

**GAINESVILLE SCHOOL DISTRICT  
BUDGET DOCUMENT**



**2024-2025**

# School Budget Message

## 2024-25

This is our annual comprehensive fiscal document specifying the proposed revenues, expenditures and fund balances. Section 67.010 of the Revised Statutes of Missouri requires each school district to prepare an annual budget that represents a complete financial plan for the ensuing budget year. The budget contains the following:

1. Budget Message
2. Unique Features
2. Estimated Revenues
3. Proposed Expenditures
4. Receipts by Source
5. Assessed Valuation

Estimates are most often incorrect and must be amended prior to the end of the fiscal year or when additional data becomes available. The purpose of the budget is to provide a system by which expected receipts may be deposited in the proper funds and from which expenditures may be paid. This budget estimate was developed using receipt expenditures from the previous three years. However, the 2021-22, 2022-23 and 2023-24 fiscal years are not an accurate representation of revenues and expenditures due to stimulus funding.

Estimated revenues and projected expenditures are the most crucial element of the district budget. A collection rate on local revenue is estimated at 94%. The State Adequacy Target (SAT) is increasing from \$6,375 to \$6,760 and that is the amount we are estimating off of for the 2024-25 budget. This change should be an increase in funding of approximately \$272,965. The state also increased the state minimum teacher salary from \$38,000 to \$40,000. The salary increase and benefits will be state paid during the 2024-25 school year. The state has also increased the amount of Preschool students who we can claim from 4% to 8% of our free-reduced lunch student enrollment. This increase is approximately 17 more students we could claim for ADA.

Over the past four years, the minimum teacher salary at Gainesville has went from \$30,000 to \$40,000. We have also increased our classified salary schedule significantly and our extra-duty schedules. We have also increased salaries of certified employees that make more than the \$40,000 minimum. Fortunately, the state is currently paying for the difference from our base salary of \$30,000 to \$40,000. If the state discontinues this funding mandate, the cost to the district would be approximately \$200,000 per year.

The Gainesville R-V District should continue to project a surplus budget due to increased SAT, transportation, and PreK ADA funding. However, the budget with get much tighter if the state begins to pull back funding at some point. The district will still be able to operate without deficit spending, but might have to make tougher decisions on capital improvement projects. The projected revenues for the 2024-25 school year is \$8,127,100.65 and expenditures of \$7,926,455.94. A surplus budget of \$200,644.71. The projected budget doesn't include grants or other local revenues that could be received over the course of the year. Grants and other local revenues have been a major source of funding projects in the past. The district will continue to seek these revenue streams in order to provide the best possible resources and facilities for our community and students.

The Gainesville R-V District has developed a strong financial plan that has allowed significant improvements to be completed. We are in the fifth year of our capital improvements plan. The final projects to be completed in that plan is the asphalt at the elementary and covering the freezer and cooler. I expect this to be a significant cost for a complete overlay and construction costs. However, this has been budgeted into capital expenses over the past few years. The district will also be considering other capital improvement projects and developing a new five-year capital improvement plan to begin the 2025-26 school year. The Gainesville Board of Education should be very proud of their accomplishments and the financial position the district is in due to wise spending and grant writing.

## UNIQUE FEATURES OF THE 2024-2025 BUDGET

- State revenues are expected to be fully funded for the 2024-25 fiscal year, and the State Adequacy Target is increasing from \$6,375 to \$6,760 per student.
- The state also increased the minimum 4% to claim PreK to 8%.
- Health insurance benefits will cost \$6144 a year for full time certified and non-certified staff.
- The state changed the statute to make the teacher minimum \$40,000. The district anticipates an estimated \$200,000 expenditure to fully fund the \$40,000 minimum if the grant is removed.
- The district Weighted Average Daily Attendance (WADA) will most likely increase approximately 25 students this year due to the PK 8% and the change in the Free and Reduced Lunch threshold to 16.73%.
- The district has a \$1 million lease purchase for the baseball/softball complex. The expenses and revenues are encumbered through Clayton Holdings LLC. The district showed the \$1,018,500 revenue in our books during the 2022-23 fiscal year. The district showed the expenses to match the revenues in the 2023-24 fiscal year. The district is currently paying 4.6% interest on a 10 year lease with a payment of \$125,000 per year.
- The district is currently averaging about 5% interest on the \$6,000,000 cash invested in MOCAT and the bank. This equates to approximately \$300,000 in interest each year.
- The budget includes \$500,000 in capital improvements to overlay the asphalt and cover the elementary cooler and freezer. These were the last two items on the district's five-year improvement plan.
- The district should have approximately \$2 million in the capital projects funds after the auditors move funds into Fund 4.
- The budget prepared and presented has very conservative revenue estimates and more fiscally prudent expenditures.
- The district should continue to try to complete larger projects while interest can be used to help fund capital improvements.

Batch Description: 2024-25 Budget

Processing Month: 07/2024

Fund: 10 GENERAL

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Description</u> | <u>Amount</u> |
|--------------------------------|-------------------------------------|--------------------|---------------|
| Account Type: Revenue          |                                     |                    |               |
| 10 5111                        | CURRENT TAXES                       | Budget Entry       | 1,705,000.00  |
| 10 5113                        | SALES TAX - PROP C                  | Budget Entry       | 507,500.00    |
| 10 5115                        | M&M SURTAX                          | Budget Entry       | 29,000.00     |
| 10 5116                        | IN LIEU OF TAX                      | Budget Entry       | 700.00        |
| 10 5141 000 0000 00002         | EARNINGS ON INVEST-CBO              | Budget Entry       | 30,000.00     |
| 10 5151 000 0000 15100         | FOOD SERVICE PROGRAM                | Budget Entry       | 8,276.13      |
| 10 5198                        | OTHER LOCAL REVENUE                 | Budget Entry       | 14,000.00     |
| 10 5198 200                    | OPERATION ROUNDUP                   | Budget Entry       | 1,500.00      |
| 10 5221                        | STATE ASSESSED UTILIT               | Budget Entry       | 50,000.00     |
| 10 5231                        | FEDERAL FOREST LAND                 | Budget Entry       | 10,000.00     |
| 10 5231 100                    | FEDERAL FLOOD CONTROL               | Budget Entry       | 10,000.00     |
| 10 5311                        | BASIC FORMULA-STATE \$              | Budget Entry       | 80,000.00     |
| 10 5312                        | TRANSPORTATION                      | Budget Entry       | 320,000.00    |
| 10 5314                        | EARLY CHILD/SPEC ED                 | Budget Entry       | 10,000.00     |
| 10 5324 000 0003               | EDUC SCREEN/PAT PROG                | Budget Entry       | 3,000.00      |
| 10 5332 000 1050 33200         | CTE BASE AND PERFORMA               | Budget Entry       | 11,000.00     |
| 10 5350                        | CTE ALLOCATION                      | Budget Entry       | 11,235.00     |
| 10 5397                        | OTHER STATE RECEIPTS                | Budget Entry       | 400.00        |
| 10 5412                        | MEDICAID                            | Budget Entry       | 50,000.00     |
| 10 5427 000 1050 42701         | FEDERAL PERKINS GRANT               | Budget Entry       | 22,278.00     |
| 10 5442                        | EARLY CHILD/SPEC ED                 | Budget Entry       | 4,000.00      |
| 10 5445                        | FOOD SERVICE-FEDERAL                | Budget Entry       | 250,000.00    |
| 10 5446                        | SCHOOL BREAKFAST                    | Budget Entry       | 175,000.00    |
| 10 5448                        | AFTER SCHOOL SNACK                  | Budget Entry       | 1,667.52      |
| 10 5451                        | TITLE I                             | Budget Entry       | 60,000.00     |
| 10 5465                        | TITLE II.A                          | Budget Entry       | 44,213.00     |
| 10 5481                        | DEPT HLTH FD SRV PRG                | Budget Entry       | 8,000.00      |
| 10 5492                        | TITLE VB REAP                       | Budget Entry       | 15,631.00     |
| 10 5811 000 4020               | TUITIN OTHER DIST EL                | Budget Entry       | 25,000.00     |
| Account Type Total: Revenue    |                                     |                    | 3,457,400.65  |

