NORMANDY SCHOOLS COLLABORATIVE

FY 2024-25 BUDGET

Presented to the Joint Executive Governing Board (JEGB) for Approval & Adoption

June 25, 2024

3855 Lucas & Hunt Rd.

St. Louis, MO 63121

www.normandysc.org

NORMANDY SCHOOLS COLLABORATIVE

FY 2024-25 BUDGET

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NSC MISSION STATEMENT & CORE VALUES

"Normandy Schools Collaborative prepares global leaders for college, career and productive citizenship by empowering a community of confident learners and valuing the unique contributions of every student."

Our Values

Excellence, Dignity, Collaboration, Tenacity & Care

BRIEF HISTORY OF THE NORMANDY SCHOOLS COLLABORATIVE

The Normandy Schools Collaborative (NSC) is a comprehensive public school system located in North St. Louis County, Missouri that educates approximately 2,850 students at eight separate school sites (1 Early Education Center, 4 elementary schools, 1 middle school, 1 high school and 1 alternative education center). The NSC employs approximately 460 staff members, composed of approximately 266 certificated personnel, in addition to administrators, and support staff.

The District has a rich history, graduating its 100th senior class this year (1924 to 2024) and has provided educational services to its community for over 100 years. The school system is a political subdivision of the state of Missouri and serves 23 regional municipalities.

The District has an overall Board-approved expenditures budget of approximately $67.6 million for the current 2024-25 fiscal year.

NORMANDY SCHOOLS
COLLABORATIVE
3855 Lucas & Hunt Rd. • St. Louis, MO 63121 • www.normandysc.org

Budget Message

2024-25 Budget

TO: The Joint Executive Governing Board & Dr. Michael Triplett, Superintendent

FROM: Carlton Brooks, CFO

DATE: June 25, 2024

SUBJECT: 2024-25 Proposed Budget

Greetings JEGB Board of Education members and Dr. Triplett. The following documents represent the Proposed 2024-25 Budget for the Normandy Schools Collaborative (NSC). We recommend that the Board consider and approve the budget after your respective review. We ask that you review this information over the next couple of days and provide any related questions you may have. We would like formal approval and adoption of this budget at a special quorum meeting on June 28th.

Strategic Tenets:

The FY 2024-25 Proposed Budget incorporates the following strategic tenets based on the District's overarching mission and objectives to prepare "global leaders for college, career and productive citizenship by empowering a community of confident learners and valuing the unique contributions of every student."

- A solid financial allocation of resources (i.e., salaries, benefits and recruitment resources, etc.) to solicit, hire and retain highly qualified personnel to educate and serve our student population. Great care has been implemented to ensure sufficient and appropriate internal controls are in place to properly manage and safeguard District assets to ensure resources are adequately available to support these allocations.

- A commitment to establish and maintain safe learning environments to facilitate healthy education. The budget includes the allocation of sufficient resources to our safety and security operations in the form of personnel and equipment, and training, etc. to promote safe schools and facilities district-wide. Additionally, the budget incorporates an ongoing commitment to enhance instructional and operational spaces through the renovation of classrooms, etc. (i.e., the conclusive renovation and updates to the science labs at the high school, etc.).

- A commitment to the professional development of our teachers, administrators and classified personnel. This budget embeds sufficient resources to encourage continuing professional development of all staff, in addition to support for continuing education and advancement via a healthy tuition reimbursement package for qualifying staff members.

- Additionally, the budget maintains healthy fund balance reserves in excess of 30% for the upcoming fiscal year, as the District strives to spend and operate within the parameters set by the revenues it anticipates generating from local/county (i.e., property tax receipts), state (i.e., foundation formula allocations based on weighted average daily student attendance, etc.), and federal funding (i.e., Title I and II federal allocations based on student needs, etc.). These reserves will support the District moving forward against unforeseen conditions and threats to its continuity.

- Community Engagement – Resources are also incorporated into the budget to facilitate healthy community engagement with stakeholders and key partners throughout the District's 24:1 footprint.

Revenues:

Several components are imbedded in this budget document, including the District's return to financial normalcy with the ending of stimulus funding this year. Specifically, the receipt and usage of ESSER III monies will conclude in the initial months of the fiscal year, with a related funding deadline of September 30, 2024, to encumber associated funds. We are wrapping up the Prop V construction initiative at the high school and have dedicated the remainder of these funds to staffing and instructional efforts, including professional development through the Solution Tree organization, etc.

The District recognizes the substantial local funding it is slated to receive in the form of property taxes, as assessed valuations increased by over 23% during the 2023 reassessment year. Calendar 2024 is a non-reassessment year, however, revenue on the related assessed valuation (A.V.) properties are slated to increase slightly by 1-2 percent, which is reflected in the overall projections for FY 2024-25.

Revenues from other local sources (Prop C, Delinquent Taxes, etc.) are expected to hold steady with some slight growth during the new year.

State foundation formula monies are projected to grow slightly with the increase in the State Adequacy Target (SAT), which is expected to increase to approximately $6,750 per enrollment/average daily attendance over prior numbers around $6,400. Additionally, the State plans to fully fund qualifying transportation costs which will also result in a slight revenue increase.

We expect to receive final ESSER III funding during the first quarter of 2024, potentially receiving approximately $8 million in funds. We anticipate additional Title I and II funding as needed to successfully instruct our students within all of our schools.

Expenditures

We have slight increases in staffing costs with assumptions that include a 2.25% increase or step movement for all returning teachers and personnel, in conformity with the 2nd year of the IBB agreement. We are also considering increasing salaries to classified personnel who are slated to receive slight salary increases (i.e., a 2.25% increase for some of our classified food service, facilities and transportation personnel only equates to a 40 or 50-cent wage increase), and will reflect this information under a planned budget revision we plan to complete in the late fall.

Benefit costs are also anticipated to increase by roughly 8%, which is also reflected in the budget. We will be managing staffing and substitute teacher costs more closely this year as these expenses were substantial during FY 2024.

Fund Reserves

Fund reserves remain solid for FY 2024-25 as reflected in the proposed budget as we anticipate balancing expenditures in line with projected revenues throughout the fiscal year.

The projected fund reserves are expected to exceed 30% in total for the fiscal period.

In conclusion, the Administration believes we are presenting a solid and viable budget for the upcoming 2024-25 fiscal period that will effectively support the Normandy Schools Collaborative's strategic and instructional objectives, and we ask that the JEGB approve and adopt this budget as presented.

FY 2024-25 Budget Calendar

NORMANDY SCHOOLS
COLLABORATIVE

Task	Responsible Party	Prospective Date/Timeframe
FY 2023-24 YTD Budget vs Actual Reports Provided to Principals, etc.	Business Office/Finance	December 2023 forward
Budget Workshop with JEGB & Community	CFO with the JEGB, Administrators & Community	February 21, 2024
Budget Workbooks created & provided to building & department administrators	Budget Administrators & CFO	March 2024
Evaluation of Staffing Needs and allocations	Superintendent & Building/Department Administrators	March 2024
Work with the Superintendent, Principals, Directors and other budget administrators, NNEA reps & personnel to complete respective budgets for buildings & departments	Superintendent, CFO & Other Budget Administrators & Stakeholders	March – April 2024
Preparation of (initial) budget document	Business Office/Finance	April 2024
Preliminary FY 2024-25 Budget presented to the JEGB for initial review & Consideration	Business Office/Administration & the JEGB	May 2024
FY 2024-25 Budget Approved & Formally Adopted by the JEGB. Budget must be approved by June 30, 2024 in accordance with Missouri statute.	Business Office/Administration & the JEGB	June 2024

NSC 2024-25 Budget: Summary of Revenue, Expenditures, Fund Balances

REVENUE

REVENUE BY SOURCE	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Approved	2023-24 Proposed 6/25 Amendment	2023-24 YTD	2024-25 Proposed
TOTAL LOCAL	$ 25,166,211	$ 23,692,207	$ 26,516,299	$ 23,199,409	$ 27,418,102	$ 25,618,389	$ 27,029,500
TOTAL COUNTY	$ 639,357	$ 557,659	$ 628,018	$ 585,000	$ 647,979	$ 647,979	$ 630,000
TOTAL STATE	$ 22,610,934	$ 21,111,234	$ 21,554,612	$ 21,429,400	$ 19,989,110	$ 19,308,784	$ 20,322,000
TOTAL FEDERAL	$ 7,102,728	$ 21,316,054	$ 27,314,356	$ 19,378,690	$ 14,754,882	$ 10,278,244	$ 14,889,090
TOTAL OTHER REVENUE	$ 29,371,947	$ 1,000	$ 6,600,000	$ -	$ 9,135,278	$ 9,135,278	$ -
GRAND TOTAL	$ 84,891,176	$ 66,678,154	$ 82,613,285	$ 64,592,499	$ 71,945,351	$ 64,988,674	$ 62,870,590

REVENUE BY FUND	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Approved	2023-24 Proposed 6/25 Amendment	2023-24 YTD	2024-25 Proposed
INCIDENTAL (Unrestricted)	$ 24,237,074	$ 33,299,992	$ 32,577,740	$ 31,998,499	$ 35,972,676	$ 32,494,337	$ 31,435,295
TEACHERS (SPECIAL)	$ 20,647,023	$ 20,084,233	$ 18,821,475	$ 19,983,000	$ 22,303,059	$ 20,146,489	$ 19,489,883
DEBT SERVICE (Unrestricted)	$ 8,564,946	$ 6,122,178	$ 12,577,012	$ 6,136,000	$ 6,475,082	$ 5,848,981	$ 5,658,353
CAPITAL	$ 31,442,133	$ 7,171,751	$ 18,637,058	$ 6,475,000	$ 7,194,535	$ 6,498,867	$ 6,287,059
GRAND TOTAL	$ 84,891,176	$ 66,678,154	$ 82,613,285	$ 64,592,499	$ 71,945,351	$ 64,988,674	$ 62,870,590

EXPENDITURES

EXPENDITURES BY FUNCTION	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Approved	2023-24 Proposed 6/25 Amendment	2023-24 YTD	2024-25 Proposed
TOTAL INSTRUCTION	$ 17,141,941	$ 18,897,917	$ 17,647,305	$ 18,437,398	$ 18,942,098	$ 15,004,248	$ 19,155,898
TOTAL SUPPORT SERVICES	$ 22,275,418	$ 31,102,611	$ 29,521,568	$ 31,380,200	$ 31,397,900	$ 26,171,603	$ 31,384,700
TOTAL NON INSTRUCTIONAL SUPPORT	$ 18,273,125	$ 23,745,475	$ 35,263,578	$ 17,458,761	$ 22,506,761	$ 21,988,328	$ 17,052,996
GRAND TOTAL	$ 57,690,484	$ 73,746,003	$ 82,432,451	$ 67,276,359	$ 72,846,759	$ 63,164,179	$ 67,593,594

EXPENDITURES BY FUND	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Approved	2023-24 Proposed 6/25 Amendment	2023-24 YTD	2024-25 Proposed
INCIDENTAL (Unrestricted)	$ 22,271,619	$ 29,373,147	$ 27,757,704	$ 29,595,300	$ 32,052,574	$ 27,792,239	$ 29,741,181
TEACHERS (SPECIAL)	$ 18,845,629	$ 20,789,795	$ 20,488,255	$ 21,666,200	$ 23,310,963	$ 20,212,537	$ 21,629,950
DEBT SERVICE (Unrestricted)	$ 13,435,206	$ 3,705,043	$ 14,102,795	$ 5,995,300	$ 6,556,208	$ 5,684,776	$ 6,083,423
CAPITAL	$ 3,138,031	$ 19,878,018	$ 20,083,697	$ 10,019,559	$ 10,927,014	$ 9,474,627	$ 10,139,039
GRAND TOTAL	$ 57,690,484	$ 73,746,003	$ 82,432,451	$ 67,276,359	$ 72,846,759	$ 63,164,179	$ 67,593,594

FUND BALANCES

FUND BALANCES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Approved	2023-24 Proposed 6/25 Amendment	2023-24 YTD	2024-25 Proposed
INCIDENTAL (Unrestricted)	$ 7,986,520	$ 11,913,365	$ 11,913,365	$ 16,275,520	$ 21,350,224	$ 21,526,881	$ 23,044,338
TEACHERS (SPECIAL)	$ 2,322,627	$ 1,617,065	$ 1,617,065	$ (1,249,648)	$ (90,581)	$ 475,965	$ (2,230,648)
DEBT SERVICE (Unrestricted)	$ 5,181,998	$ 7,599,133	$ 7,599,133	$ 6,377,688	$ 6,101,185	$ 6,237,465	$ 5,676,115
CAPITAL	28,655,433	$ 15,949,166	$ 15,949,166	$ 652,312	$ 10,891,116	$ 11,526,767	$ 7,039,136
	$ 44,146,578	$ 37,078,730	$ 37,078,730	$ 22,055,872	$ 38,251,944	$ 39,767,078	$ 33,528,940
EOY OPER FUND BALANCE	**25.07%**	**26.97%**	**28.04%**	**29.31%**	**38.40%**		**40.52%**

NSC 2024-25 Budget Summary: Revenue

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Approved	2023-24 Proposed 6/25 Amendment	2023-24 May YTD	2024-25 Proposed
CURRENT TAXES	15,032,498	15,109,965	17,308,594	15,780,000	18,200,000	18,166,823	18,200,000
DELINQUENT TAXES	2,435,726	2,892,949	2,418,766	1,900,000	2,400,000	2,278,747	2,300,000
TRUST FUND (PROP C)	3,587,617	4,284,704	4,445,900	4,300,000	4,350,000	2,731,158	4,300,000
FINANCIAL INSTITUTIONS TAX	11,184	31,805	3,882	18,000	18,000	16,096	18,000
M&M SURCHARGE	713,397	765,722	766,530	729,000	796,517	796,517	760,000
IN LIEU OF TAXES	8,807	9,497	-	8,000	333,851	333,851	450,000
EARNINGS ON INVEST	2,598,599	167,912	829,676	231,000	1,086,325	1,086,325	600,000
FOOD SERVICE PROGRAM	587	963	853	1,700	1,700	129	1,500
STUDENT ACTIVITIES	28,790	45,548	36,511	56,609	56,609	33,426	50,000
OTHER LOCAL 5181-98	749,005	383,143	705,587	175,100	175,100	175,317	350,000
TOTAL LOCAL	**25,166,211**	**23,692,208**	**$ 26,516,299**	**$ 23,199,409**	**$ 27,418,102**	**$ 25,618,389**	**$ 27,029,500**
FINES, FORFEITURES	25,433	11,604	28,343	25,000	40,316	40,316	30,000
STATE ASSESSED UTILITIES	613,924	546,055	599,675	560,000	607,663	607,663	600,000
TOTAL COUNTY	**639,357**	**557,659**	**628,018**	**585,000**	**647,979**	**647,979**	**630,000**
BASIC FORMULA	19,809,002	19,318,156	19,050,041	19,000,000	18,000,000	17,671,266	18,000,000
TRANSPORTATION	439,858	334,889	986,736	950,000	509,710	444,335	900,000
CLASSROOM TRUST FUND	1,217,662	1,263,431	1,237,495	1,200,000	1,200,000	663,895	1,100,000
ED SCREENING PROG / PAT	196,674	175,739	170,579	175,000	175,000	133,030	175,000
CAREER EDUCATION & CAREER LADDER	7,380	7,380	64,642	65,400	65,400	138,000	80,000
FOOD SERVICE - STATE	15,599	3,541	6,738	5,000	5,000	10,232	7,000
MO DNR ENERGY LOAN	851,966	-	-	-	-	-	-
RESIDENT PLACEMENT	72,793	8,098	38,381	34,000	34,000	248,026	60,000
TOTAL STATE	**22,610,934**	**21,111,234**	**$ 21,554,612**	**$ 21,429,400**	**$ 19,989,110**	**$ 19,308,784**	**$ 20,322,000**
MEDICAID	138,056	96,796	141,288	140,000	202,192	202,192	175,000
CARES ACT / ESSER I, II, & III	2,445,911	12,813,616	19,843,370	11,686,000	7,000,000	5,470,567	7,000,000
CARL PERKINS CAREER EDUCATION	57,754	230,986	139,665	166,000	166,000	135,535	166,000
FEDERAL SCHOOL LUNCH PROGRAM	-	1,293,306	1,797,896	1,450,000	1,450,000	1,374,317	1,450,000
SCHOOL LUNCH PROGRAM EQUIP GRANT	6,263	-	-	-	-	-	-
FEDERAL SCHOOL BREAKFAST	-	603,177	811,435	615,000	615,000	584,871	615,000
FRESH FRUITS & VEG	59,755	106,558	45,553	65,000	65,000	9,629	65,000
TITLE I - ESEA	2,993,202	4,501,845	3,630,949	4,438,600	4,438,600	2,027,081	4,600,000
21ST CENTURY GRANT	233,520	353,807	233,731	185,000	185,000	-	185,000
TITLE IV.A STUDENT SUPPORT	119,607	325,583	193,237	315,600	315,600	215,104	315,600
TITLE II, PART A - TCHR & PRIN	272,658	518,156	281,242.00	306,000	306,000	211,222	306,000
DEPT OF HEALTH FOOD SVC PRGRM	38,791	-	-	-	-	-	-
OTHER FEDERAL	737,211	472,222	195,990	11,490	11,490	47,726	11,490
TOTAL FEDERAL	**7,102,728**	**21,316,052**	**$ 27,314,356**	**$ 19,378,690**	**$ 14,754,882**	**$ 10,278,244**	**$ 14,889,090**
SALE OF BONDS	26,500,000	-	-	-	-	-	-
NET INSURANCE RECOVERY	-	-	-	-	-	-	-
SALE OF PROPERTY / MOHEFA	41,947	1,000	-	-	-	-	-
REFUNDING OF BONDS	2,830,000	-	6,600,000	-	9,135,278	9,135,278	-
TOTAL OTHER REVENUE	**29,371,947**	**1,000**	**$ 6,600,000**	**$ -**	**$ 9,135,278**	**$ 9,135,278**	**$ -**
GRAND TOTAL	**84,891,176**	**66,678,153**	**$ 82,613,285**	**$ 64,592,499**	**$ 71,945,351**	**$ 64,988,674**	**$ 62,870,590**

NSC 2024-25 Budget Summary: Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Approved	2023-24 Proposed 6/25 Amendment	2023-24 May YTD	2024-25 Proposed
ELEMENTARY	11,539,329	11,689,899	12,218,029	12,872,100	12,872,100	10,043,500	13,000,000
MIDDLE SCHOOL / JR HIGH	-	-	-		500,000	289,042	550,000
SENIOR HIGH & ALTERNATIVE PROGRAMS	4,116,062	5,013,092	3,944,645	3,845,300	3,850,000	3,412,030	3,875,000
SUMMER SCHOOL (REGULAR)	409,001	594,664	341,504	569,300	569,300	329,289	575,000
GIFTED	3,789	2,647	-	-	-	-	3,500
SUPPLEMENTAL INSTRUCTION / NEGLECTED	74,007	87,739	51,155	58,400	58,400	49,400	59,000
CAREER AND TECHNICAL EDUCATION	112,088	296,992	226,238	125,200	125,200	102,107	125,200
STUDENT ACTIVITIES	144,434	211,262	183,799	154,600	154,600	138,401	155,000
Tuition to other Districts; Local Tax Effort; Virtual Instrction	539,720	677,820	418,921	509,300	509,300	418,041	510,000
CONTRACTED EDUCATIONAL SVCS	203,512	323,802	263,014	303,198	303,198	222,438	303,198
TOTAL INSTRUCTION	**17,141,941**	**18,897,917**	**17,647,305**	**18,437,398**	**18,942,098**	**15,004,248**	**19,155,898**
ATTENDANCE & SOCIAL WORK SVCS	451,462	956,033	1,130,596	542,300	560,000	420,010	560,000
GUIDANCE	738,760	886,252	669,189	836,300	836,300	625,001	840,000
HEALTH, PSYCH, SPEECH, AUDIO	424,665	606,649	825,496	841,900	841,900	656,041	840,000
IMPROVEMENT OF INSTRUCTION	696,669	1,195,655	404,687	185,800	185,800	138,280	185,800
PROFESSIONAL DEVELOPMENT 2213-2214	596,362	1,186,406	484,974	2,627,500	2,627,500	2,201,000	2,630,000
TECHNOLOGY & LIBRARY	2,547,420	4,826,365	3,274,023	2,811,500	2,811,500	2,610,007	2,810,000
BOARD OF EDUCATION SERVICES	363,201	364,543	433,795	396,600	396,600	302,117	400,000
EXECUTIVE ADMIN; COMM. & STATE RELATIONS	1,916,990	3,532,851	2,880,330	3,126,400	3,126,400	2,451,170	3,130,000
BUILDING LEVEL ADMINISTRATION	2,260,268	2,348,553	3,237,100	3,451,000	3,451,000	2,884,107	3,455,000
BUSINESS / CENTRAL SERVICES	962,735	739,490	920,483	901,800	901,800	790,450	905,000
OPERATION OF PLANT	5,548,248	6,336,270	6,069,459	6,295,100	6,295,100	5,534,725	6,300,000
SECURITY SERVICES	732,789	1,001,193	1,116,670	1,168,900	1,168,900	943,057	1,168,900
CONTRACTED TRANSP SVCS FOR STUDENTS	1,154,662	1,109,675	1,452,789	2,027,900	2,027,900	1,544,982	2,100,000
TRANSPORTATION DISTRICT OWNED	665,854	1,093,150	1,165,511	1,140,900	1,140,900	970,706	1,160,000
FOOD SERVICES	1,217,783	1,828,878	2,241,504	2,236,300	2,236,300	1,852,450	2,300,000
HR / CENTRAL OFFICE STAFF SERVICES	1,997,552	3,090,649	3,214,962	2,790,000	2,790,000	2,247,500	2,600,000
TOTAL SUPPORT SERVICES	**22,275,418**	**31,102,611**	**29,521,568**	**31,380,200**	**31,397,900**	**26,171,603**	**31,384,700**
EARLY CHILDHOOD PROGRAM	1,281,549	1,203,028	1,305,478	1,271,000	1,271,000	976,774	1,271,000
DISADVANTAGED STUDENT SVCS	103,727	293,910	141,810	64,100	64,100	35,265	65,000
COMMUNITY SVCS & PARENT INVOLVEMENT	631,848	528,621	438,377	612,800	612,800	438,652	610,000
FACILITIES ACQUISITION, CONSTR'N, IMPROVMT	2,245,207	17,445,409	18,709,846	8,952,000	14,000,000	13,981,952	7,500,000
PRINCIPAL	9,662,388	2,514,072	12,677,565	4,874,684	4,874,684	4,871,685	6,230,000
INTEREST & FEES	4,348,406	1,760,436	1,990,502	1,684,177	1,684,177	1,684,000	1,376,996
TOTAL NON INSTRUCTIONAL SUPPORT	**18,273,125**	**23,745,476**	**35,263,578**	**17,458,761**	**22,506,761**	**21,988,328**	**17,052,996**
GRAND TOTAL	**57,690,484**	**73,746,004**	**82,432,451**	**67,276,359**	**72,846,759**	**63,164,179**	**67,593,594**

