

**GENERAL FUND SUMMARY
SUMMARY OF EXPENDITURES BY MAJOR CATEGORIES**

GENERAL FUND SUMMARY

City General Fund Contribution
Total General Fund Revenue

2023-24	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26
ACTUAL	APPROVED	REVISED	ACTUAL	APPROVED	\$4.5 MILLION APPROPRIATION	AMENDED
226,570,584	233,360,344	233,528,844	233,401,968	242,694,758	4,500,000	247,194,758
226,570,584	233,360,344	233,528,844	233,401,968	242,694,758	4,500,000	247,194,758

Salaries
Benefits
Professional & Technical Services
Property Services
Other Student Services
Supplies & Materials
Equipment
Other Objects
Transfers
Adjustments
Total General Fund Expenditures

140,581,320	150,480,997	146,940,869	146,902,413	144,837,492	3,589,622	148,427,113
34,927,104	31,173,856	31,717,408	31,665,544	37,925,044	890,378	38,815,422
7,921,625	8,398,772	9,440,013	9,438,278	8,724,807	20,000	8,744,807
9,407,164	10,276,850	9,851,120	9,843,551	11,234,552	-	11,234,552
23,932,852	24,272,811	26,025,347	26,020,306	27,175,378	-	27,175,378
7,551,854	8,964,290	7,941,631	7,924,001	10,175,386	-	10,175,386
1,912,990	1,619,491	1,488,387	1,484,541	1,764,458	-	1,764,458
135,675	173,277	124,069	123,334	185,040	-	185,040
200,000	500,000	-	-	672,601	-	672,601
-	(2,500,000)	-	-	-	-	-
226,570,584	233,360,344	233,528,844	233,401,968	242,694,758	4,500,000	247,194,758

**GENERAL FUND SUMMARY
SUMMARY OF EXPENDITURES BY MAJOR CATEGORIES**

Wage Accounts

100 Degree Level Changes
101 Long Term Substitutes Certified
102 Professional Development
111 Superintendent
112 Central Admin Support Team
113 Principals
114 Supervisors
115 Assistant Supervisors
117 Teachers
118 Certified Daily Substitutes
119 Other Certified Staff
121 Secretaries
122 Aides
123 Clerks

2023-24	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26
ACTUAL	APPROVED	REVISED	ACTUAL	APPROVED	\$4.5 MILLION APPROPRIATION	AMENDED
-	100,000	-	-	100,000	-	100,000
462,108	75,000	243,079	243,079	414,500	-	414,500
6,744	187,773	4,678	4,678	95,371	-	95,371
512,818	379,355	379,355	379,355	379,356	-	379,356
1,142,446	981,003	1,047,622	1,047,622	999,623	-	999,623
7,478,663	7,768,748	7,522,733	7,522,674	7,619,892	173,701	7,793,593
730,939	834,605	1,033,470	1,033,467	415,088	-	415,088
1,453,724	1,709,478	1,661,933	1,661,902	2,353,846	131,657	2,485,503
85,085,173	94,063,432	89,813,730	89,802,012	90,599,052	2,370,569	92,969,621
405,951	409,581	470,399	469,757	414,450	-	414,450
9,759,183	10,891,387	10,213,186	10,209,669	10,931,514	233,586	11,165,100
3,037,965	3,148,088	3,471,826	3,470,903	3,168,564	-	3,168,564
11,809,122	13,172,157	13,047,274	13,043,767	13,073,968	680,109	13,754,077
569,433	495,385	484,714	484,521	495,473	-	495,473