Account Type: Expenditure

|                               |                       |              |           |
|-------------------------------|-----------------------|--------------|-----------|
| 10 1111 6131 000 4020 1 00000 | EL CLASS SUPPLEMENTAL | Budget Entry | 20,000.00 |
| 10 1111 6221 000 4020 1 00000 | EL CLASSIFIED RETIREM | Budget Entry | 2,000.00  |
| 10 1111 6231 000 4020 1 00000 | EL FICA               | Budget Entry | 1,502.00  |
| 10 1111 6232 000 4020 1 00000 | EL MEDICARE TAX       | Budget Entry | 351.00    |
| 10 1111 6343 000 4020 1 00000 | EL TRAVEL             | Budget Entry | 1,000.00  |
| 10 1111 6411 000 4020 1 00000 | EL SUPPLIES           | Budget Entry | 20,000.00 |
| 10 1151 6151 000 1050 1 00000 | HS CLASSIFIED SALARY  | Budget Entry | 40,000.00 |
| 10 1151 6171 000 1050 1 00000 | HS CLASS SICK DAYS PD | Budget Entry | 500.00    |
| 10 1151 6221 000 1050 1 00000 | HS CLASSIFIED RETIREM | Budget Entry | 2,852.40  |
| 10 1151 6231 000 1050 1 00000 | HS FICA               | Budget Entry | 2,105.00  |
| 10 1151 6232 000 1050 1 00000 | HS MEDICARE TAX       | Budget Entry | 493.00    |
| 10 1151 6241 000 1050 1 00000 | HS BD PD INSURANCE    | Budget Entry | 6,150.00  |
| 10 1151 6343 100 1050 1 00000 | HS HOMEBOUND TRAVEL   | Budget Entry | 500.00    |
| 10 1151 6411 000 1050 1 00000 | HS SUPPLIES           | Budget Entry | 40,000.00 |
| 10 1191 6151 000 4020 3 00000 | SUMMER S-CLASSIF SALA | Budget Entry | 15,000.00 |
| 10 1191 6221 000 4020 3 00000 | SUMMER SCH-CLASSIF RE | Budget Entry | 700.00    |
| 10 1191 6231 000 4020 3 00000 | SUMMER SCHOOL-FICA    | Budget Entry | 600.00    |
| 10 1191 6232 000 4020 3 00000 | SUMMER SCHOOL-MEDICAR | Budget Entry | 200.00    |
| 10 1191 6411 000 4020 3 00000 | SUMMER SCHOOL SUPPLY  | Budget Entry | 6,000.00  |
| 10 1191 6471 000 4020 3 00000 | SUMMER SCHOOL FD SUPP | Budget Entry | 12,000.00 |
| 10 1211 6411 000 4020 3 00000 | SUPPLIES-GIFTED       | Budget Entry | 500.00    |
| 10 1221 6151 000 4020 1 12210 | SPEC ED CLSFD SALARY  | Budget Entry | 15,000.00 |

Fund: 10 GENERAL

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Description</u> | <u>Amount</u> |
|--------------------------------|-------------------------------------|--------------------|---------------|
| 10 1221 6151 000 4020 4 44100  | SPED IDEA CLASSIFIED SALARY         | Budget Entry       | 40,000.00     |
| 10 1221 6151 000 7500 1 12210  | PRE-K SPED CLASSIFIED               | Budget Entry       | 42,047.00     |
| 10 1221 6221 000 1050 1 12210  | SPEC ED CLSFD RETIREM               | Budget Entry       | 1,524.00      |
| 10 1221 6221 000 4020 1 12210  | SPEC ED CLSFD RETIREM               | Budget Entry       | 6,300.00      |
| 10 1221 6221 000 4020 4 44100  | SPED IDEA CLASSIFIED RETIREMENT     | Budget Entry       | 1,522.00      |
| 10 1221 6231 000 1050 1 12210  | SPEC ED SOC SEC TAX                 | Budget Entry       | 995.29        |
| 10 1221 6231 000 4020 1 12210  | SPEC ED SOC SEC TAX                 | Budget Entry       | 5,500.00      |
| 10 1221 6231 000 4020 4 44100  | SPED IDEA CLASSIFIED FICA           | Budget Entry       | 993.86        |
| 10 1221 6231 000 7500 1 00000  | SPED PRE-K OASDI INSURANCE          | Budget Entry       | 929.01        |
| 10 1221 6232 000 1050 1 12210  | SPEC ED CLFD MEDI TAX               | Budget Entry       | 232.77        |
| 10 1221 6232 000 4020 1 12210  | SPEC ED CLSFD MEDI TX               | Budget Entry       | 1,100.00      |
| 10 1221 6232 000 4020 4 44100  | SPED IDEA CLASSIFIED MEDICARE       | Budget Entry       | 232.44        |
| 10 1221 6232 000 7500 1 00000  | SPED PRE-K MEDICARE                 | Budget Entry       | 217.27        |
| 10 1221 6241 000 1050 1 12210  | SPEC ED CLSFD MED INS               | Budget Entry       | 6,150.00      |
| 10 1221 6241 000 4020 1 12210  | SPEC ED CLSFD MED INS               | Budget Entry       | 31,250.00     |
| 10 1221 6241 000 7500 1 00000  | SPED PRE-K EMPLOYEE INSURANCE       | Budget Entry       | 6,150.00      |
| 10 1221 6319 410 1050 4 44100  | SPEC ED PURCH SERVI                 | Budget Entry       | 2,400.00      |
| 10 1221 6411 410 1050 4 44100  | SPED SUPPLY (IDEA) HS               | Budget Entry       | 3,000.00      |
| 10 1221 6411 410 4020 4 44100  | SPED SUPPLY (IDEA) EL               | Budget Entry       | 3,000.00      |
| 10 1251 6151 000 4020 4 45100  | CLASSIF SALARY-TITL I               | Budget Entry       | 20,000.00     |
| 10 1251 6221 000 4020 4 45100  | CLASSIF RETIR-TITLE I               | Budget Entry       | 1,800.00      |
| 10 1251 6231 000 4020 4 45100  | FICA-TITLE I                        | Budget Entry       | 1,250.00      |
| 10 1251 6232 000 4020 4 45100  | MEDICARE TAX-TITLE I                | Budget Entry       | 273.00        |
| 10 1251 6241 000 4020 4 45100  | BD PD INSUR-TITLE I                 | Budget Entry       | 6,000.00      |
| 10 1251 6311 000 4020 4 45100  | PURCH SERV-TITLE I                  | Budget Entry       | 23,496.12     |
| 10 1251 6411 000 4020 4 45100  | SUP SUPPLIES-TITLE I                | Budget Entry       | 25,000.00     |
| 10 1281 6151 530 4020 3 12810  | ECSE CLSFD SALARY                   | Budget Entry       | 24,924.00     |
| 10 1281 6411 530 4020 3 12810  | ECSE SUPPLIES                       | Budget Entry       | 500.00        |
| 10 1311 6343 000 1050 1 00000  | VO AG TRAVEL                        | Budget Entry       | 1,500.00      |
| 10 1311 6411 000 1050 1 00000  | VO AG SUPPLIES                      | Budget Entry       | 10,000.00     |
| 10 1321 6343 000 1050 1 00000  | BUS/MKTNG TRAVEL                    | Budget Entry       | 4,000.00      |
| 10 1321 6411 000 1050 1 00000  | BUS/MKTNG SUPPLIES                  | Budget Entry       | 10,000.00     |
| 10 1321 6411 270 1050 4 42701  | BUS/MKTNG SUPP-C PERK               | Budget Entry       | 5,612.00      |
| 10 1341 6343 000 1050 1 00000  | HEALTH SCIENCE TRAVEL               | Budget Entry       | 300.00        |
| 10 1341 6411 000 1050 1 00000  | HEALTH SCIENCE SUPPLY               | Budget Entry       | 1,200.00      |
| 10 1341 6411 270 1050 4 42701  | HLTH SCI PERKINS SUPL               | Budget Entry       | 1,241.00      |
| 10 1361 6411 000 1050 1 00000  | AUTO MECHANICS SUPPLIES             | Budget Entry       | 5,000.00      |
| 10 1361 6411 000 1050 3 33200  | AUTO MECHANICS SUPPLIES CTE         | Budget Entry       | 5,000.00      |
| 10 1411 6131 101 1050 1 00000  | HS YEARBOOK SALARY                  | Budget Entry       | 1,250.00      |
| 10 1411 6131 104 1050 1 00000  | BAND DIRECTOR SALARY                | Budget Entry       | 1,250.00      |
| 10 1411 6131 201 1050 1 00000  | HS STUDENT COUNCIL                  | Budget Entry       | 2,250.00      |
| 10 1411 6131 326 4020 1 00000  | SUM YOUTH LEAGUE DIRE               | Budget Entry       | 5,000.00      |
| 10 1411 6221 201 1050 1 00000  | HS STDNT CNCL RETRMNT               | Budget Entry       | 193.00        |
| 10 1411 6221 326 4020 1 00000  | SUM YOUTH LEAGUE RETI               | Budget Entry       | 725.00        |
| 10 1411 6232 201 1050 1 00000  | HS STDNT CNCL MEDICAR               | Budget Entry       | 19.00         |
| 10 1411 6411 000 0000 1 00000  | STUDENT ACTIVITIES                  | Budget Entry       | 200,000.00    |
| 10 1421 6131 115 1050 1 00000  | HS CROSS COUNTRY                    | Budget Entry       | 5,000.00      |
| 10 1421 6131 301 1050 1 00000  | HS BASEBALL                         | Budget Entry       | 8,522.00      |
| 10 1421 6131 302 1050 1 00000  | HS BOYS BASKETBALL                  | Budget Entry       | 8,406.00      |
| 10 1421 6131 303 1050 1 00000  | HS GIRLS BASKETBALL                 | Budget Entry       | 8,406.00      |
| 10 1421 6131 304 1050 1 00000  | JH BOYS BASKETBALL                  | Budget Entry       | 2,330.00      |
| 10 1421 6131 305 1050 1 00000  | JH GIRLS BASKETBALL                 | Budget Entry       | 2,330.00      |
| 10 1421 6131 309 1050 1 00000  | HS CHEERLEADING                     | Budget Entry       | 1,950.00      |
| 10 1421 6131 416 1050 1 00000  | HS SOFTBALL                         | Budget Entry       | 8,522.00      |
| 10 1421 6131 418 4020 1 00000  | EL BOYS-GIRLS BKTBALL               | Budget Entry       | 2,914.00      |
| 10 1421 6131 421 1050 1 00000  | JH HS TRACK                         | Budget Entry       | 4,660.00      |