Normandy Schools Collaborative
3855 Lucas and Hunt Road
St Louis, MO 63121-2919

FY 2024-25 Detailed Revenue Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
GRAND TOTAL		62,870,590.00	62,870,590.00	62,870,590.00
110-0000-5111-0000-00111-1-000-000	TAXES/ADVALOREM-CURR YR	9,250,000.00	9,250,000.00	9,250,000.00
110-0000-5112-0000-00112-1-000-000	TAXES/DELINQUENT	1,700,000.00	1,700,000.00	1,700,000.00
110-0000-5114-0000-00114-1-000-000	FINANCIAL INSTITUTION TXS	18,000.00	18,000.00	18,000.00
110-0000-5115-0000-00115-1-000-000	M & M SURCHARGE	729,000.00	729,000.00	729,000.00
110-0000-5116-0000-00116-1-000-000	IN LIEU OF TAX	8,000.00	8,000.00	8,000.00
110-0000-5191-0000-00191-1-000-000	RENTALS	15,000.00	15,000.00	15,000.00
110-0000-5192-0000-00147-1-000-000	INNOVATIVE TECHNOLOGY-MS	30,000.00	30,000.00	30,000.00
110-0000-5192-0000-00148-1-000-000	INNOVATIVE TECHNOLOGY - WASHIMGTON SCH	29,000.00	29,000.00	29,000.00
110-0000-5198-0000-00000-1-000-000	MISC REVENUE	100,000.00	100,000.00	100,000.00
110-0000-5198-0000-00502-4-000-000	JAG Program Grant	20,000.00	20,000.00	20,000.00
110-0000-5221-0000-00221-2-000-000	STATE ASSESSED UTILITY TX	440,000.00	440,000.00	440,000.00
110-0000-5311-0000-00311-3-000-000	BASIC FORMULA	3,000,000.00	3,000,000.00	3,000,000.00
110-0000-5312-0000-00312-3-000-000	TRANSPORTATION	950,000.00	950,000.00	950,000.00
110-0000-5319-0000-00319-3-000-000	CLASSROOM TRUST FUND	1,200,000.00	1,200,000.00	1,200,000.00
110-0000-5324-0000-00324-3-000-000	PARENTS AS FIRST TEACHERS (PAFT)	175,000.00	175,000.00	175,000.00
110-0000-5332-0000-00332-3-000-000	VOCATIONAL/TECHNICAL AID	7,400.00	7,400.00	7,400.00
110-0000-5342-0000-34200-3-000-000	EVIDENCE BASED READING	7,680.00	7,680.00	7,680.00
110-0000-5369-0000-00369-3-000-000	RESIDENT PLCMT/EXCESS	34,000.00	34,000.00	34,000.00
110-0000-5384-0000-38400-1-000-000	SCHOOL SAFETY GRANT	200,000.00	200,000.00	200,000.00
110-0000-5412-0000-00412-4-000-000	MEDICAID	140,000.00	140,000.00	140,000.00
110-0000-5422-0000-42200-4-000-000	ESSER III OPERATING REVENUE	5,700,000.00	5,700,000.00	5,700,000.00
110-0000-5422-0000-42207-4-000-000	IMMEDIATE RESPONSE SERVICES	46,651.00	46,651.00	46,651.00
110-0000-5423-0000-42300-4-000-000	ESSER II OPERATING REVENUE	280,000.00	280,000.00	280,000.00
110-0000-5427-0000-42701-4-000-000	PERKINS BASIC 84048A/V048A140025/2016	126,000.00	126,000.00	126,000.00
110-0000-5451-0000-00452-4-000-000	TITLE I(a)	338,600.00	338,600.00	338,600.00
110-0000-5451-0000-45100-4-000-000	TITLE I/ESEA	4,100,000.00	4,100,000.00	4,100,000.00
110-0000-5459-0000-45900-4-000-000	21st CENTURY COMM	185,000.00	185,000.00	185,000.00
110-0000-5461-0000-46100-4-000-000	Title IV	315,600.00	315,600.00	315,600.00
110-0000-5462-0000-00462-4-000-000	TITLE III	11,490.00	11,490.00	11,490.00
110-0000-5465-0000-46500-4-000-000	TITLE II/EISENHOWER PROF	306,000.00	306,000.00	306,000.00
110-0000-5468-0000-46800-4-000-000	ARP II HOMELESS GRANT	86,000.00	86,000.00	86,000.00
200-0000-5113-0000-00113-3-000-000	PROP C /SCH TRUST FUND	4,300,000.00	4,300,000.00	4,300,000.00
200-0000-5211-0000-00211-2-000-000	FINE/FORFEIT/ESCHEAT/ETC	25,000.00	25,000.00	25,000.00
200-0000-5311-0000-00311-3-000-000	BASIC FORMULA	14,000,000.00	14,000,000.00	14,000,000.00
200-0000-5317-0000-31700-3-000-000	CAREER LADDER GRANT	58,000.00	58,000.00	58,000.00
300-0000-5111-0000-00000-1-000-000	TAXES/ADVALOREM-CURR YR	5,300,000.00	5,300,000.00	5,300,000.00
300-0000-5111-0000-00111-1-000-000	TAXES/ADVALOREM-CURR YR	664,760.00	664,760.00	664,760.00
300-0000-5221-0000-00221-2-000-000	STATE ASSESSED UTILITY TX	80,000.00	80,000.00	80,000.00
400-0000-5111-0000-00111-1-000-000	CURRENT TAXES	500,000.00	500,000.00	500,000.00
400-0000-5112-0000-00112-1-000-000	DELINQUENT TAXES	200,000.00	200,000.00	200,000.00
400-0000-5221-0000-00221-2-000-000	CAPITAL FUND--SARR/U	40,000.00	40,000.00	40,000.00
400-0000-5422-0000-42200-4-000-000	ESSER III CAPITAL REVENUE	5,300,000.00	5,300,000.00	5,300,000.00
400-0000-5423-0000-42300-4-000-430	ESSER II CAPITAL REVENUE	320,000.00	320,000.00	320,000.00

FY 2024-25 Detailed Revenue Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
400-0000-5427-0000-42701-4-000-000	PERKINS GRANT-CAPITAL	40,000.00	40,000.00	40,000.00
500-0000-5333-0000-00333-3-000-000	FOOD SERVICE-STATE	5,000.00	5,000.00	5,000.00
500-0000-5445-0000-00445-4-000-000	SCHOOL LUNCH PROGRAM	1,450,000.00	1,450,000.00	1,450,000.00
500-0000-5446-0000-00446-4-000-000	SCHOOL BREAKFAST PROGRAM	615,000.00	615,000.00	615,000.00
500-0000-5449-0000-00449-4-000-000	Fruit and Vegetable Grant	65,000.00	65,000.00	65,000.00
LOCATION 0000 TOTAL	ALL DISTRICT	62,511,181.00	62,511,181.00	62,511,181.00
110-0000-5141-0720-00000-1-000-000	EARNINGS/TEMP DEPOSITS	5,000.00	5,000.00	5,000.00
300-0000-5141-0720-00000-1-000-000	EARNINGS/TEMP DEPOSITS	6,000.00	6,000.00	6,000.00
LOCATION 0720 TOTAL	INTEREST FROM LOCAL TAX	11,000.00	11,000.00	11,000.00
110-0000-5141-0730-00000-1-000-000	EARNINGS/TEMP DEPOSITS	125,000.00	125,000.00	125,000.00
300-0000-5141-0730-00000-1-000-000	EARNINGS/TEMP DEPOSITS	5,000.00	5,000.00	5,000.00
430-0000-5141-0730-00430-1-000-000	INTEREST	75,000.00	75,000.00	75,000.00
LOCATION 0730 TOTAL	NORMANDY BANK INTEREST	205,000.00	205,000.00	205,000.00
300-0000-5141-0770-00000-1-000-000	MOSIP	15,000.00	15,000.00	15,000.00
LOCATION 0770 TOTAL	MOSIP	15,000.00	15,000.00	15,000.00
110-0000-5171-1050-00000-1-033-005	MISC LOCAL REVENUE - TICKET SALES	7,000.00	7,000.00	7,000.00
110-0000-5174-1050-00000-1-034-004	MISC LOCAL REVENUE - CONCESSIONS	6,600.00	6,600.00	6,600.00
110-0000-5179-1050-00000-1-975-000	OTH PUPILACTIVITY INCOME	1,000.00	1,000.00	1,000.00
110-0000-5198-1050-00000-1-033-000	MISCELLANEOUS LOCAL REVENUE	100.00	100.00	100.00
500-0000-5151-1050-00000-1-000-000	SCHOOL LUNCH-REGULAR	500.00	500.00	500.00
610-0000-5173-1050-00173-1-923-000	STU ORG MEMBER DUES/FEES	500.00	500.00	500.00
610-0000-5173-1050-00179-1-923-000	Senior Drama MEMBER DUES/FEES	500.00	500.00	500.00
610-0000-5179-1050-00179-1-923-000	ENT. SOURCES/OTHER INC.	500.00	500.00	500.00
610-0000-5179-1050-00179-1-941-000	OTH PUPILACTIVITY INCOME	500.00	500.00	500.00
610-0000-5179-1050-00179-1-956-000	ENT. SOURCES/OTHER INC.	500.00	500.00	500.00
610-0000-5179-1050-00179-1-959-000	ENT. SOURCES/OTHER INC.	500.00	500.00	500.00
610-0000-5179-1050-00179-1-965-000	Majorette Dance Team	100.00	100.00	100.00
610-0000-5179-1050-00179-1-973-000	OTH PUPILACTIVITY INCOME	200.00	200.00	200.00
610-0000-5179-1050-00179-1-984-000	HS ACTIVITY CLUB	2,000.00	2,000.00	2,000.00
610-0000-5179-1050-00179-1-988-000	CLASS OF 2021	9.00	9.00	9.00
610-0000-5179-1050-00179-1-990-000	Class of 2023	200.00	200.00	200.00
630-0000-5174-1050-00197-1-220-000	CONVENIENCE ACCOUNT/ADULT	3,000.00	3,000.00	3,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	23,709.00	23,709.00	23,709.00
500-0000-5151-3020-00000-1-000-000	SCHOOL LUNCH-REGULAR	300.00	300.00	300.00
630-0000-5174-3020-00197-1-108-000	CONVENIENCE ACCOUNT/ADULT	4,500.00	4,500.00	4,500.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	4,800.00	4,800.00	4,800.00
500-0000-5151-4010-00000-1-000-000	SCHOOL LUNCH - REGULAR	300.00	300.00	300.00
630-0000-5174-4010-00197-1-108-000	CONVENIENCE ACCOUNT/ADULT	1,000.00	1,000.00	1,000.00
LOCATION 4010 TOTAL	BARACK OBAMA	1,300.00	1,300.00	1,300.00
110-0000-5192-4090-00149-1-000-000	INNOVATIVE TECHNOLOGY	30,000.00	30,000.00	30,000.00
500-0000-5151-4090-00000-1-000-000	SCHOOL LUNCH-REGULAR	100.00	100.00	100.00
LOCATION 4090 TOTAL	Bel Nor	30,100.00	30,100.00	30,100.00
500-0000-5151-4100-00000-1-000-000	SCHOOL LUNCH-REGULAR	100.00	100.00	100.00
630-0000-5174-4100-00197-1-108-000	CONVENIENCE ACCOUNT/ADULT	6,000.00	6,000.00	6,000.00
LOCATION 4100 TOTAL	JEFFERSON	6,100.00	6,100.00	6,100.00

