2010-2011	\$2,060,000
2011-2012	\$2,456,000
2012-2013	\$1,704,000
2013-2014	\$1,823,000
2014-2015	\$2,253,129
2015-2016	\$3,117,550
2016-2017	\$3,237,941
2017-2018	\$3,329,055
2018-2019	\$2,925,727
2019-2020	\$5,061,142
2020-2021	\$3,143,297
2021-2022	\$5,176,024
2022-2023	\$6,667,450
2023-2024 Budget	\$6,419,016
2024-2025 Budget	\$5,093,476



Proposition ‘C’ – One-Cent Sales Tax:

Prop ‘C’ monies are generated by a statewide \$.01 Prop C sales tax and are distributed to districts based on their prior year Weighted Average Daily Attendance (WADA). Due to the pandemic, MO statutes allowed for an exception to the PY WADA use, and districts were allowed to use the higher of the three prior years for FY 2023. For FY 2024 and forward the exception is no longer allowed. Based on this statute and recommendations in recent DESE School Finance Memos, this budget assumes \$1,513 per WADA. This results in an increase of \$325,205 over the 2024 budget.

Fiscal Year	Prop C Revenue
2008	\$6,517,000
2009	\$6,198,000
2010	\$5,969,000
2011	\$6,507,000
2012	\$7,098,000
2013	\$7,189,000
2014	\$7,615,000
2015	\$8,064,000
2016	\$8,239,000
2017	\$8,373,000
2018	\$8,572,000
2019	\$8,667,000
2020	\$8,849,242
2021	\$9,293,971
2022	\$10,791,485
2023	\$11,431,478
Budget 2024	\$12,291,081
Budget 2025	\$12,616,286

The 1¢ sales tax will account for 8.7 percent of all 2024-2025 operating receipts as compared to 7.9 percent in FY 2024.

State Aid: The district’s second largest revenue source is the state of Missouri’s basic foundation formula for education.

The 2024-2025 state budget appropriations would fully fund the foundation formula. The main driver of cost to the foundation formula is the State Adequacy Target (SAT), which calculates the cost of an adequate education in Missouri. This budget is written assuming an increased SAT of \$6,760.

Due to an overall decrease statewide in enrollment and attendance attributed to the pandemic, DESE invoked the pandemic provision for FY 2023 and FY 2024. This statutory provision (163.021.1(4) RSMo) allowed districts to use the WADA from the school year preceding the pandemic. This kept state funding level for the school district. The pandemic provision does not carry into FY 2025 however with the increase in the SAT the district is expected to see an increase in state aid of \$1,000,000.

Approximately 73 percent of the district’s state revenue comes from the foundation formula, but an additional \$8.2 million comes from other state sources. The largest of these revenue sources are Early Childhood Special Education (ECSE), State Transportation Aid, Parents as Teachers, and Special Education High Needs. For the first time in over 20 years the state budget called for full funding of the transportation categorical in FY 2023 which resulted in JC Schools receiving an additional \$1,7 million. For FY 2025 full funding of the Transportation categorical remains. Total operating state funds for 2024-2025 will amount to approximately \$28.1 million, 21.3 percent of district operating receipts vs. 20.9 percent in FY 2024.





Federal Funds: The district normally gets the largest percentage of its federal revenues from three sources (IDEA, Title I/IIA, and Food Reimbursement).

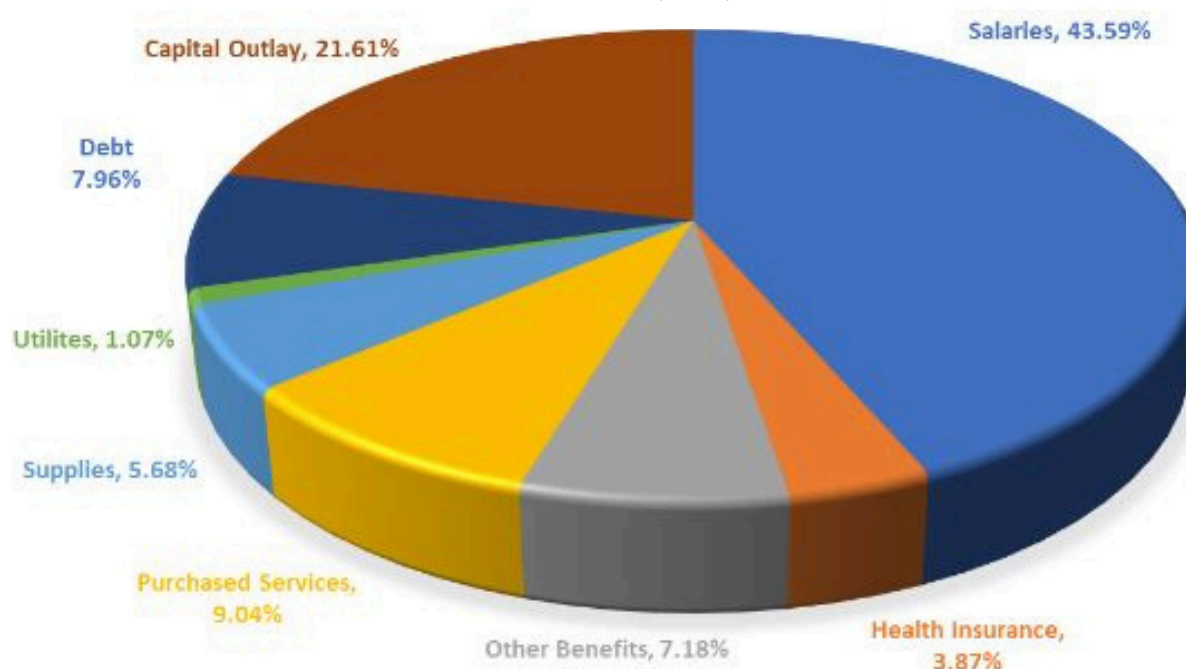
Federal COVID relief stimulus have been a significant source of funding for the last several fiscal years. For FY 2020 and FY 2021 the district received over \$10 million in federal stimulus funds. As previously mentioned ARP ESSER III, the largest of the stimulus packages was appropriated by the Missouri General Assembly in March 2022. The district's allocation of ESSER III funds is \$14,776,532. FY 2022 budget for ESSER III was \$6,574,503, FY 2023 is \$4,202,000 and FY 2024 is \$4 million. FY 2024 is the last year for stimulus funds therefore they have been eliminated from the FY 2025 budget. Federal operating receipts declined to 8.8 percent in FY 2025 compared to 12.11 percent in FY 2024.

EXPENDITURES

Total expenditures for 2024-2025 are projected at \$169,325,942. The projected expenses for the operating funds for FY 2025 are \$119,269,982. Debt Service and Capital Projects is budgeted at \$50,055,960. As mentioned previously, in April 2023 the voters passed an \$85,000,000 bond issue to construct an Early Childhood Center, renovate both middle schools and Belair Elementary, renovate Southwest Early Childhood Center into the new JCAC, replace technology in the elementary and middle schools, renovate Nichols Career Center, payoff energy COPS, replace equipment and renovate Miller Performing Arts Center. In June 2023, \$55 million of the bonds were issued. Projects relating to those bonds will be completed over the next two years (see Appendix C for a listing of all projects associated with the bond issue).

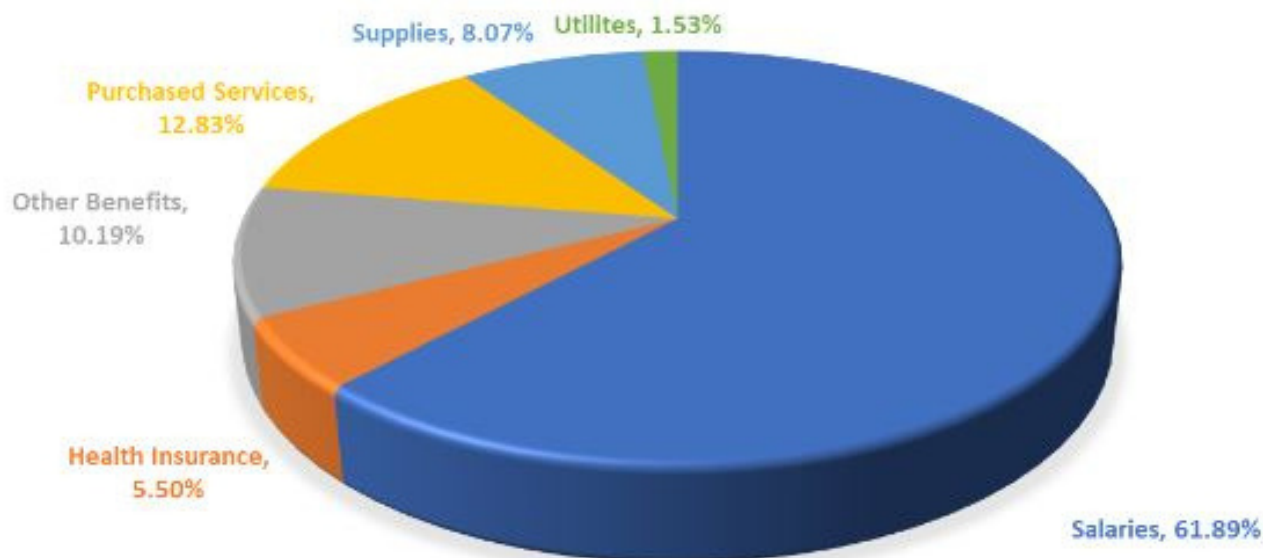


Expenses 2024-2025
\$169,325,942





Operating Expenses 2024-2025 \$119,269,982



Employee Salaries: The district employs approximately 1,287 full time equivalent employees. Every month the district pays approximately \$5.5 million in salary to these employees. Included in this budget are -3 net positions (-9 elementary FTEs, -2 SEL FTE, +3 early childhood teachers, +3 early childhood paraprofessionals, +1 middle school suspended student classroom, -1 middle school reading interventionist and +1 JCAC mental health counselor and +1 JAG Specialist).

Quality staff is an essential component of a successful educational system and has been a goal of the Board of Education and administration for a long time.

The district created a new salary schedule in the 2007-2008 fiscal year, which provided across the board raises to all teachers. Each year of experience allows a teacher to move down one-step on the schedule and earns that teacher \$729. There are five columns on the salary schedule that reward teachers for gaining additional education. The difference in compensation for each column is \$2,135. The recommendation of this budget is to operate the teacher salary schedule for experience and education as well as adding additional funds to the base to remain competitive. It is very important that we continue to maintain the salary schedule each year. In order to stay competitive, we need to add dollars to improve the salary schedule when possible.

This budget includes additional funds of \$1,500 to the base to improve the salary schedule as well as movement for an additional year of experience and educational attainment. Adding the \$1500 to the base will increase starting teacher pay to \$41,500. The total raise for teachers with one step and \$1,500 to the base is \$2,229. This is the largest raise for certified staff in 16 years.





It is equally important to have excellent staff at all levels of the organization. Each category of employees will receive at least a step increase which for many constitutes approximately a 3.2 percent raise. Many schedules received a step plus money to the base. The district is constantly evaluating its compensation compared to the market. Due to the increase in the state minimum wage and the district wanting to remain well above this level, this budget raises the beginning hourly salary step amount to \$14.60-\$14.85 for the district's custodial, food service and para-professional support staff.

The total budget for salaries for FY24 increased to \$73,815,619.

Employee Benefits: The struggle to provide and retain quality health insurance and retirement programs is an issue of continuing national concern. \$18.7 million or 11.05 percent of the current operating budget is devoted to medical, life and long-term disability insurance, as well as the district's match for public school retirement, social security and Medicare.

Contributions to the Public School Retirement System (PSRS) were in an "automatic" escalator mode for a number of years. Contribution rates increased .5 percent each year, from 10.5 percent in 2003-2004 to 14.5 percent in 2011-2012, of salary plus board paid health insurance for certified staff. The rate stabilized at that point and will not increase in 2024-2025. The non-certified employees pay into the Public Education Employee Retirement System (PEERS), which was also in an "automatic" escalator mode. This contribution rate increased each year from 5.0 percent in 2003-2004 to 6.86 percent in 2011-2012. This rate will also remain the same for the 2024-2025 year. These contribution rate increases were costing the district about \$240,000 per year. While the reprieve from these automatic cost increases has been appreciated, discussions of a possible rate increase are beginning and remain a possibility in the future.



The district operates a modified self-insured health insurance program. During the 2007-2008 fiscal year, the medical trust's fund balances were exhausted and money was transferred from the district's funds to cover the expenses. Typically, a self-funded plan should retain about 6-9 months of expenses for future unrealized expenses and to account for any number of catastrophic claims that may occur in a given year like JC Schools has experienced in the past. Because our reserves were in a negative position, the district was forced to increase premiums and change the plans that were offered from an HMO to a choice of two different PPO plans in July 2008.



The reason the health insurance premiums were skyrocketing was the rapid increase in medical and pharmacy claims in our self-insurance pool. In order to combat these large increases, the district implemented a wellness program, in addition to the change in benefits. The first step of the wellness program is to raise awareness and diagnose the areas that need attention. To achieve this a series of health screenings have been offered to our employees. These health screenings check weight, body mass index, cholesterol, glucose, and blood pressure. Each employee is then asked to fill out a Health Risk Assessment (HRA). This questionnaire asks approximately 50 questions that cover all aspects of a person's lifestyle. The questionnaire is very thorough and asks questions that include but are not limited to seatbelt usage, fruit and vegetable consumption, family medical history, and exercise habits.

Staff members who participate in the health screenings and complete the HRA receive \$30 off their monthly contribution for health insurance, along with a personalized report based on the answers they have provided. This report points out areas of concern and ways to improve their health. The district receives a global report with all the collective results, which provides valuable information about programs that will be most successful in reducing health care costs. It is important to note that no personally identifiable information is provided to the district. Approximately 69 percent (over 800) of our staff participate in the questionnaire.

After a 0 percent increase renewal in 2009-2010, the district had a 2.2 percent increase in premiums for 2010-2011, a 4.3 percent increase in 2011-2012 and a 4.2 percent increase in 2012-2013, while keeping benefits the same. The district was able to keep premiums exactly the same in 2013-2014, 2014-2015, 2015-2016, and 2016-2017. In 2017-2018, the district was actually able to reduce health insurance premiums by 8 percent and keep them at the same rate in 2018-2019 through 2023-2024. Again, in 2024-2025, the rates and benefits will remain the same as the prior year. In 2024-2025 the district's health insurance rates are the same as they were in 2010-2011. This is a tremendous accomplishment considering national trend increases for health insurance are around 8-10 percent annually. Because of the rising costs of pharmacy as well as medical treatments and the reduction in our Medical Trust Fund balance due to these increases, the District may be forced to look at raising premium rates in FY 2026.



Transportation: Transportation has continued to be a struggle. The contractor, as with most contractors throughout the state, has had labor shortage issues. The district bid and awarded a contract to Student Transportation of America for the FY 2024-2025 school year.

A huge challenge in the transportation program continues to be predicting fuel costs. The district tries to get the best price on diesel fuel by purchasing fuel by the 7,500-gallon truckload. FY 2024 started with high diesel costs of \$3.47/gal and has since tapered down. The average fuel costs for FY 2024 has been \$2.68/gal. The FY 2025 budget calls for a 3.6 percent increase in diesel fuel costs to \$681,700.



Energy Cost: The district saw a large increase in utility costs in 2019-2020 due to additions to Jefferson City High School and the opening of Capital City High School.

The district embarked on a process to address aging district facilities and to reduce energy consumption/costs. In April 2021, the Board of Education approved the hiring of Navitas to implement a \$16.3 million energy performance project. The district entered into a Certificate of Participation (COP) debt. Energy savings and reduction in purchased services on old equipment will cover most of the COP payments. These COPs were paid off in FY 2023 as a part of the \$55 million bond issue.

YEAR	ELECTRICITY	NATURAL GAS	TOTAL
2010	\$878,000	\$425,000	\$1,303,000
2011	\$1,079,000	\$328,000	\$1,407,000
2012	\$1,110,000	\$221,000	\$1,331,000
2013	\$1,195,000	\$288,000	\$1,483,000
2014	\$1,270,000	\$379,000	\$1,649,000
2015	\$1,346,000	\$288,000	\$1,634,000
2016	\$1,378,000	\$204,000	\$1,582,000
2017	\$1,345,000	\$202,000	\$1,547,000
2018	\$1,373,000	\$238,000	\$1,611,000
2019	\$1,445,000	\$240,000	\$1,685,000
2020	\$1,802,000	\$166,000	\$1,968,000
2021	\$1,337,759	\$220,244	\$1,558,003
2022	\$1,403,440	\$237,985	\$1,641,425
2023	\$1,417,050	\$202,000	\$1,619,050
2024 Budget	\$1,500,000	\$222,000	\$1,722,000
2025 Budget	\$1,550,000	\$250,000	\$1,800,000



School Nutrition Services: COVID has impacted nearly every part of our educational system, but nutrition services may have been impacted the most. During the spring 2020 closure, meals were served through pick up locations and were delivered on buses. The operations during 2020-2021 were less efficient when we had to spread our nutrition services staff throughout the buildings to serve meals in classrooms instead of the cafeteria. While operations have appeared to return to normal, there has been increases in overall food costs.





Capital Projects: The district's Capital Projects expenditure budget totals \$36,585,375 with many projects attributed to the bond issue passed by voters in April 2023. These funds come from the following sources: Bond Issuance, Classroom Trust Fund money, M&M Surtax, vocational grants and other miscellaneous revenues. The district will also maximize the allowable seven percent transfer from the General Fund to the Capital Projects Fund in FY 2024 and FY 2025. The District was able to maximize the allowable transfer in FY 2022-2023 as well. The district was able to move state and local funds that were freed up with the availability of federal stimulus funds into the Capital Projects Fund for much needed capital repairs. The amount that will be transferred in this fiscal year is approximately \$3.7 million.

The \$36.5 million budget is broken down into the following categories:

\$32,430,000 for major projects found in Appendix C.

\$1,602,400 for principal and interest on COPs debt.

\$1,620,842 for equipment purchases throughout the district.

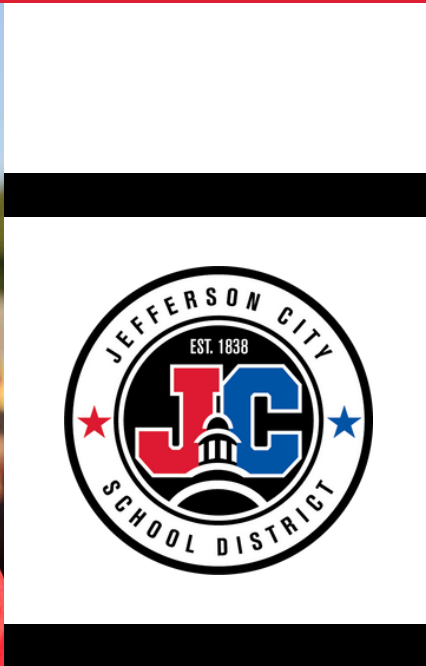
\$2,552,975 for equipment purchases and improvements to sites.

Debt Service: This fund is dedicated to the payment of principal, interest and fees on the district's general obligation debt. In 2012, 2014, 2015, 2016, 2022 and 2023, the district took advantage of historically low interest rates and refinanced some of the outstanding general obligation debt.

This fund is expected to have \$16,133,670 in revenues and \$13,470,585 in expenses. The funds generated to pay these expenses come from the district's levy dedicated to the Debt Service Fund. The district incurred \$130 million of new bonds in FY 2018 and \$55,000,000 of new bonds in June, 2023. The district will have approximately \$163,090,000 in General Obligation Debt outstanding on June 30, 2025. The Bonded Debt Schedule can be found in Appendix B.

Student Activity Fund: The district has a separate fund to account for Student Activities. Examples of items that are tracked in this fund would include, but not be limited to athletic fundraisers, club dues and fundraisers, building fundraisers, and many others. Each activity account has revenues and expenditures linked together so a balance can be shown to each sponsor. This fund has about \$800,000 in revenue annually and about \$800,000 in expenditures. Approximately \$800,000 of the district's fund balances is associated with these accounts.