Fund: 10 GENERAL

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u>           | <u>Description</u> | <u>Amount</u> |
|--------------------------------|-----------------------------------------------|--------------------|---------------|
| 10 1421 6131 426 1050 1 00000  | HS GOLF                                       | Budget Entry       | 1,457.00      |
| 10 1421 6221 115 1050 1 00000  | HS CROSS CNTRY RETRMT                         | Budget Entry       | 160.00        |
| 10 1421 6221 301 1050 1 00000  | HS BASEBALL RETIREMEN                         | Budget Entry       | 1,236.00      |
| 10 1421 6221 302 1050 1 00000  | HS BOYS BB RETIREMENT                         | Budget Entry       | 1,219.00      |
| 10 1421 6221 303 1050 1 00000  | HS GIRLS BB RETIREMEN                         | Budget Entry       | 1,219.00      |
| 10 1421 6221 304 1050 1 00000  | JH BOYS BB RETIREMENT                         | Budget Entry       | 338.00        |
| 10 1421 6221 305 1050 1 00000  | JH GIRLS BB RETIREMEN                         | Budget Entry       | 160.00        |
| 10 1421 6221 309 1050 1 00000  | HS CHEER RETIREMENT                           | Budget Entry       | 283.00        |
| 10 1421 6221 416 1050 1 00000  | HS SOFTBALL RETIREMEN                         | Budget Entry       | 1,236.00      |
| 10 1421 6221 418 4020 1 00000  | EL BOYS BB RETIREMENT                         | Budget Entry       | 211.00        |
| 10 1421 6221 421 1050 1 00000  | JH HS TRACK RETIREMEN                         | Budget Entry       | 320.00        |
| 10 1421 6221 426 1050 1 00000  | HS GOLF RETIREMENT                            | Budget Entry       | 100.00        |
| 10 1421 6231 115 1050 1 00000  | HS CROSS CNTRY FICA                           | Budget Entry       | 145.00        |
| 10 1421 6231 305 1050 1 00000  | JH GIRLS BB FICA                              | Budget Entry       | 145.00        |
| 10 1421 6231 418 4020 1 00000  | EL BOYS BB FICA                               | Budget Entry       | 100.00        |
| 10 1421 6231 421 1050 1 00000  | JH HS TRACK FICA                              | Budget Entry       | 289.00        |
| 10 1421 6231 426 1050 1 00000  | HS GOLF FICA                                  | Budget Entry       | 91.00         |
| 10 1421 6232 115 1050 1 00000  | HS CROSS CNTRY MEDICA                         | Budget Entry       | 145.00        |
| 10 1421 6232 301 1050 1 00000  | HS BASEBALL MEDICARE                          | Budget Entry       | 124.00        |
| 10 1421 6232 302 1050 1 00000  | HS BOYS BB MEDICARE                           | Budget Entry       | 122.00        |
| 10 1421 6232 303 1050 1 00000  | HS GIRLS BB MEDICARE                          | Budget Entry       | 122.00        |
| 10 1421 6232 304 1050 1 00000  | JH BOYS BB MEDICARE                           | Budget Entry       | 34.00         |
| 10 1421 6232 305 1050 1 00000  | JH GIRLS BB MEDICARE                          | Budget Entry       | 34.00         |
| 10 1421 6232 309 1050 1 00000  | HS CHEER MEDICARE                             | Budget Entry       | 28.00         |
| 10 1421 6232 416 1050 1 00000  | HS SOFTBALL MEDICARE                          | Budget Entry       | 124.00        |
| 10 1421 6232 418 4020 1 00000  | EL BOYS BB MEDICARE                           | Budget Entry       | 43.00         |
| 10 1421 6232 421 1050 1 00000  | JH HS TRACK MEDICARE                          | Budget Entry       | 68.00         |
| 10 1421 6232 426 1050 1 00000  | HS GOLF MEDICARE                              | Budget Entry       | 21.00         |
| 10 1421 6319 000 1050 1 00000  | ATHLETIC OFFICIALS                            | Budget Entry       | 15,000.00     |
| 10 1421 6319 000 4020 1 00000  | ATHLETIC OFFICIALS                            | Budget Entry       | 350.00        |
| 10 1421 6411 000 1050 1 00000  | ATHLETIC SUPPLIES                             | Budget Entry       | 20,000.00     |
| 10 1421 6411 000 4020 1 00000  | ATHLETIC SUPPLIES                             | Budget Entry       | 500.00        |
| 10 1911 6311 000 4020 1 00000  | EL TUIT IN STATE DIST                         | Budget Entry       | 10,000.00     |
| 10 1921 6319 000 1050 4 33200  | AREA CAREER CENTER FEES CTE                   | Budget Entry       | 22,435.00     |
| 10 1921 6319 000 1050 4 42701  | AREA CAREER CENTER FEES CARL PERKINS          | Budget Entry       | 16,670.00     |
| 10 2114 6151 000 1050 1 00000  | CLASS SAL-ATTENDANCE                          | Budget Entry       | 38,000.00     |
| 10 2114 6151 000 4020 1 00000  | CLASS SAL-ATTENDANCE                          | Budget Entry       | 28,000.00     |
| 10 2114 6221 000 1050 1 00000  | CLASS RET-ATTENDANCE                          | Budget Entry       | 2,592.00      |
| 10 2114 6221 000 4020 1 00000  | CLASS RET-ATTENDANCE                          | Budget Entry       | 1,926.00      |
| 10 2114 6231 000 1050 1 00000  | FICA-ATTENDANCE                               | Budget Entry       | 1,960.00      |
| 10 2114 6231 000 4020 1 00000  | FICA-ATTENDANCE                               | Budget Entry       | 1,359.00      |
| 10 2114 6232 000 1050 1 00000  | MED TAX-ATTENDANCE                            | Budget Entry       | 459.00        |
| 10 2114 6232 000 4020 1 00000  | MED TAX-ATTENDANCE                            | Budget Entry       | 318.00        |
| 10 2114 6241 000 1050 1 00000  | BD PD INSUR-ATTENDANC                         | Budget Entry       | 6,150.00      |
| 10 2114 6411 000 1050 1 00000  | SUPPLIES-ATTENDANCE                           | Budget Entry       | 500.00        |
| 10 2124 6151 000 1050 4 42202  | POSTSECONDARY ADVISOR                         | Budget Entry       | 45,500.00     |
| 10 2124 6221 000 1050 4 42202  | POST SECONDARY ADVISOR NON-TEACHER RETIREMENT | Budget Entry       | 3,000.00      |
| 10 2124 6231 000 1050 4 42202  | POSTSECONDARY ADVISOR OASDI INSURANCE         | Budget Entry       | 2,200.00      |
| 10 2124 6232 000 1050 4 42202  | POSTSECONDARY ADVISOR MEDICARE                | Budget Entry       | 550.00        |
| 10 2124 6241 000 1050 4 42202  | POSTSECONDARY ADVISOR EMPLOYEE INSURANCE      | Budget Entry       | 6,144.00      |
| 10 2124 6313 000 1050 1 00000  | TESTING-GUIDANCE                              | Budget Entry       | 1,000.00      |
| 10 2124 6411 000 4020 1 00000  | SUPPLIES-GUIDANCE EL                          | Budget Entry       | 500.00        |
| 10 2134 6151 000 4020 1 00000  | CLASSIF SALARIES-NURS                         | Budget Entry       | 31,000.00     |