FY 2024-25 Detailed Revenue Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
500-0000-5151-4160-00000-1-000-000	SCHOOL LUNCH-REGULAR	100.00	100.00	100.00
630-0000-5174-4160-00197-1-108-000	CONVENIENCE ACCOUNT/ADULT	3,000.00	3,000.00	3,000.00
LOCATION 4160 TOTAL	WASHINGTON	3,100.00	3,100.00	3,100.00
110-0000-5198-5020-00000-1-000-000	EARLY CHILDHOOD SPECIAL EDUCATION	40,000.00	40,000.00	40,000.00
500-0000-5151-5020-00000-1-000-000	SCHOOL LUNCH-REGULAR	200.00	200.00	200.00
500-0000-5151-5020-00000-1-418-000	SCHOOL LUNCH-REGULAR	100.00	100.00	100.00
630-0000-5174-5020-00197-1-108-000	CONVENIENCE ACCOUNT/ADULT	19,000.00	19,000.00	19,000.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	59,300.00	59,300.00	59,300.00
FUNCTION 0000 TOTAL	SECOND ELEMENT	62,870,590.00	62,870,590.00	62,870,590.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
GRAND TOTAL		67,593,594.00	67,593,594.00	67,593,594.44
110-0000-6411-0830-34200-3-000-000	SUPPLIES-EVIDENCE BASED READING	7,680.00	7,680.00	7,680.00
LOCATION 0830 TOTAL	CURRICULAR SRVS DEPT	7,680.00	7,680.00	7,680.00
110-0000-6319-1050-42207-4-000-000	PURCHASED SERVICE	46,651.00	46,651.00	46,651.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	46,651.00	46,651.00	46,651.00
FUNCTION 0000 TOTAL	SECOND ELEMENT	54,331.00	54,331.00	54,331.00
110-1111-6152-3020-40001-1-000-000	SUPPLEMENTAL PAY LUCAS CROSSING	500.00	500.00	500.00
110-1111-6211-3020-40001-1-000-000	CERTIFIED RETIREMENT	10,200.00	10,200.00	10,200.00
110-1111-6221-3020-40001-1-000-000	CLASSIFIED RETIREMENT	45,200.00	45,200.00	45,200.00
110-1111-6231-3020-40001-1-000-000	OASDI	37,700.00	37,700.00	37,700.00
110-1111-6231-3020-40001-1-000-001	OASDI	100.00	100.00	100.00
110-1111-6232-3020-40001-1-000-000	MEDICARE TAX	9,400.00	9,400.00	9,400.00
110-1111-6241-3020-40001-1-000-000	EMPLOYEE INSURANCE	132,900.00	132,900.00	132,900.00
110-1111-6319-3020-40001-1-000-000	PURCHASED SERVICE	9,000.00	9,000.00	9,000.00
110-1111-6411-3020-40001-1-000-000	GENERAL SUPPLIES	38,000.00	38,000.00	38,000.00
110-1111-6431-3020-40001-1-000-083	TEXTBOOKS	800.00	800.00	800.00
200-1111-6111-3020-40001-3-000-044	REGULAR WAGES/CERT TEACH	331,400.00	331,400.00	331,400.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	615,200.00	615,200.00	615,200.00
110-1111-6151-4010-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	57,500.00	57,500.00	57,500.00
110-1111-6152-4010-40001-1-000-000	SUPPLEMENTAL PAY	500.00	500.00	500.00
110-1111-6221-4010-40001-1-000-000	CLASSIFIED RETIREMENT	4,300.00	4,300.00	4,300.00
110-1111-6231-4010-40001-1-000-000	OASDI	4,400.00	4,400.00	4,400.00
110-1111-6232-4010-40001-1-000-000	MEDICARE TAX	3,400.00	3,400.00	3,400.00
110-1111-6241-4010-40001-1-000-000	EMPLOYEE INSURANCE	27,100.00	27,100.00	27,100.00
110-1111-6319-4010-40001-1-000-000	PURCHASED SERVICE	1,000.00	1,000.00	1,000.00
110-1111-6411-4010-00000-4-000-045	STOP Grant Materials Supplies BOE	580.00	580.00	580.00
110-1111-6411-4010-40001-1-000-000	GENERAL SUPPLIES	24,000.00	24,000.00	24,000.00
110-1111-6431-4010-40001-1-000-083	TEXTBOOKS	500.00	500.00	500.00
200-1111-6111-4010-40001-3-000-000	SALARIES/CERT TEACH	1,076,300.00	1,076,300.00	1,076,300.00
200-1111-6111-4010-40001-3-000-044	REGULAR WAGES/CERT TEACH	53,400.00	53,400.00	53,400.00
200-1111-6131-4010-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	1,200.00	1,200.00	1,200.00
200-1111-6131-4010-31700-3-000-000	CAREER LADDER EPED	18,000.00	18,000.00	18,000.00
200-1111-6211-4010-40001-3-000-000	CERTIFIED RETIREMENT	151,700.00	151,700.00	151,700.00
200-1111-6211-4010-40001-3-000-044	CERTIFIED RETIREMENT	8,400.00	8,400.00	8,400.00
200-1111-6232-4010-40001-3-000-000	MEDICARE TAX	16,800.00	16,800.00	16,800.00
200-1111-6232-4010-40001-3-000-044	MEDICARE TAX	3,400.00	3,400.00	3,400.00
200-1111-6241-4010-40001-3-000-000	EMPLOYEE INSURANCE	189,900.00	189,900.00	189,900.00
200-1111-6241-4010-40001-3-000-044	EMPLOYEE INSURANCE	11,200.00	11,200.00	11,200.00
LOCATION 4010 TOTAL	BARACK OBAMA	1,653,580.00	1,653,580.00	1,653,580.00
110-1111-6151-4090-40001-1-000-000	CLASSIFIED SALARIES-REGULAR	239,900.00	239,900.00	239,900.00
110-1111-6211-4090-40001-1-000-000	CERTIFIED RETIREMENT	3,100.00	3,100.00	3,100.00
110-1111-6221-4090-40001-1-000-000	CLASSIFIED RETIREMENT	15,700.00	15,700.00	15,700.00
110-1111-6231-4090-40001-1-000-000	OASDI	15,600.00	15,600.00	15,600.00
110-1111-6232-4090-40001-1-000-000	MEDICARE TAX	5,200.00	5,200.00	5,200.00
110-1111-6241-4090-40001-1-000-000	EMPLOYEE INSURANCE	44,700.00	44,700.00	44,700.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-1111-6319-4090-40001-1-000-000	PURCHASE SERVICE	3,000.00	3,000.00	3,000.00
110-1111-6411-4090-40001-1-000-000	GENERAL SUPPLIES	13,000.00	13,000.00	13,000.00
110-1111-6411-4090-40001-1-997-000	GENERAL SUPPLIES	300.00	300.00	300.00
110-1111-6431-4090-40001-1-000-083	TEXTBOOKS	600.00	600.00	600.00
200-1111-6111-4090-40001-3-000-000	REGULAR SALARIES	799,300.00	799,300.00	799,300.00
200-1111-6131-4090-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	4,000.00	4,000.00	4,000.00
200-1111-6131-4090-31700-3-000-000	CAREER LADDER EPED	6,000.00	6,000.00	6,000.00
200-1111-6211-4090-40001-3-000-000	CERTIFIED RETIREMENT	92,400.00	92,400.00	92,400.00
200-1111-6221-4090-40001-3-000-000	CLASSIFIED RETIREMENT	5,100.00	5,100.00	5,100.00
200-1111-6231-4090-40001-3-000-000	OASDI	1,500.00	1,500.00	1,500.00
200-1111-6232-4090-40001-3-000-000	MEDICARE TAX	11,100.00	11,100.00	11,100.00
200-1111-6241-4090-40001-3-000-000	EMPLOYEE INSURANCE	116,900.00	116,900.00	116,900.00
LOCATION 4090 TOTAL	Bel Nor	1,377,400.00	1,377,400.00	1,377,400.00
110-1111-6151-4100-00000-1-000-000	CLASSIFIED SALARIES	900.00	900.00	900.00
110-1111-6151-4100-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	68,900.00	68,900.00	68,900.00
110-1111-6221-4100-40001-1-000-000	CLASSIFIED RETIREMENT	8,400.00	8,400.00	8,400.00
110-1111-6231-4100-40001-1-000-000	OASDI	6,300.00	6,300.00	6,300.00
110-1111-6231-4100-40001-1-000-001	OASDI	3,100.00	3,100.00	3,100.00
110-1111-6232-4100-40001-1-000-000	MEDICARE TAX	1,300.00	1,300.00	1,300.00
110-1111-6241-4100-00000-1-000-000	EMPLOYEE INSURANCE	5,900.00	5,900.00	5,900.00
110-1111-6241-4100-40001-1-000-000	EMPLOYEE INSURANCE	30,200.00	30,200.00	30,200.00
110-1111-6319-4100-40001-1-000-000	PURCHASED SERVICE	2,000.00	2,000.00	2,000.00
110-1111-6411-4100-00246-1-000-000	SUPPLIES	4,000.00	4,000.00	4,000.00
110-1111-6411-4100-40001-1-000-000	GENERAL SUPPLIES	18,000.00	18,000.00	18,000.00
110-1111-6411-4100-40001-1-000-001	ROBOTICS SUPPLIES-LEGO	2,000.00	2,000.00	2,000.00
110-1111-6431-4100-40001-1-000-083	TEXTBOOKS	300.00	300.00	300.00
200-1111-6111-4100-40001-3-000-000	SALARIES/CERT TEACH	1,527,500.00	1,527,500.00	1,527,500.00
200-1111-6111-4100-40001-3-000-044	REGULAR WAGES/CERT TEACH	85,900.00	85,900.00	85,900.00
200-1111-6131-4100-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	3,800.00	3,800.00	3,800.00
200-1111-6131-4100-31700-3-000-000	CAREER LADDER EPED	5,700.00	5,700.00	5,700.00
200-1111-6211-4100-40001-3-000-000	CERTIFIED RETIREMENT	199,500.00	199,500.00	199,500.00
200-1111-6211-4100-40001-3-000-044	CERTIFIED RETIREMENT	13,500.00	13,500.00	13,500.00
200-1111-6232-4100-40001-3-000-000	MEDICARE TAX	20,300.00	20,300.00	20,300.00
200-1111-6232-4100-40001-3-000-044	MEDICARE TAX	1,100.00	1,100.00	1,100.00
200-1111-6241-4100-40001-3-000-000	EMPLOYEE INSURANCE	191,500.00	191,500.00	191,500.00
200-1111-6241-4100-40001-3-000-044	EMPLOYEE INSURANCE	11,100.00	11,100.00	11,100.00
LOCATION 4100 TOTAL	JEFFERSON	2,211,200.00	2,211,200.00	2,211,200.00
110-1111-6151-4160-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	309,100.00	309,100.00	309,100.00
110-1111-6221-4160-00416-1-000-000	CLASSIFIED RETIREMENT	2,100.00	2,100.00	2,100.00
110-1111-6221-4160-40001-1-000-000	CLASSIFIED RETIREMENT	20,800.00	20,800.00	20,800.00
110-1111-6231-4160-00416-1-000-000	OASDI	1,000.00	1,000.00	1,000.00
110-1111-6231-4160-40001-1-000-000	OASDI	17,600.00	17,600.00	17,600.00
110-1111-6231-4160-40001-1-000-001	OASDI	100.00	100.00	100.00
110-1111-6232-4160-40001-1-000-000	MEDICARE TAX	2,700.00	2,700.00	2,700.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-1111-6241-4160-00416-1-000-000	EMPLOYEE INSURANCE	3,500.00	3,500.00	3,500.00
110-1111-6241-4160-40001-1-000-000	EMPLOYEE INSURANCE	53,300.00	53,300.00	53,300.00
110-1111-6319-4160-00148-1-000-000	PURCHASED SERVICE	14,500.00	14,500.00	14,500.00
110-1111-6319-4160-40001-1-000-000	PURCHASED SERVICE	3,500.00	3,500.00	3,500.00
110-1111-6411-4160-00148-1-000-000	SUPPLIES	14,500.00	14,500.00	14,500.00
110-1111-6411-4160-40001-1-000-000	GENERAL SUPPLIES	24,000.00	24,000.00	24,000.00
110-1111-6411-4160-40001-1-031-000	GENERAL SUPPLIES	300.00	300.00	300.00
110-1111-6431-4160-40001-1-000-083	TEXTBOOKS	400.00	400.00	400.00
200-1111-6111-4160-40001-3-000-000	SALARIES/CERT TEACH	1,118,100.00	1,118,100.00	1,118,100.00
200-1111-6131-4160-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	2,000.00	2,000.00	2,000.00
200-1111-6131-4160-31700-3-000-000	CAREER LADDER EPED	3,000.00	3,000.00	3,000.00
200-1111-6211-4160-40001-3-000-000	CERTIFIED RETIREMENT	145,300.00	145,300.00	145,300.00
200-1111-6221-4160-40001-3-000-000	CLASSIFIED RETIREMENT	5,400.00	5,400.00	5,400.00
200-1111-6231-4160-40001-3-000-000	OASDI	8,400.00	8,400.00	8,400.00
200-1111-6232-4160-40001-3-000-000	MEDICARE TAX	15,600.00	15,600.00	15,600.00
200-1111-6241-4160-40001-3-000-000	EMPLOYEE INSURANCE	184,400.00	184,400.00	184,400.00
LOCATION 4160 TOTAL	WASHINGTON	1,949,600.00	1,949,600.00	1,949,600.00
110-1111-6151-5020-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	251,100.00	251,100.00	251,100.00
110-1111-6221-5020-40001-1-000-000	CLASSIFIED RETIREMENT	8,300.00	8,300.00	8,300.00
110-1111-6231-5020-40001-1-000-000	OASDI	14,400.00	14,400.00	14,400.00
110-1111-6232-5020-40001-1-000-000	MEDICARE TAX	1,000.00	1,000.00	1,000.00
110-1111-6241-5020-40001-1-000-000	EMPLOYEE INSURANCE	13,500.00	13,500.00	13,500.00
110-1111-6319-5020-40001-1-000-000	PURCHASED SERVICE	1,000.00	1,000.00	1,000.00
110-1111-6319-5020-40001-1-418-000	PURCHASED SERVICE	200.00	200.00	200.00
110-1111-6411-5020-40001-1-000-000	GENERAL SUPPLIES	3,000.00	3,000.00	3,000.00
200-1111-6111-5020-40001-3-000-000	REGULAR WAGES/CERT TEACH	1,602,400.00	1,602,400.00	1,602,400.00
200-1111-6111-5020-40001-3-000-044	REGULAR WAGES/CERT TEACH	100.00	100.00	100.00
200-1111-6131-5020-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	7,600.00	7,600.00	7,600.00
200-1111-6131-5020-31700-3-000-000	CAREER LADDER EPED	11,400.00	11,400.00	11,400.00
200-1111-6211-5020-40001-3-000-000	CERTIFIED RETIREMENT	227,600.00	227,600.00	227,600.00
200-1111-6231-5020-40001-3-000-000	OASDI	2,000.00	2,000.00	2,000.00
200-1111-6232-5020-40001-3-000-000	MEDICARE TAX	22,500.00	22,500.00	22,500.00
200-1111-6241-5020-40001-3-000-000	EMPLOYEE INSURANCE	226,800.00	226,800.00	226,800.00
200-1111-6241-5020-40001-3-000-044	EMPLOYEE INSURANCE	11,800.00	11,800.00	11,800.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	2,404,700.00	2,404,700.00	2,404,700.00
FUNCTION 1111 TOTAL	ELEMENTARY SCHOOLS	10,211,680.00	10,211,680.00	10,211,680.00
110-1131-6151-3020-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	634,800.00	634,800.00	634,800.00
110-1131-6319-3020-00147-1-000-000	PURCHASE SERVICE - MS	15,000.00	15,000.00	15,000.00
110-1131-6411-3020-00000-4-000-045	STOP Grant Materials/Supplies MS	900.00	900.00	900.00
110-1131-6411-3020-00147-1-000-000	SUPPLIES-INNOVATIVE TECHNOLOGY-MS	15,000.00	15,000.00	15,000.00
200-1131-6111-3020-40001-3-000-000	CERTIFIED SALARIES - LUCAS MIDDLE	1,559,000.00	1,559,000.00	1,559,000.00
200-1131-6131-3020-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	4,000.00	4,000.00	4,000.00
200-1131-6131-3020-31700-3-000-000	CAREER LADDER EPED	6,000.00	6,000.00	6,000.00
200-1131-6211-3020-40001-3-000-000	CERTIFIED RETIREMENT	192,700.00	192,700.00	192,700.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
200-1131-6211-3020-40001-3-000-044	CERTIFIED RETIREMENT	36,300.00	36,300.00	36,300.00
200-1131-6221-3020-40001-3-000-044	CLASSIFIED RETIREMENT	4,100.00	4,100.00	4,100.00
200-1131-6231-3020-40001-3-000-044	OASDI	4,100.00	4,100.00	4,100.00
200-1131-6232-3020-40001-3-000-000	MEDICARE TAX	22,200.00	22,200.00	22,200.00
200-1131-6232-3020-40001-3-000-044	MEDICARE TAX	4,600.00	4,600.00	4,600.00
200-1131-6241-3020-40001-3-000-000	EMPLOYEE INSURANCE	189,000.00	189,000.00	189,000.00
200-1131-6241-3020-40001-3-000-001	EMPLOYEE INSURANCE	500.00	500.00	500.00
200-1131-6241-3020-40001-3-000-044	EMPLOYEE INSURANCE	33,300.00	33,300.00	33,300.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	2,721,500.00	2,721,500.00	2,721,500.00
FUNCTION 1131 TOTAL	MIDDLE/JUNIOR HIGH	2,721,500.00	2,721,500.00	2,721,500.00
110-1151-6151-1050-00502-4-000-000	J.A.G.	15,800.00	15,800.00	15,800.00
110-1151-6151-1050-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	630,300.00	630,300.00	630,300.00
110-1151-6152-1050-40001-1-000-000	SUPPLEMENTAL PAY	7,000.00	7,000.00	7,000.00
110-1151-6211-1050-40001-1-000-000	CERTIFIED RETIREMENT	19,400.00	19,400.00	19,400.00
110-1151-6221-1050-40001-1-000-000	CLASSIFIED RETIREMENT	43,000.00	43,000.00	43,000.00
110-1151-6231-1050-40001-1-000-000	OASDI	36,600.00	36,600.00	36,600.00
110-1151-6232-1050-40001-1-000-000	MEDICARE TAX	9,900.00	9,900.00	9,900.00
110-1151-6241-1050-00502-4-000-000	J.A.G.	8,000.00	8,000.00	8,000.00
110-1151-6241-1050-40001-1-000-000	EMPLOYEE INSURANCE	122,100.00	122,100.00	122,100.00
110-1151-6311-1050-42300-4-000-000	PURCHASED SERVICES	200.00	200.00	200.00
110-1151-6319-1050-40001-1-000-000	PURCHASED SERVICE	12,000.00	12,000.00	12,000.00
110-1151-6319-1050-40001-1-000-109	PURCHASED SERVICE	1,000.00	1,000.00	1,000.00
110-1151-6319-1050-40001-1-031-000	PURCHASED SERVICE	500.00	500.00	500.00
110-1151-6319-1050-40001-1-959-000	Purchased Service	500.00	500.00	500.00
110-1151-6319-1050-40001-1-997-000	Purchased Service	500.00	500.00	500.00
110-1151-6361-1050-40001-1-000-000	COMMUNICATION	100.00	100.00	100.00
110-1151-6363-1050-40001-1-000-000	PRINTING & BINDING	2,000.00	2,000.00	2,000.00
110-1151-6411-1050-00000-4-000-045	STOP Grant Materials/Supplies HS	3,200.00	3,200.00	3,200.00
110-1151-6411-1050-00158-1-158-001	GENERAL SUPPLIES	500.00	500.00	500.00
110-1151-6411-1050-00555-1-000-000	GENERAL SUPPLIES	600.00	600.00	600.00
110-1151-6411-1050-40001-1-000-000	GENERAL SUPPLIES	16,000.00	16,000.00	16,000.00
110-1151-6411-1050-40001-1-002-000	GENERAL SUPPLIES	5,000.00	5,000.00	5,000.00
110-1151-6411-1050-40001-1-003-000	GENERAL SUPPLIES	500.00	500.00	500.00
110-1151-6411-1050-40001-1-005-000	GENERAL SUPPLIES	4,000.00	4,000.00	4,000.00
110-1151-6411-1050-40001-1-008-000	GENERAL SUPPLIES	500.00	500.00	500.00
110-1151-6411-1050-40001-1-009-000	GENERAL SUPPLIES	8,000.00	8,000.00	8,000.00
110-1151-6411-1050-40001-1-011-000	GENERAL SUPPLIES	2,000.00	2,000.00	2,000.00
110-1151-6411-1050-40001-1-012-000	GENERAL SUPPLIES	700.00	700.00	700.00
110-1151-6411-1050-40001-1-013-000	GENERAL SUPPLIES	800.00	800.00	800.00
110-1151-6411-1050-40001-1-015-000	GENERAL SUPPLIES	1,500.00	1,500.00	1,500.00
110-1151-6411-1050-40001-1-031-000	GENERAL SUPPLIES	3,000.00	3,000.00	3,000.00
110-1151-6411-1050-99999-1-000-000	GENERAL SUPPLIES	5,600.00	5,600.00	5,600.00
110-1151-6431-1050-40001-1-000-083	TEXTBOOKS	900.00	900.00	900.00
200-1151-6111-1050-40001-3-000-000	SALARIES/CERT TEACH	2,116,300.00	2,116,300.00	2,116,300.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
200-1151-6111-1050-40001-3-000-044	REGULAR WAGES/CERT TEACH	90,200.00	90,200.00	90,200.00
200-1151-6131-1050-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	8,600.00	8,600.00	8,600.00
200-1151-6131-1050-31700-3-000-000	CAREER LADDER EPED	12,900.00	12,900.00	12,900.00
200-1151-6131-1050-40001-3-000-000	SUPPLEMENTAL PAY/CERT	6,000.00	6,000.00	6,000.00
200-1151-6211-1050-40001-3-000-000	CERTIFIED RETIREMENT	287,200.00	287,200.00	287,200.00
200-1151-6211-1050-40001-3-000-044	CERTIFIED RETIREMENT	10,400.00	10,400.00	10,400.00
200-1151-6221-1050-40001-3-000-000	CLASSIFIED RETIREMENT	8,200.00	8,200.00	8,200.00
200-1151-6231-1050-40001-3-000-000	OASDI	27,600.00	27,600.00	27,600.00
200-1151-6232-1050-40001-3-000-000	MEDICARE TAX	25,800.00	25,800.00	25,800.00
200-1151-6232-1050-40001-3-000-044	MEDICARE TAX	2,400.00	2,400.00	2,400.00
200-1151-6241-1050-40001-3-000-000	EMPLOYEE INSURANCE	279,200.00	279,200.00	279,200.00
200-1151-6241-1050-40001-3-000-001	EMPLOYEE INSURANCE	100.00	100.00	100.00
200-1151-6241-1050-40001-3-000-044	EMPLOYEE INSURANCE	1,700.00	1,700.00	1,700.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	3,838,300.00	3,838,300.00	3,838,300.00
FUNCTION 1151 TOTAL	HIGH SCHOOL INSTRUCTION	3,838,300.00	3,838,300.00	3,838,300.00
110-1191-6151-1050-40001-1-062-000	REGULAR WAGES/CLASSIFIED	62,800.00	62,800.00	62,800.00
110-1191-6221-1050-40001-1-062-000	RETIREMENT/CLASSIFIED	5,400.00	5,400.00	5,400.00
110-1191-6231-1050-40001-1-062-000	FICA	5,400.00	5,400.00	5,400.00
110-1191-6232-1050-40001-1-062-000	MEDICARE	100.00	100.00	100.00
110-1191-6319-1050-40001-1-062-000	SUMMER SCHOOL-PUR.SERVICES-HIGH SCHOOL/CASA	27,650.00	27,650.00	27,650.00
110-1191-6411-1050-40001-1-062-000	GENERAL SUPPLIES summer school	120,000.00	120,000.00	120,000.00
200-1191-6131-1050-40001-3-062-000	SUPPLEMENTAL PAY/CERT	83,900.00	83,900.00	83,900.00
200-1191-6211-1050-40001-3-062-000	RETIREMENT/CERTIFICATED	17,200.00	17,200.00	17,200.00
200-1191-6232-1050-40001-3-062-000	MEDICARE	700.00	700.00	700.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	323,150.00	323,150.00	323,150.00
110-1191-6151-3020-40001-1-062-000	REGULAR WAGES/CLASSIFIED	41,000.00	41,000.00	41,000.00
110-1191-6221-3020-40001-1-062-000	RETIREMENT/CLASSIFIED	500.00	500.00	500.00
110-1191-6231-3020-40001-1-062-000	FICA	700.00	700.00	700.00
110-1191-6232-3020-40001-1-062-000	MEDICARE	300.00	300.00	300.00
110-1191-6319-3020-40001-1-062-000	OTH PROF & TECH SRVS	11,500.00	11,500.00	11,500.00
110-1191-6411-3020-40001-1-062-000	GENERAL SUPPLIES summer school	5,200.00	5,200.00	5,200.00
200-1191-6131-3020-40001-3-062-000	SUPPLEMENTAL PAY/CERT	55,000.00	55,000.00	55,000.00
200-1191-6211-3020-40001-3-062-000	RETIREMENT/CERTIFICATED	12,900.00	12,900.00	12,900.00
200-1191-6232-3020-40001-3-062-000	MEDICARE	2,900.00	2,900.00	2,900.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	130,000.00	130,000.00	130,000.00
110-1191-6151-4010-40001-1-062-000	REGULAR WAGES/CLASSIFIED	15,400.00	15,400.00	15,400.00
110-1191-6221-4010-40001-1-062-000	RETIREMENT/CLASSIFIED	500.00	500.00	500.00
110-1191-6231-4010-40001-1-062-000	FICA	400.00	400.00	400.00
110-1191-6232-4010-40001-1-062-000	MEDICARE	100.00	100.00	100.00
110-1191-6319-4010-40001-1-062-000	OTH PROF & TECH SRVS	13,500.00	13,500.00	13,500.00
110-1191-6411-4010-40001-1-062-000	GENERAL SUPPLIES summer school	2,000.00	2,000.00	2,000.00
200-1191-6131-4010-40001-3-062-000	SUPPLEMENTAL PAY/CERT	45,100.00	45,100.00	45,100.00
200-1191-6211-4010-40001-3-062-000	RETIREMENT/CERTIFICATED	8,800.00	8,800.00	8,800.00
200-1191-6232-4010-40001-3-062-000	MEDICARE	400.00	400.00	400.00
LOCATION 4010 TOTAL	BARACK OBAMA	86,200.00	86,200.00	86,200.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-1191-6151-4090-40001-1-062-000	REGULAR WAGES/CLASSIFIED	14,100.00	14,100.00	14,100.00
110-1191-6221-4090-40001-1-062-000	RETIREMENT/CLASSIFIED	2,100.00	2,100.00	2,100.00
110-1191-6231-4090-40001-1-062-000	FICA	200.00	200.00	200.00
110-1191-6232-4090-40001-1-062-000	MEDICARE	100.00	100.00	100.00
110-1191-6319-4090-40001-1-062-000	SUMMER SCHOOL PURCHASED SERVICES	18,000.00	18,000.00	18,000.00
200-1191-6131-4090-40001-3-062-000	SUPPLEMENTAL PAY/CERT	10,900.00	10,900.00	10,900.00
200-1191-6211-4090-40001-3-062-000	RETIREMENT/CERTIFICATED	5,600.00	5,600.00	5,600.00
LOCATION 4090 TOTAL	Bel Nor	51,000.00	51,000.00	51,000.00
110-1191-6151-4100-40001-1-062-000	REGULAR WAGES/CLASSIFIED	6,200.00	6,200.00	6,200.00
110-1191-6319-4100-40001-1-062-000	OTH PROF & TECH SRVS	3,000.00	3,000.00	3,000.00
200-1191-6131-4100-40001-3-062-000	SUPPLEMENTAL PAY/CERT	24,700.00	24,700.00	24,700.00
200-1191-6211-4100-40001-3-062-000	RETIREMENT/CERTIFICATED	5,600.00	5,600.00	5,600.00
200-1191-6232-4100-40001-3-062-000	MEDICARE	200.00	200.00	200.00
LOCATION 4100 TOTAL	JEFFERSON	39,700.00	39,700.00	39,700.00
110-1191-6151-4160-40001-1-062-000	REGULAR WAGES/CLASSIFIED	8,200.00	8,200.00	8,200.00
200-1191-6131-4160-40001-3-062-000	SUPPLEMENTAL PAY/CERT	26,000.00	26,000.00	26,000.00
200-1191-6211-4160-40001-3-062-000	RETIREMENT/CERTIFICATED	5,900.00	5,900.00	5,900.00
200-1191-6232-4160-40001-3-062-000	MEDICARE	300.00	300.00	300.00
LOCATION 4160 TOTAL	WASHINGTON	40,400.00	40,400.00	40,400.00
110-1191-6151-5020-40001-1-062-000	REGULAR WAGES/CLASSIFIED	20,400.00	20,400.00	20,400.00
110-1191-6221-5020-40001-1-062-000	RETIREMENT/CLASSIFIED	800.00	800.00	800.00
110-1191-6231-5020-40001-1-062-000	FICA	600.00	600.00	600.00
110-1191-6232-5020-40001-1-062-000	MEDICARE	200.00	200.00	200.00
110-1191-6319-5020-40001-1-062-000	PURCHASE SERVICES	44,010.00	44,010.00	44,010.00
110-1191-6411-5020-40001-1-062-000	GENERAL SUPPLIES summer school	5,000.00	5,000.00	5,000.00
200-1191-6131-5020-40001-3-062-000	SUPPLEMENTAL PAY/CERT	27,900.00	27,900.00	27,900.00
200-1191-6211-5020-40001-3-062-000	RETIREMENT/CERTIFICATED	7,000.00	7,000.00	7,000.00
200-1191-6232-5020-40001-3-062-000	MEDICARE	300.00	300.00	300.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	106,210.00	106,210.00	106,210.00
FUNCTION 1191 TOTAL	SUMMER SCHOOL	776,660.00	776,660.00	776,660.00
110-1193-6319-1050-40001-3-000-777	PURCHASED SERVICES	2,000.00	2,000.00	2,000.00
110-1193-6411-1050-40001-1-000-777	GENERAL SUPPLIES	4,000.00	4,000.00	4,000.00
110-1193-6411-1050-40001-1-707-777	C.A.S.A. INCENTIVES-PBIS	800.00	800.00	800.00
200-1193-6131-1050-40001-3-000-777	VITUAL LEARNING INSTRUCTION	1,500.00	1,500.00	1,500.00
200-1193-6211-1050-40001-3-000-777	CERTIFIED RETIREMENT	2,100.00	2,100.00	2,100.00
200-1193-6232-1050-40001-3-000-777	MEDICARE TAX	100.00	100.00	100.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	10,500.00	10,500.00	10,500.00
FUNCTION 1193 TOTAL	Function 1193	10,500.00	10,500.00	10,500.00
110-1251-6319-1050-45100-4-000-000	PURCHASED SERVICE Title I	30,000.00	30,000.00	30,000.00
110-1251-6411-1050-45100-4-000-000	GENERAL SUPPLIES Title I	244,402.00	244,402.00	244,402.25
200-1251-6211-1050-45100-4-000-000	CERTIFIED RETIREMENT Title I	5,000.00	5,000.00	5,000.00
200-1251-6232-1050-45100-4-000-000	MEDICARE TAX Title I	5,000.00	5,000.00	5,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	284,402.00	284,402.00	284,402.25
110-1251-6319-3020-45100-4-000-000	Purchased Services Title I	22,319.00	22,319.00	22,318.78
110-1251-6411-3020-45100-4-000-000	GENERAL SUPPLIES Title I	111,000.00	111,000.00	111,000.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
200-1251-6131-3020-45100-4-000-000	Salary Title I Tutoring	25,000.00	25,000.00	25,000.00
200-1251-6211-3020-45100-4-000-000	CERTIFIED RETIREMENT Title I Tutors	2,000.00	2,000.00	2,000.00
200-1251-6232-3020-45100-4-000-000	MEDICARE TAX Title I Tutors	2,000.00	2,000.00	2,000.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	162,319.00	162,319.00	162,318.78
110-1251-6319-4010-45100-4-000-000	PURCHASED SERVICE Title I	40,000.00	40,000.00	40,000.00
110-1251-6411-4010-45100-4-000-000	GENERAL SUPPLIES Title I	50,625.00	50,625.00	50,625.18
200-1251-6131-4010-45100-4-000-000	Salary Title I Tutoring	15,000.00	15,000.00	15,000.00
200-1251-6211-4010-45100-4-000-000	Certified Retirement Title I	1,000.00	1,000.00	1,000.00
200-1251-6232-4010-45100-4-087-000	MEDICARE TAX Title I	500.00	500.00	500.00
LOCATION 4010 TOTAL	BARACK OBAMA	107,125.00	107,125.00	107,125.18
110-1251-6319-4090-45100-4-000-000	PURCHASED SERVICE Title I	19,830.00	19,830.00	19,830.26
110-1251-6411-4090-45100-4-000-000	GENERAL SUPPLIES Title I	41,000.00	41,000.00	41,000.00
200-1251-6131-4090-45100-4-000-000	Afterschool Tutoring Title I	25,000.00	25,000.00	25,000.00
200-1251-6211-4090-45100-4-087-000	RETIREMENT/CERTIFIED Title I Tutors	2,000.00	2,000.00	2,000.00
200-1251-6232-4090-45100-4-087-000	MEDICARE TAX Title I Tutors	2,000.00	2,000.00	2,000.00
LOCATION 4090 TOTAL	Bel Nor	89,830.00	89,830.00	89,830.26
110-1251-6319-4100-45100-4-087-000	PURCHASED SERVICES Title I	15,000.00	15,000.00	15,000.00
110-1251-6411-4100-45100-4-287-000	GENERAL SUPPLIES Title I	93,213.00	93,213.00	93,212.50
LOCATION 4100 TOTAL	JEFFERSON	108,213.00	108,213.00	108,212.50
110-1251-6319-4160-45100-4-087-000	PURCHASED SERVICES Title I	23,415.00	23,415.00	23,415.05
110-1251-6411-4160-45100-4-000-000	GENERAL SUPPLIES Title I	50,000.00	50,000.00	50,000.00
200-1251-6111-4160-45100-4-000-000	REGULAR WAGES/CERT TEACH	34,000.00	34,000.00	34,000.00
200-1251-6211-4160-45100-4-000-000	CERTIFIED RETIREMENT	3,000.00	3,000.00	3,000.00
200-1251-6232-4160-45100-4-000-000	MEDICARE TAX	3,000.00	3,000.00	3,000.00
LOCATION 4160 TOTAL	WASHINGTON	113,415.00	113,415.00	113,415.05
110-1251-6319-5020-45100-4-418-250	Purchased Services Title I	11,000.00	11,000.00	11,000.00
110-1251-6411-5020-45100-4-000-000	GENERAL SUPPLIES Title I	76,402.00	76,402.00	76,402.42
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	87,402.00	87,402.00	87,402.42
FUNCTION 1251 TOTAL	TITLE I SCHOOL IMPROVEMENT	952,706.00	952,706.00	952,706.44
110-1254-6319-1050-45100-4-000-000	PURCHASED SERVICES ECH	18,000.00	18,000.00	18,000.00
110-1254-6411-1050-45100-4-000-000	GENERAL SUPPLIES	10,000.00	10,000.00	10,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	28,000.00	28,000.00	28,000.00
110-1254-6319-3020-45100-4-000-000	PURCHASED SERVICES	38,400.00	38,400.00	38,400.00
110-1254-6411-3020-45100-4-000-000	GENERAL SUPPLIES	19,000.00	19,000.00	19,000.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	57,400.00	57,400.00	57,400.00
110-1254-6319-4010-45100-4-000-000	PURCHASED SERVICES	25,000.00	25,000.00	25,000.00
LOCATION 4010 TOTAL	BARACK OBAMA	25,000.00	25,000.00	25,000.00
110-1254-6319-4090-45100-4-000-000	PURCHASED SERVICES	7,000.00	7,000.00	7,000.00
110-1254-6411-4090-45100-4-000-000	GENERALSUPPLIES	500.00	500.00	500.00
LOCATION 4090 TOTAL	Bel Nor	7,500.00	7,500.00	7,500.00
110-1254-6319-4100-45100-4-000-000	PURCHASED SERVICES	4,500.00	4,500.00	4,500.00
LOCATION 4100 TOTAL	JEFFERSON	4,500.00	4,500.00	4,500.00
110-1254-6319-4160-45100-4-000-000	PURCHASED SERVICES	2,000.00	2,000.00	2,000.00
LOCATION 4160 TOTAL	WASHINGTON	2,000.00	2,000.00	2,000.00
FUNCTION 1254 TOTAL	Neglected	124,400.00	124,400.00	124,400.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
200-1302-6241-1050-42701-4-000-000	EMPLOYEE INSURANCE	3,000.00	3,000.00	3,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	3,000.00	3,000.00	3,000.00
FUNCTION 1302 TOTAL	CARL PERKINS GRANT	3,000.00	3,000.00	3,000.00
110-1321-6311-1050-42701-4-000-000	PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
110-1321-6411-1050-42701-4-000-000	GENERAL SUPPLIES	8,000.00	8,000.00	8,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	9,000.00	9,000.00	9,000.00
FUNCTION 1321 TOTAL	Business Ed	9,000.00	9,000.00	9,000.00
110-1331-6311-1050-42701-4-000-000	PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
110-1331-6411-1050-42701-4-000-000	GENERAL SUPPLIES	25,000.00	25,000.00	25,000.00
200-1331-6111-1050-00505-3-000-000	CTE GRANT	5,000.00	5,000.00	5,000.00
200-1331-6111-1050-42701-4-000-000	REGULAR SALARIES	25,000.00	25,000.00	25,000.00
200-1331-6211-1050-42701-4-000-000	CERTIFIED RETIREMENT	3,400.00	3,400.00	3,400.00
200-1331-6232-1050-42701-4-000-000	MEDICARE TAX	600.00	600.00	600.00
400-1331-6543-1050-42701-4-000-000	EQUIPMENT HARDWARE FACS	25,000.00	25,000.00	25,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	85,000.00	85,000.00	85,000.00
FUNCTION 1331 TOTAL	FACS	85,000.00	85,000.00	85,000.00
110-1341-6311-1050-42701-4-000-000	PURCHASED SERVICES	200.00	200.00	200.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	200.00	200.00	200.00
FUNCTION 1341 TOTAL	Health Sciences Education	200.00	200.00	200.00
110-1371-6311-1050-42701-4-000-000	PURCHASED SERVICES	2,000.00	2,000.00	2,000.00
400-1371-6543-1050-42701-4-000-000	EQUIPMENT HARDWARE PERKINS	4,000.00	4,000.00	4,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	6,000.00	6,000.00	6,000.00
FUNCTION 1371 TOTAL	PROJ LEAD THE WAY	6,000.00	6,000.00	6,000.00
110-1391-6311-1050-00502-4-000-000	PROFESSIONAL SERVICES	10,000.00	10,000.00	10,000.00
110-1391-6312-1050-00502-4-000-000	PROFESSIONAL SERVICES	1,000.00	1,000.00	1,000.00
110-1391-6319-1050-40001-1-000-316	CCR Coordinator-Purchased Services	11,000.00	11,000.00	11,000.00
110-1391-6411-1050-00502-4-000-000	GENERAL SUPPLIES	3,000.00	3,000.00	3,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	25,000.00	25,000.00	25,000.00
FUNCTION 1391 TOTAL	PROFESSIONAL SERVICES	25,000.00	25,000.00	25,000.00
610-1411-6391-1050-00179-1-959-000	Viking Choir PURCHASED SERVICES	500.00	500.00	500.00
610-1411-6411-1050-00179-1-959-000	SUPPLIES	500.00	500.00	500.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	1,000.00	1,000.00	1,000.00
630-1411-6411-4090-00000-1-130-000	GENERAL SUPPLIES & SERVICES	2,000.00	2,000.00	2,000.00
LOCATION 4090 TOTAL	Bel Nor	2,000.00	2,000.00	2,000.00
FUNCTION 1411 TOTAL	STUDENT ACTIVITIES	3,000.00	3,000.00	3,000.00
620-1421-6131-1050-00097-1-000-000	CO-CURRICULAR STIPEND	1,300.00	1,300.00	1,300.00
620-1421-6131-1050-00097-1-030-000	Supplemental Pay	200.00	200.00	200.00
620-1421-6131-1050-00097-1-032-100	CO-CURRICULAR STIPEND	1,000.00	1,000.00	1,000.00
620-1421-6131-1050-00097-1-033-000	SUPPLEMENTAL PAY	300.00	300.00	300.00
620-1421-6131-1050-00097-1-033-100	CO-CURRICULAR STIPEND	700.00	700.00	700.00
620-1421-6131-1050-00097-1-034-000	CO-CURRICULAR STIPEND	6,000.00	6,000.00	6,000.00
620-1421-6131-1050-00097-1-034-100	Co Curricular Stipend	2,300.00	2,300.00	2,300.00
620-1421-6131-1050-00097-1-035-100	CO-CURRICULAR STIPEND	1,100.00	1,100.00	1,100.00
620-1421-6131-1050-00097-1-037-100	SUPPLEMENTAL PAY	1,800.00	1,800.00	1,800.00
620-1421-6131-1050-00097-1-038-000	CO-CURRICULAR STIPEND	200.00	200.00	200.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
620-1421-6131-1050-00097-1-045-100	Co-Curricular Stipend	300.00	300.00	300.00
620-1421-6131-1050-00097-1-144-100	CO-CURRICULAR STIPEND	300.00	300.00	300.00
620-1421-6131-1050-00097-1-934-100	CO-CURRICULAR STIPEND-INT	300.00	300.00	300.00
620-1421-6211-1050-00097-1-000-000	CERTIFIED RETIREMENT	800.00	800.00	800.00
620-1421-6211-1050-00097-1-033-000	CERTIFIED RETIREMENT	400.00	400.00	400.00
620-1421-6211-1050-00097-1-034-000	CERTIFIED RETIREMENT	300.00	300.00	300.00
620-1421-6211-1050-00097-1-034-100	CERTIFIED RETIREMENT	900.00	900.00	900.00
620-1421-6211-1050-00097-1-035-100	CERTIFIED RETIREMENT	300.00	300.00	300.00
620-1421-6211-1050-00097-1-037-100	CERTIFIED RETIREMENT	200.00	200.00	200.00
620-1421-6211-1050-00097-1-038-000	CERTIFIED RETIREMENT	300.00	300.00	300.00
620-1421-6211-1050-00097-1-972-100	CERTIFIED RETIREMENT	200.00	200.00	200.00
620-1421-6221-1050-00097-1-000-000	CLASSIFIED RETIREMENT	100.00	100.00	100.00
620-1421-6221-1050-00097-1-032-100	CLASSIFIED RETIREMENT	200.00	200.00	200.00
620-1421-6221-1050-00097-1-033-000	CLASSIFIED RETIREMENT	200.00	200.00	200.00
620-1421-6221-1050-00097-1-033-100	CLASSIFIED RETIREMENT	100.00	100.00	100.00
620-1421-6221-1050-00097-1-034-000	CLASSIFIED RETIREMENT	100.00	100.00	100.00
620-1421-6221-1050-00097-1-034-100	CLASSIFIED RETIREMENT	100.00	100.00	100.00
620-1421-6231-1050-00097-1-000-000	OASDI	100.00	100.00	100.00
620-1421-6231-1050-00097-1-032-100	OASDI	100.00	100.00	100.00
620-1421-6231-1050-00097-1-033-000	OASDI	100.00	100.00	100.00
620-1421-6231-1050-00097-1-034-000	OASDI	300.00	300.00	300.00
620-1421-6231-1050-00097-1-034-100	OASDI	300.00	300.00	300.00
620-1421-6231-1050-00097-1-038-000	OASDI	100.00	100.00	100.00
620-1421-6232-1050-00097-1-033-000	MEDICARE TAX	100.00	100.00	100.00
620-1421-6232-1050-00097-1-033-100	MEDICARE TAX	100.00	100.00	100.00
620-1421-6232-1050-00097-1-034-000	MEDICARE TAX	100.00	100.00	100.00
620-1421-6232-1050-00097-1-034-100	MEDICARE TAX	200.00	200.00	200.00
620-1421-6232-1050-00097-1-035-100	MEDICARE TAX	200.00	200.00	200.00
620-1421-6232-1050-00097-1-037-100	MEDICARE TAX	100.00	100.00	100.00
620-1421-6232-1050-00097-1-144-100	MEDICARE TAX	100.00	100.00	100.00
620-1421-6319-1050-00097-1-000-000	CO-CURRICULAR STIPEND EXTERNAL	100.00	100.00	100.00
620-1421-6319-1050-00097-1-000-100	PURCHASED SERVICE	23,200.00	23,200.00	23,200.00
620-1421-6319-1050-00097-1-032-100	Co-Curricular Stipend - External	900.00	900.00	900.00
620-1421-6319-1050-00097-1-033-000	PURCHASED SERVICES	400.00	400.00	400.00
620-1421-6319-1050-00097-1-033-100	Co-Curricular Stipend - External	16,900.00	16,900.00	16,900.00
620-1421-6319-1050-00097-1-034-100	Co-Curricular Stipend - External	11,600.00	11,600.00	11,600.00
620-1421-6319-1050-00097-1-035-100	Co-Curricular Stipend - External	3,500.00	3,500.00	3,500.00
620-1421-6319-1050-00097-1-037-100	Co-Curricular Stipend - External	5,700.00	5,700.00	5,700.00
620-1421-6319-1050-00097-1-038-000	Co-Curricular Stipend - External	3,500.00	3,500.00	3,500.00
620-1421-6319-1050-00097-1-144-100	Co-Curricular Stipend - External	700.00	700.00	700.00
620-1421-6319-1050-00097-1-934-100	CO-CURRICULAR STIPEND EXTERNAL	6,500.00	6,500.00	6,500.00
620-1421-6343-1050-00097-1-033-000	TRAVEL, SEMINARS, MTGS & ENT	2,600.00	2,600.00	2,600.00
620-1421-6343-1050-00097-1-034-000	TRAVEL, SEMINARS, MTGS & ENT	200.00	200.00	200.00
620-1421-6343-1050-00097-1-037-000	TRAVEL, SEMINARS, MTGS & EVENTS	1,400.00	1,400.00	1,400.00