Summary: This budget provides a lot of excitement and hope for the future of Jefferson City School District. The community came forward and loudly supported the district with approval of a \$85 million bond issue in April 2023. Expanding early childhood opportunities within the community with a new early childhood center, upgrading technology, expanding Nichols Career Center and updating and renovating many buildings within the District will help us to continue to improve our District of Champions.

The stated budgetary goal for the Jefferson City School District is to maintain the district in the most stable financial position while effectively using resources to provide the strongest instructional program possible. Ultimately, the FY 2025 budget, and everything we do as an organization, reflects our desire to build and support this District of Champions.

It is an honor and a pleasure to present the 2024-2025 budget for your consideration.

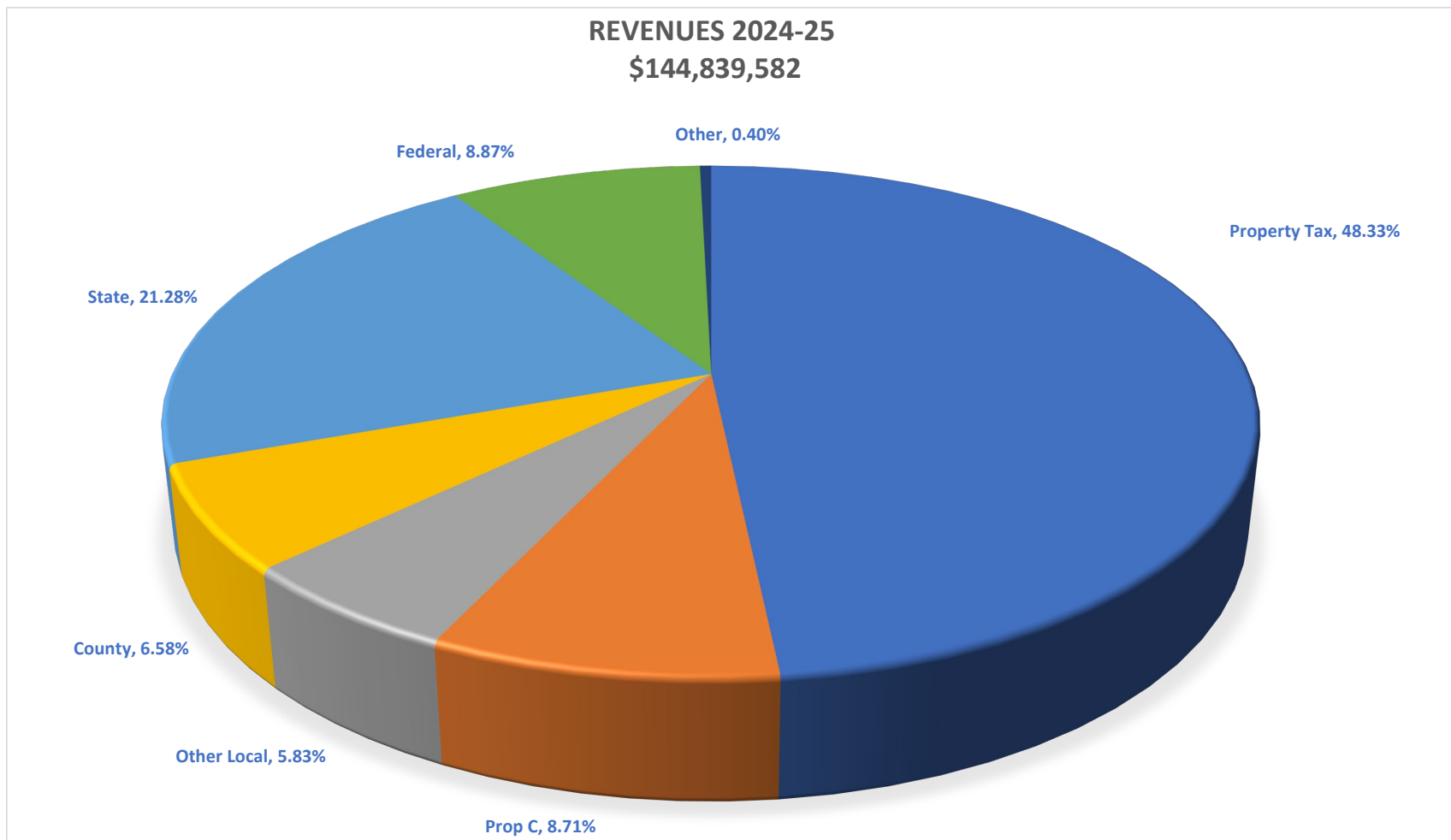
Bryan McGraw
Superintendent

Shari LePage
Chief Financial Officer

BUDGET SUMMARY - DISTRICT FUNDS

FY 2024-25 JC SCHOOLS BUDGET						
BUDGET SUMMARY - DISTRICT FUNDS						
	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	BOND PROJECTS	TOTAL
TAX RATE	\$ 3.8565	\$ -	\$ 0.9028	\$ -		\$ 4.7593
7/1/2024	\$ 60,189,216	\$ -	\$ 17,576,653	\$ 2,173,552	\$ 31,787,608	\$ 111,727,029
REVENUES						
LOCAL	\$ 62,076,979	\$ 12,681,586	\$ 14,106,500	\$ 1,689,227	\$ 500,000	\$ 91,054,292
COUNTY	\$ 7,263,747	\$ 243,000	\$ 2,027,170	\$ -	\$ -	\$ 9,533,917
STATE	\$ 6,557,175	\$ 21,585,513	\$ -	\$ 2,683,791	\$ -	\$ 30,826,479
FEDERAL	\$ 12,537,614	\$ 309,776	\$ -	\$ -	\$ -	\$ 12,847,390
OTHER	\$ 64,206	\$ 386,338	\$ -	\$ 126,960	\$ -	\$ 577,504
TOTAL REVENUES	\$ 88,499,721	\$ 35,206,213	\$ 16,133,670	\$ 4,499,978	\$ 500,000	\$ 144,839,582
EXPENDITURES						
SALARIES	\$ 18,873,187	\$ 54,942,432	\$ -	\$ -	\$ -	\$ 73,815,619
BENEFITS	\$ 5,140,980	\$ 13,573,433	\$ -	\$ -	\$ -	\$ 18,714,413
PURCHASED SERVICES	\$ 14,949,061	\$ 350,000	\$ -	\$ -		\$ 15,299,061
SUPPLIES	\$ 11,440,889	\$ -	\$ -	\$ -	\$ -	\$ 11,440,889
CAPITAL OUTLAY	\$ -		\$ -	\$ 3,382,975	\$ 31,600,000	\$ 34,982,975
OTHER	\$ -		\$ 13,470,585	\$ 1,602,400	\$ -	\$ 15,072,985
TOTAL EXPENDITURES	\$ 50,404,117	\$ 68,865,865	\$ 13,470,585	\$ 4,985,375	\$ 31,600,000	\$ 169,325,942
INTERFUND TRANSFER	\$ (37,391,286)	\$ 33,659,652	\$ -	\$ 3,731,634		\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ 704,318	\$ -	\$ 2,663,085	\$ 3,246,237	\$ (31,100,000)	\$ (24,486,360)
ENDING BALANCE 6/30/2025	\$ 60,893,534	\$ -	\$ 20,239,738	\$ 5,419,789	\$ 687,608	\$ 86,553,061
RESTRICTED BALANCE	\$ 187,963	\$ -	\$ -	\$ -	\$ -	\$ 187,963
ENDING BALANCE 6/30/2025	\$ 60,705,571	\$ -	\$ 20,239,738	\$ 5,419,789	\$ 687,608	\$ 86,365,098
ASSESSED VALUATION	\$ 1,455,636,256					
FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER						
	50.9%					

REVENUES



FY 2025 SUMMARY OF REVENUES BY FUND AND OBJECT

OBJECT	DESCRIPTION	GENERAL FUND	TEACHERS FUND	DEBT SERVICE	CAPITAL FUND	BOND FUND	TOTAL
5111	Current Taxes	\$ 55,625,000	\$ -	\$ 13,100,000	\$ -	\$ -	\$ 68,725,000
5112	Delinquent Taxes	\$ 1,028,000	\$ -	\$ 236,000	\$ -	\$ -	\$ 1,264,000
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 12,616,286	\$ -	\$ -	\$ -	\$ 12,616,286
5114	Financial Institution Tax	\$ 275,000	\$ -	\$ -	\$ 105,100	\$ -	\$ 380,100
5115	M & M Surtax	\$ 300	\$ -	\$ -	\$ 1,365,000	\$ -	\$ 1,365,300
5141	Earnings on Investments	\$ 2,660,000	\$ 15,300	\$ 770,500	\$ 79,127	\$ 500,000	\$ 4,024,927
5151-65	Food Service Program	\$ 1,580,000	\$ -	\$ -	\$ -	\$ -	\$ 1,580,000
5171	Student Activities	\$ 368,574	\$ -	\$ -	\$ -	\$ -	\$ 368,574
5191	Rentals	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ 48,000
5195-98	Micellaneous Local	\$ 492,105	\$ 50,000	\$ -	\$ 140,000	\$ -	\$ 682,105
LOCAL SUBTOTAL		\$ 62,076,979	\$ 12,681,586	\$ 14,106,500	\$ 1,689,227	\$ 500,000	\$ 91,054,292
5211	Fines, Escheats, etc.	\$ -	\$ 243,000	\$ -	\$ -	\$ -	\$ 243,000
5221	State Assessed Utilites	\$ 2,170,271	\$ -	\$ 524,507	\$ -	\$ -	\$ 2,694,778
5222	County Stock Insurance Fund	\$ 5,093,476	\$ -	\$ 1,502,663	\$ -	\$ -	\$ 6,596,139
COUNTY SUBTOTAL		\$ 7,263,747	\$ 243,000	\$ 2,027,170	\$ -	\$ -	\$ 9,533,917
5311	Basic Formula - State Monies	\$ -	\$ 19,382,831	\$ -	\$ -	\$ -	\$ 19,382,831
5312	Transportation	\$ 2,382,000	\$ -	\$ -	\$ -	\$ -	\$ 2,382,000
5314	Early Childhood (3 & 4 Year Old) Special	\$ 2,175,000	\$ -	\$ -	\$ -	\$ -	\$ 2,175,000
5317	Career Ladder	\$ -	\$ 1,681,500	\$ -	\$ -	\$ -	\$ 1,681,500
5319	Basic Formul-Classroom Trust Fund	\$ -	\$ 521,182	\$ -	\$ 2,680,000	\$ -	\$ 3,201,182
5324	Vareer Education/At Risk	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000
5332	Educational Screening Prog/PAT	\$ 410,000	\$ -	\$ -	\$ 3,791	\$ -	\$ 413,791
5333	Career Education	\$ 43,428	\$ -	\$ -	\$ -	\$ -	\$ 43,428
5359	Food Service - State	\$ 183,663	\$ -	\$ -	\$ -	\$ -	\$ 183,663
5369	Career Education Enhancement Grant	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
5381	High Need fund	\$ 1,020,584	\$ -	\$ -	\$ -	\$ -	\$ 1,020,584
5397	Other - State	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
STATE SUBTOTAL		\$ 6,557,175	\$ 21,585,513	\$ -	\$ 2,683,791	\$ -	\$ 30,826,479
5412	Medicaid	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
5427	Perkins Basic Grant, Career Education	\$ -	\$ 309,776	\$ -	\$ -	\$ -	\$ 309,776
5437	IDEA Grants	\$ 57,755	\$ -	\$ -	\$ -	\$ -	\$ 57,755
5441	IDEA Entitlement Funds, Part B	\$ 2,373,572	\$ -	\$ -	\$ -	\$ -	\$ 2,373,572
5442	Early Childhood Special Education - Fede	\$ 391,804	\$ -	\$ -	\$ -	\$ -	\$ 391,804
5445	School Lunch Program	\$ 3,528,040	\$ -	\$ -	\$ -	\$ -	\$ 3,528,040
5446	School Breakfast Program	\$ 1,431,500	\$ -	\$ -	\$ -	\$ -	\$ 1,431,500
5448	School Snack	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 3,500
5449	Fresh Fruit & Vegetable	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
5451	Title I, ESEA	\$ 2,275,000	\$ -	\$ -	\$ -	\$ -	\$ 2,275,000
5461	Title IV	\$ 171,443	\$ -	\$ -	\$ -	\$ -	\$ 171,443
5462	Title III	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
5465	Title II, Part A	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
5481	Dept. of Health - Food Svs	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
5497	Other - Federal	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
FEDERAL SUBTOTAL		\$ 12,537,614	\$ 309,776	\$ -	\$ -	\$ -	\$ 12,847,390
5631	Insurance Proceeds	\$ -	\$ -	\$ -	\$ 25,371	\$ -	\$ 25,371
5651	Sale of Other Property/Bonds	\$ 49,206	\$ -	\$ -	\$ 101,589	\$ -	\$ 150,795
5821	Tuition From Other Districts	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ 325,000
5831	Area Voc Fees From Other LEA's	\$ -	\$ 61,338	\$ -	\$ -	\$ -	\$ 61,338
5842	K-12 Transp Reimb - Other	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
OTHER REVENUE SUBTOTAL		\$ 64,206	\$ 386,338	\$ -	\$ 126,960	\$ -	\$ 577,504
TOTAL REVENUES		\$ 88,499,721	\$ 35,206,213	\$ 16,133,670	\$ 4,499,978	\$ 500,000	\$ 144,839,582

FY 22-25 REVENUES BY FUND AND OBJECT DETAIL

FND	FNC	OBJ	LOC	PJT	X	BLD	JC	Account Description	FY 2025 BUDGET	FY2024 BUDGET	FY2023 ACTUAL	FY 2022 ACTUAL
10	0	5111	0	0	0	0	14	CURRENT TAXES-CALLAWAY	6,910,000.00	6,750,000.00	6,745,948.33	6,461,255.86
10	0	5111	0	0	0	0	26	CURRENT TAX-COLE	48,715,000.00	48,400,000.00	47,958,568.97	46,048,766.28
10	0	5112	0	0	0	0	14	DELINQUENT TAXES-CALLAWAY	190,000.00	150,000.00	149,661.99	157,473.58
10	0	5112	0	0	0	0	26	DELINQUENT TAX-COLE	838,000.00	700,000.00	705,374.48	855,731.06
10	0	5114	0	0	0	0	14	INTANGIBLE TAX-CALLAWAY	0.00	0.00	207.76	(668.26)
10	0	5114	0	0	0	0	26	INTANGIBLE TAX-COLE	275,000.00	275,000.00	270,838.25	222,304.51
10	0	5116	0	0	0	0	0	IN LIEU OF TAX	300.00	300.00	0.00	300.34
20	0	5113	0	0	0	0	0	SALES TAX	12,616,286.00	11,433,377.00	11,431,478.13	10,791,485.09
30	0	5111	0	0	0	0	14	CURRENT TAXES-CALLAWAY	1,625,000.00	1,550,000.00	1,579,196.78	1,497,622.05
30	0	5111	0	0	0	0	26	CURRENT TAX-COLE	11,475,000.00	11,100,000.00	11,226,889.64	10,673,412.35
30	0	5112	0	0	0	0	14	DELINQUENT TAXES-CALLAWAY	46,000.00	36,000.00	34,830.79	36,938.26
30	0	5112	0	0	0	0	26	DELINQUENT TAX-COLE	190,000.00	200,000.00	165,225.35	200,727.04
40	0	5114	0	0	0	0	14	INTANGIBLE TAX-CALLAWAY	100.00	100.00	80.24	3,066.81
40	0	5114	0	0	0	0	26	INTANGIBLE TAX-COLE	105,000.00	105,000.00	104,601.18	85,856.83
40	0	5115	0	0	0	0	14	M&M SURTAXES-CALLAWAY	65,000.00	65,000.00	61,387.59	58,890.89
40	0	5115	0	0	0	0	26	M&M SURTAXES-COLE	1,300,000.00	1,300,000.00	1,292,545.88	1,234,813.48
10	0	5141	0	0	0	0	0	INTEREST EARNINGS	2,200,000.00	1,700,000.00	1,548,842.35	105,365.11
10	0	5141	0	0	0	0	14	INTEREST FROM CALLAWAY COUNTY	85,000.00	30,000.00	57,119.68	43,878.18
10	0	5141	0	0	0	0	26	INTEREST FROM COLE COUNTY	375,000.00	245,000.00	282,701.70	282,763.46
20	0	5141	0	0	0	0	0	INTEREST EARNINGS	9,000.00	9,000.00	8,631.33	568.79
20	0	5141	0	0	0	0	14	INTEREST FROM CALLAWAY COUNTY	0.00	0.00	870.52	320.17
20	0	5141	0	0	0	0	26	INTEREST FROM COLE COUNTY	6,300.00	2,500.00	2,259.55	0.00
30	0	5141	0	0	0	0	0	INTEREST EARNINGS	664,500.00	450,000.00	400,149.93	10,615.03
30	0	5141	0	0	0	0	14	INTEREST FROM CALLAWAY COUNTY	18,000.00	7,500.00	13,262.26	10,259.65
30	0	5141	0	0	0	0	26	INTEREST FROM COLE COUNTY	88,000.00	60,000.00	64,989.70	65,908.70
30	0	5143	0	919	0	0	0	PREMIUMS - 2021 REFUNDING BOND	0.00	0.00	0.00	1,165,596.85
40	0	5141	0	0	0	0	0	INTEREST EARNINGS	73,627.00	75,000.00	90,313.78	6,718.76
40	0	5141	0	0	0	0	14	INTEREST FROM CALLAWAY COUNTY	1,500.00	127.00	184.37	85.99
40	0	5141	0	0	0	0	26	INTEREST FROM COLE COUNTY	4,000.00	4,000.00	3,985.77	5,377.16
41	0	5141	0	923	0	0	0	2023 BOND ISSUE - INTEREST - KIDS FIRST	500,000.00	500,000.00	0.01	0.00
41	0	5143	0	923	0	0	0	PREMIUM ON BONDS SOLD	0.00	0.00	3,176,030.40	0.00
10	0	5151	0	15100	0	0	0	SALES TO PUPILS-REIMBURSABLE SCHOOL MEALS	1,500,000.00	1,500,000.00	1,661,743.96	205,242.88
10	0	5161	0	16100	0	0	0	SALES TO ADULTS-NON PROGRAM FOOD SALES	20,000.00	45,000.00	0.00	36,861.95
10	0	5165	0	16500	0	0	0	FOOD SERVICE NON-PROGRAM FOOD SALES	60,000.00	35,000.00	60,452.16	29,661.66
10	0	5171	1050	200	0	20	0	MSHSAA ADMISSIONS REV	368,574.00	368,574.00	0.00	(0.30)
10	0	5171	1050	505	0	20	0	BOYS BB ADMISSIONS REV-JCHS	0.00	0.00	9,932.55	3,146.00
10	0	5171	1050	508	0	20	0	WRESTLING ADMISSIONS REV-JCHS	0.00	0.00	2,066.25	1,699.00
10	0	5171	1050	509	0	20	0	BASEBALL ADMISSIONS REV-JCHS	0.00	0.00	3,773.55	(1,264.75)
10	0	5171	1050	510	0	20	0	TRACK ADMISSIONS REV-JCHS	0.00	0.00	1,960.00	3,453.60
10	0	5171	1050	512	0	20	0	BOYS SOCCER ADMISSIONS REV-JCHS	0.00	0.00	850.18	3,916.50
10	0	5171	1050	513	0	20	0	GIRLS BB ADMISSIONS REV-JCHS	0.00	0.00	5,693.16	3,544.85
10	0	5171	1050	515	0	20	0	VOLLEYBALL ADMISSIONS REV-JCHS	0.00	0.00	4,073.00	4,601.60
10	0	5171	1050	517	0	20	0	SOFTBALL ADMISSIONS REV-JCHS	0.00	0.00	1,765.00	2,536.00
10	0	5171	1050	520	0	20	0	FOOTBALL ADMISSIONS REV-JCHS	0.00	0.00	16,855.58	17,736.60
10	0	5171	1050	559	0	20	0	HOLIDAY TOURNAMENT ADMISSIONS REV	0.00	0.00	23,145.75	14,051.00
10	0	5171	1050	577	0	20	0	GIRLS SOCCER ADMISSIONS REV-JCHS	0.00	0.00	3,195.00	3,629.00
10	0	5171	1060	505	0	21	0	BOYS BB ADMISSIONS REV-CCHS	0.00	0.00	4,728.25	7,081.00
10	0	5171	1060	508	0	21	0	WRESTLING ADMISSIONS REV-CCHS	0.00	0.00	661.00	1,412.58