Fund: 10 GENERAL

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u>    | <u>Description</u> | <u>Amount</u> |
|--------------------------------|----------------------------------------|--------------------|---------------|
| 10 2134 6161 000 4020 1 00000  | NURSE SUB                              | Budget Entry       | 200.00        |
| 10 2134 6221 000 4020 1 00000  | CLASSIF RETIRE-NURSE                   | Budget Entry       | 1,536.00      |
| 10 2134 6231 000 4020 1 00000  | FICA-NURSE                             | Budget Entry       | 1,026.00      |
| 10 2134 6232 000 4020 1 00000  | MEDICARE-NURSE                         | Budget Entry       | 240.00        |
| 10 2134 6241 000 4020 1 00000  | BD PD INSUR-NURSE                      | Budget Entry       | 6,000.00      |
| 10 2152 6411 000 0000 1 00000  | SPEECH SUPPLIES                        | Budget Entry       | 500.00        |
| 10 2214 6319 000 1050 3 00000  | HS PDC- PROFESS FEES                   | Budget Entry       | 8,500.00      |
| 10 2214 6319 000 4020 3 00000  | EL PDC PROFESS FEES                    | Budget Entry       | 8,500.00      |
| 10 2214 6343 000 1050 3 00000  | HS PDC TRAVEL                          | Budget Entry       | 2,500.00      |
| 10 2214 6343 000 4020 3 00000  | EL PDC TRAVEL                          | Budget Entry       | 2,500.00      |
| 10 2214 6411 000 1050 3 00000  | HS PDC SUPPLIES                        | Budget Entry       | 5,250.00      |
| 10 2214 6411 000 4020 3 00000  | EL PDC SUPPLIES                        | Budget Entry       | 5,250.00      |
| 10 2222 6151 000 1050 1 00000  | LIBRARY MEDIA SPECIALIST               | Budget Entry       | 21,573.00     |
| 10 2222 6221 000 1050 1 00000  | LIBRARY MEDIA SPECIALIST<br>RETIREMENT | Budget Entry       | 1,902.00      |
| 10 2222 6231 000 1050 1 00000  | FICA-LIBRARY                           | Budget Entry       | 1,338.00      |
| 10 2222 6232 000 1050 1 00000  | LIBRARY MEDIA SPECIALIST MEDICARE      | Budget Entry       | 313.00        |
| 10 2222 6241 000 1050 1 00000  | LIBRARY MEDIA SPECIALIST INSURANCE     | Budget Entry       | 5,472.00      |
| 10 2222 6441 000 4020 1 00000  | LIBRARY BOOKS                          | Budget Entry       | 2,000.00      |
| 10 2222 6451 000 4020 1 00000  | PERIODICALS-LIBRARY                    | Budget Entry       | 300.00        |
| 10 2225 6319 000 1050 1 00000  | TECHNOLOGY RESR DIST                   | Budget Entry       | 25,000.00     |
| 10 2225 6412 000 1050 1 00000  | TECHNOLOGY SUPPLIES                    | Budget Entry       | 25,000.00     |
| 10 2225 6412 000 1050 1 00001  | COPIER SUPPLIES                        | Budget Entry       | 20,000.00     |
| 10 2311 6271 000 0000 1 00000  | BRD OF ED UNEMPLOYMEN                  | Budget Entry       | 1,500.00      |
| 10 2311 6315 000 0000 1 00000  | BRD OF ED AUDIT                        | Budget Entry       | 25,000.00     |
| 10 2311 6317 000 0000 1 00000  | BRD OF ED LEGAL SERVI                  | Budget Entry       | 1,500.00      |
| 10 2311 6318 000 0000 1 00000  | BRD OF ED ELECT EXPEN                  | Budget Entry       | 4,500.00      |
| 10 2311 6319 000 0000 1 00000  | BRD OF ED PROFESS SER                  | Budget Entry       | 200.00        |
| 10 2311 6352 000 0000 1 00000  | BRD OF ED LIABIL INSU                  | Budget Entry       | 14,000.00     |
| 10 2311 6362 000 0000 1 00000  | BRD OF ED ADVERTISING                  | Budget Entry       | 1,000.00      |
| 10 2311 6371 000 0000 1 00000  | BRD OF ED DUES/MBRSH                   | Budget Entry       | 8,000.00      |
| 10 2311 6411 000 0000 1 00000  | BRD OF ED SUPPLIES                     | Budget Entry       | 4,000.00      |
| 10 2321 6151 000 0000 1 00000  | ADMIN-CLASSIF SALARY                   | Budget Entry       | 45,000.00     |
| 10 2321 6221 000 0000 1 00000  | ADMIN-CLASSIF RETIRE                   | Budget Entry       | 5,962.00      |
| 10 2321 6231 000 0000 1 00000  | ADMIN-FICA                             | Budget Entry       | 4,664.00      |
| 10 2321 6232 000 0000 1 00000  | ADMIN-MEDICARE TAX                     | Budget Entry       | 1,091.00      |
| 10 2321 6241 000 0000 1 00000  | ADMIN-BD PD INSURANCE                  | Budget Entry       | 6,150.00      |
| 10 2321 6261 000 0000 1 00000  | ADMIN-WORKMANS COMP                    | Budget Entry       | 15,000.00     |
| 10 2321 6319 000 0000 1 00000  | ADMIN-OTHER PROFESSIO                  | Budget Entry       | 10,000.00     |
| 10 2321 6343 000 0000 1 00000  | ADMIN-TRAVEL                           | Budget Entry       | 4,000.00      |
| 10 2321 6353 000 0000 1 00000  | ADMIN-FIDELITY BOND                    | Budget Entry       | 100.00        |
| 10 2321 6371 000 0000 1 00000  | ADMIN-MBRSH/DUES                       | Budget Entry       | 2,000.00      |
| 10 2321 6411 000 0000 1 00000  | ADMIN-SUPPLIES                         | Budget Entry       | 2,500.00      |
| 10 2331 6151 000 0000 1 00000  | TECHNOLOGY DIRECTOR SALARY             | Budget Entry       | 62,178.00     |
| 10 2331 6221 000 0000 1 00000  | TECH DIRECTOR RETIREMENT               | Budget Entry       | 5,000.00      |
| 10 2331 6231 000 0000 1 00000  | TECH DIRECTOR FICA                     | Budget Entry       | 3,200.00      |
| 10 2331 6232 000 0000 1 00000  | TECH DIRECTOR MEDICARE                 | Budget Entry       | 750.00        |
| 10 2331 6316 000 0000 1 00000  | ADMIN TECHNOLOGY SERV                  | Budget Entry       | 1,000.00      |
| 10 2411 6319 000 1050 1 00000  | OTHER PROFESSIONAL-PR                  | Budget Entry       | 1,500.00      |
| 10 2411 6343 000 1050 1 00000  | HS TRAVEL-PRINCIPAL                    | Budget Entry       | 750.00        |
| 10 2411 6343 000 4020 1 00000  | EL TRAVEL-PRINCIPAL                    | Budget Entry       | 750.00        |
| 10 2411 6371 000 1050 1 00000  | HS MBRSHPS-PRINCIPAL                   | Budget Entry       | 1,500.00      |
| 10 2411 6411 000 1050 1 00000  | HS SUPPLIES-PRINCIPAL                  | Budget Entry       | 250.00        |
| 10 2411 6411 000 4020 1 00000  | EL SUPPLIES-PRINCIPAL                  | Budget Entry       | 250.00        |
| 10 2523 6151 000 0000 1 00000  | BUSINESS MANAGER                       | Budget Entry       | 50,000.00     |
| 10 2523 6221 000 0000 1 00000  | BUSINESS MANAGER RETIREMENT            | Budget Entry       | 6,000.00      |