	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26
	ACTUAL	APPROVED	REVISED	ACTUAL	APPROVED	\$4.5 MILLION APPROPRIATION	AMENDED
124 Custodians	2,427,724	2,620,046	2,394,311	2,394,311	2,427,619	-	2,427,619
125 Maintenance Staff	654,510	673,195	640,934	640,934	667,035	-	667,035
126 Non-Affiliated Staff	6,769,680	7,192,046	5,969,416	5,968,126	5,630,234	-	5,630,234
127 Other Non-Certified Staff	791,368	867,618	890,318	890,318	930,727	-	930,727
128 Non-Certified Long-Term Substitute	385,061	332,785	366,783	362,890	302,785	-	302,785
130 Overtime Salaries	557,293	700,203	616,889	614,027	673,203	-	673,203
131 Certified Overtime Salaries	0	-	459	459	-	-	-
133 Salaries-Workshops	6,113	52,077	15,599	15,599	52,077	-	52,077
134 Salaries-Extra Curricular	349,765	286,301	498,815	498,523	284,749	-	284,749
137 Certified Hourly Staff	1,532,950	1,226,463	1,410,962	1,407,096	854,647	-	854,647
138 Non-Certified Hourly Staff	619,383	536,710	498,811	497,233	471,250	-	471,250
139 Extra-Curricular Stipends	1,499,969	1,476,659	1,395,673	1,392,483	1,516,312	-	1,516,312
143 Nurses	1,909,733	1,986,330	2,028,111	2,027,336	1,944,267	-	1,944,267
150 Turnove Estimate	-	(3,413,315)	-	-	(2,755,976)	-	(2,755,976)
145 Physical Therapists	623,503	653,479	819,786	819,671	1,178,876	-	1,178,876
150 Enrollment Holdback and After School Programs	-	1,074,410	-	-	(401,008)	-	(401,008)
Total Wage Accounts	140,581,320	150,480,997	146,940,869	146,902,413	144,837,492	3,589,622	148,427,113
Benefits Accounts							
212 Fringe Benefits - Employer Cost Share	29,454,805	27,612,618	25,768,501	25,716,848	31,911,119	890,378	32,801,497
212 Fringe Benefits- Turnover Credit	-	(2,500,000)	-	-	-	-	-
230 Retirement Benefits	1,498,111	1,970,046	1,387,295	1,387,295	1,973,479	-	1,973,479
235 Longevity Payments	176,704	222,025	242,463	242,463	215,350	-	215,350
240 Social Security	3,680,624	3,769,166	4,209,702	4,209,691	3,725,096	-	3,725,096
250 Unemployment Compensation	116,860	100,000	109,447	109,247	100,000	-	100,000
Total Benefits Accounts	34,927,104	31,173,856	31,717,408	31,665,544	37,925,044	890,378	38,815,422
Purchased Professional Services							
300 Purchased Professional and Technical	127,134	212,533	205,434	205,372	199,100	-	199,100
301 Attendance at Meetings	105,966	112,002	97,550	96,438	123,676	-	123,676
311 Recruitment	24,750	20,000	17,348	17,348	18,000	-	18,000
312 In Service Training	-	89,563	11,276	10,600	122,563	-	122,563
324 Field Trips	61,174	127,124	149,960	149,260	106,700	-	106,700
330 Other Professional and Technical	7,262,487	7,187,550	8,529,707	8,530,521	7,500,768	20,000	7,520,768
331 Legal Fees	340,114	650,000	428,738	428,738	654,000	-	654,000
Total Purchased Professional Services	7,921,625	8,398,772	9,440,013	9,438,278	8,724,807	20,000	8,744,807
Property Services							
400 Purchased Property Service	6,008,034	6,736,162	6,398,137	6,396,538	7,434,906	-	7,434,906
410 Utility Serv (Water & Sewer)	322,900	415,200	354,852	352,942	441,373	-	441,373
412 Boiler Repairs	534,162	359,000	562,144	562,144	358,812	-	358,812
414 Burner Service	3,900	27,038	9,021	9,021	27,038	-	27,038
415 Other Repairs	14,051	10,000	25,357	25,124	7,500	-	7,500
416 Pneumatic Controls	9,703	22,500	14,639	14,639	20,000	-	20,000