FY 22-25 REVENUES BY FUND AND OBJECT DETAIL

FND	FNC	OBJ	LOC	PJT	X	BLD	JC	Account Description	FY 2025 BUDGET	FY2024 BUDGET	FY2023 ACTUAL	FY 2022 ACTUAL
10	0	5171	1060	509	0	21	0	BASEBALL ADMISSIONS REV-CCHS	0.00	0.00	3,611.25	1,340.00
10	0	5171	1060	510	0	21	0	TRACK ADMISSIONS REV-CCHS	0.00	0.00	1,990.99	1,179.00
10	0	5171	1060	512	0	21	0	BOYS SOCCER ADMISSIONS REV-CCHS	0.00	0.00	3,683.37	2,860.01
10	0	5171	1060	513	0	21	0	GIRLS BB ADMISSIONS REV-CCHS	0.00	0.00	3,757.50	2,659.00
10	0	5171	1060	515	0	21	0	VOLLEYBALL ADMISSIONS REV-CCHS	0.00	0.00	2,962.25	3,698.10
10	0	5171	1060	520	0	21	0	FOOTBALL ADMISSIONS REV-CCHS	0.00	0.00	24,002.15	10,967.59
10	0	5171	1060	577	0	21	0	GIRLS SOCCER ADMISSIONS REV-CCHS	0.00	0.00	4,408.96	1,583.00
10	0	5171	3000	505	0	200	0	BOYS BB ADMISSIONS REV-LCMS	0.00	0.00	1,012.50	1,827.00
10	0	5171	3000	508	0	200	0	WRESTLING ADMISSIONS REV-LCMS	0.00	0.00	1,159.00	1,467.00
10	0	5171	3000	510	0	200	0	TRACK ADMISSIONS REV-LCMS	0.00	0.00	0.00	2,198.55
10	0	5171	3000	513	0	200	0	GIRLS BB ADMISSIONS REV-LCMS	0.00	0.00	1,327.00	1,992.75
10	0	5171	3000	515	0	200	0	VOLLEYBALL ADMISSIONS REV-LCMS	0.00	0.00	3,182.50	2,115.00
10	0	5171	3000	520	0	200	0	FOOTBALL ADMISSIONS REV-LCMS	0.00	0.00	3,108.00	864.60
10	0	5171	3020	505	0	210	0	BOYS BB ADMISSIONS REV-TJMS	0.00	0.00	1,553.00	2,272.77
10	0	5171	3020	508	0	210	0	WRESTLING ADMISSIONS REV-TJMS	0.00	0.00	231.00	2,068.00
10	0	5171	3020	510	0	210	0	TRACK ADMISSIONS REV-TJMS	0.00	0.00	1,663.10	2,198.55
10	0	5171	3020	513	0	210	0	GIRLS BB ADMISSIONS REV-TJMS	0.00	0.00	1,679.30	1,430.00
10	0	5171	3020	515	0	210	0	VOLLEYBALL ADMISSIONS REV-TJMS	0.00	0.00	2,319.22	1,856.50
10	0	5171	3020	520	0	210	0	FOOTBALL ADMISSIONS REV-TJMS	0.00	0.00	1,806.61	2,977.20
10	0	5179	1050	101	0	20	0	JCHS ATHLETIC ADMIN REV	0.00	0.00	38.58	0.00
10	0	5179	1050	200	0	20	0	MSHSAA OTHER REV	0.00	0.00	1,985.00	317.00
10	0	5179	1050	288	0	20	0	REV - TECH	0.00	0.00	604.46	0.00
10	0	5179	1050	505	0	20	0	BOYS BB OTHER REV-JCHS	0.00	0.00	0.00	77.76
10	0	5179	1050	506	0	20	0	CROSS COUNTRY OTHER REV-JCHS	0.00	0.00	2,260.00	2,655.00
10	0	5179	1050	509	0	20	0	BASEBALL OTHER REV-JCHS	0.00	0.00	0.00	(4,700.00)
10	0	5179	1050	510	0	20	0	TRACK OTHER REV-JCHS	0.00	0.00	0.00	250.00
10	0	5179	1050	511	0	20	0	BOYS GOLF OTHER REV-JCHS	0.00	0.00	0.00	350.00
10	0	5179	1050	515	0	20	0	VOLLEYBALL OTHER REV-JCHS	0.00	0.00	0.00	475.20
10	0	5179	1050	518	0	20	0	GIRLS GOLF OTHER REV-JCHS	0.00	0.00	(300.00)	0.00
10	0	5179	1050	520	0	20	0	FOOTBALL OTHER REV-JCHS	0.00	0.00	0.00	100.00
10	0	5179	1050	559	0	20	0	HOLIDAY TOURNAMENT OTHER REV	0.00	0.00	16,050.00	17,800.00
10	0	5179	1050	577	0	20	0	GIRLS SOCCER OTHER REV-JCHS	0.00	0.00	0.00	100.00
10	0	5179	1060	101	0	21	0	CCHS ATHLETIC ADMIN REV	0.00	0.00	38.57	0.00
10	0	5179	1060	200	0	21	0	MSHSAA OTHER REV-CCHS	0.00	0.00	0.00	100.00
10	0	5179	1060	506	0	21	0	CROSS COUNTRY OTHER REV-CCHS	0.00	0.00	960.00	940.00
10	0	5179	1060	508	0	21	0	WRESTLING OTHER REV-CCHS	0.00	0.00	0.00	400.00
10	0	5179	1060	511	0	21	0	BOYS GOLF OTHER REV-CCHS	0.00	0.00	0.00	1,080.00
10	0	5179	1060	515	0	21	0	VOLLEYBALL OTHER REV-CCHS	0.00	0.00	552.00	0.00
10	0	5179	3000	510	0	200	0	TRACK OTHER REV-LCMS	0.00	0.00	300.00	1,950.00
10	0	5179	3000	513	0	200	0	GIRLS BB OTHER REV-LCMS	0.00	0.00	0.00	700.00
10	0	5179	3000	515	0	200	0	VOLLEYBALL OTHER REV-LCMS	0.00	0.00	175.00	0.00
10	0	5179	3000	520	0	200	0	FOOTBALL OTHER REV-LCMS	0.00	0.00	0.00	617.00
10	0	5179	3020	506	0	210	0	CROSS COUNTRY OTHER REV-TJMS	0.00	0.00	225.00	1,800.00
10	0	5179	3020	508	0	210	0	WRESTLING OTHER REV-TJMS	0.00	0.00	0.00	1,950.00
10	0	5179	3020	510	0	210	0	TRACK OTHER REV-TJMS	0.00	0.00	300.00	1,950.00
10	0	5179	9579	101	0	0	0	ATHLETIC ADMIN REV	0.00	0.00	397.02	0.00
10	0	5191	0	0	0	0	0	BUILDING RENTALS	20,000.00	20,000.00	18,506.40	31,662.56
10	0	5191	0	0	0	515	0	MILLER CTR REVENUE	28,000.00	28,000.00	32,572.50	25,585.00

FY 22-25 REVENUES BY FUND AND OBJECT DETAIL

FND	FNC	OBJ	LOC	PJT	X	BLD	JC	Account Description	FY 2025 BUDGET	FY2024 BUDGET	FY2023 ACTUAL	FY 2022 ACTUAL
10	0	5195	0	0	0	0	0	PRIOR PERIOD ADJUSTMENTS	200,000.00	150,000.00	215,253.46	233,326.61
10	0	5195	0	67	0	0	0	PRIOR PERIOD THIRD PARTY SAL/BEN REIMB	25,687.00	25,687.00	7.27	39,414.95
10	0	5198	0	0	0	0	0	MISCELLANEOUS LOCAL	181,418.00	261,418.00	42,438.06	847,449.57
10	0	5198	0	67	0	0	0	MISCELLANEOUS LOCAL/3RD PARTY SAL/BEN REIMB	85,000.00	85,000.00	112,818.44	44,047.67
20	0	5198	0	0	0	0	0	MISCELLANEOUS LOCAL REVENUE	50,000.00	20,000.00	43,500.00	7,000.00
40	0	5195	0	0	0	0	0	PRIOR PERIOD ADJUSTMENT	54,000.00	0.00	171,400.00	0.00
40	0	5198	0	0	0	0	0	CAPITAL PROJECTS MISC	86,000.00	140,000.00	0.00	0.00
40	0	5198	0	19801	0	0	0	HEALTH SERVICES GRANT	0.00	40,000.00	0.00	0.00
41	0	5195	0	0	0	0	0	PRIOR YEAR REIMBURSEMENT - CP ESCROW	0.00	0.00	(165,000.00)	0.00
TOTAL LOCAL REVENUE									91,054,292.00	87,866,583.00	89,735,611.56	81,667,696.13
20	0	5211	0	0	0	0	14	FINES & FORFEITURES-CALLAWAY	1,000.00	1,000.00	41,132.47	49,933.67
20	0	5211	0	0	0	0	26	FINES & FORFEITURES-COLE	242,000.00	242,000.00	242,206.62	190,607.82
10	0	5221	0	0	0	0	14	STATE ASSESSED RR&U-CALLAWAY	285,271.00	259,430.00	259,430.69	248,761.71
10	0	5221	0	0	0	0	26	STATE ASSESSED RR&U-COLE	1,885,000.00	1,682,346.00	1,709,677.34	1,630,128.74
10	0	5222	0	0	0	0	0	COUNTY STOCK INSURANCE	5,093,476.00	6,419,016.00	6,667,464.03	5,176,024.22
30	0	5221	0	0	0	0	14	STATE ASSESSED RR&U-CALLAWAY	73,507.00	65,000.00	68,008.73	63,978.74
30	0	5221	0	0	0	0	26	STATE ASSESSED RR&U-COLE	451,000.00	400,000.00	413,540.36	394,834.98
30	0	5222	0	0	0	0	0	COUNTY STOCK INSURANCE	1,502,663.00	1,502,823.00	1,560,823.95	1,199,724.67
10	0	5237	0	0	0	0	0	CALLAWAY COUNTY SPECIAL SERVICES GRANT	0.00	0.00	0.00	1,020.29
TOTAL COUNTY REVENUE									9,533,917.00	10,571,455.00	10,962,284.19	8,955,014.84
10	0	5312	0	0	0	0	0	TRANSPORTATION	2,382,000.00	2,382,000.00	2,624,050.00	1,344,482.00
10	0	5314	0	0	0	0	0	EARLY CHILD SPECIAL ED	2,175,000.00	2,020,000.00	2,017,903.20	2,006,747.89
10	0	5317	0	31700	0	0	0	CAREER LADDER - STATE REIMBURSEMENT	0.00	1,500,000.00	0.00	0.00
20	0	5311	0	0	0	0	0	BASIC FORMULA	19,382,831.00	18,382,831.00	18,325,133.87	18,031,430.45
20	0	5317	0	31700	0	0	0	CAREER LADDER	1,681,500.00	0.00	1,223,100.00	0.00
20	0	5319	0	0	0	0	0	CLASSROOM TRUST	521,182.00	521,182.00	861,538.48	898,597.89
40	0	5319	0	0	0	0	0	CLASSROOM TRUST	2,680,000.00	2,680,000.00	2,680,000.00	2,680,000.00
10	0	5322	0	0	0	0	0	VOCATIONAL/AT RISK	0.00	30,000.00	0.00	0.00
10	0	5324	0	0	0	0	0	PAT EDUCATIONAL/SCREENING	240,000.00	240,000.00	361,517.18	298,932.94
10	0	5332	0	33200	0	0	0	CTE BASE & PERFORMANCE GRANT	410,000.00	410,000.00	298,436.00	445,768.00
10	0	5332	0	33201	0	0	0	CTE ENHANCEMENT GRANT	0.00	0.00	88,036.37	52,734.57
10	0	5332	0	33202	0	0	0	CTE PROGRAM IMPROVEMENT-AG ED	0.00	0.00	707.50	0.00
10	0	5332	0	33203	0	0	0	CTE PROGRAM IMPROVEMENT-BUS MARKETING AND IT	0.00	0.00	0.00	1,249.50
10	0	5332	0	33205	0	0	0	CTE PROGRAM IMPROVEMENT-HEALTH SCIENCES	0.00	0.00	4,614.50	8,197.38
10	0	5332	0	33206	0	0	0	CTE PROGRAM IMPROVEMENT-SKILLED TECHNICAL	0.00	0.00	4,796.98	2,358.00
10	0	5332	0	33207	0	0	0	CTE PROGRAM IMPROVEMENT-TECH & ENGINEERING	0.00	0.00	1,600.00	2,800.00
10	0	5332	0	33209	0	0	0	CTE INCENTIVE PAYMENT	0.00	0.00	28,561.70	47,395.92
10	0	5332	0	33210	0	0	0	CTE MENTORING PROGRAM	0.00	0.00	400.00	0.00
10	0	5333	0	33300	0	0	0	FOOD SERVICE - STATE	43,428.00	43,428.00	22,309.98	15,570.50
40	0	5332	0	33200	0	0	0	CTE BASE & PERFORMANCE GRANT	3,791.00	3,791.00	0.00	0.00
40	0	5332	0	33204	0	0	0	CTE PROGRAM IMP-FAMILY CONSUMER SCIENCE	0.00	0.00	0.00	1,260.00
40	0	5332	0	33207	0	0	0	CTE PROGRAM IMPROVEMENT - TECH & ENGINEERING	0.00	0.00	0.00	699.50
10	0	5342	0	34200	0	0	0	EVIDENCE BASED READING PROGRAM	0.00	88,767.00	0.00	0.00
10	0	5359	0	0	0	0	0	VOCATIONAL ENHANCE (STATE)	183,663.00	183,663.00	0.00	0.00
10	0	5369	0	0	0	0	0	SPECIAL EDUCATION PUBLIC PLACEMENT	100,000.00	0.00	0.00	0.00
10	0	5381	0	0	0	0	0	HIGH NEED FUND	1,020,584.00	1,020,584.00	1,020,584.33	415,583.77

FY 22-25 REVENUES BY FUND AND OBJECT DETAIL

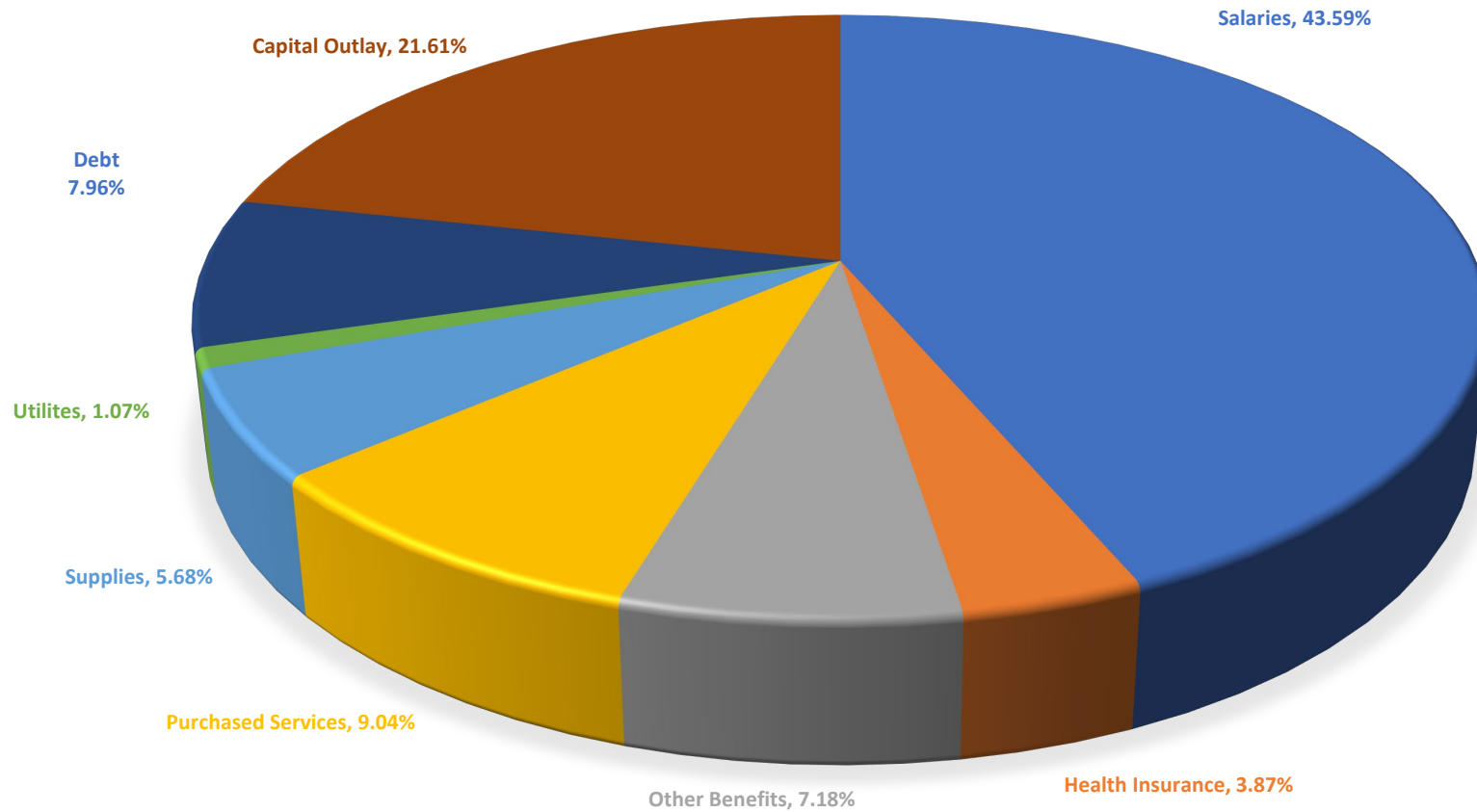
FND	FNC	OBJ	LOC	PJT	X	BLD	JC	Account Description	FY 2025 BUDGET	FY2024 BUDGET	FY2023 ACTUAL	FY 2022 ACTUAL
10	0	5397	0	0	0	0	0	OTHER STATE	2,500.00	2,500.00	2,671.71	2,662.60
10	0	5397	0	39710	0	0	0	OTHER STATE - FEMININE HYGEINE PRODUCTS GRANT	0.00	0.00	7,278.48	0.00
TOTAL STATE REVENUE									30,826,479.00	29,508,746.00	29,573,240.28	26,256,470.91
10	0	5412	0	0	0	0	0	MEDICAID	1,100,000.00	1,100,000.00	1,286,317.67	932,031.29
10	0	5421	0	42100	0	0	0	PRESCHOOL STARTUP GRANT	0.00	0.00	73,353.14	0.00
10	0	5422	0	42200	0	0	0	ARP ESSER III	0.00	0.00	549,761.37	387,506.17
10	0	5422	0	42207	0	0	0	IRSG - MENTAL HEALTH GRANT	0.00	93,188.00	0.00	0.00
10	0	5423	0	42301	0	0	0	TEACHER RETENTION (CRRSA - ESSER II)	0.00	45,000.00	14,424.00	0.00
10	0	5424	0	42400	0	0	0	CARES-ESSER FUNDS	0.00	0.00	20,391.03	26,127.50
10	0	5424	0	42400	0	310	0	CARES-ESSER FUNDS-IC	0.00	0.00	0.00	1,160.69
10	0	5424	0	42400	0	320	0	CARES-ESSER FUNDS-ST. PETERS	0.00	0.00	0.00	5,106.80
10	0	5424	0	42400	0	330	0	CARES-ESSER FUNDS-HELIA	0.00	0.00	0.00	24,953.18
10	0	5424	0	42400	0	340	0	CARES-ESSER FUNDS-ST. JOSEPH	0.00	0.00	0.00	16,586.45
10	0	5424	0	42400	0	350	0	CARES-ESSER FUNDS-ST. MARTINS	0.00	0.00	0.00	15,192.19
10	0	5424	0	42400	0	360	0	CARES-ESSER FUNDS-TRINITY	0.00	0.00	0.00	16,451.17
10	0	5424	0	42400	0	370	0	CARES-ESSER FUNDS-CALVARY	0.00	0.00	0.00	2,784.12
10	0	5424	0	42400	0	390	0	CARES-ESSER FUNDS-LIGHTHOUSE PREP	0.00	0.00	0.00	661.38
10	0	5424	0	42404	0	0	0	TEACHER RETENTION (CARES - ESSER I)	0.00	0.00	44,534.45	0.00
10	0	5425	0	42501	0	0	0	CARES TRANSPORTATION SUPPLEMENT-GEER	0.00	0.00	0.00	21,867.93
10	0	5426	0	42600	0	0	0	CRRSA PARENT REIMB (GEER II)	0.00	20,000.00	48,516.61	6,521.54
20	0	5422	0	42200	0	0	0	ARP-ESSER III FUNDS	0.00	4,000,000.00	3,652,197.17	6,186,996.83
20	0	5423	0	42300	0	0	0	CRRSA-ESSER II FUNDS	0.00	0.00	805.00	0.00
20	0	5423	0	42301	0	0	0	TEACHER RETENTION GRANT	0.00	0.00	1,159.50	0.00
20	0	5424	0	42400	0	0	0	CARES-ESSER FUNDS	0.00	0.00	32,708.59	0.00
20	0	5427	0	42701	0	0	0	PERKINS BASIC GRANT CAREER ED	309,776.00	309,776.00	294,121.00	0.00
40	0	5421	0	42100	0	0	0	PRESCHOOL START UP GRANT	0.00	0.00	7,478.00	0.00
40	0	5424	0	42400	0	330	0	CARES-ESSER FUNDS-HELIA	0.00	0.00	0.00	8,547.00
40	0	5424	0	42400	0	340	0	CARES-ESSER FUNDS-ST JOSEPH	0.00	0.00	0.00	10,000.00
40	0	5424	0	42400	0	360	0	CARES-ESSER FUNDS-TRINITY	0.00	0.00	0.00	6,920.02
40	0	5424	0	42400	0	370	0	CARES-ESSER FUNDS-CALVARY	0.00	0.00	0.00	121.03
40	0	5426	0	42601	0	0	0	CTE CRRSA-GEER II	0.00	118,151.00	108,259.85	0.00
10	0	5437	0	43703	0	0	0	FEDERAL HIGH NEEDS FUND-SPED	57,755.00	20,000.00	18,791.97	9,934.02
10	0	5439	0	43900	0	0	0	ARP IDEA	0.00	0.00	533,109.93	0.00
10	0	5441	0	44100	0	0	0	IDEA PART B REVENUE	2,373,572.00	2,373,572.00	1,225,947.86	2,455,695.71
10	0	5442	0	44200	0	0	0	ECSE 611 REVENUE	328,092.00	328,092.00	226,932.00	205,652.13
10	0	5442	0	44201	0	0	0	ECSE 619 REVENUE	63,712.00	63,712.00	57,170.08	46,961.05
10	0	5443	0	44300	0	0	0	ARP IDEA ECSE	0.00	0.00	16,935.23	0.00
10	0	5445	0	44500	0	0	0	SCHOOL LUNCH PROGRAM	3,528,040.00	3,528,040.00	3,606,675.75	4,202,278.40
10	0	5445	0	44501	0	0	0	FOOD & NUTRITION SERVICES SUPPLY CHAIN	0.00	0.00	231,888.54	153,395.53
10	0	5446	0	44600	0	0	0	SCHOOL BREAKFAST PROGRAM	1,431,500.00	1,496,500.00	1,370,248.69	1,521,257.78
10	0	5448	0	44800	0	0	0	SCHOOL SNACK	3,500.00	3,500.00	441.00	4,161.00
10	0	5449	0	44900	0	0	0	FRESH FRUIT & VEGETABLE PROGRAM	150,000.00	85,000.00	91,845.05	91,135.61
40	0	5444	0	44400	0	0	0	SCHOOL LUNCH PROGRAM EQUIPMENT GRANT	0.00	0.00	25,000.00	0.00
10	0	5451	0	45100	0	0	0	TITLE I ESEA	2,175,000.00	2,175,000.00	1,953,658.38	1,525,051.55
10	0	5451	0	45102	0	0	0	TITLE I FOCUS SCHOOLS	100,000.00	100,000.00	303,123.42	439,468.96
10	0	5461	0	46100	0	0	0	TITLE IV	171,443.00	171,443.00	145,432.61	129,213.30
10	0	5462	0	46200	0	0	0	TITLE III-LEP	30,000.00	30,000.00	22,409.95	32,625.98