Fund: 10 GENERAL

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Description</u> | <u>Amount</u> |
|--------------------------------|-------------------------------------|--------------------|---------------|
| 10 2523 6231 000 0000 1 00000  | BUSINESS MANAGER IFICA              | Budget Entry       | 2,400.00      |
| 10 2523 6232 000 0000 1 00000  | BUSINESS MANAGER MEDICARE           | Budget Entry       | 600.00        |
| 10 2523 6241 000 0000 1 00000  | BUSINESS MANAGER INSURANCE          | Budget Entry       | 6,000.00      |
| 10 2529 6319 000 0000 3 00000  | MEDICAID BILLING FEES               | Budget Entry       | 5,000.00      |
| 10 2542 6151 000 0000 1 00000  | OM CLASSIFIED SALARY                | Budget Entry       | 192,371.00    |
| 10 2542 6161 000 0000 1 00000  | OM PART-TIME SALARIES               | Budget Entry       | 15,000.00     |
| 10 2542 6221 000 0000 1 00000  | OM CLASSIFIED RETIREM               | Budget Entry       | 11,000.00     |
| 10 2542 6231 000 0000 1 00000  | OM FICA                             | Budget Entry       | 8,500.00      |
| 10 2542 6232 000 0000 1 00000  | OM MEDICARE TAX                     | Budget Entry       | 2,000.00      |
| 10 2542 6241 000 0000 1 00000  | OM BD PD INSURANCE                  | Budget Entry       | 24,000.00     |
| 10 2542 6319 000 0000 1 00000  | OM CONTRACTED SERVICE               | Budget Entry       | 3,000.00      |
| 10 2542 6332 000 0000 1 00000  | OM REPAIR/MAINTENANCE               | Budget Entry       | 28,000.00     |
| 10 2542 6332 200 0000 1 00000  | OM REPAIR-HVAC                      | Budget Entry       | 12,000.00     |
| 10 2542 6335 000 0000 1 00000  | OM WATER                            | Budget Entry       | 8,000.00      |
| 10 2542 6335 250 0000 1 00000  | OM BALLFIELD-WATER                  | Budget Entry       | 500.00        |
| 10 2542 6336 000 0000 1 00000  | OM TRASH SERVICE                    | Budget Entry       | 10,000.00     |
| 10 2542 6336 250 0000 1 00000  | OM BALLFIELD-TRASH                  | Budget Entry       | 800.00        |
| 10 2542 6351 000 0000 1 00000  | OM PROPERTY INSURANCE               | Budget Entry       | 26,000.00     |
| 10 2542 6352 000 0000 1 00000  | OM LIABILITY INSURANC               | Budget Entry       | 26,000.00     |
| 10 2542 6361 000 0000 1 00000  | OM COMMUNICATIONS                   | Budget Entry       | 8,000.00      |
| 10 2542 6361 200 0000 1 00000  | OM CELL SERVICES                    | Budget Entry       | 8,000.00      |
| 10 2542 6411 000 0000 1 00000  | OM SUPPLIES                         | Budget Entry       | 40,000.00     |
| 10 2542 6411 250 0000 1 00000  | OM BALLFIELD-SUPPLIES               | Budget Entry       | 20,000.00     |
| 10 2542 6481 000 0000 1 00000  | OM ELECTRIC                         | Budget Entry       | 155,000.00    |
| 10 2542 6481 250 0000 1 00000  | OM BALLFIELD-ELECTRIC               | Budget Entry       | 2,500.00      |
| 10 2542 6483 000 0000 1 00000  | OM LP GAS-PROPANE                   | Budget Entry       | 5,500.00      |
| 10 2542 6485 000 0000 1 00000  | OM-FUEL WOOD CHIPS                  | Budget Entry       | 8,000.00      |
| 10 2543 6332 200 0000 1 00000  | OM GROUNDS SNOW REMVL               | Budget Entry       | 1,000.00      |
| 10 2546 6411 000 0000 1 00000  | BLDG SECURITY SUPPLY                | Budget Entry       | 13,500.00     |
| 10 2551 6341 000 0000 0 00000  | CONTRACT PUPIL TRANSP               | Budget Entry       | 1,000.00      |
| 10 2552 6151 000 0000 1 00000  | TRANS CLASSIF SALARY                | Budget Entry       | 281,374.00    |
| 10 2552 6151 100 0000 1 00000  | TRANS ACTIVITY TRIPS                | Budget Entry       | 11,000.00     |
| 10 2552 6161 000 0000 1 00000  | TRANS SUB DRIVER SALA               | Budget Entry       | 5,000.00      |
| 10 2552 6221 000 0000 1 00000  | TRANS CLASSIF RETIREM               | Budget Entry       | 11,941.00     |
| 10 2552 6231 000 0000 1 00000  | TRANS FICA                          | Budget Entry       | 11,654.00     |
| 10 2552 6232 000 0000 1 00000  | TRANS MEDICARE TAX                  | Budget Entry       | 2,750.00      |
| 10 2552 6241 000 0000 1 00000  | TRANS BD PD INSURANCE               | Budget Entry       | 68,000.00     |
| 10 2552 6261 000 0000 1 00000  | TRANS WORKMANS COMP                 | Budget Entry       | 8,000.00      |
| 10 2552 6319 000 0000 1 00000  | TRANS PHYS / INSERV                 | Budget Entry       | 2,200.00      |
| 10 2552 6319 100 0000 1 00000  | TRANS CONTRACTED SERV               | Budget Entry       | 1,000.00      |
| 10 2552 6332 000 0000 1 00000  | TRANS REPAIR/MAINT                  | Budget Entry       | 25,000.00     |
| 10 2552 6343 000 0000 1 00000  | TRANS TRAVEL                        | Budget Entry       | 200.00        |
| 10 2552 6351 000 0000 1 00000  | TRANS FLEET INSURANCE               | Budget Entry       | 8,000.00      |
| 10 2552 6411 000 0000 1 00000  | TRANS SUPPLIES                      | Budget Entry       | 30,000.00     |
| 10 2552 6486 000 0000 1 00000  | TRANS GAS / DIESEL                  | Budget Entry       | 100,000.00    |
| 10 2561 6151 000 0000 1 00000  | FD SERV-COOK SALARIES               | Budget Entry       | 200,000.00    |
| 10 2561 6161 000 0000 1 00000  | FD SERV-SUBS SALARY                 | Budget Entry       | 5,000.00      |
| 10 2561 6221 000 0000 1 00000  | FD SERV-CLASSIF RETIR               | Budget Entry       | 10,500.00     |
| 10 2561 6231 000 0000 1 00000  | FD SERV-FICA                        | Budget Entry       | 8,000.00      |
| 10 2561 6232 000 0000 1 00000  | FD SERV-MEDICARE TAX                | Budget Entry       | 1,740.00      |
| 10 2561 6241 000 0000 1 00000  | FD SERV-BD PD INSURAN               | Budget Entry       | 50,000.00     |
| 10 2561 6261 000 0000 1 00000  | FD SERV-WORKMANS COM                | Budget Entry       | 8,500.00      |
| 10 2561 6332 000 0000 1 00000  | FD SERV-REPAIR/MAINT                | Budget Entry       | 4,000.00      |
| 10 2561 6343 000 0000 1 00000  | FD SERV-TRAVEL                      | Budget Entry       | 250.00        |
| 10 2561 6411 000 0000 1 00000  | FD SERV-SUPPLIES                    | Budget Entry       | 15,000.00     |
| 10 2561 6471 000 0000 1 00000  | FD SERV-FOOD SUPPLIES               | Budget Entry       | 250,000.00    |