	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26
	ACTUAL	APPROVED	REVISED	ACTUAL	APPROVED	\$4.5 MILLION APPROPRIATION	AMENDED
417 Clocks & Intercoms	3,236	5,500	5,474	5,474	2,500	-	2,500
420 Cleaning Services	39,212	34,008	36,972	36,012	34,000	-	34,000
421 Disposal Services	52,422	174,000	170,094	170,094	198,167	-	198,167
425 Glass	19,448	15,000	15,312	15,312	20,000	-	20,000
430 Repairs and Maintenance Services	1,569,983	1,596,800	1,481,923	1,479,056	1,839,938	-	1,839,938
431 Elevator Service	47,565	42,575	59,902	59,902	55,830	-	55,830
432 Electric Service	1,192	5,000	37,218	37,218	20,000	-	20,000
433 Electric Motors	7,188	21,240	7,275	7,275	15,000	-	15,000
440 Rentals	30,891	43,495	29,710	29,710	8,124	-	8,124
441 Rental of Land and Buildings	307,670	340,185	283,339	283,339	325,683	-	325,683
450 Construction Services	306,913	313,587	275,439	275,439	250,000	-	250,000
490 Security Services	2,153	27,510	7,902	7,902	27,510	-	27,510
492 Life Safety Systems	126,542	88,050	76,410	76,410	148,171	-	148,171
Total Property Services	9,407,164	10,276,850	9,851,120	9,843,551	11,234,552	-	11,234,552
Other Student Services							
510 Student Transport Services -Public	10,141,092	10,885,760	11,239,592	11,238,029	12,028,554	-	12,028,554
511 Student Transport Services -Non-Public	318,192	316,762	329,735	329,735	347,719	-	347,719
519 Student Transportation – Industrial Arts	-	30,240	26,250	26,250	30,240	-	30,240
521 General Liability / Property Insurance	-	5,000	-	-	5,000	-	5,000
529 Student Activity Insurance Premium	-	21,250	-	-	21,250	-	21,250
530 Communications	306,627	330,153	261,835	259,269	311,331	-	311,331
540 Advertising	18,814	26,000	12,635	12,635	27,100	-	27,100
562 Special Education Tuition - Other Local Education Agencies	1,892,422	2,026,793	2,186,564	2,186,564	2,165,477	-	2,165,477
563 Special Education – Out-of-District Tuition	10,778,246	10,135,554	11,476,211	11,476,211	11,716,008	-	11,716,008
565 Regular Education – Out-of-District Tuition	68,354	130,000	90,650	90,650	130,000	-	130,000
566 Regular Education – Private Agencies	7,512	50,000	26,709	26,709	30,000	-	30,000
580 Travel Allowance	388,610	301,300	369,119	368,208	348,700	-	348,700
590 Miscellaneous Purchased Services	12,983	14,000	6,048	6,048	14,000	-	14,000
Total Other Student Services	23,932,852	24,272,811	26,025,347	26,020,306	27,175,378	-	27,175,378
Supplies & Materials							
600 Supplies	81,867	100,100	49,974	50,047	31,250	-	31,250
610 General Supplies	130,774	55,463	66,241	66,241	511,284	-	511,284
611 Instructional Supplies	1,015,159	849,363	755,138	747,957	788,870	-	788,870
613 Maintenance Supplies	0	74,715	81,258	81,258	329,715	-	329,715
614 Postage	44,333	55,095	45,065	44,810	49,395	-	49,395
616 Testing	51,935	26,120	9,303	8,271	117,000	-	117,000
622 Electricity	2,591,758	3,609,250	3,350,975	3,350,975	4,212,780	-	4,212,780
623 Propane Gas	20,319	77,000	31,104	30,265	58,500	-	58,500
624 Oil	323,480	608,423	356,819	356,819	384,972	-	384,972
625 Natural Gas	2,024,783	1,985,349	1,687,735	1,687,006	2,166,802	-	2,166,802
626 Gasoline	108,750	142,176	208,827	208,827	201,415	-	201,415

	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26
	ACTUAL	APPROVED	REVISED	ACTUAL	APPROVED	\$4.5 MILLION APPROPRIATION	AMENDED
639 Miscellaneous	-	-	168,084	168,084	-	-	-
640 Books and Periodicals	918	5,000	403	403	5,000	-	5,000
641 Textbooks (Hard Cover/Repl)	55,867	135,337	83,926	83,897	125,337	-	125,337
642 Library Books and Periodicals	9,427	5,700	18,910	18,512	5,700	-	5,700
643 Technology Supplies	54,463	142,545	85,150	84,533	139,205	-	139,205
644 Consumables/Workbooks	201,945	441,640	151,644	150,090	393,029	-	393,029
645 Textbooks (Soft Cover)	63,772	52,500	6,264	6,264	47,000	-	47,000
689 Retention & Engagement	-	5,000	305	305	5,000	-	5,000
690 Other Supplies and Materials	681,896	481,514	691,096	686,884	493,132	-	493,132
692 Graduation Expenses	90,410	112,000	93,410	92,554	110,000	-	110,000
693 Accreditation	-	-	-	-	-	-	-
Total Supplies & Materials	7,551,854	8,964,290	7,941,631	7,924,001	10,175,386	-	10,175,386
Equipment							
700 Property	5,670	7,500	-	-	-	-	-
730 Instructional Equipment	474,343	396,234	363,249	360,909	343,137	-	343,137
732 Vehicles	8,509	3,045	2,623	2,623	3,045	-	3,045
733 Instructional Software	674,223	628,780	487,879	487,243	803,936	-	803,936
739 Non-Instructional Equipment	366,851	200,805	244,117	243,247	215,641	-	215,641
749 Lease Payments	383,395	383,127	390,519	390,519	398,699	-	398,699
Total Equipment	1,912,990	1,619,491	1,488,387	1,484,541	1,764,458	-	1,764,458
Others							
810 Membership Dues and Fees	135,675	173,277	124,069	123,334	185,040	-	185,040
Total Others	135,675	173,277	124,069	123,334	185,040	-	185,040
Transfers							
910 Transfer to School Lunch Fund	200,000	500,000	-	-	672,601	-	672,601
	200,000	500,000	-	-	672,601	-	672,601
Adjustments							
150 Carryover from Prior Year	-	(2,500,000)	-	-	-	-	-
Total Transfers & Adjustments	-	(2,500,000)	-	-	-	-	-
	226,570,584	233,360,344	233,528,844	233,401,968	242,694,758	4,500,000	247,194,758