FY 22-25 REVENUES BY FUND AND OBJECT DETAIL

FND	FNC	OBJ	LOC	PJT	X	BLD	JC	Account Description	FY 2025 BUDGET	FY2024 BUDGET	FY2023 ACTUAL	FY 2022 ACTUAL
10	0	5465	0	46500	0	0	0	TITLE IIA REVENUE	400,000.00	400,000.00	380,923.79	307,056.12
10	0	5468	0	46800	0	0	0	ARP HOMELESS CHILDREN & YOUTH II	0.00	50,000.00	4,796.02	0.00
10	0	5469	0	46900	0	0	0	EARLY CHILDHOOD PROFESSIONS	0.00	140,000.00	35,658.33	0.00
10	0	5471	0	47100	0	0	0	CHID NUTRITION PROGRAM EMERGENCY OP	0.00	0.00	0.00	351,733.92
10	0	5477	0	0	0	0	0	FED EMERG MGT AGENCY (FEMA)	0.00	0.00	386,940.05	472,077.21
10	0	5481	0	48100	0	0	0	DEPT OF HEALTH FOOD SERVICE	400,000.00	400,000.00	155,324.34	252,006.96
10	0	5497	0	0	0	0	0	OTHER FEDERAL REV	200,000.00	447,904.00	261,500.00	500.00
10	0	5497	0	49790	0	0	0	AFGHAN SCHOOL REFUGEE IMPACT GRANT	25,000.00	25,000.00	0.00	0.00
TOTAL FEDERAL REVENUE									12,847,390.00	17,523,878.00	17,188,780.37	19,869,740.52
41	0	5611	0	923	0	0	0	2023 BOND ISSUE - SALE OF BONDS - KIDS FIRST	0.00	0.00	55,000,000.00	0.00
10	0	5631	0	0	0	0	0	INSURANCE PROCEEDS	0.00	0.00	0.00	28,659.85
40	0	5631	0	0	0	0	0	INSURANCE PROCEEDS	25,371.00	25,371.00	1,656.00	311,964.96
40	0	5631	0	39	0	0	0	INSURANCE-DISASTER RECOVERY	0.00	0.00	0.00	1,022,802.63
10	0	5651	0	0	0	0	0	SALE OF PROPERTY	49,206.00	49,206.00	2,569.21	119,554.87
10	0	5651	0	72	0	0	0	SALE OF PROPERTY - WELLNESS FUND	0.00	0.00	0.00	1,142.00
40	0	5651	0	0	0	0	0	SALE OF PROPERTY	101,589.00	101,589.00	6,560.00	2,472.00
30	0	5692	0	919	0	0	0	Proceeds - 2021 Refunding Bond	0.00	0.00	0.00	13,065,000.00
20	0	5821	1050	0	0	0	0	VOC AREA SCHOOL TUITION	325,000.00	251,834.00	270,750.00	260,250.00
20	0	5831	0	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES	61,338.00	61,338.00	0.00	0.00
20	0	5831	1050	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES-JCHS	0.00	0.00	1,968.41	56,490.05
20	0	5831	3000	0	0	0	0	OTHER LEA'S CONTRACTED ED SERVICES-LCMS	0.00	0.00	0.00	5,084.48
10	0	5842	0	0	0	0	0	K-12 DISABLED TRANS REIMB-OTHER LEAS	15,000.00	15,000.00	11,000.00	21,000.00
TOTAL OTHER REVENUE									577,504.00	504,338.00	55,294,503.62	14,894,420.84
GRAND TOTAL REVENUE									144,839,582.00	145,975,000.00	202,754,420.02	151,643,343.24

EXPENDITURES

EXPENSES 2024-25
\$169,325,942



FY 25 SUMMARY OF EXPENSES BY FUND AND OBJECT

OBJECT	DESCRIPTION	OPERATING FUND	TEACHERS FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	BOND PROJECTS FUND	TOTAL
6100-99	Salaries	\$ 18,873,187	\$ 54,942,432	\$ -	\$ -	\$ -	\$ 73,815,619
6211	Teacher Retirement	\$ 76,023	\$ 8,120,095	\$ -	\$ -	\$ -	\$ 8,196,118
6221	Non-Teacher Retirement	\$ 1,297,778	\$ 106,632	\$ -	\$ -	\$ -	\$ 1,404,410
6231	Social Security (OASDI)	\$ 1,045,404	\$ 128,843	\$ -	\$ -	\$ -	\$ 1,174,247
6232	Medicare	\$ 249,313	\$ 712,264	\$ -	\$ -	\$ -	\$ 961,577
6241	Employee Insurance	\$ 2,051,765	\$ 4,505,599	\$ -	\$ -	\$ -	\$ 6,557,364
6261-71	Other Benefits	\$ 420,697	\$ -	\$ -	\$ -	\$ -	\$ 420,697
	Employee Benefits	\$ 5,140,980	\$ 13,573,433	\$ -	\$ -	\$ -	\$ 18,714,413
6311	Tuition	\$ 1,896,304	\$ 350,000	\$ -	\$ -	\$ -	\$ 2,246,304
6312-14	Professional Services	\$ 202,775	\$ -	\$ -	\$ -	\$ -	\$ 202,775
6315	Audit Services	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000
6316	Technical Services	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
6317	Legal Services	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
6318-19	Architecture/Other Svs	\$ 748,220	\$ -	\$ -	\$ -	\$ -	\$ 748,220
6331	Copier Maint/Food Purch Svs	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ 470,000
6332	General Purchased Svs	\$ 1,005,000	\$ -	\$ -	\$ -	\$ -	\$ 1,005,000
6333-34	Equipment Rentals	\$ 45,400	\$ -	\$ -	\$ -	\$ -	\$ 45,400
6335	Water	\$ 242,000	\$ -	\$ -	\$ -	\$ -	\$ 242,000
6336	Sewer	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
6337	Computer Software	\$ 1,061,500	\$ -	\$ -	\$ -	\$ -	\$ 1,061,500
6339	Other Property Svs	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
6341	Contracted Transportation (To/From Sch)	\$ 5,375,000	\$ -	\$ -	\$ -	\$ -	\$ 5,375,000
6342	Other Contracted Transportation (non roi)	\$ 257,000	\$ -	\$ -	\$ -	\$ -	\$ 257,000
6343-49	Travel	\$ 427,240	\$ -	\$ -	\$ -	\$ -	\$ 427,240
6351	Property Insurance	\$ 555,000	\$ -	\$ -	\$ -	\$ -	\$ 555,000
6352	Liability Insurance	\$ 466,100	\$ -	\$ -	\$ -	\$ -	\$ 466,100
6361	Communications	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ 475,000
6362	Public Notice	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
6371	BOE Dues/Memberships	\$ 66,900	\$ -	\$ -	\$ -	\$ -	\$ 66,900
6391	Other Purchased Svs	\$ 879,672	\$ -	\$ -	\$ -	\$ -	\$ 879,672
6398	Entry Fees/Refunds	\$ 101,950	\$ -	\$ -	\$ -	\$ -	\$ 101,950
	Purchased Services	\$ 14,949,061	\$ 350,000	\$ -	\$ -	\$ -	\$ 15,299,061
6411	Supplies	\$ 4,119,910	\$ -	\$ -	\$ -	\$ -	\$ 4,119,910
6412	District Wide Technology Supplies	\$ 1,087,279	\$ -	\$ -	\$ -	\$ -	\$ 1,087,279
6431	Textbooks	\$ 904,500	\$ -	\$ -	\$ -	\$ -	\$ 904,500
6471	Library	\$ 2,795,000	\$ -	\$ -	\$ -	\$ -	\$ 2,795,000
6481	Electric	\$ 1,550,000	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000
6482	Natural Gas	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
6483	Propane Gas	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
6486	Transportation Fuel	\$ 681,700	\$ -	\$ -	\$ -	\$ -	\$ 681,700
6491	Professional Development Supplies	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ 32,500
	Supplies	\$ 11,440,889	\$ -	\$ -	\$ -	\$ -	\$ 11,440,889
6511	Land	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
6521	Buildings	\$ -	\$ -	\$ -	\$ 200,000	\$ 31,000,000	\$ 31,200,000
6531	Improvements to Sites	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 830,000	\$ 2,330,000
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 199,000	\$ -	\$ 199,000
6542	Equipment - Instructional	\$ -	\$ -	\$ -	\$ 343,975	\$ 600,000	\$ 943,975
6543	Hardware - Tech	\$ -	\$ -	\$ -	\$ 190,000	\$ -	\$ 190,000
6551	Vehicles	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
	Capital Outlay	\$ -	\$ -	\$ -	\$ 2,552,975	\$ 32,430,000	\$ 34,982,975
6611	Bond Pricpal	\$ -	\$ -	\$ 6,010,000	\$ -	\$ -	\$ 6,010,000
6613	Lease Purchase Principal	\$ -	\$ -	\$ -	\$ 855,000	\$ -	\$ 855,000
6621	Bond Interest	\$ -	\$ -	\$ 7,460,585	\$ -	\$ -	\$ 7,460,585
6623	Lease Purchase Interest	\$ -	\$ -	\$ -	\$ 747,400	\$ -	\$ 747,400
	Other	\$ -	\$ -	\$ 13,470,585	\$ 1,602,400	\$ -	\$ 15,072,985
	Grand Total	\$ 50,404,117	\$ 68,865,865	\$ 13,470,585	\$ 4,155,375	\$ 32,430,000	\$ 169,325,942

FY 25 EXPENSES BY FUND AND FUNCTION

FUNCTION	DESCRIPTION	OPERATING FUND	TEACHERS FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	BOND FUND	TOTAL
INSTRUCTION							
1111	Elementary	\$ 1,832,957	\$ 15,747,075		\$ 4,000		\$ 17,584,032
1131	Middle/Junior High	\$ 714,917	\$ 8,961,447		\$ 20,000		\$ 9,696,364
1151	Senior High	\$ 1,040,191	\$ 12,853,263		\$ 76,000		\$ 13,969,454
1191	Summer School (Regular)	\$ 165,258	\$ 979,640				\$ 1,144,898
1192	Juvenile Program	\$ 63,800	\$ 1,424,904		\$ 5,000		\$ 1,493,704
1211	Gifted	\$ 3,500	\$ 155,681				\$ 159,181
1221	Special Education and Related Services	\$ 3,198,635	\$ 5,843,327		\$ -		\$ 9,041,962
1224	Proportionate Share Services	\$ 111,433	\$ 263,275				\$ 374,708
1251	Supplemental Instruction	\$ 171,184	\$ 1,469,445		\$ -		\$ 1,640,629
1271	Bilingual	\$ 137,731	\$ 446,705				\$ 584,436
1281	Early Childhood Special Education	\$ 480,695	\$ 889,050				\$ 1,369,745
1311	Vocational Instruction	\$ 398,424	\$ 1,572,810		\$ 200,000		\$ 2,171,234
1411-21	Student Activities/Athletics	\$ 1,886,926	\$ 1,312,319		\$ 12,975		\$ 3,212,220
1911	Tuition To Other Districts within the State		\$ 350,000				\$ 350,000
TOTAL INSTRUCTION		\$ 10,205,651	\$ 52,268,941	\$ -	\$ 317,975	\$ -	\$ 62,792,567
SUPPORT SERVICES							
2113	Attendance	\$ 282,399	\$ 64,000				\$ 346,399
2122	Guidance	\$ 334,966	\$ 2,461,113				\$ 2,796,079
2123	Assessment	\$ 153,285					\$ 153,285
2125	Records Maintenance	\$ 332,050					\$ 332,050
2131-91	Health, Psych Speech And Audio	\$ 3,324,939	\$ 3,680,132		\$ 5,000		\$ 7,010,071
2211-13	Improvement Of Instruction	\$ 571,415	\$ 1,751,099				\$ 2,322,514
2214	Professional Development	\$ 190,000	\$ 4,484				\$ 194,484
2221-25	Media Services (Library)	\$ 2,200,011	\$ 1,335,126		\$ 280,000		\$ 3,815,137
2311	Board Of Education Services	\$ 1,283,497					\$ 1,283,497
2321-29	Executive Administration	\$ 942,010	\$ 1,777,318		\$ 90,000		\$ 2,809,328
2331	Technology	\$ 1,927,960	\$ 8,712				\$ 1,936,672
2411	Building Level Administration	\$ 1,596,327	\$ 3,758,694				\$ 5,355,021
2511-29	Administrative Services	\$ 799,257					\$ 799,257
2541-49	Operation of Plant	\$ 11,179,690			\$ 5,000		\$ 11,184,690
2551	Pupil Transportation Contracted	\$ 4,888,307					\$ 4,888,307
2553-58	Handicapped Transportation Contracted	\$ 1,159,969					\$ 1,159,969
2559	ECSE Transportation Services	\$ 381,700					\$ 381,700
2561-69	Food Service	\$ 6,233,789			\$ 100,000		\$ 6,333,789
2631-91	Operation Services	\$ 1,480,326					\$ 1,480,326
TOTAL SUPPORT SERVICES		\$ 39,261,897	\$ 14,840,678	\$ -	\$ 480,000	\$ -	\$ 54,582,575
TOTAL INSTRUCTION & SUPPORT SERVICES		\$ 49,467,548	\$ 67,109,619	\$ -	\$ 797,975	\$ -	\$ 117,375,142
NON-INSTRUCTIONAL SUPPORT SERVICES							
3000	Community Services	\$ 936,569	\$ 1,756,246		\$ 25,000	\$ -	\$ 2,717,815
4000	Facilities Acquisition and Construction/BOND				\$ 1,730,000	\$ 32,430,000	\$ 34,160,000
5000	Principal & Interest			\$ 13,470,585	\$ 1,602,400		\$ 15,072,985
TOTAL NON-INSTRUCTIONAL SUPPORT SERVICES		\$ 936,569	\$ 1,756,246	\$ 13,470,585	\$ 3,357,400	\$ 32,430,000	\$ 51,950,800
GRAND TOTAL EXPENSES BY FUNCTION		\$ 50,404,117	\$ 68,865,865	\$ 13,470,585	\$ 4,155,375	\$ 32,430,000	\$ 169,325,942