Fund: 10 GENERAL

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Description</u> | <u>Amount</u> |
|--------------------------------|-------------------------------------|--------------------|---------------|
| 10 3511 6151 000 7500 1 00000  | CLASSIF SALARY - EC                 | Budget Entry       | 25,760.00     |
| 10 3511 6221 000 7500 1 00000  | CLASSIF RETIREMENT-EC               | Budget Entry       | 2,190.00      |
| 10 3511 6231 000 7500 1 00000  | FICA - EC                           | Budget Entry       | 1,598.00      |
| 10 3511 6232 000 0040 0 00000  | EL MEDICARE TAX-C CAR               | Budget Entry       | 374.00        |
| 10 3511 6241 000 7500 1 00000  | PAT EMPLOYEE INSURANCE              | Budget Entry       | 6,150.00      |
| 10 3511 6343 000 4020 3 00000  | TRAVEL - EC                         | Budget Entry       | 700.00        |
| 10 3511 6411 000 4020 3 00000  | SUPPLIES - EC                       | Budget Entry       | 1,000.00      |
| 10 3512 6151 000 7500 4 45100  | PREK TITLE CLSFD SALA               | Budget Entry       | 17,892.00     |
| 10 3512 6221 000 7500 1 00000  | PREK CLSFD RETIREMENT               | Budget Entry       | 523.00        |
| 10 3512 6221 000 7500 4 45100  | PRE-K TITLE CLASS RET               | Budget Entry       | 1,591.00      |
| 10 3512 6231 000 7500 1 00000  | PREK CLSFD FICA                     | Budget Entry       | 90.68         |
| 10 3512 6231 000 7500 4 45100  | PREK TITLE FICA                     | Budget Entry       | 1,056.00      |
| 10 3512 6232 000 7500 1 00000  | PREK CLSFD MED TAX                  | Budget Entry       | 22.00         |
| 10 3512 6232 000 7500 4 45100  | PREK TITLE CLSFD MEDI               | Budget Entry       | 247.00        |
| 10 3512 6241 000 7500 4 45100  | PREK TITLE BD PD INS                | Budget Entry       | 6,150.00      |

Account Type Total: Expenditure 3,279,825.84

Fund: 20 TEACHER FUND

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Description</u> | <u>Amount</u> |
|--------------------------------|-------------------------------------|--------------------|---------------|
| Account Type: Revenue          |                                     |                    |               |
| 20 5113                        | SALES TAX - PROP C                  | Budget Entry       | 507,500.00    |
| 20 5211                        | FINES                               | Budget Entry       | 20,000.00     |
| 20 5311                        | BASIC FORMULA-STATE \$              | Budget Entry       | 3,150,000.00  |
| 20 5314                        | EARLY CHILD/SPEC ED                 | Budget Entry       | 10,000.00     |
| 20 5319                        | CLASSROOM TRUST                     | Budget Entry       | 332,000.00    |
| 20 5341 000 0000 34100         | TEACHER BASELINE GRANT              | Budget Entry       | 170,000.00    |
| 20 5441                        | I.D.E.A.IPL 94-142                  | Budget Entry       | 150,000.00    |
| 20 5451                        | TITLE I                             | Budget Entry       | 300,000.00    |

Account Type Total: Revenue 4,639,500.00

Account Type: Expenditure

|                               |                         |              |            |
|-------------------------------|-------------------------|--------------|------------|
| 20 1111 6111 000 4020 3 00000 | EL TEACHER SALARY       | Budget Entry | 787,300.00 |
| 20 1111 6111 000 4020 4 42200 | ESSER III LEARNING LOSS | Budget Entry | 0.00       |
| 20 1111 6111 510 4020 4 45100 | TITLE 1 REG INST TCHR   | Budget Entry | 157,200.00 |
| 20 1111 6111 650 4020 4 46500 | TITLE 2A TCHR SALARY    | Budget Entry | 31,600.00  |
| 20 1111 6121 000 4020 1 00000 | EL SUBTCHR SALARIES     | Budget Entry | 30,000.00  |
| 20 1111 6131 000 4020 1 00000 | EL SUPPLEMENTAL PAY     | Budget Entry | 8,000.00   |
| 20 1111 6141 000 4020 1 00000 | EL TCHR SICK DAYS PD    | Budget Entry | 1,000.00   |
| 20 1111 6211 000 4020 3 00000 | EL TCHR RETIREMENT      | Budget Entry | 125,000.00 |
| 20 1111 6211 000 4020 4 42200 | TEACHERS' RETIREMENT    | Budget Entry | 5,742.96   |
| 20 1111 6211 510 4020 4 45100 | TITLE 1 TCHR RETIRE     | Budget Entry | 26,097.00  |
| 20 1111 6211 650 4020 4 46500 | TITLE 2A RETIREMENT     | Budget Entry | 5,500.00   |
| 20 1111 6232 000 4020 3 00000 | EL MEDICARE TAX-TCHRS   | Budget Entry | 10,500.00  |
| 20 1111 6232 000 4020 4 42200 | MEDICARE ESSER III      | Budget Entry | 0.00       |
| 20 1111 6232 510 4020 4 45100 | TITLE 1 MEDICARE        | Budget Entry | 1,668.23   |
| 20 1111 6232 650 4020 4 46500 | TITLE 2A MEDICARE       | Budget Entry | 362.70     |
| 20 1111 6241 000 4020 3 00000 | EL BD PD INSURANCE      | Budget Entry | 89,238.00  |
| 20 1111 6241 510 4020 4 45100 | EMPLOYEE INSURANCE      | Budget Entry | 12,299.52  |
| 20 1111 6241 650 4020 4 46500 | BD PD INS TITLE 2A      | Budget Entry | 6,150.00   |
| 20 1151 6111 000 1050 3 00000 | HS TEACHER SALARIES     | Budget Entry | 691,542.00 |
| 20 1151 6121 000 1050 1 00000 | HS SUBTCHR SALARIES     | Budget Entry | 25,000.00  |
| 20 1151 6131 000 1050 1 00000 | HS SUPPLEMENTAL-TUTOR   | Budget Entry | 8,000.00   |
| 20 1151 6141 000 1050 1 00000 | HS TCHR SICK DAYS PD    | Budget Entry | 1,000.00   |
| 20 1151 6211 000 1050 1 00000 | HOMEBOUND RETIREMENT    | Budget Entry | 250.00     |
| 20 1151 6211 000 1050 3 00000 | HS TCHR RETIREMENT      | Budget Entry | 109,296.00 |
| 20 1151 6232 000 1050 1 00000 | HOMEBOUND MEDICARE      | Budget Entry | 250.00     |
| 20 1151 6232 000 1050 3 00000 | HS MEDICARE TAX-TCHRS   | Budget Entry | 9,406.00   |