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Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
620-1421-6343-1050-00097-1-039-000	TRAVEL, SEMINARS, MTGS & ENT	700.00	700.00	700.00
620-1421-6411-1050-00097-1-000-000	General Supplies	4,800.00	4,800.00	4,800.00
620-1421-6411-1050-00097-1-000-100	GENERAL SUPPLIES	9,200.00	9,200.00	9,200.00
620-1421-6411-1050-00097-1-000-102	GENERAL SUPPLIES	5,600.00	5,600.00	5,600.00
620-1421-6411-1050-00097-1-030-100	GENERAL SUPPLIES	3,400.00	3,400.00	3,400.00
620-1421-6411-1050-00097-1-033-000	GENERAL SUPPLIES	700.00	700.00	700.00
620-1421-6411-1050-00097-1-033-100	GENERAL SUPPLIES	200.00	200.00	200.00
620-1421-6411-1050-00097-1-034-100	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
620-1421-6411-1050-00097-1-037-100	GENERAL SUPPLIES	4,900.00	4,900.00	4,900.00
620-1421-6411-1050-00097-1-038-100	GENERAL SUPPLIES	700.00	700.00	700.00
620-1421-6411-1050-00097-1-039-000	GENERAL SUPPLIES	500.00	500.00	500.00
620-1421-6411-1050-00097-1-045-100	GENERAL SUPPLIES	200.00	200.00	200.00
620-1421-6411-1050-00097-1-934-934	General Supplies	800.00	800.00	800.00
620-1421-6411-1050-00097-1-972-000	Dance Supplies	200.00	200.00	200.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	132,000.00	132,000.00	132,000.00
620-1421-6131-3020-00097-1-037-097	SUPPLEMENTAL PAY	600.00	600.00	600.00
620-1421-6211-3020-00097-1-045-100	CERTIFIED RETIREMENT	200.00	200.00	200.00
620-1421-6221-3020-00097-1-033-097	CLASSIFIED RETIREMENT	100.00	100.00	100.00
620-1421-6221-3020-00097-1-037-097	CLASSIFIED RETIREMENT	100.00	100.00	100.00
620-1421-6232-3020-00097-1-037-097	MEDICARE TAX	100.00	100.00	100.00
620-1421-6319-3020-00097-1-000-097	OFFICIALS AND FEES	3,500.00	3,500.00	3,500.00
620-1421-6319-3020-00097-1-033-097	SUPPLEMENTAL PAY	300.00	300.00	300.00
620-1421-6319-3020-00097-1-034-300	MS Fall Athletics-Ext. LC 32%	500.00	500.00	500.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	5,400.00	5,400.00	5,400.00
620-1421-6131-4010-00097-1-038-300	MS Fall Athletics-VB-Int. BO 19% 2 of 2	2,900.00	2,900.00	2,900.00
620-1421-6211-4010-00097-1-038-300	CERTIFIED RETIREMENT	200.00	200.00	200.00
620-1421-6221-4010-00097-1-038-300	CLASSIFIED RETIREMENT	300.00	300.00	300.00
620-1421-6231-4010-00097-1-038-300	OASDI	100.00	100.00	100.00
620-1421-6319-4010-00097-1-034-300	MS Fall Athletics-FB-Ext BO 19% 1 of 2	500.00	500.00	500.00
LOCATION 4010 TOTAL	BARACK OBAMA	4,000.00	4,000.00	4,000.00
620-1421-6131-4160-00097-1-033-000	SUPPLEMENTAL PAY	1,000.00	1,000.00	1,000.00
620-1421-6131-4160-00097-1-934-300	MS Fall Athletics-Int. BN 17%	2,600.00	2,600.00	2,600.00
620-1421-6131-4160-00097-1-972-000	SUPPLEMENTAL PAY	200.00	200.00	200.00
620-1421-6211-4160-00097-1-033-000	CERTIFIED RETIREMENT	400.00	400.00	400.00
620-1421-6211-4160-00097-1-038-300	CERTIFIED RETIREMENT	200.00	200.00	200.00
620-1421-6211-4160-00097-1-934-300	CERTIFIED RETIREMENT	300.00	300.00	300.00
620-1421-6221-4160-00097-1-033-000	CLASSIFIED RETIREMENT	100.00	100.00	100.00
620-1421-6221-4160-00097-1-934-300	CLASSIFIED RETIREMENT	100.00	100.00	100.00
620-1421-6231-4160-00097-1-033-000	OASDI	100.00	100.00	100.00
620-1421-6231-4160-00097-1-934-300	OASDI	100.00	100.00	100.00
620-1421-6232-4160-00097-1-934-300	MEDICARE TAX	100.00	100.00	100.00
620-1421-6319-4160-00097-1-033-000	SUPPLEMENTAL PAY	200.00	200.00	200.00
620-1421-6411-4160-00097-1-000-000	GENERAL SUPPLIES	1,300.00	1,300.00	1,300.00
620-1421-6411-4160-00097-1-033-000	GENERAL SUPPLIES	200.00	200.00	200.00