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	12,214,300.00	12,435,091.00	12,468,363.60	11,931,718.74
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	62.50	25.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	56,892.00	56,892.00	78,428.03	84,517.64
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	37,543.00	37,543.00	23,236.53	19,042.91
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	24,082.00	324.00	5,091.07	30,708.40
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	25,498.00	25,498.00	12,642.00	14,560.81
OBJ-TENS 621x TOTAL	PSRS	1,981,727.00	2,027,449.00	1,957,803.83	1,918,730.98
OBJ-TENS 622x TOTAL	PEERS	21,402.00	16,881.00	15,029.82	3,362.82
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	189,025.00	192,858.00	190,573.74	170,197.57
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	1,249,012.00	1,278,561.00	1,246,987.16	1,300,477.76
OBJ-TENS 631x TOTAL	SUB SERVICES	800,000.00	801,100.00	959,362.98	877,384.90
OBJ-TENS 633x TOTAL	SOFTWARE	26,000.00	26,000.00	25,355.50	24,310.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	1,100.00	0.00	20,051.79	1,824.24
OBJ-TENS 641x TOTAL	SUPPLIES	233,451.00	251,229.00	412,046.23	273,697.91
OBJ-TENS 643x TOTAL	TEXTBOOKS	720,000.00	720,000.00	729,851.42	299,736.58
OBJ-TENS 654x TOTAL	EQUIPMENT	4,000.00	4,000.00	3,859.98	0.00
FUNCTION 1111 TOTAL	ELEMENTARY	17,584,032.00	17,873,426.00	18,148,746.18	16,950,296.26
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	6,951,170.00	7,068,343.00	6,682,154.75	6,474,137.79
OBJ-TENS 612x TOTAL	SUB SALARY	67,795.00	65,000.00	33,392.50	72,887.50
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	19,165.00	19,165.00	26,309.58	16,231.25
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	30,380.00	30,380.00	14,537.54	1,756.95
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	100,103.00	39,377.00	40,590.36	24,293.56
OBJ-TENS 621x TOTAL	PSRS	1,121,601.00	1,095,871.00	1,031,672.08	1,020,522.95
OBJ-TENS 622x TOTAL	PEERS	19,690.00	19,218.00	16,336.52	13,271.37
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	112,058.00	110,360.00	109,751.99	101,396.50
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	653,772.00	638,212.00	629,923.02	677,475.58
OBJ-TENS 631x TOTAL	SUB SERVICES	406,000.00	406,000.00	496,236.57	200,441.97
OBJ-TENS 633x TOTAL	SOFTWARE	0.00	9,000.00	8,347.00	7,990.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	3,979.11	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	194,630.00	194,000.00	165,867.09	182,170.99
OBJ-TENS 643x TOTAL	TEXTBOOKS	0.00	0.00	4,870.12	2,806.47
OBJ-TENS 654x TOTAL	EQUIPMENT	20,000.00	20,000.00	13,942.49	0.00
FUNCTION 1131 TOTAL	MIDDLE SCHOOL	9,696,364.00	9,714,926.00	9,277,910.72	8,795,382.88
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	10,513,587.00	10,276,689.00	7,578,182.67	7,348,825.08
OBJ-TENS 612x TOTAL	SUB SALARY	59,451.00	57,000.00	58,404.25	50,156.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	23,481.00	23,481.00	23,542.50	26,835.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	23,484.00	23,484.00	34,931.17	7,480.60
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	623.00	46,111.00	22,393.75	36,299.30
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	7,000.00	7,000.00	18,828.54	16,783.61
OBJ-TENS 621x TOTAL	PSRS	1,294,614.00	1,247,828.00	1,181,354.84	1,176,525.58
OBJ-TENS 622x TOTAL	PEERS	17,643.00	21,226.00	17,194.00	6,695.34
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	131,975.00	127,392.00	125,651.17	108,728.30
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	794,996.00	775,914.00	789,982.56	793,063.43
OBJ-TENS 631x TOTAL	SUB SERVICES	406,000.00	405,000.00	496,102.83	371,707.58
OBJ-TENS 634x TOTAL	TRAVEL/PD	20,000.00	10,000.00	3,122.74	541.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	17,000.00	15,000.00	16,763.60	700.00
OBJ-TENS 641x TOTAL	SUPPLIES	399,100.00	380,899.00	359,967.01	317,411.21
OBJ-TENS 643x TOTAL	TEXTBOOKS	184,500.00	184,500.00	273,786.60	681,391.79
OBJ-TENS 654x TOTAL	EQUIPMENT	76,000.00	140,000.00	7,524.78	15,443.45
FUNCTION 1151 TOTAL	HIGH SCHOOL	13,969,454.00	13,741,524.00	11,007,733.01	10,958,587.27
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	843,520.00	843,520.00	788,333.74	791,709.61
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	116,736.00	116,736.00	114,565.70	25,550.03
OBJ-TENS 621x TOTAL	PSRS	119,803.00	116,928.00	101,974.15	106,347.85
OBJ-TENS 622x TOTAL	PEERS	5,482.00	5,353.00	5,540.47	2,008.79
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	28,357.00	27,675.00	25,708.32	17,150.11
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	4,590.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	31,000.00	31,000.00	35,176.20	18,902.51
FUNCTION 1191 TOTAL	SUMMER SCHOOL	1,144,898.00	1,141,212.00	1,075,888.58	961,668.90
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,093,545.00	1,049,645.00	1,056,804.08	982,397.14
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	1,400.00	1,875.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,030.00	2,030.00	1,135.00	680.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	11,230.00	11,230.00	16,090.52	2,281.83
OBJ-TENS 621x TOTAL	PSRS	175,854.00	171,632.00	168,420.59	156,952.88
OBJ-TENS 622x TOTAL	PEERS	40.00	39.00	0.00	13.72
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	15,147.00	14,783.00	14,872.66	13,702.72
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	127,058.00	113,233.00	108,136.92	102,968.75
OBJ-TENS 631x TOTAL	SUB SERVICES	20,000.00	20,000.00	21,457.06	50,144.70

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 634x TOTAL	TRAVEL/PD	3,300.00	3,300.00	5,126.44	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	40,500.00	40,500.00	41,717.11	35,306.46
OBJ-TENS 654x TOTAL	EQUIPMENT	5,000.00	0.00	0.00	0.00
FUNCTION 1192 TOTAL	ALTERNATIVE SCHOOL	1,493,704.00	1,426,392.00	1,435,160.38	1,346,323.20
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	115,601.00	110,835.00	103,284.66	101,833.66
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	175.00	650.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	4,650.00	0.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	9,500.00	9,500.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	16,511.00	16,114.00	17,223.27	16,463.82
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	0.00	3.43
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	1,519.00	1,482.00	1,518.04	1,437.80
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	12,550.00	12,249.00	11,114.88	11,553.10
OBJ-TENS 631x TOTAL	SUB SERVICES	2,000.00	2,000.00	2,359.40	1,589.44
OBJ-TENS 641x TOTAL	SUPPLIES	1,500.00	1,500.00	2,633.69	475.30
FUNCTION 1211 TOTAL	GIFTED	159,181.00	153,680.00	142,958.94	134,006.55
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	4,328,240.00	4,104,003.00	3,950,375.76	3,609,493.33
OBJ-TENS 612x TOTAL	SUB SALARY	1,000.00	1,000.00	11,993.75	6,775.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	83,728.00	80,637.00	65,025.00	56,516.25
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	11,805.00	11,805.00	5,998.87	673.20
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	2,246,092.00	2,135,836.00	1,595,878.67	1,835,393.45
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	22,751.00	22,751.00	20,598.50	15,075.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	4,268.00	4,268.00	13,134.68	3,847.23
OBJ-TENS 621x TOTAL	PSRS	678,882.00	662,598.00	621,082.74	596,826.46
OBJ-TENS 622x TOTAL	PEERS	164,615.00	160,663.00	132,767.29	134,700.34
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	200,035.00	195,241.00	183,291.08	184,306.62
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	693,596.00	676,945.00	678,998.76	696,157.06
OBJ-TENS 631x TOTAL	SUB SERVICES	100,000.00	100,000.00	158,327.20	130,648.02
OBJ-TENS 634x TOTAL	TRAVEL/PD	6,950.00	6,950.00	11,817.13	4,051.51
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	369,500.00	260,500.00	237,401.54	258,498.56
OBJ-TENS 641x TOTAL	SUPPLIES	98,500.00	175,618.00	122,772.50	63,810.38
OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	32,000.00	22,000.00	28,120.63	20,506.44
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	2,001.00	0.00
FUNCTION 1221 TOTAL	SPECIAL EDUCATION SERVICES	9,041,962.00	8,620,815.00	7,839,585.10	7,617,278.85
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	206,295.00	197,790.00	154,714.95	254,563.00
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	249.09	15,180.59
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	935.00	935.00	4,000.00	4,000.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	90,458.00	86,729.00	80,027.09	73,368.56
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	626.27
OBJ-TENS 621x TOTAL	PSRS	30,738.00	30,000.00	24,108.41	40,826.67
OBJ-TENS 622x TOTAL	PEERS	6,620.00	6,461.00	6,171.05	5,447.95
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	9,405.00	9,180.00	8,393.53	10,078.94
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	30,257.00	29,531.00	24,334.53	35,608.27
FUNCTION 1224 TOTAL	PROPORTIONATE SHARE	374,708.00	360,626.00	301,998.65	439,700.25
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,023,169.00	1,106,103.00	985,694.84	997,942.79
OBJ-TENS 612x TOTAL	SUB SALARY	165,653.00	10,000.00	71,800.00	71,790.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	515.00	515.00	2,200.00	0.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	11,259.40	15,507.80
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	1,733.00	24,228.01	98,570.78
OBJ-TENS 621x TOTAL	PSRS	159,866.00	156,032.00	153,876.47	158,170.77
OBJ-TENS 622x TOTAL	PEERS	2,049.00	2,000.00	1,419.89	7,564.36
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	25,216.00	24,611.00	21,280.91	25,977.27
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	96,845.00	94,518.00	92,459.18	110,189.96
OBJ-TENS 631x TOTAL	SUB SERVICES	3,200.00	3,200.00	1,514.86	58.53
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	17,100.00	17,100.00	8,425.00	10,850.00
OBJ-TENS 641x TOTAL	SUPPLIES	146,412.00	149,395.48	151,987.24	89,871.73
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	5,195.05	0.00	0.00
FUNCTION 1251 TOTAL	TITLE I	1,640,025.00	1,570,402.53	1,526,145.80	1,586,493.99
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	6,350.00	2,400.00
OBJ-TENS 622x TOTAL	PEERS	512.00	500.00	435.61	164.64
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	92.00	90.00	485.79	183.60
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	9,210.00	0.00
FUNCTION 1254 TOTAL	NEGLECTED STUDENTS	604.00	590.00	16,481.40	2,748.24
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	361,386.00	346,488.00	268,563.11	280,835.00
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	225.00	450.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	253.75	1,185.00

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	4,950.24	0.00
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	119,746.00	116,169.00	85,485.25	97,944.11
OBJ-TENS 621x TOTAL	PSRS	47,875.00	46,726.00	40,190.02	43,651.54
OBJ-TENS 622x TOTAL	PEERS	4,387.00	4,282.00	3,125.91	1,595.19
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,722.00	12,413.00	13,289.99	11,360.09
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	30,820.00	30,080.00	25,269.36	21,609.60
OBJ-TENS 631x TOTAL	SUB SERVICES	2,000.00	2,000.00	2,080.88	2,288.95
OBJ-TENS 634x TOTAL	TRAVEL/PD	500.00	2,000.00	12.49	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	3,500.00	3,500.00	5,346.36	1,448.40
OBJ-TENS 641x TOTAL	SUPPLIES	1,500.00	1,500.00	1,583.71	272.20
FUNCTION 1271 TOTAL	BILINGUAL	584,436.00	565,158.00	450,376.07	462,640.08
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	736,871.00	707,121.00	597,980.27	529,949.90
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	39.60	178.20
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	2,029.36	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	323,453.00	308,457.00	234,527.78	207,642.66
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	1,327.50	0.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	37.00	37.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	93,120.00	90,884.00	94,942.77	86,206.99
OBJ-TENS 622x TOTAL	PEERS	20,965.00	20,462.00	18,950.26	16,109.71
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	25,416.00	24,806.00	23,583.51	20,961.63
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	118,079.00	115,245.00	105,668.80	103,771.32
OBJ-TENS 631x TOTAL	SUB SERVICES	21,304.00	21,304.00	30,910.02	14,781.11
OBJ-TENS 634x TOTAL	TRAVEL/PD	500.00	2,000.00	117.60	2,980.85
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	6,000.00	9,000.00	5,875.61	12,359.37
OBJ-TENS 641x TOTAL	SUPPLIES	24,000.00	24,000.00	23,631.96	13,113.64
FUNCTION 1281 TOTAL	EARLY CHILDHOOD SPECIAL EDUCATION	1,369,745.00	1,323,316.00	1,139,585.04	1,008,055.38
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,218,833.00	1,170,045.00	1,212,270.33	1,149,373.30
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	1,625.00	50,209.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	5,600.00	5,600.00	7,218.17	5,860.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	10,228.00	10,228.00	6,837.99	26,370.17
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	48,800.00	0.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	202,848.00	197,980.00	202,764.94	178,343.40
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	3.44	1,479.99
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	17,105.00	16,694.00	16,546.11	20,822.88
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	118,196.00	115,360.00	100,035.49	107,506.41
OBJ-TENS 631x TOTAL	SUB SERVICES	40,000.00	10,000.00	28,842.14	62,796.05
OBJ-TENS 634x TOTAL	TRAVEL/PD	1,000.00	1,000.00	6.34	1,237.01
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	300.00	0.00	300.00	315.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	80,222.00	80,222.00	35,957.02	39,913.05
OBJ-TENS 641x TOTAL	SUPPLIES	228,102.00	228,102.00	228,052.45	185,195.94
OBJ-TENS 654x TOTAL	EQUIPMENT	200,000.00	800,842.00	321,694.84	242,464.92
FUNCTION 1311 TOTAL	VOCATIONAL	2,171,234.00	2,636,073.00	2,162,154.26	2,071,887.12
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	221,254.00	214,393.00	205,325.66	195,678.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	236,990.00	236,990.00	221,298.65	229,779.84
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	798.75	2,412.51
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	252,993.00	252,993.00	242,513.46	244,565.66
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	4,517.60	0.00
OBJ-TENS 621x TOTAL	PSRS	78,274.00	76,395.00	66,277.99	60,129.70
OBJ-TENS 622x TOTAL	PEERS	17,313.00	16,898.00	14,265.04	19,085.51
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	30,464.00	29,734.00	25,287.95	25,299.43
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	18,803.00	18,352.00	34,051.57	34,958.85
OBJ-TENS 631x TOTAL	SUB SERVICES	16,500.00	17,500.00	13,824.91	12,598.19
OBJ-TENS 633x TOTAL	SOFTWARE	20,400.00	6,600.00	8,558.22	4,179.41
OBJ-TENS 634x TOTAL	TRAVEL/PD	150,000.00	146,000.00	140,447.57	135,436.29
OBJ-TENS 635x TOTAL	STUDENT ACCIDENT INS.	56,000.00	60,000.00	48,655.00	45,184.53
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	25,000.00	29,000.00	20,955.05	24,282.96
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	303,250.00	302,000.00	316,403.53	267,224.50
OBJ-TENS 641x TOTAL	SUPPLIES	514,875.00	479,850.00	441,521.53	468,508.66
OBJ-TENS 654x TOTAL	EQUIPMENT	12,975.00	0.00	77,870.00	0.00
OBJ-TENS 655x TOTAL	VEHICLES	0.00	0.00	211,932.00	4,000.00
FUNCTION 1411 TOTAL	STUDENT ACTIVITIES	1,955,091.00	1,886,705.00	2,094,504.48	1,773,324.04
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	648,539.00	648,539.00	588,784.80	588,736.21
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	411,543.00	411,543.00	427,901.17	390,023.22
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	29,000.00	29,000.00	29,000.00	0.00
OBJ-TENS 621x TOTAL	PSRS	108,279.00	105,682.00	95,271.18	91,589.30
OBJ-TENS 622x TOTAL	PEERS	12,349.00	12,051.00	8,870.10	6,970.96
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	47,260.00	46,123.00	39,293.89	35,832.07

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
FUNCTION 1421 TOTAL	ATHLETICS	1,256,970.00	1,252,938.00	1,189,121.14	1,113,151.76
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	0.00	0.00	10,650.10	0.00
OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	1,750.39	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	159.00	155.00	174.63	0.00
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	1,801.92	0.00
FUNCTION 1611 TOTAL	ADULT BASIC EDUCATION	159.00	155.00	14,377.04	0.00
OBJ-TENS 631x TOTAL	TUITION TO OTHER DISTRICTS	350,000.00	474,000.00	471,907.28	1,156,842.49
FUNCTION 1911 TOTAL	PAYMENTS TO OTHER DISTRICTS	350,000.00	474,000.00	471,907.28	1,156,842.49
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	48,939.00	46,710.00	40,081.74	52,506.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	232,255.00	207,945.00	211,887.37	225,990.10
OBJ-TENS 621x TOTAL	PSRS	7,172.00	7,000.00	6,568.74	5,500.03
OBJ-TENS 622x TOTAL	PEERS	17,742.00	17,316.00	15,796.81	18,083.07
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	14,264.00	13,922.00	15,123.00	17,371.94
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	24,227.00	23,645.00	28,014.84	28,449.50
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	8,800.00	84,924.45	6,800.00
OBJ-TENS 641x TOTAL	SUPPLIES	1,800.00	1,800.00	1,290.75	421.69
FUNCTION 2113 TOTAL	SOCIAL WORKER	346,399.00	327,138.00	403,687.70	355,122.33
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,938,491.00	1,860,769.00	1,818,774.27	1,658,026.47
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	1,600.00	1,600.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	7,500.00	7,500.00	6,278.42	1,229.55
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	254,610.00	243,090.00	198,147.24	194,693.78
OBJ-TENS 621x TOTAL	PSRS	316,198.00	308,612.00	283,081.92	260,896.15
OBJ-TENS 622x TOTAL	PEERS	22,428.00	21,891.00	17,783.27	15,419.22
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	45,352.00	44,263.00	41,926.55	36,127.35
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	188,978.00	184,439.00	165,940.88	182,906.48
OBJ-TENS 631x TOTAL	SUB SERVICES	10,500.00	5,635.00	1,831.66	14,110.10
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	3,854.00	4,670.00
OBJ-TENS 641x TOTAL	SUPPLIES	5,450.00	5,450.00	4,265.06	5,291.92
OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	500.00	0.00	0.00	0.00
FUNCTION 2122 TOTAL	GUIDANCE	2,790,007.00	2,681,649.00	2,543,483.27	2,374,971.02
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	125,061.00	121,183.00	113,757.71	120,751.29
OBJ-TENS 621x TOTAL	PSRS	253.00	247.00	191.26	1,155.36
OBJ-TENS 622x TOTAL	PEERS	8,709.00	8,500.00	8,125.08	7,990.32
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	10,041.00	9,800.00	8,556.51	9,048.69
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	9,221.00	9,000.00	7,927.56	8,974.92
FUNCTION 2123 TOTAL	ASSESSMENT	153,285.00	148,730.00	138,558.12	147,920.58
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	255,827.00	247,894.00	249,291.03	304,481.85
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	9,746.77	1,075.77
OBJ-TENS 621x TOTAL	PSRS	984.00	960.00	765.03	4,621.45
OBJ-TENS 622x TOTAL	PEERS	20,492.00	20,000.00	18,453.67	19,869.45
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	19,589.00	19,120.00	19,348.43	22,621.75
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	30,738.00	30,000.00	31,621.74	37,265.43
OBJ-TENS 641x TOTAL	SUPPLIES	4,420.00	0.00	0.00	0.00
FUNCTION 2125 TOTAL	RECORDS MAINTENANCE	332,050.00	317,974.00	329,226.67	389,935.70
OBJ-TENS 612x TOTAL	SUB SALARY	6,072.00	6,072.00	0.00	920.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	0.00	70.38
FUNCTION 2129 TOTAL	OTHER GUIDANCE	6,072.00	6,072.00	0.00	990.38
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	94,502.00	91,572.00	90,009.96	88,480.00
OBJ-TENS 622x TOTAL	PEERS	7,684.00	7,500.00	6,314.64	6,209.65
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	7,685.00	7,500.00	6,556.20	6,438.60
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	7,172.00	7,000.00	5,894.65	5,887.20
FUNCTION 2131 TOTAL	NURSES	117,043.00	113,572.00	108,775.45	107,015.45
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	890,090.00	843,966.00	826,035.34	801,900.28
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	13,348.00	12,700.00	13,002.06	4,247.75
OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	451.98	0.00
OBJ-TENS 622x TOTAL	PEERS	66,567.00	64,969.00	61,306.73	59,588.72
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	63,325.00	61,810.00	60,399.99	59,342.81
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	87,736.00	85,629.00	85,097.94	80,880.30
OBJ-TENS 631x TOTAL	SUB SERVICES	4,250.00	3,500.00	3,599.00	3,496.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	1,500.00	1,500.00	1,595.99	75.60
OBJ-TENS 641x TOTAL	SUPPLIES	35,000.00	40,000.00	35,158.94	20,970.52
OBJ-TENS 654x TOTAL	EQUIPMENT	5,000.00	45,000.00	1,169.00	0.00