Fund: 20 TEACHER FUND

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u>  | <u>Description</u> | <u>Amount</u> |
|--------------------------------|--------------------------------------|--------------------|---------------|
| 20 1151 6241 000 1050 3 00000  | HS BD PD INSURANCE                   | Budget Entry       | 104,652.00    |
| 20 1191 6111 000 4020 3 00000  | SUMMER SCHOOL-TCHR SA                | Budget Entry       | 65,000.00     |
| 20 1191 6211 000 4020 3 00000  | SUMM SCH-TCHR RETIRE                 | Budget Entry       | 4,400.00      |
| 20 1191 6232 000 4020 3 00000  | SUM SCHL MED TAX TCHR                | Budget Entry       | 400.00        |
| 20 1211 6111 000 4020 3 00000  | TCHR SALARIES-GIFTED                 | Budget Entry       | 13,000.00     |
| 20 1211 6211 000 4020 3 00000  | TCHR RETIRE-GIFTED                   | Budget Entry       | 2,142.00      |
| 20 1211 6232 000 4020 3 00000  | MEDIC TAX GIFTED TCHR                | Budget Entry       | 124.00        |
| 20 1221 6111 000 1050 1 12210  | SPEC ED TCHR SALARY                  | Budget Entry       | 40,000.00     |
| 20 1221 6111 000 4020 1 12210  | SPEC ED TCHR SALARY                  | Budget Entry       | 40,000.00     |
| 20 1221 6111 410 1050 4 44100  | SPED IDEA TCHR SALARY                | Budget Entry       | 40,000.00     |
| 20 1221 6111 410 4020 4 44100  | SPED IDEA TCHR SALARY                | Budget Entry       | 40,000.00     |
| 20 1221 6131 100 0000 1 12210  | HOMEBOUND SERVICES                   | Budget Entry       | 2,000.00      |
| 20 1221 6211 000 1050 1 12210  | SPEC ED TCHR RETIREME                | Budget Entry       | 6,293.98      |
| 20 1221 6211 410 1050 4 44100  | SPEC ED TCHR RETIREME                | Budget Entry       | 5,270.72      |
| 20 1221 6211 410 4020 4 44100  | SPEC ED TCHR RETIREME                | Budget Entry       | 6,000.00      |
| 20 1221 6232 000 1050 1 12210  | SPEC ED TCHR MEDI TAX                | Budget Entry       | 1,428.00      |
| 20 1221 6232 400 0000 1 00000  | SPEC ED TCHR MEDICARE                | Budget Entry       | 1,365.00      |
| 20 1221 6241 000 1050 1 12210  | SPEC ED TCHR MED INS                 | Budget Entry       | 11,680.00     |
| 20 1221 6241 410 4020 4 44100  | SPEC ED TCHR MED INS                 | Budget Entry       | 12,000.00     |
| 20 1251 6111 000 4020 4 45100  | TCHR SALARY-TITLE I                  | Budget Entry       | 38,430.00     |
| 20 1251 6211 000 4020 4 45100  | TCHR RETIR TITLE I                   | Budget Entry       | 5,200.00      |
| 20 1251 6232 000 4020 4 45100  | MEDICARE TITLE I TCHR                | Budget Entry       | 2,200.00      |
| 20 1251 6241 000 4020 4 45100  | BD PD INSUR-TITLE I                  | Budget Entry       | 6,150.00      |
| 20 1281 6111 530 4020 4 44201  | ECSE TCHR SALARY 619                 | Budget Entry       | 3,158.00      |
| 20 1281 6111 540 4020 4 44200  | ECSE TCHR SALARY 611                 | Budget Entry       | 5,539.00      |
| 20 1281 6211 530 4020 4 44201  | TEACHERS' RETIREMENT                 | Budget Entry       | 457.91        |
| 20 1281 6211 540 4020 4 44200  | TEACHERS' RETIREMENT                 | Budget Entry       | 803.16        |
| 20 1281 6232 530 4020 4 44201  | MEDICARE                             | Budget Entry       | 45.79         |
| 20 1281 6232 540 4020 4 44200  | MEDICARE                             | Budget Entry       | 80.20         |
| 20 1311 6111 000 1050 3 00000  | VO AG TEACHER SALARY                 | Budget Entry       | 69,600.00     |
| 20 1311 6211 000 1050 3 00000  | VO AG TCHR RETIREMENT                | Budget Entry       | 10,092.00     |
| 20 1311 6232 000 1050 3 00000  | VO AG MEDICARE TX-TCH                | Budget Entry       | 805.00        |
| 20 1311 6241 000 1050 3 00000  | EMPLOYEE INSURANCE                   | Budget Entry       | 6,150.00      |
| 20 1321 6111 000 1050 3 00000  | BUS/MKTNG TCHR SALARY                | Budget Entry       | 51,703.00     |
| 20 1321 6211 000 1050 3 00000  | TEACHERS' RETIREMENT                 | Budget Entry       | 7,352.00      |
| 20 1321 6232 000 1050 3 00000  | BUS/MKT MED TAX-TCHRS                | Budget Entry       | 1,007.00      |
| 20 1321 6241 000 1050 3 00000  | EMPLOYEE INSURANCE                   | Budget Entry       | 6,150.00      |
| 20 1341 6111 000 1050 1 00000  | HEALTH SCIENCE SALARY                | Budget Entry       | 31,400.00     |
| 20 1341 6211 000 1050 1 00000  | HEALTH SCI RETIREMENT                | Budget Entry       | 5,300.00      |
| 20 1341 6232 000 1050 1 00000  | HEALTH SCI MEDICARE                  | Budget Entry       | 424.00        |
| 20 1341 6241 000 1050 1 00000  | HEALTH SCI BD PD INS                 | Budget Entry       | 6,000.00      |
| 20 1361 6111 000 1050 1 00000  | AUTO MECHANICS TEACHER SALARY        | Budget Entry       | 38,000.00     |
| 20 1361 6211 000 1050 1 00000  | AUTO MECHANICS TEACHER<br>RETIREMENT | Budget Entry       | 6,300.00      |
| 20 1361 6232 000 1050 1 00000  | AUTO MECHANICS MEDICARE TAX          | Budget Entry       | 541.00        |
| 20 1361 6241 000 1050 1 00000  | AUTO MECHANICS BD PD INSURANCE       | Budget Entry       | 6,000.00      |
| 20 1411 6131 109 1050 1 00000  | FBLA SALARY                          | Budget Entry       | 8,467.00      |
| 20 1411 6131 110 1050 1 00000  | FFA SALARY                           | Budget Entry       | 5,214.00      |
| 20 1411 6211 101 1050 1 00000  | HS YEARBOOK RETIREMEN                | Budget Entry       | 750.00        |
| 20 1411 6211 104 1050 1 00000  | BAND DIR RETIREMENT                  | Budget Entry       | 165.00        |
| 20 1411 6211 109 1050 1 00000  | FBLA RETIREMENT                      | Budget Entry       | 1,228.00      |
| 20 1411 6211 110 1050 1 00000  | FFA RETIREMENT                       | Budget Entry       | 756.00        |
| 20 1411 6232 101 1050 1 00000  | HS YEARBOOK MEDICARE                 | Budget Entry       | 75.00         |
| 20 1411 6232 104 1050 1 00000  | BAND DIR MEDICARE                    | Budget Entry       | 17.00         |
| 20 1411 6232 109 1050 1 00000  | FBLA MEDICARE                        | Budget Entry       | 123.00        |
| 20 1411 6232 110 1050 1 00000  | FFA MEDICARE                         | Budget Entry       | 76.00         |