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Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
620-1421-6411-4160-00097-1-034-000	GENERAL SUPPLIES	200.00	200.00	200.00
620-1421-6411-4160-00097-1-037-000	GENERAL SUPPLIES	300.00	300.00	300.00
620-1421-6411-4160-00097-1-038-000	GENERAL SUPPLIES	4,600.00	4,600.00	4,600.00
620-1421-6411-4160-00097-1-045-000	GENERAL SUPPLIES	300.00	300.00	300.00
620-1421-6411-4160-00097-1-934-000	GENERAL SUPPLIES	900.00	900.00	900.00
LOCATION 4160 TOTAL	WASHINGTON	13,200.00	13,200.00	13,200.00
FUNCTION 1421 TOTAL	BASEBALL/BOYS	154,600.00	154,600.00	154,600.00
610-1491-6319-3020-00179-1-031-000	Lucas Crossing Band Purchase Service	500.00	500.00	500.00
610-1491-6411-3020-00179-1-031-000	GENERAL SUPPLIES	300.00	300.00	300.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	800.00	800.00	800.00
FUNCTION 1491 TOTAL	Early Childhood Center	800.00	800.00	800.00
200-1911-6311-1050-40001-3-000-000	INSTRUCTIONAL SERVICES	111,400.00	111,400.00	111,400.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	111,400.00	111,400.00	111,400.00
200-1911-6311-3020-40001-3-000-000	INSTRUCTIONAL SERVICES	133,200.00	133,200.00	133,200.00
200-1911-6311-3020-40001-3-000-001	INSTRUCTIONAL SERVICES	300.00	300.00	300.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	133,500.00	133,500.00	133,500.00
200-1911-6311-4010-40001-3-000-000	INSTRUCTIONAL SERVICES	13,700.00	13,700.00	13,700.00
LOCATION 4010 TOTAL	BARACK OBAMA	13,700.00	13,700.00	13,700.00
200-1911-6311-4090-40001-3-000-000	INSTRUCTIONAL SERVICES	59,700.00	59,700.00	59,700.00
LOCATION 4090 TOTAL	Bel Nor	59,700.00	59,700.00	59,700.00
200-1911-6311-4100-40001-3-000-000	INSTRUCTIONAL SERVICES	70,700.00	70,700.00	70,700.00
LOCATION 4100 TOTAL	JEFFERSON	70,700.00	70,700.00	70,700.00
200-1911-6311-4160-40001-3-000-000	INSTRUCTIONAL SERVICES	64,800.00	64,800.00	64,800.00
LOCATION 4160 TOTAL	WASHINGTON	64,800.00	64,800.00	64,800.00
200-1911-6311-5020-40001-3-000-000	INSTRUCTIONAL SERVICES	55,500.00	55,500.00	55,500.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	55,500.00	55,500.00	55,500.00
FUNCTION 1911 TOTAL	LOCAL TAX EFFORT	509,300.00	509,300.00	509,300.00
200-1941-6311-1050-00000-3-913-000	INSTRUCTIONAL SERVICES	60,200.00	60,200.00	60,200.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	60,200.00	60,200.00	60,200.00
200-1941-6311-3020-00000-3-913-000	INSTRUCTIONAL SERVICES	85,000.00	85,000.00	85,000.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	85,000.00	85,000.00	85,000.00
200-1941-6311-4010-00000-3-913-000	INSTRUCTIONAL SERVICES	50,000.00	50,000.00	50,000.00
LOCATION 4010 TOTAL	BARACK OBAMA	50,000.00	50,000.00	50,000.00
200-1941-6311-4100-00000-3-913-000	INSTRUCTIONAL SERVICES	35,000.00	35,000.00	35,000.00
LOCATION 4100 TOTAL	JEFFERSON	35,000.00	35,000.00	35,000.00
200-1941-6311-4160-00000-3-913-000	INSTRUCTIONAL SERVICES	33,000.00	33,000.00	33,000.00
LOCATION 4160 TOTAL	WASHINGTON	33,000.00	33,000.00	33,000.00
200-1941-6311-5020-00000-3-913-000	INSTRUCTIONAL SERVICES	25,000.00	25,000.00	25,000.00
200-1941-6311-5020-40001-3-418-000	INSTRUCTIONAL SERVICES	15,000.00	15,000.00	15,000.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	40,000.00	40,000.00	40,000.00
FUNCTION 1941 TOTAL	TUITION-SPEC SCHOOL DISTR	303,200.00	303,200.00	303,200.00
110-2113-6151-1050-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	91,600.00	91,600.00	91,600.00
110-2113-6152-1050-42300-4-000-085	SUPPLEMENTAL PAY	1,000.00	1,000.00	1,000.00
110-2113-6221-1050-40001-1-000-000	CLASSIFIED RETIREMENT	6,700.00	6,700.00	6,700.00
110-2113-6231-1050-40001-1-000-000	OASDI	4,700.00	4,700.00	4,700.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-2113-6232-1050-40001-1-000-000	MEDICARE TAX	1,000.00	1,000.00	1,000.00
110-2113-6241-1050-40001-1-000-000	EMPLOYEE INSURANCE	13,500.00	13,500.00	13,500.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	118,500.00	118,500.00	118,500.00
110-2113-6151-4010-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	88,000.00	88,000.00	88,000.00
110-2113-6221-4010-40001-1-000-000	CLASSIFIED RETIREMENT	8,800.00	8,800.00	8,800.00
110-2113-6231-4010-40001-1-000-000	OASDI	5,600.00	5,600.00	5,600.00
110-2113-6232-4010-40001-1-000-000	MEDICARE TAX	800.00	800.00	800.00
110-2113-6241-4010-40001-1-000-000	EMPLOYEE INSURANCE	11,600.00	11,600.00	11,600.00
LOCATION 4010 TOTAL	BARACK OBAMA	114,800.00	114,800.00	114,800.00
FUNCTION 2113 TOTAL	GRANTS/SOCIAL WORK SRVS	233,300.00	233,300.00	233,300.00
110-2114-6319-1050-40001-1-000-000	PURCHASED SERVICES	52,800.00	52,800.00	52,800.00
110-2114-6319-1050-40001-1-000-085	PURCHASED SERVICES	70,000.00	70,000.00	70,000.00
110-2114-6411-1050-40001-1-000-085	GENERAL SUPPLIES	10,000.00	10,000.00	10,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	132,800.00	132,800.00	132,800.00
110-2114-6319-3020-40001-1-000-085	PURCHASED SERVICE	42,100.00	42,100.00	42,100.00
110-2114-6411-3020-40001-1-000-085	GENERAL SUPPLIES	15,000.00	15,000.00	15,000.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	57,100.00	57,100.00	57,100.00
110-2114-6319-4010-40001-1-000-085	PURCHASED SERVICES	18,900.00	18,900.00	18,900.00
110-2114-6411-4010-40001-1-000-085	GENERAL SUPPLIES	8,000.00	8,000.00	8,000.00
LOCATION 4010 TOTAL	BARACK OBAMA	26,900.00	26,900.00	26,900.00
110-2114-6319-4090-40001-1-000-085	PURCHASED SERVICES	11,500.00	11,500.00	11,500.00
110-2114-6411-4090-40001-1-000-085	GENERAL SUPPLIES	4,000.00	4,000.00	4,000.00
LOCATION 4090 TOTAL	Bel Nor	15,500.00	15,500.00	15,500.00
110-2114-6319-4100-40001-1-000-085	PURCHASED SERVICES	17,000.00	17,000.00	17,000.00
110-2114-6411-4100-40001-1-000-085	GENERAL SUPPLIES	7,000.00	7,000.00	7,000.00
LOCATION 4100 TOTAL	JEFFERSON	24,000.00	24,000.00	24,000.00
110-2114-6319-4160-40001-1-000-085	PURCHASED SERVICES	16,700.00	16,700.00	16,700.00
110-2114-6411-4160-40001-1-000-085	GENERAL SUPPLIES	8,000.00	8,000.00	8,000.00
LOCATION 4160 TOTAL	WASHINGTON	24,700.00	24,700.00	24,700.00
110-2114-6319-5020-40001-1-000-085	PURCHASED SERVICES	18,000.00	18,000.00	18,000.00
110-2114-6319-5020-40001-1-418-085	PURCHASED SERVICES	2,000.00	2,000.00	2,000.00
110-2114-6411-5020-40001-1-000-085	GENERAL SUPPLIES	6,000.00	6,000.00	6,000.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	26,000.00	26,000.00	26,000.00
FUNCTION 2114 TOTAL	PUPIL/PERSONNEL SERVICES	307,000.00	307,000.00	307,000.00
110-2122-6411-1050-40001-1-000-000	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	1,000.00	1,000.00	1,000.00
FUNCTION 2122 TOTAL	GUIDANCE SERVICES	1,000.00	1,000.00	1,000.00
110-2134-6151-1050-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	355,500.00	355,500.00	355,500.00
110-2134-6152-1050-40001-1-000-000	SUPPLEMENTAL PAY	800.00	800.00	800.00
110-2134-6211-1050-40001-1-000-000	CERTIFIED RETIREMENT	3,100.00	3,100.00	3,100.00
110-2134-6221-1050-40001-1-000-000	CLASSIFIED RETIREMENT	24,900.00	24,900.00	24,900.00
110-2134-6231-1050-40001-1-000-000	OASDI	22,300.00	22,300.00	22,300.00
110-2134-6232-1050-40001-1-000-000	MEDICARE TAX	6,200.00	6,200.00	6,200.00
110-2134-6241-1050-40001-1-000-000	EMPLOYEE INSURANCE	44,900.00	44,900.00	44,900.00
110-2134-6411-1050-40001-1-000-000	GENERAL SUPPLIES	6,000.00	6,000.00	6,000.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	463,700.00	463,700.00	463,700.00
110-2134-6152-3020-40001-1-000-000	SUPPLEMENTAL PAY	900.00	900.00	900.00
110-2134-6411-3020-40001-1-000-000	GENERAL SUPPLIES	3,000.00	3,000.00	3,000.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	3,900.00	3,900.00	3,900.00
110-2134-6151-4010-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	44,000.00	44,000.00	44,000.00
110-2134-6152-4010-40001-1-000-000	SUPPLEMENTAL PAY	500.00	500.00	500.00
110-2134-6221-4010-40001-1-000-000	CLASSIFIED RETIREMENT	3,700.00	3,700.00	3,700.00
110-2134-6231-4010-40001-1-000-000	OASDI	2,100.00	2,100.00	2,100.00
110-2134-6232-4010-40001-1-000-000	MEDICARE TAX	500.00	500.00	500.00
110-2134-6241-4010-40001-1-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
110-2134-6411-4010-40001-1-000-000	GENERAL SUPPLIES	1,400.00	1,400.00	1,400.00
LOCATION 4010 TOTAL	BARACK OBAMA	63,200.00	63,200.00	63,200.00
110-2134-6151-4090-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	57,700.00	57,700.00	57,700.00
110-2134-6152-4090-40001-1-000-000	SUPPLEMENTAL PAY	600.00	600.00	600.00
110-2134-6221-4090-40001-1-000-000	CLASSIFIED RETIREMENT	3,500.00	3,500.00	3,500.00
110-2134-6231-4090-40001-1-000-000	OASDI	2,800.00	2,800.00	2,800.00
110-2134-6232-4090-40001-1-000-000	MEDICARE TAX	700.00	700.00	700.00
110-2134-6241-4090-40001-1-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
110-2134-6411-4090-40001-1-000-000	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
LOCATION 4090 TOTAL	Bel Nor	77,300.00	77,300.00	77,300.00
110-2134-6151-4100-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	50,300.00	50,300.00	50,300.00
110-2134-6152-4100-40001-1-000-000	SUPPLEMENTAL PAY	300.00	300.00	300.00
110-2134-6221-4100-40001-1-000-000	CLASSIFIED RETIREMENT	3,000.00	3,000.00	3,000.00
110-2134-6231-4100-40001-1-000-000	OASDI	2,500.00	2,500.00	2,500.00
110-2134-6232-4100-40001-1-000-000	MEDICARE TAX	600.00	600.00	600.00
110-2134-6241-4100-40001-1-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
110-2134-6411-4100-40001-1-000-000	GENERAL SUPPLIES	2,000.00	2,000.00	2,000.00
LOCATION 4100 TOTAL	JEFFERSON	69,700.00	69,700.00	69,700.00
110-2134-6151-4160-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	78,600.00	78,600.00	78,600.00
110-2134-6152-4160-40001-1-000-000	SUPPLEMENTAL PAY	400.00	400.00	400.00
110-2134-6221-4160-40001-1-000-000	CLASSIFIED RETIREMENT	4,700.00	4,700.00	4,700.00
110-2134-6231-4160-40001-1-000-000	OASDI	3,800.00	3,800.00	3,800.00
110-2134-6232-4160-40001-1-000-000	MEDICARE TAX	900.00	900.00	900.00
110-2134-6241-4160-40001-1-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
110-2134-6411-4160-40001-1-000-000	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
LOCATION 4160 TOTAL	WASHINGTON	100,400.00	100,400.00	100,400.00
110-2134-6151-5020-40001-1-000-000	CLASSIFIED SALARIES - REGULAR	2,000.00	2,000.00	2,000.00
110-2134-6151-5020-40001-1-418-000	CLASSIFIED SALARIES - REGULAR	43,000.00	43,000.00	43,000.00
110-2134-6152-5020-40001-1-000-000	SUPPLEMENTAL PAY	400.00	400.00	400.00
110-2134-6152-5020-40001-1-418-000	SUPPLEMENTAL PAY	200.00	200.00	200.00
110-2134-6221-5020-40001-1-418-000	CLASSIFIED RETIREMENT	2,800.00	2,800.00	2,800.00
110-2134-6231-5020-40001-1-418-000	OASDI	2,200.00	2,200.00	2,200.00
110-2134-6232-5020-40001-1-418-000	MEDICARE TAX	500.00	500.00	500.00
110-2134-6241-5020-40001-1-418-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
110-2134-6411-5020-40001-1-000-000	GENERAL SUPPLIES	1,600.00	1,600.00	1,600.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	63,700.00	63,700.00	63,700.00
FUNCTION 2134 TOTAL	NURSING SRVS	841,900.00	841,900.00	841,900.00
110-2212-6411-1050-40001-1-000-000	GENERAL SUPPLIES	2,000.00	2,000.00	2,000.00
110-2212-6411-1050-45100-4-000-000	General Supplies Title I	100,000.00	100,000.00	100,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	102,000.00	102,000.00	102,000.00
110-2212-6311-3020-40001-1-000-000	INSTRUCTIONAL SERVICES	10,000.00	10,000.00	10,000.00
110-2212-6341-3020-00345-1-000-000	SUPPLIES	300.00	300.00	300.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	10,300.00	10,300.00	10,300.00
110-2212-6311-4010-40001-1-000-000	INSTRUCTIONAL SERVICES	9,000.00	9,000.00	9,000.00
LOCATION 4010 TOTAL	BARACK OBAMA	9,000.00	9,000.00	9,000.00
110-2212-6311-4090-40001-1-000-000	INSTRUCTIONAL SERVICES	6,100.00	6,100.00	6,100.00
110-2212-6411-4090-40001-1-996-000	General Supplies	10,000.00	10,000.00	10,000.00
LOCATION 4090 TOTAL	Bel Nor	16,100.00	16,100.00	16,100.00
110-2212-6311-4100-40001-1-000-000	INSTRUCTIONAL SERVICES	10,000.00	10,000.00	10,000.00
LOCATION 4100 TOTAL	JEFFERSON	10,000.00	10,000.00	10,000.00
110-2212-6311-4160-40001-1-000-000	INSTRUCTIONAL SERVICES	9,800.00	9,800.00	9,800.00
LOCATION 4160 TOTAL	WASHINGTON	9,800.00	9,800.00	9,800.00
110-2212-6311-5020-40001-1-000-000	INSTRUCTIONAL SERVICES	4,000.00	4,000.00	4,000.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	4,000.00	4,000.00	4,000.00
FUNCTION 2212 TOTAL	INSTR & CURR DEV SRVS	161,200.00	161,200.00	161,200.00
110-2213-6311-1050-42701-4-000-000	PURCHASED SERVICES	100.00	100.00	100.00
200-2213-6131-1050-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	4,000.00	4,000.00	4,000.00
200-2213-6131-1050-31700-3-000-000	CAREER LADDER EPED	6,000.00	6,000.00	6,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	10,100.00	10,100.00	10,100.00
200-2213-6131-4010-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	2,000.00	2,000.00	2,000.00
200-2213-6131-4010-31700-3-000-000	CAREER LADDER EPED	3,000.00	3,000.00	3,000.00
LOCATION 4010 TOTAL	BARACK OBAMA	5,000.00	5,000.00	5,000.00
200-2213-6131-4100-14317-1-000-000	SUPPLEMENTAL PAY-CAREER LADDER MATCH	600.00	600.00	600.00
200-2213-6131-4100-31700-3-000-000	CAREER LADDER EPED	900.00	900.00	900.00
LOCATION 4100 TOTAL	JEFFERSON	1,500.00	1,500.00	1,500.00
FUNCTION 2213 TOTAL	INSTR TRNG/TITLE II & VI	16,600.00	16,600.00	16,600.00
110-2214-6319-1050-00000-3-000-000	PD PURCHASED SERVICES	12,000.00	12,000.00	12,000.00
110-2214-6319-1050-00000-3-000-001	PURCHASED SERVICES	25,400.00	25,400.00	25,400.00
110-2214-6343-1050-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	30,000.00	30,000.00	30,000.00
110-2214-6343-1050-00000-3-000-001	TRAVEL, SEMINARS, MTGS & ENT	19,500.00	19,500.00	19,500.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	86,900.00	86,900.00	86,900.00
110-2214-6319-3020-00000-3-000-001	PURCHASED SERVICES	67,900.00	67,900.00	67,900.00
110-2214-6343-3020-00000-3-000-001	Travel, Seminars, Mtgs & Ent	16,000.00	16,000.00	16,000.00
200-2214-6131-3020-00000-3-000-001	Supplemental Pay	6,000.00	6,000.00	6,000.00
200-2214-6211-3020-00000-3-000-001	CERTIFIED RETIREMENT	1,600.00	1,600.00	1,600.00
200-2214-6232-3020-00000-3-000-001	MEDICARE TAX	100.00	100.00	100.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	91,600.00	91,600.00	91,600.00
110-2214-6319-4010-00000-3-000-001	PURCHASED SERVICES	42,700.00	42,700.00	42,700.00
110-2214-6343-4010-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	2,000.00	2,000.00	2,000.00
LOCATION 4010 TOTAL	BARACK OBAMA	44,700.00	44,700.00	44,700.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-2214-6319-4090-00000-3-000-001	PURCHASED SERVICE	10,600.00	10,600.00	10,600.00
110-2214-6343-4090-00000-3-000-000	TRAVEL, SEMINARS, MTGS, EVENTS	1,000.00	1,000.00	1,000.00
LOCATION 4090 TOTAL	Bel Nor	11,600.00	11,600.00	11,600.00
110-2214-6319-4100-00000-3-000-001	PURCHASED SERVICES	16,300.00	16,300.00	16,300.00
110-2214-6343-4100-00000-3-000-001	TRAVEL, SEMINARS, MTGS & ENT	1,000.00	1,000.00	1,000.00
LOCATION 4100 TOTAL	JEFFERSON	17,300.00	17,300.00	17,300.00
110-2214-6319-4160-00000-3-000-001	PURCHASED SERVICES	3,300.00	3,300.00	3,300.00
110-2214-6343-4160-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	12,000.00	12,000.00	12,000.00
200-2214-6131-4160-00000-3-000-000	SUPPLEMENTAL PAY	5,000.00	5,000.00	5,000.00
200-2214-6211-4160-00000-3-000-000	CERTIFIED RETIREMENT	600.00	600.00	600.00
200-2214-6232-4160-00000-3-000-000	MEDICARE TAX	100.00	100.00	100.00
LOCATION 4160 TOTAL	WASHINGTON	21,000.00	21,000.00	21,000.00
110-2214-6319-5020-00000-3-000-000	PDC-KINDERGARTEN CENTER	18,200.00	18,200.00	18,200.00
110-2214-6343-5020-00000-3-000-000	TRAVEL, SEMINARS, MTGS & EVENTS	1,000.00	1,000.00	1,000.00
200-2214-6131-5020-00000-3-000-000	SUPPLEMENTAL PAY	2,000.00	2,000.00	2,000.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	21,200.00	21,200.00	21,200.00
FUNCTION 2214 TOTAL	PROFESSIONAL DEVELOPMENT	294,300.00	294,300.00	294,300.00
110-2222-6311-1050-40001-1-000-000	PURCHASED SERVICES	3,500.00	3,500.00	3,500.00
110-2222-6441-1050-40001-1-000-000	LIBRARY BOOKS	1,000.00	1,000.00	1,000.00
200-2222-6111-1050-40001-3-000-000	REGULAR SALARIES	45,300.00	45,300.00	45,300.00
200-2222-6211-1050-40001-3-000-000	CERTIFIED RETIREMENT	5,300.00	5,300.00	5,300.00
200-2222-6232-1050-40001-3-000-000	MEDICARE TAX	900.00	900.00	900.00
200-2222-6241-1050-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	67,000.00	67,000.00	67,000.00
110-2222-6311-3020-40001-1-000-000	PURCHASED SERVICES	2,500.00	2,500.00	2,500.00
110-2222-6441-3020-40001-1-000-000	LIBRARY BOOKS	3,000.00	3,000.00	3,000.00
200-2222-6111-3020-40001-3-000-000	REGULAR SALARIES	80,400.00	80,400.00	80,400.00
200-2222-6211-3020-40001-3-000-000	CERTIFIED RETIREMENT	13,300.00	13,300.00	13,300.00
200-2222-6232-3020-40001-3-000-000	MEDICARE TAX	1,100.00	1,100.00	1,100.00
200-2222-6241-3020-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	111,300.00	111,300.00	111,300.00
110-2222-6311-4010-40001-1-000-000	PURCHASED SERVICES	1,400.00	1,400.00	1,400.00
200-2222-6111-4010-40001-3-000-000	REGULAR SALARIES	100,500.00	100,500.00	100,500.00
200-2222-6211-4010-40001-3-000-000	CERTIFIED RETIREMENT	14,700.00	14,700.00	14,700.00
200-2222-6232-4010-40001-3-000-000	MEDICARE TAX	1,400.00	1,400.00	1,400.00
200-2222-6241-4010-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
LOCATION 4010 TOTAL	BARACK OBAMA	129,000.00	129,000.00	129,000.00
110-2222-6311-4090-40001-1-000-000	PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
200-2222-6111-4090-40001-3-000-000	REGULAR SALARIES	1,400.00	1,400.00	1,400.00
200-2222-6241-4090-40001-3-000-000	EMPLOYEE INSURANCE	6,300.00	6,300.00	6,300.00
LOCATION 4090 TOTAL	Bel Nor	8,700.00	8,700.00	8,700.00
110-2222-6311-4100-40001-1-000-000	PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
200-2222-6111-4100-40001-3-000-000	REGULAR SALARIES	71,000.00	71,000.00	71,000.00
200-2222-6211-4100-40001-3-000-000	CERTIFIED RETIREMENT	10,000.00	10,000.00	10,000.00
200-2222-6232-4100-40001-3-000-000	MEDICARE TAX	700.00	700.00	700.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
200-2222-6241-4100-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
LOCATION 4100 TOTAL	JEFFERSON	93,700.00	93,700.00	93,700.00
110-2222-6311-4160-40001-1-000-000	PURCHASED SERVICES	3,000.00	3,000.00	3,000.00
200-2222-6241-4160-40001-3-000-000	EMPLOYEE INSURANCE	100.00	100.00	100.00
LOCATION 4160 TOTAL	WASHINGTON	3,100.00	3,100.00	3,100.00
110-2222-6311-5020-40001-1-000-000	PURCHASED SERVICES	2,500.00	2,500.00	2,500.00
110-2222-6441-5020-40001-1-000-000	LIBRARY BOOKS	1,000.00	1,000.00	1,000.00
200-2222-6111-5020-40001-3-000-000	REGULAR SALARIES	71,500.00	71,500.00	71,500.00
200-2222-6211-5020-40001-3-000-000	CERTIFIED RETIREMENT	10,500.00	10,500.00	10,500.00
200-2222-6232-5020-40001-3-000-000	MEDICARE TAX	900.00	900.00	900.00
200-2222-6241-5020-40001-3-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	97,400.00	97,400.00	97,400.00
FUNCTION 2222 TOTAL	SCHOOL LIBRARY SRVS	510,200.00	510,200.00	510,200.00
110-2311-6315-0900-00000-1-000-000	AUDIT SERVICES	50,000.00	50,000.00	50,000.00
110-2311-6317-0900-00000-1-000-000	LEGAL SERVICES	77,000.00	77,000.00	77,000.00
110-2311-6318-0900-00017-1-000-000	Election Services	18,000.00	18,000.00	18,000.00
110-2311-6319-0900-00000-1-000-000	PURCHASED SERVICE	40,000.00	40,000.00	40,000.00
110-2311-6334-0900-00000-1-000-000	EQUIPMENT LEASE/RENTAL	8,000.00	8,000.00	8,000.00
110-2311-6343-0900-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	23,000.00	23,000.00	23,000.00
110-2311-6352-0900-00000-1-000-000	LIABILITY INSURANCE	195,000.00	195,000.00	195,000.00
110-2311-6353-0900-00000-1-000-000	FIDELITY BOND	100.00	100.00	100.00
110-2311-6359-0900-00000-1-000-000	JUDGMENTS & SETTLEMENTS	500.00	500.00	500.00
110-2311-6371-0900-00000-1-000-000	DUES/FEES/MEMBERSHIPS	23,000.00	23,000.00	23,000.00
110-2311-6411-0900-00000-1-000-000	GENERAL SUPPLIES	11,000.00	11,000.00	11,000.00
LOCATION 0900 TOTAL	BOARD OF EDUCATION OFFICE	445,600.00	445,600.00	445,600.00
FUNCTION 2311 TOTAL	BOARD OF EDUCATION SRVS	445,600.00	445,600.00	445,600.00
110-2321-6319-0830-00000-1-000-000	C & I Purchased Services	350,000.00	350,000.00	350,000.00
110-2321-6319-0830-42200-4-000-000	PURCHASED SERVICE	1,785,756.00	1,785,756.00	1,785,756.00
110-2321-6343-0830-40001-1-000-000	Travel,Meetings, Professional Development	42,000.00	42,000.00	42,000.00
110-2321-6411-0830-00000-1-000-000	C & I GENERAL SUPPLIES	100,000.00	100,000.00	100,000.00
110-2321-6411-0830-00000-1-000-001	CURRICULUM SUPPLIES	105,000.00	105,000.00	105,000.00
200-2321-6241-0830-00000-3-000-000	EMPLOYEE INSURANCE	100.00	100.00	100.00
LOCATION 0830 TOTAL	CURRICULAR SRVS DEPT	2,382,856.00	2,382,856.00	2,382,856.00
110-2321-6151-0910-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	307,900.00	307,900.00	307,900.00
110-2321-6221-0910-00000-1-000-000	CLASSIFIED RETIREMENT	20,600.00	20,600.00	20,600.00
110-2321-6231-0910-00000-1-000-000	OASDI	20,900.00	20,900.00	20,900.00
110-2321-6232-0910-00000-1-000-000	MEDICARE TAX	5,300.00	5,300.00	5,300.00
110-2321-6241-0910-00000-1-000-000	EMPLOYEE INSURANCE	45,800.00	45,800.00	45,800.00
110-2321-6319-0910-00000-1-000-000	PURCHASED SERVICE	2,000.00	2,000.00	2,000.00
110-2321-6334-0910-00000-1-000-000	EQUIPMENT LEASE/RENTAL	4,000.00	4,000.00	4,000.00
110-2321-6343-0910-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	60,000.00	60,000.00	60,000.00
110-2321-6411-0910-00000-1-000-000	GENERAL SUPPLIES	50,000.00	50,000.00	50,000.00
110-2321-6411-0910-00000-1-300-000	GENERAL SUPPLIES	1,200.00	1,200.00	1,200.00
200-2321-6211-0910-00000-1-000-000	CERTIFIED RETIREMENT	4,100.00	4,100.00	4,100.00
200-2321-6232-0910-00000-1-000-000	MEDICARE TAX	500.00	500.00	500.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
LOCATION 0910 TOTAL	SUPERINTENDENT'S OFFICE	522,300.00	522,300.00	522,300.00
FUNCTION 2321 TOTAL	SUPERINTENDENT SERVICES	2,905,156.00	2,905,156.00	2,905,156.00
110-2322-6151-0920-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	175,700.00	175,700.00	175,700.00
110-2322-6221-0920-00000-1-000-000	CLASSIFIED RETIREMENT	16,800.00	16,800.00	16,800.00
110-2322-6231-0920-00000-1-000-000	OASDI	9,400.00	9,400.00	9,400.00
110-2322-6232-0920-00000-1-000-000	MEDICARE TAX	5,200.00	5,200.00	5,200.00
110-2322-6241-0920-00000-1-000-000	EMPLOYEE INSURANCE	17,800.00	17,800.00	17,800.00
110-2322-6319-0920-00000-1-000-000	PURCHASED SERVICE	1,000.00	1,000.00	1,000.00
110-2322-6343-0920-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	1,000.00	1,000.00	1,000.00
110-2322-6361-0920-00000-1-000-000	COMMUNICATION	24,000.00	24,000.00	24,000.00
110-2322-6363-0920-00000-1-000-000	PRINTING & BINDING	5,000.00	5,000.00	5,000.00
110-2322-6411-0920-00000-1-000-000	GENERAL SUPPLIES	11,000.00	11,000.00	11,000.00
200-2322-6241-0920-00000-3-000-000	EMPLOYEE INSURANCE	2,000.00	2,000.00	2,000.00
LOCATION 0920 TOTAL	PUBLIC RELATIONS OFFICE	268,900.00	268,900.00	268,900.00
FUNCTION 2322 TOTAL	COMMUNITY RELATIONS SRVS	268,900.00	268,900.00	268,900.00
200-2329-6211-0840-00000-3-000-000	RETIREMENT/CERTIFICATED	300.00	300.00	300.00
LOCATION 0840 TOTAL	PROFESSIONAL DEVELOPMENT	300.00	300.00	300.00
110-2329-6151-0850-00000-3-000-000	CLASSIFIED SALARIES	5,600.00	5,600.00	5,600.00
110-2329-6241-0850-00097-3-000-085	EMPLOYEE INSURANCE	5,900.00	5,900.00	5,900.00
110-2329-6312-0850-00000-4-000-045	STOP Grant Consultant Services	20,000.00	20,000.00	20,000.00
110-2329-6319-0850-00000-1-000-085	STUDENT SERVICES - PURCHASED SERVICES	400,000.00	400,000.00	400,000.00
110-2329-6343-0850-00000-1-000-085	STUDENT SERVICES DEPT -TRAVEL/REGISTRATION	15,000.00	15,000.00	15,000.00
110-2329-6343-0850-00000-4-000-045	STOP Grant Travel/Registration	18,000.00	18,000.00	18,000.00
110-2329-6411-0850-00000-1-000-085	SUPPLIES	2,000.00	2,000.00	2,000.00
110-2329-6411-0850-45100-4-000-000	Student Supports Materials and Supplies	25,000.00	25,000.00	25,000.00
LOCATION 0850 TOTAL	PUPIL PERSONNEL SERVICE	491,500.00	491,500.00	491,500.00
110-2329-6151-0950-00000-1-000-999	CLASSIFIED SALARIES - REGULAR	200,000.00	200,000.00	200,000.00
110-2329-6411-0950-00000-1-000-999	GENERAL SUPPLIES	100,000.00	100,000.00	100,000.00
200-2329-6111-0950-00000-3-000-999	REGULAR SALARIES	150,000.00	150,000.00	150,000.00
200-2329-6311-0950-00000-3-000-999	PURCHASED SERVICES	100,000.00	100,000.00	100,000.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	550,000.00	550,000.00	550,000.00
FUNCTION 2329 TOTAL	DISTRICT CONTINGENCY	1,041,800.00	1,041,800.00	1,041,800.00
110-2331-6151-0940-00094-1-000-000	CLASSIFIED SALARIES - REGULAR	500,200.00	500,200.00	500,200.00
110-2331-6221-0940-00094-1-000-000	CLASSIFIED RETIREMENT	34,700.00	34,700.00	34,700.00
110-2331-6231-0940-00094-1-000-000	OASDI	30,400.00	30,400.00	30,400.00
110-2331-6232-0940-00094-1-000-000	MEDICARE TAX	7,800.00	7,800.00	7,800.00
110-2331-6241-0940-00094-1-000-000	EMPLOYEE INSURANCE	63,200.00	63,200.00	63,200.00
110-2331-6319-0940-00094-1-000-000	PURCHASED SERVICE	300,000.00	300,000.00	300,000.00
110-2331-6319-0940-00094-1-170-000	PURCHASED SERVICE	1,000.00	1,000.00	1,000.00
110-2331-6319-0940-00094-1-191-000	PURCHASED SERVICE	50,000.00	50,000.00	50,000.00
110-2331-6319-0940-00094-1-193-000	PURCHASED SERVICE	14,000.00	14,000.00	14,000.00
110-2331-6332-0940-00094-1-000-000	REPAIRS & MAINTENANCE	9,000.00	9,000.00	9,000.00
110-2331-6334-0940-00000-1-000-000	EQUIPMENT LEASE - TECHNOLOGY (VANTAGE, ETC.)	40,000.00	40,000.00	40,000.00
110-2331-6334-0940-00094-1-000-000	EQUIPMENT LEASE/RENTAL	192,000.00	192,000.00	192,000.00
110-2331-6334-0940-00094-1-000-001	EQUIPMENT LEASE/RENTAL Data Management	2,000.00	2,000.00	2,000.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-2331-6343-0940-00094-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	3,000.00	3,000.00	3,000.00
110-2331-6343-0940-00094-1-000-001	TRAVEL,SEMINARS,MTG Etc Data Management	8,000.00	8,000.00	8,000.00
110-2331-6361-0940-00094-1-154-000	TELEPHONE/FAX/DATA LINE	325,000.00	325,000.00	325,000.00
110-2331-6361-0940-00094-1-175-000	TELEPHONE/FAX/DATA LINE	28,000.00	28,000.00	28,000.00
110-2331-6361-0940-00094-1-176-000	TELEPHONE/FAX/DATA LINE	180,000.00	180,000.00	180,000.00
110-2331-6361-0940-00094-1-201-000	TELEPHONE/FAX/DATA LINE	2,000.00	2,000.00	2,000.00
110-2331-6411-0940-00094-1-000-001	GENERAL SUPPLIES Data Management	10,000.00	10,000.00	10,000.00
110-2331-6411-0940-00094-1-150-000	GENERAL SUPPLIES	6,000.00	6,000.00	6,000.00
110-2331-6411-0940-00094-1-192-000	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
110-2331-6411-0940-00094-1-200-000	GENERAL SUPPLIES	215,000.00	215,000.00	215,000.00
400-2331-6543-0940-00094-1-000-000	TECHNOLOGY EQUIPMENT	475,000.00	475,000.00	475,000.00
400-2331-6543-0940-00094-1-000-044	MISC. TECH EQUIPMENT	350,000.00	350,000.00	350,000.00
LOCATION 0940 TOTAL	COMPUTER TECHNOLOGY	2,847,300.00	2,847,300.00	2,847,300.00
FUNCTION 2331 TOTAL	Admin Technology Svcs	2,847,300.00	2,847,300.00	2,847,300.00
110-2411-6151-1050-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	100,000.00	100,000.00	100,000.00
110-2411-6241-1050-00000-1-000-000	EMPLOYEE INSURANCE	4,700.00	4,700.00	4,700.00
110-2411-6319-1050-00000-1-000-000	OTH PROF & TECH SRVS	1,000.00	1,000.00	1,000.00
110-2411-6334-1050-00000-1-000-000	EQUIPMENT LEASE/RENTAL	38,000.00	38,000.00	38,000.00
110-2411-6343-1050-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	1,000.00	1,000.00	1,000.00
110-2411-6361-1050-00000-1-000-000	POSTAGE	1,000.00	1,000.00	1,000.00
110-2411-6411-1050-00000-1-000-000	GENERAL SUPPLIES	11,000.00	11,000.00	11,000.00
200-2411-6112-1050-00000-3-000-000	REGULAR SALARIES	693,100.00	693,100.00	693,100.00
200-2411-6211-1050-00000-3-000-000	CERTIFIED RETIREMENT	117,000.00	117,000.00	117,000.00
200-2411-6232-1050-00000-3-000-000	MEDICARE TAX	10,400.00	10,400.00	10,400.00
200-2411-6241-1050-00000-3-000-000	EMPLOYEE INSURANCE	36,000.00	36,000.00	36,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	1,013,200.00	1,013,200.00	1,013,200.00
110-2411-6151-3020-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	70,200.00	70,200.00	70,200.00
110-2411-6221-3020-00000-1-000-000	CLASSIFIED RETIREMENT	6,100.00	6,100.00	6,100.00
110-2411-6231-3020-00000-1-000-000	OASDI	6,100.00	6,100.00	6,100.00
110-2411-6232-3020-00000-1-000-000	MEDICARE TAX	1,000.00	1,000.00	1,000.00
110-2411-6241-3020-00000-1-000-000	EMPLOYEE INSURANCE	3,200.00	3,200.00	3,200.00
110-2411-6319-3020-00000-1-000-000	PURCHASED SERVICES	6,000.00	6,000.00	6,000.00
110-2411-6334-3020-00000-1-000-000	EQUIPMENT LEASE/RENTAL	19,000.00	19,000.00	19,000.00
110-2411-6361-3020-00000-1-000-000	POSTAGE	300.00	300.00	300.00
110-2411-6411-3020-00000-1-000-000	GENERAL SUPPLIES	10,000.00	10,000.00	10,000.00
200-2411-6112-3020-00000-3-000-000	REGULAR SALARIES	372,400.00	372,400.00	372,400.00
200-2411-6211-3020-00000-3-000-000	CERTIFIED RETIREMENT	45,800.00	45,800.00	45,800.00
200-2411-6232-3020-00000-3-000-000	MEDICARE TAX	6,300.00	6,300.00	6,300.00
200-2411-6241-3020-00000-3-000-000	EMPLOYEE INSURANCE	26,400.00	26,400.00	26,400.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	572,800.00	572,800.00	572,800.00
110-2411-6151-4010-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	100,300.00	100,300.00	100,300.00
110-2411-6211-4010-00000-1-000-000	CERTIFIED RETIREMENT	4,000.00	4,000.00	4,000.00
110-2411-6221-4010-00000-1-000-000	CLASSIFIED RETIREMENT	3,400.00	3,400.00	3,400.00
110-2411-6231-4010-00000-1-000-000	OASDI	2,600.00	2,600.00	2,600.00