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
FUNCTION 2134 TOTAL	NURSING SERVICES	1,166,816.00	1,159,074.00	1,087,816.97	1,030,501.98
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	100,804.00	46,348.26	44,302.46
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	37,860.00	108,517.21
OBJ-TENS 621x TOTAL	PSRS	0.00	0.00	0.00	63.45
OBJ-TENS 622x TOTAL	PEERS	7,782.00	7,595.00	3,285.84	3,419.56
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	11,603.00	11,324.00	6,058.30	10,822.72
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	11,312.00	11,040.00	2,497.76	5,713.92
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	0.00	366.50
OBJ-TENS 641x TOTAL	SUPPLIES	24,750.00	24,750.00	25,985.00	25,622.31
FUNCTION 2139 TOTAL	OTHER HEALTH SERVICES	55,447.00	155,513.00	122,035.16	198,828.13
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	882,368.00	817,326.00	878,778.97	816,591.75
OBJ-TENS 612x TOTAL	SUB SALARY	0.00	0.00	100.00	0.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	3,049.96	4,000.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	17,567.55	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	0.00	0.00	69,305.00
OBJ-TENS 621x TOTAL	PSRS	148,764.00	145,195.00	135,703.58	128,291.95
OBJ-TENS 622x TOTAL	PEERS	1,537.00	1,500.00	1,509.87	5,064.47
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	13,742.00	13,415.00	13,649.14	16,301.17
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	79,521.00	77,609.00	84,141.68	77,654.22
OBJ-TENS 631x TOTAL	SUB SERVICES	15,000.00	16,400.00	13,829.42	21,064.24
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	400.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	2,780.00	1,980.00	2,432.99	2,191.44
FUNCTION 2141 TOTAL	BEHAVIOR	1,143,712.00	1,073,825.00	1,150,763.16	1,140,464.24
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	852,905.00	817,741.00	769,530.40	757,048.21
OBJ-TENS 612x TOTAL	SUB SALARY	66,786.00	64,715.00	53,960.00	74,140.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	8,600.00	8,600.00	7,540.00	13,333.32
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	10,553.60	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	50,000.00	0.00	0.00	1,080.00
OBJ-TENS 621x TOTAL	PSRS	141,801.00	138,400.00	120,617.79	119,986.27
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	153.71	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	21,062.00	20,557.00	15,196.69	16,425.20
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	72,395.00	70,658.00	68,046.60	74,479.02
OBJ-TENS 631x TOTAL	SUB SERVICES	1,000.00	96,188.00	59,400.00	3,000.00
FUNCTION 2142 TOTAL	PSYCHOLOGICAL SERVICES	1,214,549.00	1,216,859.00	1,104,998.79	1,059,492.02
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	49,125.00	46,896.00	44,009.40	36,629.78
OBJ-TENS 621x TOTAL	PSRS	9,385.00	9,160.00	8,568.88	6,111.71
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	512.00	500.00	550.44	449.49
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	5,635.00	5,500.00	5,712.00	5,736.80
FUNCTION 2151 TOTAL	SPEECH/AUDIO DIRECTION	64,657.00	62,056.00	58,840.72	48,927.78
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	973,606.00	934,291.00	917,690.13	896,786.41
OBJ-TENS 612x TOTAL	SUB SALARY	24,760.00	22,531.00	17,340.00	26,030.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	0.00	270.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	517,782.00	510,345.00	474,753.83	505,969.20
OBJ-TENS 621x TOTAL	PSRS	163,366.00	159,445.00	142,811.76	137,222.01
OBJ-TENS 622x TOTAL	PEERS	40,251.00	39,286.00	38,041.37	38,530.26
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	46,456.00	45,344.00	47,031.19	51,517.04
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	118,435.00	115,593.00	124,934.32	131,259.50
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	0.00	113.92
OBJ-TENS 633x TOTAL	TRAVEL/PD	0.00	0.00	0.00	521.00
FUNCTION 2152 TOTAL	SPEECH/AUDIOLOGY	1,884,656.00	1,826,835.00	1,762,602.60	1,788,219.34
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	702,996.00	675,740.00	632,773.39	649,802.51
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	1,800.00	0.00
OBJ-TENS 621x TOTAL	PSRS	2,254.00	2,200.00	2,102.50	0.00
OBJ-TENS 622x TOTAL	PEERS	47,414.00	46,276.00	46,955.55	48,357.60
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	39,684.00	38,731.00	43,542.88	46,363.39
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	47,317.00	46,182.00	54,684.80	57,890.15
FUNCTION 2162 TOTAL	OCCUPATIONAL THERAPY	839,665.00	809,129.00	781,859.12	802,413.65
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	2,229.00	0.00	27,941.83	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	363,035.00	349,161.00	257,733.54	286,685.63
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	23,669.71	12,640.00
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	13,423.87
OBJ-TENS 621x TOTAL	PSRS	615.00	600.00	5,215.76	4,040.40
OBJ-TENS 622x TOTAL	PEERS	18,852.00	18,399.00	18,781.26	18,570.82
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	22,351.00	21,815.00	20,887.04	22,418.33

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	23,958.00	23,383.00	28,839.67	28,743.18
FUNCTION 2172 TOTAL	PHYSICAL THERAPY	431,040.00	413,358.00	383,068.81	386,522.23
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	66,557.00	64,328.00	65,860.62	60,591.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	1,200.00	1,200.00	1,200.00	1,200.00
OBJ-TENS 621x TOTAL	PSRS	10,133.00	9,890.00	10,350.17	9,586.08
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	956.00	933.00	898.35	821.22
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	6,239.00	6,089.00	5,787.36	5,782.56
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	750.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	0.00	2,830.00
FUNCTION 2182 TOTAL	VISUALLY IMPAIRED	85,085.00	83,190.00	84,096.50	80,810.86
OBJ-TENS 631x TOTAL	SUB SERVICES	3,475.00	3,475.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	3,926.00	3,926.00	0.00	0.00
FUNCTION 2191 TOTAL	OTHER SUPPORT SERVICES	7,401.00	7,401.00	0.00	0.00
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	916,255.00	886,062.00	848,513.28	856,294.81
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	0.00	0.00	3,960.00	1,600.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	14,064.96	1,700.00
OBJ-TENS 621x TOTAL	PSRS	151,144.00	147,521.00	132,569.77	134,267.98
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,544.00	12,242.00	11,932.08	11,826.68
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	76,557.00	74,720.00	70,997.62	75,471.58
OBJ-TENS 631x TOTAL	SUB SERVICES	1,000.00	1,000.00	141.92	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	0.00	720.00	0.00	6.00
FUNCTION 2211 TOTAL	PLANNING AND DEVELOPMENT	1,157,500.00	1,122,265.00	1,082,179.63	1,081,167.05
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,059.00	2,059.00	0.00	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	45,460.00	44,050.00	46,824.72	39,205.07
OBJ-TENS 622x TOTAL	PEERS	3,586.00	3,500.00	3,573.04	3,018.05
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	3,531.00	3,447.00	3,533.28	2,948.41
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	6,148.00	6,000.00	6,116.08	5,683.93
FUNCTION 2212 TOTAL	COMPUTER SERVICES	60,784.00	59,056.00	60,047.12	50,855.46
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	304,069.00	238,318.00	246,122.39	194,731.02
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	183,800.00	186,917.00	214,218.75	147,388.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	857.00	857.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	79,874.00	77,956.00	67,250.64	50,858.42
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	704.87	421.89
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	6,925.00	6,760.00	7,019.27	5,025.72
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	16,967.00	16,560.00	16,079.58	17,384.16
OBJ-TENS 631x TOTAL	SUB SERVICES	103,870.00	131,938.00	263,810.87	132,922.16
OBJ-TENS 634x TOTAL	TRAVEL/PD	111,890.00	209,707.71	128,030.28	90,366.06
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	0.00	0.00	625.00	1,250.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	8,100.00	8,100.00	12,819.21	14,241.37
OBJ-TENS 641x TOTAL	SUPPLIES	287,878.00	242,725.00	306,610.13	139,853.16
FUNCTION 2213 TOTAL	SUPPORT/IMPROVE SERVICES	1,104,230.00	1,119,838.71	1,263,290.99	794,441.96
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	3,861.00	3,861.00	0.00	0.00
OBJ-TENS 621x TOTAL	PSRS	623.00	608.00	0.00	0.00
OBJ-TENS 631x TOTAL	SUB SERVICES	73,000.00	54,076.85	77,918.31	21,003.44
OBJ-TENS 634x TOTAL	TRAVEL/PD	44,000.00	49,488.10	39,460.82	68,083.79
OBJ-TENS 641x TOTAL	SUPPLIES	73,000.00	76,953.85	61,887.11	70,024.91
FUNCTION 2214 TOTAL	PROFESSIONAL DEVELOPMENT	194,484.00	184,987.80	179,266.24	159,112.14
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	6,643.00	6,369.00	11,192.00	6,149.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	0.00	0.00	4,123.91	0.00
OBJ-TENS 621x TOTAL	PSRS	2,943.00	2,873.00	1,622.84	891.60
OBJ-TENS 622x TOTAL	PEERS	0.00	0.00	43.48	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	166.00	162.00	477.74	89.16
FUNCTION 2221 TOTAL	LIBRARY	9,752.00	9,404.00	17,459.97	7,129.76
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	1,023,771.00	988,107.00	1,014,253.64	926,784.69
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	19,500.00	19,500.00	0.00	3,410.31
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	177,036.00	169,016.00	131,620.06	133,446.58
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	4,622.43
OBJ-TENS 621x TOTAL	PSRS	174,076.00	169,902.00	158,920.47	146,346.44
OBJ-TENS 622x TOTAL	PEERS	11,312.00	11,041.00	10,160.30	10,208.56
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	24,483.00	23,898.00	23,474.11	22,215.20
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	111,544.00	108,865.00	103,901.52	103,301.66
OBJ-TENS 631x TOTAL	SUB SERVICES	7,500.00	6,000.00	7,726.71	4,689.78
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	3,000.00	500.00	2,053.49	50.00

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 641x TOTAL	SUPPLIES	179,500.00	182,000.00	10,457.52	13,671.89
OBJ-TENS 644x TOTAL	PERIODICALS	0.00	0.00	109,473.16	110,367.99
OBJ-TENS 645x TOTAL	RESOURCE MATERIALS	0.00	0.00	55,071.76	72,099.10
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	298.99	0.00
FUNCTION 2222 TOTAL	LIBRARY SERVICES	1,731,722.00	1,678,829.00	1,627,411.73	1,551,214.63
OBJ-TENS 631x TOTAL	SUB SERVICES	20,000.00	40,000.00	5,662.50	18,442.97
OBJ-TENS 633x TOTAL	SOFTWARE/COPY-PRINTER MAINT	554,000.00	595,295.00	616,223.91	555,897.44
OBJ-TENS 636x TOTAL	TECHNOLOGY COMMUNICATIONS	140,000.00	175,000.00	128,962.63	133,730.64
OBJ-TENS 641x TOTAL	SUPPLIES	1,079,663.00	1,079,663.00	599,678.72	803,524.83
OBJ-TENS 654x TOTAL	EQUIPMENT	280,000.00	2,026,205.00	775,351.24	414,488.72
FUNCTION 2225 TOTAL	COMPUTER INST	2,073,663.00	3,916,163.00	2,125,879.00	1,926,084.60
OBJ-TENS 626x TOTAL	WORKMANS COMP	414,719.00	404,720.00	402,937.00	338,796.00
OBJ-TENS 627x TOTAL	UNEMPLOYMENT	5,978.00	5,835.00	1,500.00	3,490.50
OBJ-TENS 631x TOTAL	LEGAL SERVICES	402,000.00	412,000.00	173,051.78	230,686.20
OBJ-TENS 633x TOTAL	SOFTWARE	13,000.00	13,000.00	13,000.00	13,000.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	5,000.00	10,000.00	1,406.96	2,142.30
OBJ-TENS 635x TOTAL	FIDELITY BOND/PROPERTY INSURANCE	410,100.00	410,000.00	405,842.00	347,209.90
OBJ-TENS 636x TOTAL	PUBLIC NOTICE	2,000.00	4,000.00	1,513.00	2,037.40
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	18,000.00	18,000.00	17,428.00	17,725.34
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICES	3,000.00	3,000.00	0.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	9,700.00	9,700.00	7,674.19	7,045.04
FUNCTION 2311 TOTAL	BOARD OF EDUCATION	1,283,497.00	1,290,255.00	1,024,352.93	962,132.68
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	668,738.00	648,002.00	624,978.30	643,398.96
OBJ-TENS 612x TOTAL	SUB SALARY	41,280.00	40,000.00	39,263.00	39,263.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	20,000.00	20,000.00	21,660.00	7,008.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	34,452.79	25,429.40
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	418,339.00	399,762.00	319,083.40	266,853.85
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	10,000.00	10,000.00	6,212.64	3,624.48
OBJ-TENS 621x TOTAL	PSRS	104,694.00	102,181.00	92,831.22	95,527.27
OBJ-TENS 622x TOTAL	PEERS	33,336.00	32,536.00	23,738.84	20,020.57
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	43,149.00	42,114.00	36,383.36	31,779.84
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	54,642.00	53,330.00	43,036.27	49,005.49
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	588.89	915.35
OBJ-TENS 634x TOTAL	TRAVEL/PD	32,000.00	34,161.05	34,206.47	26,158.69
OBJ-TENS 635x TOTAL	JUDGEMENTS/SETTLEMENTS	0.00	0.00	287,423.70	2.52
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	15,000.00	15,000.00	12,284.00	400.00
OBJ-TENS 641x TOTAL	SUPPLIES	17,530.00	15,950.00	15,326.75	19,408.01
OBJ-TENS 655x TOTAL	VEHICLES	90,000.00	0.00	159,826.58	0.00
FUNCTION 2321 TOTAL	BOE/SEC/DISTRICT-WIDE	1,548,708.00	1,413,036.05	1,751,296.21	1,228,795.43
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	735,123.00	615,141.00	537,611.98	474,537.00
OBJ-TENS 612x TOTAL	SUB SALARY	25,800.00	25,000.00	22,170.00	43,380.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	7,000.00	7,000.00	8,059.96	6,880.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	101,826.00	97,199.00	104,841.50	93,894.43
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	6,247.00	6,247.00	0.00	1,418.48
OBJ-TENS 621x TOTAL	PSRS	101,615.00	99,176.00	81,836.91	72,695.40
OBJ-TENS 622x TOTAL	PEERS	8,613.00	8,406.00	7,449.33	6,938.52
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	19,161.00	18,701.00	17,021.55	16,985.55
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	40,485.00	39,513.00	40,491.18	40,228.11
OBJ-TENS 631x TOTAL	SUB SERVICES	60,000.00	60,000.00	84,919.20	33,895.10
OBJ-TENS 633x TOTAL	SOFTWARE	29,500.00	27,000.00	26,845.48	26,212.96
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	54,750.00	58,050.00	61,080.63	41,548.30
OBJ-TENS 641x TOTAL	SUPPLIES	70,500.00	59,353.15	55,522.68	67,871.14
FUNCTION 2329 TOTAL	OTHER EXEC ADMIN SERV	1,260,620.00	1,120,786.15	1,047,850.40	926,484.99
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	3,421.00	3,421.00	2,850.00	16,024.34
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,000.00	2,000.00	1,980.00	1,980.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	1,231,629.00	1,173,638.00	1,194,516.23	1,089,947.47
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	0.00	0.00	0.00	22,372.08
OBJ-TENS 621x TOTAL	PSRS	3,129.00	3,054.00	413.28	2,456.96
OBJ-TENS 622x TOTAL	PEERS	96,909.00	94,583.00	79,160.27	78,003.37
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	96,156.00	93,848.00	89,117.58	83,018.10
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	87,928.00	85,818.00	85,630.91	83,305.90
OBJ-TENS 633x TOTAL	SOFTWARE	415,000.00	232,000.00	238,460.69	253,120.20
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	5,000.00	0.00	0.00
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	500.00	500.00	25.00	492.80
FUNCTION 2331 TOTAL	TECHNOLOGY SERVICES	1,936,672.00	1,693,862.00	1,692,153.96	1,630,721.22

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	2,978,257.00	2,885,910.00	2,810,129.48	2,730,535.00
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	4,260.00	4,260.00	8,232.00	4,660.00
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	57,725.00	57,725.00	29,862.65	13,281.77
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	1,177,800.00	1,125,564.00	988,416.30	982,057.82
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	95,865.00	91,511.00	80,321.90	69,980.01
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	7,970.00	7,970.00	2,950.00	4,394.44
OBJ-TENS 621x TOTAL	PSRS	492,939.00	481,107.00	433,417.13	426,211.72
OBJ-TENS 622x TOTAL	PEERS	82,496.00	80,518.00	73,538.02	70,459.42
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	129,296.00	126,198.00	118,322.50	112,607.03
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	321,463.00	313,746.00	293,559.39	306,556.61
OBJ-TENS 631x TOTAL	SUB SERVICES	2,000.00	10,000.00	1,407.81	10,881.60
OBJ-TENS 641x TOTAL	SUPPLIES	4,950.00	4,950.00	2,662.08	4,306.23
FUNCTION 2411 TOTAL	ADMIN	5,355,021.00	5,189,459.00	4,842,819.26	4,735,931.65
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	127,386.00	123,436.00	120,651.96	118,626.97
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	27,292.14
OBJ-TENS 622x TOTAL	PEERS	9,734.00	9,500.00	8,128.56	7,989.72
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	10,246.00	10,000.00	9,270.19	11,208.09
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	512.00	500.00	495.61	486.96
FUNCTION 2511 TOTAL	BUSINESS SUPPORT	147,878.00	143,436.00	138,546.32	165,603.88
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	93,330.00	90,436.00	88,745.16	109,892.07
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	23,119.93
OBJ-TENS 622x TOTAL	PEERS	7,172.00	7,000.00	5,935.92	7,554.34
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	8,069.00	7,875.00	6,816.03	9,835.29
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	410.00	400.00	374.65	3,264.12
FUNCTION 2521 TOTAL	FISCAL SERVICES	108,981.00	105,711.00	101,871.76	153,665.75
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	103,411.00	100,204.00	85,252.87	78,980.80
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	10,581.59
OBJ-TENS 622x TOTAL	PEERS	7,172.00	7,000.00	6,419.71	5,849.29
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	6,762.00	6,600.00	5,845.48	6,813.37
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	10,246.00	10,000.00	10,004.54	8,612.72
OBJ-TENS 631x TOTAL	SUB SERVICES	20,000.00	10,000.00	19,633.28	12,099.69
OBJ-TENS 633x TOTAL	SOFTWARE	57,500.00	73,000.00	87,139.27	76,547.62
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	45.00
FUNCTION 2523 TOTAL	ACCOUNTS PAYABLE/BANKING FEES	205,091.00	206,804.00	214,295.15	199,530.08
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	271,792.00	263,364.00	124,775.48	115,361.54
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	5,400.43	0.00
OBJ-TENS 622x TOTAL	PEERS	10,246.00	10,000.00	8,987.25	8,613.84
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	9,836.00	9,600.00	8,947.11	7,782.86
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	11,783.00	11,500.00	11,543.24	11,537.74
OBJ-TENS 633x TOTAL	SOFTWARE	11,500.00	11,500.00	12,340.93	11,044.12
FUNCTION 2524 TOTAL	PAYROLL SERVICES	315,157.00	305,964.00	171,994.44	154,340.10
OBJ-TENS 631x TOTAL	MEDICAID BILLING SERVICES	15,000.00	24,000.00	1,210.00	13,843.04
OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	2,000.00	389.14	120.00
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	2,000.00	2,000.00	1,732.00	966.15
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	0.00	180.00
OBJ-TENS 641x TOTAL	SUPPLIES	3,150.00	3,150.00	1,060.04	2,437.71
FUNCTION 2529 TOTAL	OTHER FISCAL SERVICES	22,150.00	31,150.00	4,391.18	17,546.90
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	570,716.00	547,593.00	447,754.95	460,394.98
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	70.90	15,257.21
OBJ-TENS 622x TOTAL	PEERS	39,376.00	38,430.00	33,212.28	33,955.16
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	37,755.00	36,850.00	32,348.95	34,733.19
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	54,719.00	53,405.00	44,109.84	43,192.38
FUNCTION 2541 TOTAL	CUSTODIAL/MAINTENANCE	702,566.00	676,278.00	557,496.92	587,532.92
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	3,484,935.00	3,346,453.00	3,026,831.80	2,894,974.77
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	24,645.00	24,645.00	26,259.49	12,169.87
OBJ-TENS 622x TOTAL	PEERS	268,822.00	262,368.00	231,368.84	225,655.48
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	257,260.00	251,086.00	222,595.71	212,164.73
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	487,462.00	475,761.00	401,456.65	429,650.39
OBJ-TENS 631x TOTAL	SUB SERVICES	5,000.00	8,000.00	3,131.48	7,554.54
OBJ-TENS 633x TOTAL	SOFTWARE/PURCHASED SERVICES	1,292,000.00	988,000.00	1,255,466.05	1,104,479.72
OBJ-TENS 635x TOTAL	PROPERTY/LIABILITY INS.	555,000.00	385,000.00	317,910.89	379,332.10
OBJ-TENS 636x TOTAL	TELEPHONE	305,000.00	305,000.00	346,074.14	307,501.26
OBJ-TENS 641x TOTAL	SUPPLIES	1,125,000.00	1,099,000.00	1,197,905.61	992,236.88
OBJ-TENS 648x TOTAL	ELECTRICITY/NATURAL GAS	1,820,000.00	1,742,000.00	1,552,187.48	1,652,832.70