**Fund: 20 TEACHER FUND**

| <u>Chart of Account Number</u>  | <u>Chart of Account Description</u> | <u>Description</u> | <u>Amount</u> |
|---------------------------------|-------------------------------------|--------------------|---------------|
| 20 1411 6232 326 4020 1 00000   | SUM YOUTH DIR MEDICAR               | Budget Entry       | 73.00         |
| 20 1931 6311 000 1050 1 12210   | TUITION SP ED IN STAT               | Budget Entry       | 4,548.72      |
| 20 2114 6131 000 1050 1 00000   | MOSIS/DATA COORDINATO               | Budget Entry       | 6,000.00      |
| 20 2124 6111 000 1050 1 00000   | TCHR SALARIES-GUIDANC               | Budget Entry       | 92,000.00     |
| 20 2124 6211 000 1050 1 00000   | TCHR RETIRE-GUIDANCE                | Budget Entry       | 16,000.00     |
| 20 2124 6232 000 1050 1 00000   | MEDICARE TX GUID TCHR               | Budget Entry       | 1,459.00      |
| 20 2124 6241 000 1050 1 00000   | BD PD INSUR-GUIDANCE                | Budget Entry       | 12,000.00     |
| 20 2152 6111 000 4020 1 12210   | SPEECH TCHR SALARY                  | Budget Entry       | 55,000.00     |
| 20 2152 6211 000 4020 1 12210   | SPEECH RETIREMENT                   | Budget Entry       | 5,284.00      |
| 20 2152 6232 000 4020 1 12210   | SPEECH MEDICARE                     | Budget Entry       | 444.00        |
| 20 2152 6241 000 4020 1 12210   | BD PD INS SPEECH                    | Budget Entry       | 6,000.00      |
| 20 2222 6111 000 4020 1 00000   | TCHR SALARIES-LIBRARY               | Budget Entry       | 50,000.00     |
| 20 2222 6211 000 4020 1 00000   | TCHR RETIRE-LIBRARY                 | Budget Entry       | 8,029.00      |
| 20 2222 6232 000 4020 1 00000   | MEDICARE TAX-LIBRARY                | Budget Entry       | 714.00        |
| 20 2222 6241 000 4020 1 00000   | BD PD INSUR-LIBRARY                 | Budget Entry       | 6,150.00      |
| 20 2321 6111 000 0000 1 00000   | ADMINISTRATOR SALARY                | Budget Entry       | 122,500.00    |
| 20 2321 6211 000 0000 1 00000   | ADMIN-TCHR RETIREMENT               | Budget Entry       | 18,655.00     |
| 20 2321 6232 000 0000 1 00000   | ADMIN-MEDICARE TAX                  | Budget Entry       | 1,589.00      |
| 20 2321 6241 000 0000 1 00000   | ADMIN-BD PD INSURANCE               | Budget Entry       | 7,500.00      |
| 20 2329 6112 000 0000 4 44100   | SPED DIRECTOR FED SAL               | Budget Entry       | 68,733.00     |
| 20 2329 6211 000 0000 4 44100   | SPED DIRECT RET FEDER               | Budget Entry       | 10,859.00     |
| 20 2329 6232 000 0000 4 44100   | SPED DIRECT MED FEDER               | Budget Entry       | 1,000.00      |
| 20 2329 6241 000 0000 4 44100   | SPED DIRECT BD PD FED               | Budget Entry       | 6,000.00      |
| 20 2411 6111 000 1050 1 00000   | TCHR SALARY-HS PRINC                | Budget Entry       | 160,350.00    |
| 20 2411 6111 000 4020 1 00000   | TCHR SALARY-EL PRINCI               | Budget Entry       | 78,750.00     |
| 20 2411 6211 000 4020 1 00000   | TCHR RETIREMENT-PRINC               | Budget Entry       | 12,311.00     |
| 20 2411 6232 000 1050 1 00000   | MEDICARE TAX-PRINCIPA               | Budget Entry       | 2,978.00      |
| 20 2411 6241 000 1050 1 00000   | BD PD INSUR-PRINCIPAL               | Budget Entry       | 18,000.00     |
| 20 2552 6111 000 0000 1 00000   | TRANS SUPERVISOR SALA               | Budget Entry       | 6,000.00      |
| 20 2552 6211 000 0000 1 00000   | TRANS TCHR RETIREMENT               | Budget Entry       | 870.00        |
| 20 2552 6232 000 0000 1 00000   | TRANS MEDICARE TAX                  | Budget Entry       | 87.00         |
| 20 3512 6111 000 7500 1 00000   | PREK TCHR SALARY                    | Budget Entry       | 31,900.00     |
| 20 3512 6111 000 7500 4 45100   | PREK TITLE TCHR SALAR               | Budget Entry       | 51,000.00     |
| 20 3512 6211 000 7500 1 00000   | PREK TCHR RETIREMENT                | Budget Entry       | 3,108.00      |
| 20 3512 6211 000 7500 4 45100   | PREK TITLE TCHR RETIR               | Budget Entry       | 7,672.00      |
| 20 3512 6232 000 7500 4 45100   | PREK TITLE TCHR MEDIC               | Budget Entry       | 678.00        |
| 20 3512 6241 000 7500 1 00000   | PREK TCHR BD PD INS                 | Budget Entry       | 6,150.00      |
| 20 3512 6241 000 7500 4 45100   | PREK TITLE TCHR BD PD               | Budget Entry       | 6,150.00      |
| Account Type Total: Expenditure |                                     |                    | 3,750,458.89  |

**Fund: 40 CAPTIAL PROJECTS FUND**

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Description</u> | <u>Amount</u> |
|--------------------------------|-------------------------------------|--------------------|---------------|
| Account Type: Revenue          |                                     |                    |               |
| 40 5114                        | FINANCIAL INSTIT TAX                | Budget Entry       | 1,200.00      |
| 40 5115                        | M&M SURTAX                          | Budget Entry       | 29,000.00     |
| Account Type Total: Revenue    |                                     |                    | 30,200.00     |

Account Type: Expenditure

|                               |                              |              |            |
|-------------------------------|------------------------------|--------------|------------|
| 40 2225 6541 000 1050 1 00000 | TECHNOLOGY EQUIP             | Budget Entry | 5,000.00   |
| 40 2552 6541 000 0000 1 00000 | TRANS EQUIPMENT              | Budget Entry | 4,000.00   |
| 40 2552 6552 000 0000 1 00000 | TRANS VEH LEASE/PURCH        | Budget Entry | 100,000.00 |
| 40 2561 6541 000 0000 1 00000 | FD SERV EQUIPMENT            | Budget Entry | 2,500.00   |
| 40 4031 6521 000 0000 1 00000 | ARCHITECTURE SERVICES        | Budget Entry | 35,000.00  |
| 40 4051 6531 000 0000 0 00000 | BLDG/GROUNDS IMPROVE         | Budget Entry | 500,000.00 |
| 40 5131 6613 000 0000 1 00001 | USDA RDLG PRINCIPAL          | Budget Entry | 74,700.00  |
| 40 5131 6613 000 0000 1 00006 | WHITE RIVER PRINCIPAL        | Budget Entry | 40,000.00  |
| 40 5131 6633 000 0000 1 00000 | COMMERCE BANK SPORTS COMPLEX | Budget Entry | 127,971.21 |

Fund: 40           CAPTIAL PROJECTS FUND

| <u>Chart of Account Number</u>  | <u>Chart of Account Description</u>     | <u>Description</u> | <u>Amount</u> |
|---------------------------------|-----------------------------------------|--------------------|---------------|
| 40 5231 6623 000 0000 1 00006   | WHITE RIVER INTEREST LEASE-<br>PURCHASE | Budget Entry       | 7,000.00      |
| Account Type Total: Expenditure |                                         |                    | 896,171.21    |

# RECEIPTS BY SOURCE

## 5-YEAR COMPARISON

|                      | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u>   | <u>2024-25</u>   |
|----------------------|----------------|----------------|----------------|------------------|------------------|
|                      |                |                |                | <i>Estimated</i> | <i>Projected</i> |
| <b><u>SOURCE</u></b> |                |                |                |                  |                  |
| Local                | \$2,926,496    | \$2,817,285    | \$2,835,667    | \$3,334,816      | \$3,016,101      |
| County               | \$110,061      | \$109,973      | \$100,334      | \$110,822        | \$105,000        |
| State                | \$3,320,669    | \$3,143,518    | \$3,660,310    | \$3,724,976      | \$3,983,690      |
| Federal              | \$3,121,897    | \$3,964,770    | \$2,519,804    | \$2,002,000      | \$1,022,310      |
| Misc.                | \$31,085       | \$49,946       | \$1,868,403    | \$0              | \$0              |
| <hr/>                |                |                |                |                  |                  |
| <b>Totals</b>        | \$9,510,208    | \$10,085,492   | \$10,984,518   | \$9,172,614      | \$8,127,101      |

ASSESSED VALUATION  
5-YEAR COMPARISON

| <u>SOURCE</u>        | 2020-21      | 2021-22      | 2022-23      | 2023-24      | 2024-25<br>ESTIMATED |
|----------------------|--------------|--------------|--------------|--------------|----------------------|
| Residential          | \$28,989,050 | \$28,990,730 | \$29,550,420 | \$31,763,190 | \$31,763,190         |
| Commercial           | \$9,400,600  | \$9,734,020  | \$10,005,270 | \$10,585,420 | \$10,585,420         |
| Agriculture          | \$2,827,470  | \$2,863,780  | \$2,895,520  | \$3,183,370  | \$3,183,370          |
| Personal Property    | \$13,776,026 | \$15,359,289 | \$17,703,941 | \$18,156,370 | \$18,156,370         |
| <b><u>TOTALS</u></b> | \$54,993,146 | \$56,932,789 | \$60,155,151 | \$63,688,350 | \$63,688,350         |

*\*Figures include both Ozark and Douglas County Aggregate Assessed Valuation*