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Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-2411-6232-4010-00000-1-000-000	MEDICARE TAX	1,000.00	1,000.00	1,000.00
110-2411-6241-4010-00000-1-000-000	EMPLOYEE INSURANCE	11,200.00	11,200.00	11,200.00
110-2411-6334-4010-00000-1-000-000	EQUIPMENT LEASE/RENTAL	10,000.00	10,000.00	10,000.00
110-2411-6343-4010-00000-1-000-000	TRAVEL, SEMINARS,MTGS & ENT	900.00	900.00	900.00
110-2411-6361-4010-00000-1-000-000	POSTAGE	300.00	300.00	300.00
110-2411-6411-4010-00000-1-000-000	GENERAL SUPPLIES	7,000.00	7,000.00	7,000.00
200-2411-6112-4010-00000-3-000-000	REGULAR SALARIES	333,900.00	333,900.00	333,900.00
200-2411-6211-4010-00000-3-000-000	CERTIFIED RETIREMENT	48,700.00	48,700.00	48,700.00
200-2411-6232-4010-00000-3-000-000	MEDICARE TAX	5,400.00	5,400.00	5,400.00
200-2411-6241-4010-00000-3-000-000	EMPLOYEE INSURANCE	21,700.00	21,700.00	21,700.00
LOCATION 4010 TOTAL	BARACK OBAMA	550,400.00	550,400.00	550,400.00
110-2411-6151-4090-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	53,200.00	53,200.00	53,200.00
110-2411-6221-4090-00000-1-000-000	CLASSIFIED RETIREMENT	5,100.00	5,100.00	5,100.00
110-2411-6231-4090-00000-1-000-000	OASDI	5,100.00	5,100.00	5,100.00
110-2411-6232-4090-00000-1-000-000	MEDICARE TAX	1,000.00	1,000.00	1,000.00
110-2411-6319-4090-00000-1-000-000	PURCHASED SERVICE	500.00	500.00	500.00
110-2411-6334-4090-00000-1-000-000	EQUIPMENT LEASE/RENTAL	11,000.00	11,000.00	11,000.00
110-2411-6343-4090-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	600.00	600.00	600.00
110-2411-6361-4090-00000-1-000-000	POSTAGE	100.00	100.00	100.00
110-2411-6411-4090-00000-1-000-000	GENERAL SUPPLIES	6,000.00	6,000.00	6,000.00
200-2411-6112-4090-00000-3-000-000	REGULAR SALARIES	80,400.00	80,400.00	80,400.00
200-2411-6211-4090-00000-3-000-000	CERTIFIED RETIREMENT	5,900.00	5,900.00	5,900.00
200-2411-6232-4090-00000-3-000-000	MEDICARE TAX	1,800.00	1,800.00	1,800.00
200-2411-6241-4090-00000-3-000-000	EMPLOYEE INSURANCE	11,900.00	11,900.00	11,900.00
LOCATION 4090 TOTAL	Bel Nor	182,600.00	182,600.00	182,600.00
110-2411-6334-4100-00000-1-000-000	EQUIPMENT LEASE/RENTAL	11,000.00	11,000.00	11,000.00
110-2411-6343-4100-00000-1-000-000	TRAVEL, SEMINARS, MTGS, ENT.	800.00	800.00	800.00
110-2411-6361-4100-00000-1-000-000	POSTAGE	100.00	100.00	100.00
110-2411-6411-4100-00000-1-000-000	GENERAL SUPPLIES	6,000.00	6,000.00	6,000.00
200-2411-6112-4100-00000-3-000-000	REGULAR SALARIES	211,400.00	211,400.00	211,400.00
200-2411-6211-4100-00000-3-000-000	CERTIFIED RETIREMENT	29,700.00	29,700.00	29,700.00
200-2411-6232-4100-00000-3-000-000	MEDICARE TAX	2,900.00	2,900.00	2,900.00
200-2411-6241-4100-00000-3-000-000	EMPLOYEE INSURANCE	2,200.00	2,200.00	2,200.00
LOCATION 4100 TOTAL	JEFFERSON	264,100.00	264,100.00	264,100.00
110-2411-6151-4160-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	49,500.00	49,500.00	49,500.00
110-2411-6221-4160-00000-1-000-000	CLASSIFIED RETIREMENT	7,500.00	7,500.00	7,500.00
110-2411-6231-4160-00000-1-000-000	OASDI	2,600.00	2,600.00	2,600.00
110-2411-6232-4160-00000-1-000-000	MEDICARE TAX	600.00	600.00	600.00
110-2411-6241-4160-00000-1-000-000	EMPLOYEE INSURANCE	9,000.00	9,000.00	9,000.00
110-2411-6319-4160-00000-1-000-000	PURCHASED SERVICE	3,000.00	3,000.00	3,000.00
110-2411-6334-4160-00000-1-000-000	EQUIPMENT LEASE/RENTAL	8,000.00	8,000.00	8,000.00
110-2411-6361-4160-00000-1-000-000	POSTAGE	100.00	100.00	100.00
110-2411-6411-4160-00000-1-000-000	GENERAL SUPPLIES	7,000.00	7,000.00	7,000.00
200-2411-6112-4160-00000-3-000-000	REGULAR SALARIES	388,700.00	388,700.00	388,700.00

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Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
200-2411-6211-4160-00000-3-000-000	CERTIFIED RETIREMENT	56,400.00	56,400.00	56,400.00
200-2411-6232-4160-00000-3-000-000	MEDICARE TAX	5,300.00	5,300.00	5,300.00
200-2411-6241-4160-00000-3-000-000	EMPLOYEE INSURANCE	30,300.00	30,300.00	30,300.00
LOCATION 4160 TOTAL	WASHINGTON	568,000.00	568,000.00	568,000.00
110-2411-6151-5020-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	75,200.00	75,200.00	75,200.00
110-2411-6151-5020-00000-1-418-000	CLASSIFIED SALARIES - REGULAR	72,900.00	72,900.00	72,900.00
110-2411-6221-5020-00000-1-000-000	CLASSIFIED RETIREMENT	4,400.00	4,400.00	4,400.00
110-2411-6221-5020-00000-1-418-000	CLASSIFIED RETIREMENT	4,000.00	4,000.00	4,000.00
110-2411-6231-5020-00000-1-000-000	OASDI	5,200.00	5,200.00	5,200.00
110-2411-6231-5020-00000-1-418-000	OASDI	6,100.00	6,100.00	6,100.00
110-2411-6232-5020-00000-1-000-000	MEDICARE TAX	800.00	800.00	800.00
110-2411-6232-5020-00000-1-418-000	MEDICARE TAX	700.00	700.00	700.00
110-2411-6241-5020-00000-1-000-000	EMPLOYEE INSURANCE	9,000.00	9,000.00	9,000.00
110-2411-6241-5020-00000-1-418-000	EMPLOYEE INSURANCE	9,000.00	9,000.00	9,000.00
110-2411-6334-5020-00000-1-000-000	EQUIPMENT LEASE/RENTAL	8,000.00	8,000.00	8,000.00
110-2411-6343-5020-00000-1-418-000	TRAVEL, SEMINARS, MEETINGS AND ENTERTAINMENT	1,000.00	1,000.00	1,000.00
110-2411-6361-5020-00000-1-000-000	POSTAGE	700.00	700.00	700.00
110-2411-6411-5020-00000-1-000-000	GENERAL SUPPLIES	7,000.00	7,000.00	7,000.00
200-2411-6112-5020-00000-3-000-000	REGULAR SALARIES	153,900.00	153,900.00	153,900.00
200-2411-6211-5020-00000-3-000-000	CERTIFIED RETIREMENT	22,900.00	22,900.00	22,900.00
200-2411-6232-5020-00000-3-000-000	MEDICARE TAX	4,300.00	4,300.00	4,300.00
200-2411-6241-5020-00000-3-000-000	EMPLOYEE INSURANCE	14,800.00	14,800.00	14,800.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	399,900.00	399,900.00	399,900.00
FUNCTION 2411 TOTAL	PRINCIPAL SERVICES	3,551,000.00	3,551,000.00	3,551,000.00
200-2511-6211-0950-00000-3-000-000	CERTIFIED RETIREMENT	27,700.00	27,700.00	27,700.00
200-2511-6232-0950-00000-3-000-000	MEDICARE TAX	2,000.00	2,000.00	2,000.00
200-2511-6241-0950-00000-3-000-000	EMPLOYEE INSURANCE	11,000.00	11,000.00	11,000.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	40,700.00	40,700.00	40,700.00
FUNCTION 2511 TOTAL	BUSINESS SERVICES	40,700.00	40,700.00	40,700.00
110-2521-6151-0950-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	554,000.00	554,000.00	554,000.00
110-2521-6221-0950-00000-1-000-000	CLASSIFIED RETIREMENT	29,600.00	29,600.00	29,600.00
110-2521-6231-0950-00000-1-000-000	OASDI	23,000.00	23,000.00	23,000.00
110-2521-6232-0950-00000-1-000-000	MEDICARE TAX	6,600.00	6,600.00	6,600.00
110-2521-6241-0950-00000-1-000-000	EMPLOYEE INSURANCE	44,200.00	44,200.00	44,200.00
110-2521-6316-0950-00000-1-000-000	DATA PROCESSING SERVICES	95,000.00	95,000.00	95,000.00
110-2521-6319-0950-00000-1-000-000	PURCHASED SERVICE	53,000.00	53,000.00	53,000.00
110-2521-6334-0950-00000-1-000-000	EQUIPMENT LEASE/RENTAL	14,000.00	14,000.00	14,000.00
110-2521-6343-0950-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	4,000.00	4,000.00	4,000.00
110-2521-6361-0950-00000-1-000-000	COMMUNICATION	1,000.00	1,000.00	1,000.00
110-2521-6362-0950-00000-1-000-000	ADVERTISING	3,300.00	3,300.00	3,300.00
110-2521-6363-0950-00000-1-000-000	PRINTING & BINDING	1,000.00	1,000.00	1,000.00
110-2521-6371-0950-00000-1-000-000	DUES/FEES/MEMBERSHIPS/PERMITS	400.00	400.00	400.00
110-2521-6411-0950-00000-1-000-000	GENERAL SUPPLIES	12,000.00	12,000.00	12,000.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	841,100.00	841,100.00	841,100.00
FUNCTION 2521 TOTAL	BUSINESS ADMIN OFFICE	841,100.00	841,100.00	841,100.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-2523-6319-0950-00000-1-000-000	BANK SERVICE CHARGES	20,000.00	20,000.00	20,000.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	20,000.00	20,000.00	20,000.00
FUNCTION 2523 TOTAL	BANK SERVICE CHARGES	20,000.00	20,000.00	20,000.00
110-2541-6335-0800-00000-1-000-000	WATER AND SEWER	3,000.00	3,000.00	3,000.00
110-2541-6481-0800-00000-1-000-000	ELECTRIC	56,900.00	56,900.00	56,900.00
110-2541-6482-0800-00000-1-000-000	GAS/NATURAL	11,700.00	11,700.00	11,700.00
LOCATION 0800 TOTAL	ALL ADMINISTRATION	71,600.00	71,600.00	71,600.00
110-2541-6151-0960-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	2,414,900.00	2,414,900.00	2,414,900.00
110-2541-6161-0960-00000-1-000-000	CLASSIFIED SALARIES - PART - TIME	92,500.00	92,500.00	92,500.00
110-2541-6211-0960-00000-1-000-000	CERTIFIED RETIREMENT	10,500.00	10,500.00	10,500.00
110-2541-6221-0960-00000-1-000-000	CLASSIFIED RETIREMENT	178,200.00	178,200.00	178,200.00
110-2541-6231-0960-00000-1-000-000	OASDI	161,000.00	161,000.00	161,000.00
110-2541-6232-0960-00000-1-000-000	MEDICARE TAX	35,600.00	35,600.00	35,600.00
110-2541-6241-0960-00000-1-000-000	EMPLOYEE INSURANCE	405,000.00	405,000.00	405,000.00
110-2541-6319-0960-00000-1-000-000	PURCHASED SERVICE	400,000.00	400,000.00	400,000.00
110-2541-6332-0960-00000-1-000-000	REPAIR	330,000.00	330,000.00	330,000.00
110-2541-6334-0960-00000-1-000-000	EQUIPMENT LEASE/RENTAL	4,000.00	4,000.00	4,000.00
110-2541-6335-0960-00000-1-000-000	WATER AND SEWER	3,000.00	3,000.00	3,000.00
110-2541-6335-0960-00000-1-000-777	WATER AND SEWER	1,000.00	1,000.00	1,000.00
110-2541-6336-0960-00000-1-000-000	TRASH REMOVAL	90,000.00	90,000.00	90,000.00
110-2541-6338-0960-00000-1-000-000	PEST CONTROL SRV	19,000.00	19,000.00	19,000.00
110-2541-6343-0960-00000-1-000-000	TRAVEL, SEMINARS, MEETINGS AND ENTERTAINMENT	4,000.00	4,000.00	4,000.00
110-2541-6351-0960-00000-1-000-000	PROPERTY INSURANCE	200,000.00	200,000.00	200,000.00
110-2541-6411-0960-00000-1-000-000	GENERAL SUPPLIES	560,000.00	560,000.00	560,000.00
110-2541-6411-0960-00000-1-000-001	UNIFORMS	4,000.00	4,000.00	4,000.00
110-2541-6481-0960-00000-1-000-000	ELECTRIC	24,300.00	24,300.00	24,300.00
110-2541-6482-0960-00000-1-000-000	NATURAL GAS	16,500.00	16,500.00	16,500.00
110-2541-6486-0960-00000-1-000-000	GASOLINE/DIESEL	41,100.00	41,100.00	41,100.00
LOCATION 0960 TOTAL	BUILDING & GROUNDS DEPT	4,994,600.00	4,994,600.00	4,994,600.00
110-2541-6481-0990-00000-1-000-000	ELECTRIC	6,600.00	6,600.00	6,600.00
LOCATION 0990 TOTAL	TRANSPORTATION DEPT	6,600.00	6,600.00	6,600.00
110-2541-6335-1050-00000-1-000-000	WATER & SEWER	250,000.00	250,000.00	250,000.00
110-2541-6481-1050-00000-1-000-000	ELECTRIC	261,100.00	261,100.00	261,100.00
110-2541-6482-1050-00000-1-000-000	GAS/NATURAL	111,500.00	111,500.00	111,500.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	622,600.00	622,600.00	622,600.00
110-2541-6335-3020-00000-1-000-000	WATER AND SEWER	20,000.00	20,000.00	20,000.00
110-2541-6481-3020-00000-1-000-000	ELECTRIC	113,700.00	113,700.00	113,700.00
110-2541-6482-3020-00000-1-000-000	NATURAL GAS	30,200.00	30,200.00	30,200.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	163,900.00	163,900.00	163,900.00
110-2541-6335-4010-00000-1-000-000	WATER AND SEWER	18,000.00	18,000.00	18,000.00
110-2541-6481-4010-00000-1-000-000	ELECTRIC	90,000.00	90,000.00	90,000.00
110-2541-6482-4010-00000-1-000-000	NATURAL GAS	2,300.00	2,300.00	2,300.00
LOCATION 4010 TOTAL	BARACK OBAMA	110,300.00	110,300.00	110,300.00
110-2541-6335-4090-00000-1-000-000	WATER AND SEWER	9,000.00	9,000.00	9,000.00
110-2541-6481-4090-00000-1-000-000	ELECTRIC	38,500.00	38,500.00	38,500.00