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	31,023.00	152,043.43	5,200.00
FUNCTION 2542 TOTAL	FACILITIES	9,625,124.00	8,918,336.00	8,733,231.57	8,223,752.44
OBJ-TENS 633x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	130,000.00	130,000.00	128,367.50	136,362.40
FUNCTION 2543 TOTAL	UPKEEP OF PROPERTY	130,000.00	130,000.00	128,367.50	136,362.40
OBJ-TENS 633x TOTAL	PURCH SERV/WATER & SEWER/DISPOSAL	15,000.00	0.00	13,092.40	2,315.31
OBJ-TENS 641x TOTAL	SUPPLIES	60,000.00	60,000.00	59,397.64	53,937.21
FUNCTION 2544 TOTAL	EQUIPMENT SERVICES	75,000.00	60,000.00	72,490.04	56,252.52
OBJ-TENS 633x TOTAL	PURCHASED SERVICES	90,000.00	65,000.00	62,881.84	56,660.76
FUNCTION 2545 TOTAL	VEHICLE SERVICING	90,000.00	65,000.00	62,881.84	56,660.76
OBJ-TENS 631x TOTAL	SCHOOL RESOURCE OFFICERS	450,000.00	416,000.00	415,889.36	374,815.99
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	1,000.00	0.00	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	70,000.00	52,205.00	42,231.04	58,131.66
OBJ-TENS 641x TOTAL	SUPPLIES	30,000.00	30,000.00	9,658.66	24,043.40
OBJ-TENS 653x TOTAL	BLD IMPROVEMENT	0.00	0.00	0.00	9,161.00
OBJ-TENS 654x TOTAL	EQUIPMENT	5,000.00	5,795.00	69,933.68	0.00
FUNCTION 2546 TOTAL	SAFETY & SECURITY	555,000.00	505,000.00	537,712.74	466,152.05
OBJ-TENS 634x TOTAL	TRAVEL/PD	7,000.00	7,000.00	6,360.43	2,297.53
FUNCTION 2549 TOTAL	OTHER MAINT/CUST	7,000.00	7,000.00	6,360.43	2,297.53
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	44,616.00	42,589.00	39,395.27	42,128.45
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	4,347.10
OBJ-TENS 622x TOTAL	PEERS	2,966.00	2,895.00	2,933.91	3,088.51
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	3,069.00	2,995.00	2,959.78	3,440.60
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	5,656.00	5,520.00	4,220.88	3,856.54
OBJ-TENS 633x TOTAL	SOFTWARE	0.00	0.00	0.00	1,555.95
OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	4,282,000.00	4,277,000.00	2,523,750.48	2,872,539.14
OBJ-TENS 648x TOTAL	BUS FUEL	550,000.00	526,058.00	394,581.13	384,459.58
FUNCTION 2551 TOTAL	TRANSPORTATION	4,888,307.00	4,857,057.00	2,967,841.45	3,315,415.87
OBJ-TENS 631x TOTAL	PROFESSIONAL DEVELOPMENT	0.00	0.00	55.00	165.00
OBJ-TENS 633x TOTAL	SOFTWARE	0.00	0.00	1,911.00	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	55.00	0.00
FUNCTION 2552 TOTAL	PUPIL TRANSP, DIST OWNED	0.00	0.00	2,021.00	165.00
OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	1,000,000.00	925,000.00	854,130.30	886,674.77
OBJ-TENS 648x TOTAL	BUS FUEL	100,000.00	100,000.00	115,372.02	115,528.57
FUNCTION 2553 TOTAL	HANDICAPPED TRANSPORTATION	1,100,000.00	1,025,000.00	969,502.32	1,002,203.34
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	35,000.00	35,000.00	44,102.76	0.00
OBJ-TENS 621x TOTAL	PSRS	307.00	300.00	282.75	0.00
OBJ-TENS 622x TOTAL	PEERS	871.00	850.00	942.44	0.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	3,791.00	3,700.00	3,254.84	0.00
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	0.00	0.00	44.10	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	0.00	0.00	12,514.76	0.00
FUNCTION 2554 TOTAL	SALARIES-MONITORS-BUS	39,969.00	39,850.00	61,141.65	0.00
OBJ-TENS 633x TOTAL	SOFTWARE/PURCHASED SERVICES	20,000.00	0.00	21,249.20	0.00
OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	0.00	2,500.00	155,623.77	156,661.37
FUNCTION 2558 TOTAL	PUPIL TRANSP(NON-REIMB)	20,000.00	2,500.00	176,872.97	156,661.37
OBJ-TENS 634x TOTAL	PUPIL TRANSPORTATION SERVICES	350,000.00	350,000.00	427,150.45	455,297.58
OBJ-TENS 648x TOTAL	BUS FUEL	31,700.00	31,700.00	41,846.95	29,716.43
FUNCTION 2559 TOTAL	ECSE TRANSPORTATION	381,700.00	381,700.00	468,997.40	485,014.01
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	301,613.00	292,659.00	250,931.26	239,071.39
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	8,143.98	1,202.83
OBJ-TENS 622x TOTAL	PEERS	20,902.00	20,400.00	18,354.63	17,598.19
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	19,908.00	19,430.00	18,890.91	17,685.54
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	27,433.00	26,775.00	21,692.18	21,672.18
FUNCTION 2561 TOTAL	DATA PROCESSING	369,856.00	359,264.00	318,012.96	297,230.13
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	2,067,039.00	2,181,938.00	1,872,363.82	1,901,942.73
OBJ-TENS 616x TOTAL	PART TIME SUPPORT STAFF SALARY	25,000.00	25,000.00	26,062.61	9,110.20
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	12,904.00	12,904.00	10,351.09	11,474.93
OBJ-TENS 621x TOTAL	PSRS	3,419.00	3,336.00	3,273.95	5,140.99
OBJ-TENS 622x TOTAL	PEERS	144,480.00	141,014.00	143,068.56	146,168.11

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	145,601.00	142,105.00	140,071.54	140,142.53
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	341,190.00	333,002.00	327,287.27	357,210.01
OBJ-TENS 633x TOTAL	SOFTWARE/PURCHASED SERVICES	175,000.00	157,500.00	160,071.41	149,984.19
OBJ-TENS 641x TOTAL	SUPPLIES	150,000.00	135,000.00	126,811.94	189,230.28
OBJ-TENS 647x TOTAL	FOOD SUPPLIES	2,795,000.00	2,775,000.00	2,759,721.38	2,766,781.33
OBJ-TENS 654x TOTAL	EQUIPMENT	100,000.00	100,000.00	20,263.10	165,439.94
FUNCTION 2562 TOTAL	FOOD SERVICE	5,959,633.00	6,006,799.00	5,589,346.67	5,842,625.24
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	0.00	1,320.00	815.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	2,500.00	2,500.00	2,114.56	3,019.79
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	1,800.00	1,800.00	3,436.50	0.00
FUNCTION 2569 TOTAL	OTHER FOOD SERVICES	4,300.00	4,300.00	6,871.06	3,834.79
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	230,021.00	222,889.00	148,995.40	110,460.00
OBJ-TENS 622x TOTAL	PEERS	10,246.00	10,000.00	10,408.76	7,753.20
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,295.00	12,000.00	11,045.71	8,417.23
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	10,246.00	10,000.00	7,886.57	5,985.36
FUNCTION 2631 TOTAL	INFORMATION SERVICES	262,808.00	254,889.00	178,336.44	132,615.79
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	136,110.00	131,890.00	128,743.48	120,065.06
OBJ-TENS 622x TOTAL	PEERS	10,246.00	10,000.00	9,234.48	8,790.84
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	11,270.00	11,000.00	9,554.64	8,882.73
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	14,344.00	14,000.00	11,574.71	11,547.60
FUNCTION 2633 TOTAL	PUBLIC INFORMATION	171,970.00	166,890.00	159,107.31	149,286.23
OBJ-TENS 631x TOTAL	PURCHASED SERVICES	11,000.00	11,000.00	14,300.47	21,915.17
OBJ-TENS 634x TOTAL	TRAVEL/PD	1,000.00	0.00	209.57	66.44
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	1,000.00	1,000.00	767.24	996.80
OBJ-TENS 641x TOTAL	SUPPLIES	30,000.00	30,000.00	34,599.56	10,444.21
FUNCTION 2639 TOTAL	OTHER INFORMATION SERV	43,000.00	42,000.00	49,876.84	33,422.62
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	103,984.00	100,760.00	98,500.05	87,932.04
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	4,333.36
OBJ-TENS 621x TOTAL	PSRS	18,955.00	18,500.00	14,991.93	13,288.47
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	1,537.00	1,500.00	1,397.11	1,328.19
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	5,656.00	5,520.00	5,318.02	4,555.54
FUNCTION 2641 TOTAL	STAFF SERVICES	130,132.00	126,280.00	120,207.11	111,437.60
OBJ-TENS 631x TOTAL	PURCHASED SERVICES	0.00	0.00	10,000.00	0.00
OBJ-TENS 636x TOTAL	COMMUNICATION	10,000.00	10,000.00	13,617.27	4,257.80
FUNCTION 2642 TOTAL	RECRUITMENT	10,000.00	10,000.00	23,617.27	4,257.80
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	116,665.00	113,047.00	236,347.71	214,659.75
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	0.00	10,803.76
OBJ-TENS 622x TOTAL	PEERS	16,393.00	16,000.00	16,552.90	15,685.14
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	19,673.00	19,200.00	17,276.18	16,513.43
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	20,492.00	20,000.00	20,178.48	20,058.95
OBJ-TENS 631x TOTAL	PURCHASED SERVICES	7,000.00	0.00	0.00	0.00
OBJ-TENS 633x TOTAL	SOFTWARE/PURCHASED SERVICE	85,000.00	85,000.00	80,585.04	67,214.89
FUNCTION 2643 TOTAL	HUMAN RESOURCES	265,223.00	253,247.00	370,940.31	344,935.92
OBJ-TENS 631x TOTAL	PURCHASED SERVICES	2,500.00	0.00	831.88	270.00
OBJ-TENS 634x TOTAL	TRAVEL/PD	15,000.00	24,000.00	18,339.12	16,497.86
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	1,000.00	1,000.00	858.00	0.00
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICES	0.00	0.00	2,400.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	30,270.00	30,270.00	11,633.94	6,921.78
OBJ-TENS 649x TOTAL	PROFESSIONAL DEVELOPMENT	0.00	1,000.00	863.74	132.68
FUNCTION 2649 TOTAL	OTHER STAFF SERVICES	48,770.00	56,270.00	34,926.68	23,822.32
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	162,384.00	157,349.00	159,370.46	134,557.81
OBJ-TENS 622x TOTAL	PEERS	12,295.00	12,000.00	11,694.58	9,850.93
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	12,807.00	12,500.00	11,064.38	9,239.05
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	13,384.00	13,063.00	13,063.07	10,689.13
FUNCTION 2661 TOTAL	DATA PROCESSING	200,870.00	194,912.00	195,192.49	164,336.92
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	83,507.00	80,918.00	78,610.92	77,221.00
OBJ-TENS 622x TOTAL	PEERS	6,148.00	6,000.00	5,771.40	5,676.01
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	6,250.00	6,100.00	5,436.54	5,702.25
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	6,148.00	6,000.00	5,860.32	5,855.04
FUNCTION 2663 TOTAL	DATA PROGRAMMING	102,053.00	99,018.00	95,679.18	94,454.30

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 631x TOTAL	OTHER PURCHASED SERVICES	40,700.00	40,700.00	36,317.50	41,208.01
OBJ-TENS 633x TOTAL	SOFTWARE	165,000.00	175,000.00	139,702.91	276,372.18
OBJ-TENS 634x TOTAL	TRAVEL/PD	2,000.00	1,000.00	2,146.69	864.10
OBJ-TENS 637x TOTAL	DUES/MEMBERSHIPS	2,300.00	2,000.00	1,685.00	350.00
OBJ-TENS 641x TOTAL	SUPPLIES	500.00	5,500.00	4,948.89	2,097.54
FUNCTION 2669 TOTAL	OTHER DATA PROCESSING	210,500.00	224,200.00	184,800.99	320,891.83
OBJ-TENS 633x TOTAL	SOFTWARE	5,000.00	0.00	0.00	0.00
OBJ-TENS 636x TOTAL	POSTAGE	30,000.00	40,000.00	31,547.97	33,297.43
FUNCTION 2691 TOTAL	OTHER SUPPORT SERVICES	35,000.00	40,000.00	31,547.97	33,297.43
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	235,250.00	219,420.00	209,423.08	187,061.87
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	1,775.00	1,775.00	2,365.80	2,361.45
OBJ-TENS 621x TOTAL	PSRS	7,379.00	7,202.00	6,144.85	5,939.05
OBJ-TENS 622x TOTAL	PEERS	10,896.00	10,634.00	10,562.32	9,257.44
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	18,443.00	18,000.00	15,787.17	13,588.40
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	14,703.00	14,350.00	14,636.60	15,517.04
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	13,500.00	1,500.00	2,027.99	2,356.44
OBJ-TENS 641x TOTAL	SUPPLIES	6,000.00	5,000.00	4,664.42	1,788.74
OBJ-TENS 654x TOTAL	EQUIPMENT	25,000.00	523,000.00	8,002.76	1,950.82
FUNCTION 3111 TOTAL	COMMUNITY SERVICES	332,946.00	800,881.00	273,614.99	239,821.25
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	361,230.00	384,458.00	318,802.74	329,130.06
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	27,589.00	27,589.00	11,774.60	25,168.20
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	3,891.00	3,891.00	7,896.89	6,817.50
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	39,591.00	37,554.00	27,319.99	31,525.33
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	1,322.97	0.00
OBJ-TENS 621x TOTAL	PSRS	9,614.00	9,383.00	9,427.04	5,675.16
OBJ-TENS 622x TOTAL	PEERS	23,830.00	23,258.00	21,956.64	26,372.29
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	28,675.00	27,986.00	25,922.52	27,327.97
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	57,977.00	56,585.00	55,818.41	60,843.76
OBJ-TENS 631x TOTAL	SUB SERVICES	0.00	200.00	1,084.97	1,276.83
OBJ-TENS 634x TOTAL	TRAVEL/PD	20,000.00	22,000.00	17,536.81	18,431.21
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,000.00	1,000.00	629.95	975.00
OBJ-TENS 641x TOTAL	SUPPLIES	10,800.00	10,800.00	13,131.00	11,993.46
FUNCTION 3511 TOTAL	EARLY CHILDHOOD PROGRAMS	584,197.00	604,704.00	512,624.53	545,536.77
OBJ-TENS 611x TOTAL	CERTIFIED SALARY	958,613.00	805,224.00	668,475.01	578,114.01
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	5,844.00	5,844.00	4,422.05	6,588.60
OBJ-TENS 614x TOTAL	CERTIFIED LEAVE PAYOUT	0.00	0.00	12,487.46	0.00
OBJ-TENS 615x TOTAL	SUPPORT STAFF SALARY	322,305.00	233,420.00	203,200.77	204,800.13
OBJ-TENS 617x TOTAL	SUPPORT STAFF LEAVE PAYOUT	0.00	0.00	658.33	0.00
OBJ-TENS 621x TOTAL	PSRS	134,336.00	107,540.00	107,006.53	95,890.96
OBJ-TENS 622x TOTAL	PEERS	13,838.00	13,506.00	15,109.51	12,999.76
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	24,589.00	21,878.00	24,641.22	22,688.94
OBJ-TENS 624x TOTAL	MEDICAL INSURANCE	102,401.00	67,617.00	101,537.55	89,926.68
OBJ-TENS 631x TOTAL	SUB SERVICES	77,500.00	50,200.00	72,131.09	58,282.19
OBJ-TENS 641x TOTAL	SUPPLIES	10,800.00	10,800.00	38,920.41	10,080.47
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	7,478.00	0.00
FUNCTION 3512 TOTAL	EARLY CHILDHOOD	1,650,226.00	1,316,029.00	1,256,067.93	1,079,371.74
OBJ-TENS 641x TOTAL	SUPPLIES	0.00	26,653.00	5,457.81	280.00
FUNCTION 3611 TOTAL	HOMELESS	0.00	26,653.00	5,457.81	280.00
OBJ-TENS 631x TOTAL	SUB SERVICES	80,000.00	82,799.00	58,753.02	72,454.25
OBJ-TENS 634x TOTAL	TRAVEL/PD	0.00	0.00	36,541.07	25,571.23
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	30,000.00	30,000.00	4,002.45	349.00
OBJ-TENS 641x TOTAL	SUPPLIES	16,912.00	15,896.00	15,462.98	32,039.61
OBJ-TENS 654x TOTAL	EQUIPMENT	0.00	0.00	4,990.00	0.00
FUNCTION 3711 TOTAL	NON PUBLIC SCHOOLS	126,912.00	128,695.00	119,749.52	130,414.09
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	0.00	0.00	46,463.35	6,521.54
FUNCTION 3911 TOTAL	SCHOLARSHIP PYMTS	0.00	0.00	46,463.35	6,521.54
OBJ-TENS 613x TOTAL	SUPPLEMENTAL/NON-CONTRACT SAL	2,340.00	2,340.00	2,000.00	3,000.00
OBJ-TENS 621x TOTAL	PSRS	154.00	150.00	290.00	435.00
OBJ-TENS 623x TOTAL	MEDICARE/OASDI	0.00	0.00	29.00	43.50
OBJ-TENS 639x TOTAL	OTHER PURCHASED SERVICE	1,700.00	1,800.00	600.00	0.00
OBJ-TENS 641x TOTAL	SUPPLIES	19,340.00	13,030.00	14,974.85	13,108.00
FUNCTION 3912 TOTAL	PARENT INVOLVEMENT	23,534.00	17,320.00	17,893.85	16,586.50