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Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-2541-6482-4090-00000-1-000-000	NATURAL GAS	28,700.00	28,700.00	28,700.00
LOCATION 4090 TOTAL	Bel Nor	76,200.00	76,200.00	76,200.00
110-2541-6335-4100-00000-1-000-000	WATER AND SEWER	6,000.00	6,000.00	6,000.00
110-2541-6481-4100-00000-1-000-000	ELECTRIC	45,900.00	45,900.00	45,900.00
110-2541-6482-4100-00000-1-000-000	NATURAL GAS	23,900.00	23,900.00	23,900.00
LOCATION 4100 TOTAL	JEFFERSON	75,800.00	75,800.00	75,800.00
110-2541-6335-4160-00000-1-000-000	WATER & SEWER	11,000.00	11,000.00	11,000.00
110-2541-6481-4160-00000-1-000-000	ELECTRIC	41,600.00	41,600.00	41,600.00
110-2541-6482-4160-00000-1-000-000	GAS/NATURAL	2,500.00	2,500.00	2,500.00
LOCATION 4160 TOTAL	WASHINGTON	55,100.00	55,100.00	55,100.00
110-2541-6335-5020-00000-1-000-000	WATER AND SEWER	6,000.00	6,000.00	6,000.00
110-2541-6335-5020-00000-1-418-000	WATER AND SEWER	5,000.00	5,000.00	5,000.00
110-2541-6481-5020-00000-1-000-000	ELECTRIC	41,300.00	41,300.00	41,300.00
110-2541-6481-5020-00000-1-418-000	ELECTRIC	32,700.00	32,700.00	32,700.00
110-2541-6482-5020-00000-1-000-000	GAS/NATURAL	6,700.00	6,700.00	6,700.00
110-2541-6482-5020-00000-1-418-000	NATURAL GAS	10,700.00	10,700.00	10,700.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	102,400.00	102,400.00	102,400.00
FUNCTION 2541 TOTAL	OPERATION OF PLANT	6,279,100.00	6,279,100.00	6,279,100.00
110-2544-6319-0960-00000-1-000-000	PURCHASED SERVICES	16,000.00	16,000.00	16,000.00
LOCATION 0960 TOTAL	BUILDING & GROUNDS DEPT	16,000.00	16,000.00	16,000.00
FUNCTION 2544 TOTAL	EQUIPMENT MAINTENANCE	16,000.00	16,000.00	16,000.00
110-2546-6151-0130-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	702,700.00	702,700.00	702,700.00
110-2546-6221-0130-00000-1-000-000	CLASSIFIED RETIREMENT	53,200.00	53,200.00	53,200.00
110-2546-6231-0130-00000-1-000-000	OASDI	40,400.00	40,400.00	40,400.00
110-2546-6232-0130-00000-1-000-000	MEDICARE TAX	12,500.00	12,500.00	12,500.00
110-2546-6241-0130-00000-1-000-000	EMPLOYEE INSURANCE	115,900.00	115,900.00	115,900.00
110-2546-6319-0130-00000-1-000-000	PURCHASED SERVICE	205,000.00	205,000.00	205,000.00
110-2546-6319-0130-00000-1-000-001	Other Professional Services	6,000.00	6,000.00	6,000.00
110-2546-6332-0130-00000-1-000-000	REPAIR	5,000.00	5,000.00	5,000.00
110-2546-6337-0130-00000-1-000-000	SECURITY & FIRE ALARM SRV	18,000.00	18,000.00	18,000.00
110-2546-6343-0130-00000-1-000-000	TRAVEL, SEMINARS, MEETINGS AND ENTERTAINMENT	3,200.00	3,200.00	3,200.00
110-2546-6411-0130-00000-1-000-000	GENERAL SUPPLIES	6,000.00	6,000.00	6,000.00
110-2546-6411-0130-00000-1-000-001	UNIFORMS	6,000.00	6,000.00	6,000.00
110-2546-6411-0130-38400-1-000-000	School Safety Grant	200,000.00	200,000.00	200,000.00
110-2546-6541-0130-00000-1-000-000	Safety and Security Equipment	30,000.00	30,000.00	30,000.00
LOCATION 0130 TOTAL	SECURITY	1,403,900.00	1,403,900.00	1,403,900.00
FUNCTION 2546 TOTAL	SECURITY SERVICES	1,403,900.00	1,403,900.00	1,403,900.00
110-2551-6341-0000-46300-4-000-000	PUPIL TRANSPORTATION TO/FROM SCHOOL	683,000.00	683,000.00	683,000.00
110-2551-6341-0000-46800-4-000-000	PURCHASED SERVICES	85,000.00	85,000.00	85,000.00
LOCATION 0000 TOTAL	ALL DISTRICT	768,000.00	768,000.00	768,000.00
110-2551-6319-0990-00000-1-000-000	Professional Services	703,600.00	703,600.00	703,600.00
110-2551-6334-0990-00000-1-000-000	EQUIPMENT LEASE/RENTAL	538,300.00	538,300.00	538,300.00
110-2551-6342-0990-00000-1-000-021	PUPIL TRANS - FIELD TRIPS	18,000.00	18,000.00	18,000.00
LOCATION 0990 TOTAL	TRANSPORTATION DEPT	1,259,900.00	1,259,900.00	1,259,900.00
FUNCTION 2551 TOTAL	PUPIL TRANSP-CONTRACTED	2,027,900.00	2,027,900.00	2,027,900.00

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Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-2552-6151-0990-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	670,400.00	670,400.00	670,400.00
110-2552-6221-0990-00000-1-000-000	CLASSIFIED RETIREMENT	51,400.00	51,400.00	51,400.00
110-2552-6231-0990-00000-1-000-000	OASDI	45,900.00	45,900.00	45,900.00
110-2552-6232-0990-00000-1-000-000	MEDICARE TAX	12,500.00	12,500.00	12,500.00
110-2552-6241-0990-00000-1-000-000	EMPLOYEE INSURANCE	166,700.00	166,700.00	166,700.00
110-2552-6319-0990-00000-1-000-000	PURCHASED SERVICE	9,000.00	9,000.00	9,000.00
110-2552-6334-0990-00000-1-000-000	EQUIPMENT LEASE/RENTAL	2,000.00	2,000.00	2,000.00
110-2552-6343-0990-00000-1-000-000	TRAVEL, SEMINARS, MEETINGS AND ENTERTAINMENT	2,000.00	2,000.00	2,000.00
110-2552-6351-0990-00000-1-000-000	PROPERTY INSURANCE	15,000.00	15,000.00	15,000.00
110-2552-6361-0990-00000-1-000-000	COMMUNICATION	1,000.00	1,000.00	1,000.00
110-2552-6363-0990-00000-1-000-000	PRINTING & BINDING	1,500.00	1,500.00	1,500.00
110-2552-6411-0990-00000-1-000-000	GENERAL SUPPLIES	75,000.00	75,000.00	75,000.00
110-2552-6486-0990-00000-1-000-000	GASOLINE/DIESEL	90,000.00	90,000.00	90,000.00
LOCATION 0990 TOTAL	TRANSPORTATION DEPT	1,142,400.00	1,142,400.00	1,142,400.00
FUNCTION 2552 TOTAL	PUPIL TRANSP/DIST OWNED	1,142,400.00	1,142,400.00	1,142,400.00
500-2561-6151-0980-00000-4-000-000	CLASSIFIED SALARIES - REGULAR	893,800.00	893,800.00	893,800.00
500-2561-6221-0980-00000-4-000-000	CLASSIFIED RETIREMENT	56,400.00	56,400.00	56,400.00
500-2561-6231-0980-00000-4-000-000	OASDI	53,900.00	53,900.00	53,900.00
500-2561-6232-0980-00000-4-000-000	MEDICARE TAX	12,600.00	12,600.00	12,600.00
500-2561-6241-0980-00000-4-000-000	EMPLOYEE INSURANCE	85,200.00	85,200.00	85,200.00
500-2561-6319-0980-00000-4-000-000	PURCHASED SERVICE	3,400.00	3,400.00	3,400.00
500-2561-6332-0980-00000-4-000-000	REPAIR	22,000.00	22,000.00	22,000.00
500-2561-6334-0980-00000-4-000-000	EQUIPMENT LEASE/RENTAL	65,000.00	65,000.00	65,000.00
500-2561-6343-0980-00000-4-000-000	TRAVEL, SEMINARS, MTGS & ENT	5,000.00	5,000.00	5,000.00
500-2561-6371-0980-00000-4-000-000	DUES/FEES/MEMBERSHIPS	2,000.00	2,000.00	2,000.00
500-2561-6411-0980-00000-4-000-000	GENERAL SUPPLIES	30,000.00	30,000.00	30,000.00
500-2561-6411-0980-00000-4-000-001	GENERAL SUPPLIES	2,000.00	2,000.00	2,000.00
500-2561-6471-0980-00000-4-000-000	FOOD SUPPLIES	80,000.00	80,000.00	80,000.00
500-2561-6471-0980-00000-4-062-000	FOOD SUPPLIES	75,000.00	75,000.00	75,000.00
500-2561-6471-0980-00449-4-000-000	FOOD SUPPLIES	65,000.00	65,000.00	65,000.00
500-2561-6541-0980-00000-4-000-000	FOOD SERVICE EQUIPMENT	30,000.00	30,000.00	30,000.00
LOCATION 0980 TOTAL	SCHOOL LUNCH SRVS DEPT	1,481,300.00	1,481,300.00	1,481,300.00
FUNCTION 2561 TOTAL	FOOD SERVICE	1,481,300.00	1,481,300.00	1,481,300.00
500-2562-6411-0980-00321-4-000-000	FOOD PREPARATION SUPPLIES	28,000.00	28,000.00	28,000.00
500-2562-6411-0980-44400-4-000-000	KITCHEN EQUIPMENT	200,000.00	200,000.00	200,000.00
500-2562-6471-0980-00321-4-000-000	FOOD SUPPLIES	400,000.00	400,000.00	400,000.00
500-2562-6541-0980-00000-1-000-000	FOOD SERVICE EQUIPMENT	100,000.00	100,000.00	100,000.00
LOCATION 0980 TOTAL	SCHOOL LUNCH SRVS DEPT	728,000.00	728,000.00	728,000.00
FUNCTION 2562 TOTAL	FOOD SERVICE EQUIPMENT	728,000.00	728,000.00	728,000.00
110-2574-6334-0610-00000-1-000-001	EQUIPMENT LEASE / RENTAL	23,000.00	23,000.00	23,000.00
110-2574-6411-0610-00000-1-000-001	OTHER ED MEDIA SERVICES	38,000.00	38,000.00	38,000.00
LOCATION 0610 TOTAL	PRINT SHOP	61,000.00	61,000.00	61,000.00
FUNCTION 2574 TOTAL	PRINT/PUBLISH/DUPLI SRVS	61,000.00	61,000.00	61,000.00
110-2621-6343-0630-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	1,000.00	1,000.00	1,000.00
LOCATION 0630 TOTAL	CURRICULAR SRVS DEPT	1,000.00	1,000.00	1,000.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-2621-6319-0840-00000-1-000-000	PURCHASED SERVICE	47,000.00	47,000.00	47,000.00
110-2621-6411-0840-00000-1-000-000	SUPPLIES	6,000.00	6,000.00	6,000.00
LOCATION 0840 TOTAL	PROFESSIONAL DEVELOPMENT	53,000.00	53,000.00	53,000.00
FUNCTION 2621 TOTAL	PLANNING AND RESEARCH	54,000.00	54,000.00	54,000.00
110-2641-6151-0930-00000-1-000-000	CLASSIFIED SALARIES - REGULAR	365,900.00	365,900.00	365,900.00
110-2641-6152-0930-00000-1-000-000	SUPPLEMENTAL PAY	3,000.00	3,000.00	3,000.00
110-2641-6153-0930-00000-1-000-000	SUBSTITUTE TEACHERS	600,000.00	600,000.00	600,000.00
110-2641-6211-0930-00000-1-000-000	CERTIFIED RETIREMENT	3,100.00	3,100.00	3,100.00
110-2641-6221-0930-00000-1-000-000	CLASSIFIED RETIREMENT	67,300.00	67,300.00	67,300.00
110-2641-6231-0930-00000-1-000-000	OASDI	70,100.00	70,100.00	70,100.00
110-2641-6232-0930-00000-1-000-000	MEDICARE TAX	18,000.00	18,000.00	18,000.00
110-2641-6241-0930-00000-1-000-000	EMPLOYEE INSURANCE	75,100.00	75,100.00	75,100.00
110-2641-6261-0930-00000-1-000-000	WORKER'S COMP INS - CLASSIFIED	290,000.00	290,000.00	290,000.00
110-2641-6271-0930-00000-1-000-000	UNEMPLOYMENT COMPENSATION	25,000.00	25,000.00	25,000.00
110-2641-6319-0930-00000-1-000-000	MISC PURCHASED SERVICES	75,000.00	75,000.00	75,000.00
110-2641-6319-0930-00000-1-000-020	PURCHASED SERVICE	3,000.00	3,000.00	3,000.00
110-2641-6319-0930-00000-1-000-230	PURCHASED SERVICE	40,000.00	40,000.00	40,000.00
110-2641-6319-0930-00000-1-000-950	PURCHASED SERVICE	1,000.00	1,000.00	1,000.00
110-2641-6319-0930-00000-1-000-951	NETCHEMIA	24,000.00	24,000.00	24,000.00
110-2641-6319-0930-00421-1-000-000	TUITION REIMBURSEMENT	45,000.00	45,000.00	45,000.00
110-2641-6319-0930-42201-4-000-000	PURCHASED SERVICES	2,500.00	2,500.00	2,500.00
110-2641-6334-0930-00000-1-000-000	EQUIPMENT LEASE/RENTAL	4,000.00	4,000.00	4,000.00
110-2641-6343-0930-00000-1-000-000	TRAVEL, SEMINARS, MTGS & ENT	17,000.00	17,000.00	17,000.00
110-2641-6361-0930-00000-1-000-000	COMMUNICATION	1,000.00	1,000.00	1,000.00
110-2641-6362-0930-00000-1-000-000	ADVERTISING	4,000.00	4,000.00	4,000.00
110-2641-6362-0930-00000-1-000-001	H/R RECRUITMENT	2,500.00	2,500.00	2,500.00
110-2641-6371-0930-00000-1-000-000	DUES/FEES/MEMBERSHIPS	1,200.00	1,200.00	1,200.00
110-2641-6411-0930-00000-1-000-000	GENERAL SUPPLIES	15,000.00	15,000.00	15,000.00
110-2641-6411-0930-42201-4-000-000	SUPPLIES	7,200.00	7,200.00	7,200.00
200-2641-6111-0930-00000-1-000-000	CERTIFIED SALARY	146,300.00	146,300.00	146,300.00
200-2641-6211-0930-00000-1-000-000	CERTIFIED RETIREMENT	21,500.00	21,500.00	21,500.00
200-2641-6232-0930-00000-1-000-000	MEDICARE TAX	2,000.00	2,000.00	2,000.00
200-2641-6232-0930-00000-1-000-001	MEDICARE TAX	100.00	100.00	100.00
200-2641-6232-0930-42300-4-000-001	MEDICARE TAX	2,100.00	2,100.00	2,100.00
200-2641-6241-0930-00000-1-000-000	EMPLOYEE INSURANCE	1,100.00	1,100.00	1,100.00
200-2641-6261-0930-00000-3-000-000	WORKERS COMPENSATION CERTIFIED	272,000.00	272,000.00	272,000.00
200-2641-6291-0930-00000-3-000-000	TUITION REIMBURSEMENT	180,000.00	180,000.00	180,000.00
LOCATION 0930 TOTAL	PERSONNEL OFFICE	2,385,000.00	2,385,000.00	2,385,000.00
FUNCTION 2641 TOTAL	HUMAN RESOURCES/PERSONNEL	2,385,000.00	2,385,000.00	2,385,000.00
110-2642-6319-0930-00000-1-000-000	TEACHER/STAFF RECRUITMENT	40,000.00	40,000.00	40,000.00
LOCATION 0930 TOTAL	PERSONNEL OFFICE	40,000.00	40,000.00	40,000.00
FUNCTION 2642 TOTAL	Purchased Service - Kelly	40,000.00	40,000.00	40,000.00
110-3511-6319-5020-00324-1-418-000	PURCHASED SERVICE	197,000.00	197,000.00	197,000.00
110-3511-6361-5020-00324-1-418-000	COMMUNICATION	400.00	400.00	400.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	197,400.00	197,400.00	197,400.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
FUNCTION 3511 TOTAL	Function Description Not Found	197,400.00	197,400.00	197,400.00
110-3512-6151-5020-45100-4-418-044	CLASSIFIED SALARIES - REGULAR	255,700.00	255,700.00	255,700.00
110-3512-6211-5020-45100-4-418-044	CERTIFIED RETIREMENT	3,100.00	3,100.00	3,100.00
110-3512-6221-5020-45100-4-418-044	CLASSIFIED RETIREMENT	18,800.00	18,800.00	18,800.00
110-3512-6231-5020-45100-4-418-044	OASDI	16,600.00	16,600.00	16,600.00
110-3512-6232-5020-45100-4-418-044	MEDICARE TAX	4,100.00	4,100.00	4,100.00
110-3512-6241-5020-45100-4-418-044	EMPLOYEE INSURANCE	68,900.00	68,900.00	68,900.00
110-3512-6319-5020-45100-4-418-000	Purchased Services	3,000.00	3,000.00	3,000.00
110-3512-6411-5020-00000-1-418-000	General Supplies	5,000.00	5,000.00	5,000.00
110-3512-6411-5020-45100-4-418-002	GENERAL SUPPLIES	18,000.00	18,000.00	18,000.00
110-3512-6441-5020-45100-4-418-044	LIBRARY BOOKS	1,000.00	1,000.00	1,000.00
200-3512-6111-5020-00000-3-418-046	REGULAR SALARIES	66,200.00	66,200.00	66,200.00
200-3512-6111-5020-45100-4-000-000	REGULAR SALARIES	69,700.00	69,700.00	69,700.00
200-3512-6111-5020-45100-4-418-044	REGULAR WAGES/CERT TEACH	463,600.00	463,600.00	463,600.00
200-3512-6241-5020-00000-3-418-046	EMPLOYEE INSURANCE	7,100.00	7,100.00	7,100.00
200-3512-6241-5020-45100-4-000-000	EMPLOYEE INSURANCE	10,000.00	10,000.00	10,000.00
200-3512-6241-5020-45100-4-418-044	EMPLOYEE INSURANCE	62,800.00	62,800.00	62,800.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	1,073,600.00	1,073,600.00	1,073,600.00
FUNCTION 3512 TOTAL	Function 3512	1,073,600.00	1,073,600.00	1,073,600.00
110-3611-6311-1050-46300-4-000-000	PURCHASED SERVICES	1,500.00	1,500.00	1,500.00
110-3611-6343-1050-46300-4-000-000	MEETINGS, TRAVEL, SEMINARS	1,800.00	1,800.00	1,800.00
110-3611-6411-1050-46300-4-000-000	GENERAL SUPPLIES	2,600.00	2,600.00	2,600.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	5,900.00	5,900.00	5,900.00
110-3611-6311-3020-46300-4-000-000	PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
110-3611-6411-3020-46300-4-000-000	GENERAL SUPPLIES	2,400.00	2,400.00	2,400.00
LOCATION 3020 TOTAL	MIDDLE SCHOOL	3,400.00	3,400.00	3,400.00
110-3611-6311-4010-46300-4-000-000	PURCHASED SERVICES	600.00	600.00	600.00
110-3611-6411-4010-46300-4-000-000	GENERAL SUPPLIES	1,700.00	1,700.00	1,700.00
LOCATION 4010 TOTAL	BARACK OBAMA	2,300.00	2,300.00	2,300.00
110-3611-6311-4090-46300-4-000-000	PURCHASED SERVICES	200.00	200.00	200.00
110-3611-6411-4090-46300-4-000-000	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
LOCATION 4090 TOTAL	Bel Nor	1,200.00	1,200.00	1,200.00
110-3611-6311-4100-46300-4-000-000	PURCHASED SERVICES	300.00	300.00	300.00
110-3611-6411-4100-46300-4-000-000	GENERAL SUPPLIES	1,100.00	1,100.00	1,100.00
LOCATION 4100 TOTAL	JEFFERSON	1,400.00	1,400.00	1,400.00
110-3611-6311-4160-46300-4-000-000	PURCHASED SERVICES	400.00	400.00	400.00
110-3611-6411-4160-46300-4-000-000	GENERAL SUPPLIES	1,400.00	1,400.00	1,400.00
LOCATION 4160 TOTAL	WASHINGTON	1,800.00	1,800.00	1,800.00
110-3611-6311-5020-46300-4-000-000	PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
110-3611-6411-5020-46300-4-000-000	GENERAL SUPPLIES	1,400.00	1,400.00	1,400.00
LOCATION 5020 TOTAL	KINDERGARTEN CENTER	2,400.00	2,400.00	2,400.00
FUNCTION 3611 TOTAL	HOMELESS SERVICES	18,400.00	18,400.00	18,400.00
110-3711-6319-0680-46100-4-000-000	IWATITLE IV SERVICES	5,000.00	5,000.00	5,000.00
110-3711-6319-0680-46500-4-000-000	OTH PROF & TECH SRVS	47,000.00	47,000.00	47,000.00
110-3711-6411-0680-46100-4-000-000	IWATITLE IV SUPPLIES	27,000.00	27,000.00	27,000.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
110-3711-6411-0680-46500-4-000-000	GENERAL SUPPLIES	800.00	800.00	800.00
LOCATION 0680 TOTAL	INCARNATE WORD	79,800.00	79,800.00	79,800.00
110-3711-6319-0690-46100-4-000-000	LHSN TITLE IV SERVICE	34,000.00	34,000.00	34,000.00
110-3711-6319-0690-46500-4-000-000	OTH PROF & TECH SRVS	34,000.00	34,000.00	34,000.00
110-3711-6411-0690-42400-4-000-000	CARES ACT-LHSN	17,000.00	17,000.00	17,000.00
110-3711-6411-0690-46100-4-000-000	LHSN TITLE IV SUPPLIES	5,000.00	5,000.00	5,000.00
110-3711-6411-0690-46500-4-000-000	LHN-Supplies Title II	9,000.00	9,000.00	9,000.00
LOCATION 0690 TOTAL	LUTHERAN NORTH	99,000.00	99,000.00	99,000.00
110-3711-6319-0700-46100-4-000-000	ST. ANN TITLE IV SERVICE	8,000.00	8,000.00	8,000.00
110-3711-6319-0700-46500-4-000-000	OTH PROF & TECH SRVS	25,000.00	25,000.00	25,000.00
110-3711-6411-0700-46100-4-000-000	ST. ANN TITLE IV SUPPLIES	2,000.00	2,000.00	2,000.00
110-3711-6411-0700-46500-4-000-000	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
LOCATION 0700 TOTAL	ST. ANN	36,000.00	36,000.00	36,000.00
FUNCTION 3711 TOTAL	Title II	214,800.00	214,800.00	214,800.00
110-3812-6411-0850-00000-1-000-085	CHESS CLUB-AFTER SCHOOL (NOT 21st CC)	100.00	100.00	100.00
LOCATION 0850 TOTAL	PUPIL PERSONNEL SERVICE	100.00	100.00	100.00
110-3812-6151-0880-45900-4-000-000	CLASSIFIED SALARIES - REGULAR	10,000.00	10,000.00	10,000.00
110-3812-6152-0880-45900-4-000-000	SUPPLEMENTAL PAY	14,000.00	14,000.00	14,000.00
110-3812-6221-0880-45900-4-000-000	CLASSIFIED RETIREMENT	1,000.00	1,000.00	1,000.00
110-3812-6231-0880-45900-4-000-000	OASDI	1,000.00	1,000.00	1,000.00
110-3812-6232-0880-45900-4-000-000	MEDICARE TAX	200.00	200.00	200.00
110-3812-6319-0880-45900-4-000-000	PURCHASED SERVICE	200,000.00	200,000.00	200,000.00
110-3812-6411-0880-45900-4-000-000	GENERAL SUPPLIES	3,000.00	3,000.00	3,000.00
200-3812-6131-0880-45900-4-000-000	SUPPLEMENTAL PAY	12,000.00	12,000.00	12,000.00
200-3812-6211-0880-45900-4-000-000	CERTIFIED RETIREMENT	5,000.00	5,000.00	5,000.00
LOCATION 0880 TOTAL	STATE/FED PROGADMIN T1	246,200.00	246,200.00	246,200.00
FUNCTION 3812 TOTAL	AFTER SCHOOL PROGRAM	246,300.00	246,300.00	246,300.00
110-3912-6152-0850-00000-1-000-085	SUPPLEMENTAL PAY	100.00	100.00	100.00
LOCATION 0850 TOTAL	PUPIL PERSONNEL SERVICE	100.00	100.00	100.00
110-3912-6151-0880-45100-4-000-000	CLASSIFIED SALARIES	115,600.00	115,600.00	115,600.00
110-3912-6151-0880-45100-4-000-001	CLASSIFIED SALARIES - REGULAR	37,000.00	37,000.00	37,000.00
110-3912-6221-0880-45100-4-000-000	CLASSIFIED RETIREMENT	8,200.00	8,200.00	8,200.00
110-3912-6221-0880-45100-4-000-001	CLASSIFIED RETIREMENT	2,100.00	2,100.00	2,100.00
110-3912-6231-0880-45100-4-000-000	OASDI	8,700.00	8,700.00	8,700.00
110-3912-6231-0880-45100-4-000-001	OASDI	1,600.00	1,600.00	1,600.00
110-3912-6232-0880-45100-4-000-000	MEDICARE	2,500.00	2,500.00	2,500.00
110-3912-6232-0880-45100-4-000-001	MEDICARE	400.00	400.00	400.00
110-3912-6241-0880-45100-4-000-000	EMPLOYEE INSURANCE	14,600.00	14,600.00	14,600.00
110-3912-6241-0880-45100-4-000-001	EMPLOYEE INSURANCE	4,600.00	4,600.00	4,600.00
110-3912-6319-0880-45100-4-000-000	DISTRICT LEVEL PARENT INVOLVEMENT	1,000.00	1,000.00	1,000.00
110-3912-6411-0880-45100-4-000-000	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
LOCATION 0880 TOTAL	STATE/FED PROGADMIN T1	197,300.00	197,300.00	197,300.00
FUNCTION 3912 TOTAL	PARENT INVOLVEMENT	197,400.00	197,400.00	197,400.00
430-4031-6521-0950-00430-1-000-000	ARCHITECT'S FEES	150,000.00	150,000.00	150,000.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	150,000.00	150,000.00	150,000.00