FY 2025 EXPENSES BY FUNCTION AND OBJECT DETAIL

Account Code	Account Description	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL
OBJ-TENS 651x TOTAL	LAND PURCHASE	30,000.00	30,000.00	0.00	500.00
OBJ-TENS 659x TOTAL	OTHER CAPITAL OUTLAY	0.00	0.00	0.00	8,601.61
FUNCTION 4021 TOTAL	PURCHASE OF LAND	30,000.00	30,000.00	0.00	9,101.61
OBJ-TENS 652x TOTAL	FACILITY IMPROVEMENT	2,200,000.00	1,700,000.00	203,076.36	454,041.55
FUNCTION 4031 TOTAL	ARCHITECTS	2,200,000.00	1,700,000.00	203,076.36	454,041.55
OBJ-TENS 652x TOTAL	FACILITY IMPROVEMENT	29,000,000.00	24,450,000.00	6,899,360.92	7,097,634.10
OBJ-TENS 653x TOTAL	IMPROVEMENTS TO SITES	2,330,000.00	2,365,000.00	1,096,301.33	1,104,444.33
OBJ-TENS 654x TOTAL	EQUIPMENT	600,000.00	0.00	0.00	0.00
FUNCTION 4051 TOTAL	IMP TO SITES/EQUIP	31,930,000.00	26,815,000.00	7,995,662.25	8,202,078.43
OBJ-TENS 661x TOTAL	BOND PRINCIPAL	6,010,000.00	5,665,000.00	11,208,022.00	21,590,000.00
FUNCTION 5111 TOTAL	BONDS	6,010,000.00	5,665,000.00	11,208,022.00	21,590,000.00
OBJ-TENS 661x TOTAL	LP PRINCIPAL	855,000.00	825,000.00	9,430,000.00	1,240,000.00
FUNCTION 5131 TOTAL	LEASE/PURCHASE PRINCIPAL	855,000.00	825,000.00	9,430,000.00	1,240,000.00
OBJ-TENS 662x TOTAL	BOND INTEREST	7,460,585.00	6,955,337.00	5,200,162.50	5,465,440.83
FUNCTION 5211 TOTAL	BOND INTEREST	7,460,585.00	6,955,337.00	5,200,162.50	5,465,440.83
OBJ-TENS 662x TOTAL	LP INTEREST	747,400.00	780,400.00	1,263,274.62	1,180,440.00
FUNCTION 5231 TOTAL	LEASE/PURCHASE INTEREST	747,400.00	780,400.00	1,263,274.62	1,180,440.00
OBJ-TENS 663x TOTAL	BOND FEES	0.00	0.00	461,046.38	155,961.71
FUNCTION 5311 TOTAL	COSTS OF ISSUANCE-BONDS	0.00	0.00	461,046.38	155,961.71
OBJ-TENS 663x TOTAL	BOND FEES	0.00	0.00	3,445.00	1,855.00
FUNCTION 5331 TOTAL	FEES	0.00	0.00	3,445.00	1,855.00
	GRAND TOTAL	169,325,942.00	162,906,129.24	145,799,495.60	144,397,651.38

BUDGET SUMMARY - ALL FUNDS

FY 2024-25 JC SCHOOLS BUDGET								
BUDGET SUMMARY - ALL FUNDS								
	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	BOND PROJECTS	STUDENT ACTIVITY	MEDICAL TRUST	TOTAL
TAX RATE	\$ 3.8565	\$ -	\$ 0.9028	\$ -				\$ 4.7593
7/1/2024	\$ 60,189,216	\$ -	\$ 17,576,653	\$ 2,173,552	\$ 31,787,608	\$ 187,963	\$ 6,500,000	\$ 111,727,029
REVENUES								
LOCAL	\$ 62,076,979	\$ 12,681,586	\$ 14,106,500	\$ 1,689,227	\$ 500,000	\$ 1,575,000	\$ 9,265,000	\$ 101,894,292
COUNTY	\$ 7,263,747	\$ 243,000	\$ 2,027,170	\$ -	\$ -			\$ 9,533,917
STATE	\$ 6,557,175	\$ 21,585,513	\$ -	\$ 2,683,791	\$ -			\$ 30,826,479
FEDERAL	\$ 12,537,614	\$ 309,776	\$ -	\$ -	\$ -			\$ 12,847,390
OTHER	\$ 64,206	\$ 386,338	\$ -	\$ 126,960	\$ -			\$ 577,504
TOTAL REVENUES	\$ 88,499,721	\$ 35,206,213	\$ 16,133,670	\$ 4,499,978	\$ 500,000	\$ 1,575,000	\$ 9,265,000	\$ 155,679,582
EXPENDITURES								
SALARIES	\$ 18,873,187	\$ 54,942,432	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 74,015,619
BENEFITS	\$ 5,140,980	\$ 13,573,433	\$ -	\$ -	\$ -	\$ -	\$ 19,525	\$ 18,733,938
PURCHASED SERVICES	\$ 14,949,061	\$ 350,000	\$ -	\$ -		\$ 25,000	\$ 9,812,000	\$ 25,136,061
SUPPLIES	\$ 11,440,889	\$ -	\$ -	\$ -	\$ -	\$ 1,475,000	\$ 15,000	\$ 12,930,889
CAPITAL OUTLAY	\$ -		\$ -	\$ 3,382,975	\$ 31,600,000	\$ -	\$ -	\$ 34,982,975
OTHER	\$ -		\$ 13,470,585	\$ 1,602,400	\$ -	\$ -	\$ -	\$ 15,072,985
TOTAL EXPENDITURES	\$ 50,404,117	\$ 68,865,865	\$ 13,470,585	\$ 4,985,375	\$ 31,600,000	\$ 1,500,000	\$ 10,046,525	\$ 180,872,467
INTERFUND TRANSFER	\$ (37,391,286)	\$ 33,659,652	\$ -	\$ 3,731,634	\$ -	\$ -	\$ -	\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ 704,318	\$ -	\$ 2,663,085	\$ 3,246,237	\$ (31,100,000)	\$ 75,000	\$ (781,525)	\$ (25,192,885)
ENDING BALANCE 6/30/2024	\$ 60,893,534	\$ -	\$ 20,239,738	\$ 5,419,789	\$ 687,608	\$ 262,963	\$ 5,718,475	\$ 93,222,107
RESTRICTED BALANCE	\$ 187,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,963
ENDING BALANCE 6/30/2024	\$ 60,705,571	\$ -	\$ 20,239,738	\$ 5,419,789	\$ 687,608	\$ 262,963	\$ 5,718,475	\$ 93,034,144
ASSESSED VALUATION	\$ 1,455,636,256							
FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER	50.9%							

APPENDIX



**JEFFERSON CITY SCHOOL DISTRICT
2024-2025 TEACHER SALARY SCHEDULE**

	BS	BS+16	MA	MA+16	MA+32 Specialist	Doctorate
1	\$41,500.00	\$43,635.00	\$45,770.00	\$47,905.00	\$50,040.00	\$52,890.00
2	\$42,229.00	\$44,364.00	\$46,499.00	\$48,634.00	\$50,769.00	\$53,619.00
3	\$42,958.00	\$45,093.00	\$47,228.00	\$49,363.00	\$51,498.00	\$54,348.00
4	\$43,687.00	\$45,822.00	\$47,957.00	\$50,092.00	\$52,227.00	\$55,077.00
5	\$44,416.00	\$46,551.00	\$48,686.00	\$50,821.00	\$52,956.00	\$55,806.00
6	\$45,145.00	\$47,280.00	\$49,415.00	\$51,550.00	\$53,685.00	\$56,535.00
7	\$45,874.00	\$48,009.00	\$50,144.00	\$52,279.00	\$54,414.00	\$57,264.00
8	\$46,603.00	\$48,738.00	\$50,873.00	\$53,008.00	\$55,143.00	\$57,993.00
9	\$47,332.00	\$49,467.00	\$51,602.00	\$53,737.00	\$55,872.00	\$58,722.00
10	\$48,061.00	\$50,196.00	\$52,331.00	\$54,466.00	\$56,601.00	\$59,451.00
11	\$48,790.00	\$50,925.00	\$53,060.00	\$55,195.00	\$57,330.00	\$60,180.00
12	\$49,519.00	\$51,654.00	\$53,789.00	\$55,924.00	\$58,059.00	\$60,909.00
13	\$50,248.00	\$52,383.00	\$54,518.00	\$56,653.00	\$58,788.00	\$61,638.00
14	\$50,977.00	\$53,112.00	\$55,247.00	\$57,382.00	\$59,517.00	\$62,367.00
15	\$51,706.00	\$53,841.00	\$55,976.00	\$58,111.00	\$60,246.00	\$63,096.00
16	\$52,435.00	\$54,570.00	\$56,705.00	\$58,840.00	\$60,975.00	\$63,825.00
17	\$53,164.00	\$55,299.00	\$57,434.00	\$59,569.00	\$61,704.00	\$64,554.00
18	\$53,893.00	\$56,028.00	\$58,163.00	\$60,298.00	\$62,433.00	\$65,283.00
19	\$54,622.00	\$56,757.00	\$58,892.00	\$61,027.00	\$63,162.00	\$66,012.00
20	\$55,351.00	\$57,486.00	\$59,621.00	\$61,756.00	\$63,891.00	\$66,741.00
21	\$56,080.00	\$58,215.00	\$60,350.00	\$62,485.00	\$64,620.00	\$67,470.00
22	\$56,809.00	\$58,944.00	\$61,079.00	\$63,214.00	\$65,349.00	\$68,199.00
23	\$57,538.00	\$59,673.00	\$61,808.00	\$63,943.00	\$66,078.00	\$68,928.00
24	\$58,267.00	\$60,402.00	\$62,537.00	\$64,672.00	\$66,807.00	\$69,657.00
25	\$58,996.00	\$61,131.00	\$63,266.00	\$65,401.00	\$67,536.00	\$70,386.00
26	\$59,725.00	\$61,860.00	\$63,995.00	\$66,130.00	\$68,265.00	\$71,115.00
27	\$60,454.00	\$62,589.00	\$64,724.00	\$66,859.00	\$68,994.00	\$71,844.00
28	\$61,183.00	\$63,318.00	\$65,453.00	\$67,588.00	\$69,723.00	\$72,573.00
29	\$61,912.00	\$64,047.00	\$66,182.00	\$68,317.00	\$70,452.00	\$73,302.00
30	\$62,641.00	\$64,776.00	\$66,911.00	\$69,046.00	\$71,181.00	\$74,031.00
31	\$63,370.00	\$65,505.00	\$67,640.00	\$69,775.00	\$71,910.00	\$74,760.00
32	\$64,099.00	\$66,234.00	\$68,369.00	\$70,504.00	\$72,639.00	\$75,489.00
33	\$64,828.00	\$66,963.00	\$69,098.00	\$71,233.00	\$73,368.00	\$76,218.00
34	\$65,557.00	\$67,692.00	\$69,827.00	\$71,962.00	\$74,097.00	\$76,947.00
35	\$66,286.00	\$68,421.00	\$70,556.00	\$72,691.00	\$74,826.00	\$77,676.00
36	\$67,015.00	\$69,150.00	\$71,285.00	\$73,420.00	\$75,555.00	\$78,405.00
37	\$67,744.00	\$69,879.00	\$72,014.00	\$74,149.00	\$76,284.00	\$79,134.00

APPENDIX B

NET DEBT SERVICE

Jefferson City School District

All Outstanding GO Bonds

As of June 6, 2023

Period Ending	Principal	Coupon	Interest	Total Debt Service	Net Debt Service
6/30/2024	5,665,000	** %	6,955,337.22	12,620,337.22	12,620,337.22
6/30/2025	6,010,000	** %	7,460,585.00	13,470,585.00	13,470,585.00
6/30/2026	5,410,000	** %	7,200,875.00	12,610,875.00	12,610,875.00
6/30/2027	5,780,000	** %	6,966,025.00	12,746,025.00	12,746,025.00
6/30/2028	7,000,000	4.00%	6,763,925.00	13,763,925.00	13,763,925.00
6/30/2029	7,450,000	4.00%	6,483,925.00	13,933,925.00	13,933,925.00
6/30/2030	7,925,000	** %	6,185,925.00	14,110,925.00	14,110,925.00
6/30/2031	8,375,000	** %	5,878,175.00	14,253,175.00	14,253,175.00
6/30/2032	8,850,000	** %	5,599,175.00	14,449,175.00	14,449,175.00
6/30/2033	9,325,000	** %	5,264,850.00	14,589,850.00	14,589,850.00
6/30/2034	9,850,000	4.00%	4,952,850.00	14,802,850.00	14,802,850.00
6/30/2035	8,850,000	4.00%	4,558,850.00	13,408,850.00	13,408,850.00
6/30/2036	9,200,000	** %	4,204,850.00	13,404,850.00	13,404,850.00
6/30/2037	9,500,000	** %	3,755,850.00	13,255,850.00	13,255,850.00
6/30/2038	12,575,000	5.00%	3,298,350.00	15,873,350.00	15,873,350.00
6/30/2039	7,570,000	** %	2,669,600.00	10,239,600.00	10,239,600.00
6/30/2040	10,175,000	4.50%	2,272,000.00	12,447,000.00	12,447,000.00
6/30/2041	10,900,000	4.50%	1,814,125.00	12,714,125.00	12,714,125.00
6/30/2042	11,720,000	5.50%	1,323,625.00	13,043,625.00	13,043,625.00
6/30/2043	12,635,000	** %	679,025.00	13,314,025.00	13,314,025.00
	174,765,000		94,287,922.22	269,052,922.22	269,052,922.22

APPENDIX C
KIDS FIRST BOND ISSUE PROJECTS

PROJECT	ANTICIPATED START	ANTICIPATED COMPLETION	COST	PHASE
Early Childhood	Spring 2023	Summer 2025	\$22.5M	One
Technology Upgrades	Spring 2023	Summer 2023	\$4M	One
Energy COPS	Spring 2023	Summer 2023	\$9M	One
MPAC Sound & Light	Spring 2023	Summer/Fall 2023	\$1.5M	One
Nichols Expansion	Summer 2023	Fall 2024	\$2.5M	One
Belair Upstairs	Spring 2024	Summer 2024	\$6M	One
			\$45.5M	
LCMS Remodel	Spring 2025 Spring 2026	Summer 2025 Summer 2026	\$10.25M	Two
TJMS Remodel	Spring 2025 Spring 2026	Summer 2025 Summer 2026	\$10.25M	Two
SWECC Renovate	Spring 2025	Fall 2026	\$7M	Two
Athletics Facilities	Spring 2026	Summer 2027	\$3M	Two
JCAC Renovate	Spring 2026	Summer 2027	\$10M	Two
			\$40.5M	

APPENDIX D
LONG RANGE PLANNING - JC SCHOOLS OPERATING BUDGET

Revenue	ACTUAL 2019-20		ACTUAL 2020-21		ACTUAL 2021-2022		ACTUAL 2022-2023		BUDGET 2023-2024		Projection 2024-2025		Projection 2025-2026		Projection 2026-2027	
Current & Del Prop Tax	\$ 49,456,660	2%	\$ 53,801,145	8.8%	\$ 53,523,227	-0.5%	\$ 55,559,554	3.8%	\$ 56,403,000	1.5%	\$ 56,653,000	0.4%	\$ 57,218,000	1.0%	\$ 57,783,000	1.0%
Prop C	\$ 8,849,242	2%	\$ 9,293,971	5.0%	\$ 10,791,485	16.1%	\$ 11,431,478	5.9%	\$ 12,291,081	7.5%	\$ 12,616,286	2.6%	\$ 12,868,612	2.0%	\$ 13,125,984	2.0%
Other Local	\$ 3,014,499	-17%	\$ 1,205,263	-60.0%	\$ 2,297,094	90.6%	\$ 4,524,538	97.0%	\$ 5,774,279	27.6%	\$ 5,489,279	-4.9%	\$ 5,489,279	0.0%	\$ 5,489,279	0.0%
County	\$ 7,138,417	50%	\$ 5,240,165	-26.6%	\$ 7,296,476	39.2%	\$ 8,919,911	22.2%	\$ 8,832,287	-1.0%	\$ 7,506,747	-15.0%	\$ 7,506,747	0.0%	\$ 7,506,747	0.0%
State Revenue	\$ 22,849,456	1%	\$ 22,399,362	-2.0%	\$ 24,046,589	7.4%	\$ 26,893,240	11.8%	\$ 27,041,301	0.6%	\$ 28,142,688	4.1%	\$ 30,142,688	7.1%	\$ 30,444,115	1.0%
Federal Revenue	\$ 11,061,943	30%	\$ 21,151,170	91.2%	\$ 19,372,075	-8.4%	\$ 17,048,043	-12.0%	\$ 17,825,534	4.6%	\$ 12,847,390	-27.9%	\$ 12,847,390	0.0%	\$ 12,975,864	1.0%
Other	\$ 409,206	19%	\$ 241,593	-41.0%	\$ 492,181	103.7%	\$ 286,288	-41.8%	\$ 377,378	31.8%	\$ 450,544	19.4%	\$ 450,544	0.0%	\$ 450,544	0.0%
Student Activity	\$ 964,803	-21%	\$ 838,365	-13.1%	\$ 1,170,222	39.6%	\$ 1,368,281	16.9%	\$ 1,368,281	0.0%	\$ 1,575,000	15.1%	\$ 1,500,000	-4.8%	\$ 1,500,000	0.0%
Total Revenues	\$ 102,779,422	6.2%	\$ 113,332,669	10.3%	\$ 117,819,128	4.0%	\$ 124,663,052	5.8%	\$ 128,544,860	3.1%	\$ 123,705,934	-3.8%	\$ 126,523,260	2.3%	\$ 127,775,533	1.0%
% Change	6.24%		10.27%		3.96%		5.81%		3.11%		-3.76%		2.28%		0.99%	
Expenditures																
Salaries	\$ 61,671,489	6%	\$ 62,592,982	1.5%	\$ 64,027,185	2.3%	\$ 66,104,153	3.2%	\$ 71,519,716	8.2%	\$ 73,815,619	3.2%	\$ 76,768,244	4.0%	\$ 79,838,974	4.0%
Benefits	\$ 16,802,439	2%	\$ 17,224,135	2.5%	\$ 17,348,154	0.7%	\$ 17,470,173	0.7%	\$ 18,342,800	5.0%	\$ 18,714,413	2.0%	\$ 19,165,508	2.4%	\$ 19,548,818	2.0%
Purchased Services	\$ 10,172,162	-3%	\$ 15,361,794	51.0%	\$ 13,545,757	-11.8%	\$ 13,889,501	2.5%	\$ 15,057,978	8.4%	\$ 15,299,061	1.6%	\$ 15,452,052	1.0%	\$ 15,606,572	1.0%
Supplies	\$ 7,844,137	5%	\$ 9,322,260	18.8%	\$ 8,136,951	-12.7%	\$ 8,628,811	6.0%	\$ 9,204,735	6.7%	\$ 9,071,889	-1.4%	\$ 9,525,483	5.0%	\$ 10,001,758	5.0%
Utilities	\$ 2,254,464	9%	\$ 1,886,299	-16.3%	\$ 2,182,537	15.7%	\$ 2,103,987	-3.6%	\$ 2,268,058	7.8%	\$ 2,369,000	4.5%	\$ 2,487,450	5.0%	\$ 2,611,823	5.0%
Student Activity	\$ 884,750	-36%	\$ 671,445	-24.1%	\$ 1,129,008	68.1%	\$ 1,981,450	75.5%	\$ 1,368,281	-30.9%	\$ 1,500,000	9.6%	\$ 1,500,000	0.0%	\$ 1,500,000	0.0%
Total Expenditures	\$ 98,744,691	4.4%	\$ 106,387,470	7.7%	\$ 105,240,584	-1.1%	\$ 108,196,625	2.8%	\$ 116,393,287	7.6%	\$ 119,269,982	2.5%	\$ 123,398,737	3.5%	\$ 127,607,944	3.4%
% Change	4.44%		7.74%		-1.08%		2.81%		7.58%		2.47%		3.46%		3.41%	
Transfer Out to Fund 4	\$ 2,435,415		\$ 3,963,962		\$ 3,543,486		\$ 3,731,634		\$ 3,731,634		\$ 3,731,634		\$ 2,500,000		\$ 1,000,000	
Ending Bal Oper Fund*	\$ 26,830,256		\$ 29,811,493		\$ 38,846,551		\$ 51,581,344		\$ 60,001,283		\$ 60,705,601		\$ 61,330,124		\$ 60,497,712	
Fund Bal. %	27.2%		28.0%		36.9%		47.7%		51.6%		50.9%		49.7%		47.4%	
Chg in End Oper Bal	\$ 1,599,316		\$ 2,981,237		\$ 9,035,058		\$ 12,734,793		\$ 8,419,939		\$ 704,318		\$ 624,523		\$ (832,411)	
25% Fund Balance	\$ 19,748,938		\$ 26,596,867		\$ 26,310,146		\$ 27,049,156		\$ 29,098,322		\$ 29,817,496		\$ 30,849,684		\$ 31,901,986	
Student Activity Bal	\$ 592,998		\$ 759,918		\$ 801,132		\$ 187,963		\$ 187,963		\$ 262,963		\$ 262,963		\$ 262,963	
Fund 4 Balance	\$ 11,898,658		\$ 11,015,123		\$ 8,052,496		\$ 4,466,644		\$ 2,173,552		\$ 5,693,866		\$ 6,910,541		\$ 7,019,321	

*Operating Funds Exclude Student Activity Balances & Bond Issue