FY 2024-25 Expenditures Budget (All Accounts)

Account Code	Account Description	Budget Proposed	Budget Approved	Budget Adopted
FUNCTION 4031 TOTAL	Architect's Services	150,000.00	150,000.00	150,000.00
400-4051-6543-0940-00000-1-000-000	TECHNOLOGY HARDWARE-LEASE	57,000.00	57,000.00	57,000.00
LOCATION 0940 TOTAL	COMPUTER TECHNOLOGY	57,000.00	57,000.00	57,000.00
430-4051-6521-0950-00430-1-000-000	CONSTRUCTION SERVICES	550,000.00	550,000.00	550,000.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	550,000.00	550,000.00	550,000.00
400-4051-6531-0960-00000-1-000-000	IMPROVEMENTS	900,000.00	900,000.00	900,000.00
400-4051-6531-0960-42200-4-000-000	IAQ CAPITAL IMPROVEMENTS	1,500,000.00	1,500,000.00	1,500,000.00
LOCATION 0960 TOTAL	BUILDING & GROUNDS DEPT	2,400,000.00	2,400,000.00	2,400,000.00
430-4051-6521-1050-00430-1-000-000	CONSTRUCTION	5,930,000.00	5,930,000.00	5,930,000.00
430-4051-6521-1050-00430-1-000-001	CONSTRUCTION-ABATEMENT	265,000.00	265,000.00	265,000.00
LOCATION 1050 TOTAL	HIGH SCHOOL/REGULAR	6,195,000.00	6,195,000.00	6,195,000.00
FUNCTION 4051 TOTAL	Building Repairs	9,202,000.00	9,202,000.00	9,202,000.00
300-5111-6611-0000-00000-1-000-000	PRINCIPAL/BONDS & OTHER	4,440,000.00	4,440,000.00	4,440,000.00
LOCATION 0000 TOTAL	ALL DISTRICT	4,440,000.00	4,440,000.00	4,440,000.00
FUNCTION 5111 TOTAL	Function Description Not Found	4,440,000.00	4,440,000.00	4,440,000.00
400-5131-6613-0950-00000-1-000-000	PRINCIPAL - LEASE PURCHASE	140,000.00	140,000.00	140,000.00
400-5131-6613-0950-00000-1-000-001	PRINCIPAL	294,684.00	294,684.00	294,684.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	434,684.00	434,684.00	434,684.00
FUNCTION 5131 TOTAL	BUILDING	434,684.00	434,684.00	434,684.00
300-5211-6621-0000-00000-1-000-000	INTEREST-SERIAL BONDS	1,555,300.00	1,555,300.00	1,555,300.00
LOCATION 0000 TOTAL	ALL DISTRICT	1,555,300.00	1,555,300.00	1,555,300.00
FUNCTION 5211 TOTAL	Function Description Not Found	1,555,300.00	1,555,300.00	1,555,300.00
400-5231-6623-0950-00000-1-000-000	INTEREST - LEASE PURCHASE	80,219.00	80,219.00	80,219.00
400-5231-6623-0950-00000-1-000-001	INTEREST	48,658.00	48,658.00	48,658.00
LOCATION 0950 TOTAL	FINANCE AND OPERATIONS	128,877.00	128,877.00	128,877.00
FUNCTION 5231 TOTAL	INTEREST	128,877.00	128,877.00	128,877.00

2024-2025 Staffing Budget

	Salary	Benefits	PSRS	PEERS	Social Security	Medicare	Total Cost
Administrators	$ 3,501,998.04	$ 367,470.00	$ 401,043.47	$ 50,060.31	$ 45,643.22	$ 50,778.97	$ 4,416,994.01
Superintendent Office	$ 118,181.70	$ 24,498.00	$ -	$ 8,036.36	$ 7,327.27	$ 1,713.63	$ 159,756.96
Curriculum and Instruction	$ 1,243,798.46	$ 171,486.00	$ 160,002.05	$ 2,923.49	$ 2,665.53	$ 16,623.60	$ 1,597,499.12
Student Support*	$ 2,150,433.49	$ 465,462.00	$ 54,324.98	$ 120,752.94	$ 110,098.27	$ 31,181.29	$ 2,932,252.95
Communication	$ 104,503.50	$ 24,498.00	$ -	$ 7,106.24	$ 6,479.22	$ 1,515.30	$ 144,102.26
IT Technology	$ 371,991.44	$ 61,245.00	$ -	$ 21,115.83	$ 19,252.67	$ 4,502.64	$ 478,107.58
Human Resources	$ 378,025.01	$ 61,245.00	$ -	$ 25,705.70	$ 23,437.55	$ 5,481.36	$ 493,894.62
Business/Finance	$ 442,588.17	$ 85,743.00	$ -	$ 30,096.00	$ 27,440.47	$ 6,417.53	$ 592,285.16
Safety and Security	$ 722,640.56	$ 195,984.00	$ -	$ 49,139.56	$ 44,803.71	$ 10,478.29	$ 1,023,046.12
Operations	$ 4,109,065.18	$ 1,298,394.00	$ -	$ 279,416.43	$ 254,762.04	$ 59,581.45	$ 6,001,219.10
Certified	$ 10,750,498.27	$ 2,192,571.00	$ 1,558,822.25	-	-	$ 155,882.22	$ 14,657,773.74
Classified*	$ 1,445,399.05	$ 416,466.00		$ 98,287.14	$ 89,614.74	$ 20,958.29	$ 2,070,725.21
Total Staffing Budget*	$ 25,339,122.86	$ 5,365,062.00	$ 2,174,192.74	$ 692,639.98	$ 631,524.69	$ 365,114.56	**$ 34,567,656.83**
Grant Funded	$ 776,030.55	$ 208,233.00	$ 39,505.25	$ 34,243.48	$ 31,221.99	$ 11,252.44	$ 1,100,486.71

*Grant-Funded positions are included in the budget!

NORMANDY SCHOOLS COLLABORATIVE
FY 2024-25
CAMPUS SUPPORT CENTER STAFFING OVERVIEW

Job No.	Location	Job Duties	Position Code	Department	Job Status	Job Type	Pay Months	FTE
1038	0830	Literacy Coach	RESP	Curriculum and Instructio	Filled	Certified	12 Months	1
1089	0830	Math Coach	TEA1	Curriculum and Instructio	Filled	Certified	12 Months	1
888	0830	Math Coach	TEA1	Curriculum and Instructio	Filled	Certified	12 Months	1
846	0830	Director of Literacy	DIRC	Curriculum and Instructio	Filled	Certified	12 Months	1
1095	0830	~~Executive Director of C&I~~	EDCI	Curriculum and Instructio	Filled	Certified	12 Months	1
1080	0830	Math Coach	TEA1	Curriculum and Instructio	Filled	Certified	10 Months	1
	0830	Social Studies Coord	COOR	Curriculum and Instructio	Filled	Certified	12 Months	1
815	0830	Instructional Quality Lead	INQL	Curriculum and Instructio	Filled	Certified	12 Months	1
1120	0830	Director of Mathematics	DIRC	Curriculum and Instructio	Filled	Certified	12 Months	1
	3020	Teacher - Music Vocal	TEA1	Curriculum and Instructio	Filled	Certified	10 Months	1
791	0830	Literacy Coach	TEA1	Curriculum and Instructio	Pending	Certified	12 Months	1
856	0830	Literacy Coach	TEA1	Curriculum and Instructio	Pending	Certified	12 Months	1
887	0830	Literacy Coach	TEA1	Curriculum and Instructio	Pending	Certified	12 Months	1
889	0830	Reading Coach	TEA1	Curriculum and Instructio	Vacant	Certified	12 Months	1
78	0830	Math Coach	TEA1	Curriculum and Instructio	Pending	Certified	12 Months	1
881	0830	Math Coach	TEA1	Curriculum and Instructio	Pending	Certified	12 Months	1
	0830	Math Coach	TEA1	Curriculum and Instructio	Pending	Certified	12 Months	1
1113	0910	~~Executive Director Student Support Services~~	EDSS	Student Support Services	Filled	Certified	12 Months	1
1097	0850	Student Support Service/ Title IX Coordinator	TIXC	Student Support Services	Filled	Certified	12 Months	1
351	5020	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
853	4160	Attendance Clerk	ATTC	Student Support Services	Filled	Classified	12 Months	1
244	4160	Nurse	NURS	Student Support Services	Filled	Classified	10.5 Months	1
1088	4100	Social Worker	SOCI	Student Support Services	Filled	Classified	10.5 Months	1
85	4100	Counselor	COUN	Student Support Services	Filled	Certified	10.5 Months	1
287	4100	Nurse	NURS	Student Support Services	Vacant	Classified	10.5 Months	1
1088	4100	Social Worker	SOCI	Student Support Services	Filled	Classified	10.5 Months	1
996	3020	Counselor	COUN	Student Support Services	Filled	Certified	10.5 Months	1
580	3020	Counselor	COUN	Student Support Services	Vacant	Certified	10.5 Months	1
518	3020	Nurse	NURS	Student Support Services	Filled	Classified	10.5 Months	1
79	3020	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
526	3020	Attendance Clerk	ATTC	Student Support Services	Eliminated	Classified	12 Months	1

NORMANDY SCHOOLS COLLABORATIVE
FY 2024-25
CAMPUS SUPPORT CENTER STAFFING OVERVIEW

1079	3020	Walking Counselor	WC	Student Support Services	Filled	Classified	10 Months	1
358	3020	Social Worker	SOCI	Student Support Services	Filled	Classified	10.5 Months	1
851	1050	Counselor	COUN	Student Support Services	Vacant	Certified	10.5 Months	1
1039	1050	Counselor	COUN	Student Support Services	Vacant	Certified	10.5 Months	1
850	1050	Counselor	COUN	Student Support Services	Filled	Certified	10.5 Months	1
86	1050	Counselor	COUN	Student Support Services	Filled	Certified	10.5 Months	1
59	1050	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
772	1050	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
486	1050	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
842	1050	Registar	REGI	Student Support Services	Filled	Classified	12 Months	1
854	1050	Attendance Clerk	ATTC	Student Support Services	Filled	Classified	12 Months	1
641	1050	Nurse	NURS	Student Support Services	Filled	Classified	10.5 Months	1
513	5020	Counselor	COUN	Student Support Services	Filled	Certified	10.5 Months	1
222	4180	Nurse	NURS	Student Support Services	Filled	Classified	10.5 Months	1
296	4180	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
987	870	Social Worker	SOCI	Student Support Services	Filled	Certified	10.5 Months	1
993	4160	Counselor	COUN	Student Support Services	Filled	Certified	10.5 Months	1
55	4160	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
90	4090	Counselor	COUN	Student Support Services	Filled	Certified	10.5 Months	1
336	4090	Attendance Clerk	ATTC	Student Support Services	Filled	Certified	12 Months	1
201	4090	Nurse	NURS	Student Support Services	Filled	Classified	10.5 Months	1
419	4090	Secretary	SECR	Student Support Services	Filled	Classified	12 Month	1
1104	4010	Counselor	COUN	Student Support Services	Filled	Certified	10.5 Months	1
389	4010	Nurse	NURS	Student Support Services	Filled	Classified	10.5 Months	1
335	4010	Attendance Clerk	SECR	Student Support Services	Filled	Classified	12 Months	1
308	4010	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
338	4010	Social Worker	SOCI	Student Support Services	Filled	Classified	10.5 Months	1
1118	4100	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
966	0830	Bi-Lingual Family Support Coordinator	COOR	Curriculum and Instructio	Filled	Classified	12 Months	1
101	0850	Student Interventionist	TEA1	Student Support Services	Filled	Certified	12 Months	1
	0850	Parent Engagement & Community Involvement Speci	PALI	Student Support Services	Filled	Classified	12 Months	1
293	850	Student Information System Coordinator	SIFS	Student Support Services	Filled	Classified	12 Months	1
839	0850	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
1115	0950	Director of Federal Programs	DIRC	Student Support Services	Filled	Certified	12 Months	1
1097	0850	Student Support Service Title IX Coordinator	COOR	Student Support Services	Filled	Certified	12 Months	1
975	0850	Student Interventionist	SINV	Student Support Services	Filled	Certified	12 Months	1

NORMANDY SCHOOLS COLLABORATIVE
FY 2024-25
CAMPUS SUPPORT CENTER STAFFING OVERVIEW

622		Home and School Coordinator	COOR	Student Support Services	Filled	Classified	12 Months	1
898	0850	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
1121	3020	Secretary	SECR	Student Support Services	Vacant	Classified	10 Months	1
	3020	Walking Counselor	WC	Student Support Services	Vacant	Classified	10 Months	1
771	1050	Secretary	SECR	Student Support Services	Filled	Classified	12 Months	1
792	1050	Secretary	SECR	Student Support Services	Vacant	Classified	12 Months	1
871	1050	~~Social Worker~~	SOCI	Student Support Services	Flipping	Classified	12 Months	1

NORMANDY SCHOOLS COLLABORATIVE
FY 2024-25
BUILDING ALLOCATION OVERVIEW

Location	Campus	Job Duties	Position Code	Department	Job Status	Job Type	Pay Months	FTE	Funding Type	Funding Account Code	Notes:
4090	Bel - Nor	Building Principal	PRIN	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-4090-00000-3-000-000	
4090	Bel - Nor	1st Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	1st Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	1st Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-	Eleiminated; Montgomery, Brenda could moved 2nd grade at BN or BO or Washington
4090	Bel - Nor	2nd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	2nd Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-	Internal Move (Literacy Coach);
4090	Bel - Nor	2nd Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	3rd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	3rd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	3rd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	4th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	4th Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Month	1	GOB	200-1111-6111-4090-40001-3-000-	Retiring at the end of the year 23-24
4090	Bel - Nor	4th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	5th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-000	
4090	Bel - Nor	5th Grade Teacher	TEA1	Elementary 1-6	Pending	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-	Saddler, Tyler did not submit his contract
4090	Bel - Nor	5th Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4090-40001-3-000-	ESS - Thomas, Beanner (Long Term Sub)/ Eliminated
4090	Bel - Nor	Elective - Art Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4090-40001-3-000-	Certified Teacher - Shannon Eberts
4090	Bel - Nor	Elective-Music Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4090-40001-3-000-	Certified Teacher - Jillian Hamille
4090	Bel - Nor	Elective - P.E Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4090-40001-3-000-	Certified Teacher - Cameron Gittemeier
4090	Bel - Nor	Elective - Librarian	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-2222-6111-4090-40001-3-000-	Certified Tacher - Bronita Walker
4090	Bel - Nor	Counselor	COUN	Student Support Service	Filled	Certified	10.5 Months	0.5	GOB	200-2122-6111-4090-42200-4-000-000	
4090	Bel - Nor	Attendance Clerk	ATTC	Student Support Service	Filled	Classified	12 Months	1			
4090	Bel - Nor	Nurse	NURS	Student Support Service	Filled	Classified	10.5 Months	1			
4090	Bel - Nor	Secretary	SECR	Student Support Service	Filled	Classified	12 Month	1			
4100	Jefferson	Building Principal	PRIN	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-4100-00000-3-000-000	
4100	Jefferson	1st Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-000	
4100	Jefferson	1st Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-000	
4100	Jefferson	2nd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-000	
4100	Jefferson	2nd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-000	
4100	Jefferson	3rd Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-	Retiring at the end of the year 23-24
4100	Jefferson	3rd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-000	
4100	Jefferson	4th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-000	
4100	Jefferson	4th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-000	
4100	Jefferson	5th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-000	
4100	Jefferson	5th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-	Hopkins, Teresea is currently helping in the classroom
4100	Jefferson	6th Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-	Brooks, Mona (Long Term Classified Teacher)
4100	Jefferson	6th Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-	Howard, Arther - Retirement in the Middle of the School Year
4100	Jefferson	Elective-Art Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4100-40001-3-000-	Share with Bel-Nor - Currently helping in the 5th Grade (Bell, Charles)- Eberts, Shannon
4100	Jefferson	Elective-Music Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4100-40001-3-000-	Share with Bel-Nor; Hamill Hullian will be split between the two schools
4100	Jefferson	Elective-P.E. Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4100-40001-3-000-	Share with Bel-Nor
4100	Jefferson	Elective-Librarian	LIBR	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-2222-6111-4100-40001-3-000-	Share with Bel-Nor - Currently teaching the 6th Grade Classroom. Required Elementary Cert. Current have Media and SS K-12
4090	Bel - Nor	Social Worker	SOCI	Student Support Service	Filled	Classified	10.5 Months	0.5			Share with Barack
4100	Jefferson	Counselor	COUN	Student Support Service	Filled	Certified	10.5 Months	0.5	GOB	200-2122-6111-4100-42200-4-000-	Share with Washington
4100	Jefferson	School Nurse	NURS	Student Support Service	Filled	Classified	10.5 Months	1			Retiring at the end of the year 23-24
4100	Jefferson	Attendace Clerk	ATTC	Student Support Service	Filled	Classified	12 Months	1			
4100	Jefferson	Office Administrator	SECR	Student Support Service	Filled	Classified	12 Months	1			
4100	Jefferson	Social Worker	SOCI	Student Support Service	Filled	Classified	10.5 Months	0.5			Share with Washington
4100	Jefferson	Teacher - Band	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4100-40001-3-000-	Retiring at the end of the year 23-24
4010	Barack Obama	Building Principal	PRIN	School Administrator	Vacant	Certified	12 Months	1	GOB	200-2411-6112-4010-00000-3-000-	Harris, Teresa (11997-0) is interim
4010	Barack Obama	Assistant Principal	PRIN	School Administrator	Vacant	Certified	12 Months	1	GOB	200-2411-6112-4010-00000-3-000-	Upchurch, Demetrius (11181-0) current at Barak Obama, He will be moving back to Middle School for the 2024-2025 School Year
4010	Barack Obama	1st Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-000	
4010	Barack Obama	1st Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-000	
4010	Barack Obama	1st Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-	Added for 2024-2025
4010	Barack Obama	2nd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-	ESS -Martin, Lauren (getting her provisional)
4010	Barack Obama	2nd Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-	ESS - Hudson, Dejea (Long term Sub)
4010	Barack Obama	3rd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-000	
4010	Barack Obama	3rd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-000	
4010	Barack Obama	4th Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-	Long Term Sub (Grandfather)
4010	Barack Obama	4th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-000	
4010	Barack Obama	5th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-000	
4010	Barack Obama	5th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-000	
4010	Barack Obama	6th Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-	ESS - Taylor, Watkins (Long Term Sub)
4010	Barack Obama	6th Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-	ESS - Johnson, Raven (Long Term Sub)
4010	Barack Obama	Elective-Art Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4010-40001-3-000-	Share with Washington
4010	Barack Obama	Elective-Music Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4010-40001-3-000-	Share with Washington - Jansee, Maxwell
4010	Barack Obama	Elective-P.E. Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4010-40001-3-000-	Share with Washington - Charles, James
4010	Barack Obama	Elective-Librarian	LIBR	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-2222-6111-4010-40001-3-000-	Share with Washington
4010	Barack Obama	Counselor	COUN	Student Support Service	Filled	Certified	10.5 Months	0.5	GOB	200-2122-6111-4010-42200-4-000-	Share with Bel-Nor
4010	Barack Obama	School Nurse	NURS	Student Support Service	Filled	Classified	10.5 Months	1			

NORMANDY SCHOOLS COLLABORATIVE
FY 2024-25
BUILDING ALLOCATION OVERVIEW

4010	Barack Obama	Attendace Clerk	SECR	Student Support Service	Filled	Classified	12 Months	1			
4010	Barack Obama	Office Administrator	SECR	Student Support Service	Filled	Classified	12 Months	1			
4010	Barack Obama	Social Worker	SOCI	Student Support Service	Filled	Classified	10.5 Months	0.5			Share with Bel- Nor
4160	Washington	Building Principal	PRIN	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-4160-00000-3-000-000	
4160	Washington	1st Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	Siegrist, Dana (14280-0) resigned (ESS Sub is covering this class)
4160	Washington	1st Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	ESS- Fuller, Danenise (Fuller will be getting her provisional)
4160	Washington	1st Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-000	
4160	Washington	2nd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-000	
4160	Washington	2nd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-000	
4160	Washington	2nd Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	Curry, Cetra (ESS)
4160	Washington	3rd Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-000	
4160	Washington	3rd Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	Tanksley, Joyce (12035) - Job #834 Sub Non-Cert
4160	Washington	4th Grade Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-000	
4160	Washington	4th Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	Lashley, Trinette (Non Cert)
4160	Washington	5th Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	Logan Craig, Gwendolyn (13062-0)
4160	Washington	5th Grade Teacher	TEA1	Elementary 1-6	Vacant	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	Lee, Angela (Non Cert)
4160	Washington	6th Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	Resigning at the end of the year
4160	Washington	6th Grade Teacher	TEA1	Elementary 1-6	Eliminated	Certified	10 Months	1	GOB	200-1111-6111-4160-40001-3-000-	Mays, Lana (ESS)
4160	Washington	Elective-Art Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4160-40001-3-000-	Share with Barack
4160	Washington	Elective-Music Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4160-40001-3-000-	Share with Barack - Jansee, Maxwell will be split between the two schools
4160	Washington	Elective-P.E. Teacher	TEA1	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-1111-6111-4160-40001-3-000-	Share with Barack; Charles, James will be split between the two schools
4160	Washington	Elective-Librarian	LIBR	Elementary 1-6	Filled	Certified	10 Months	0.5	GOB	200-2222-6111-4160-40001-3-000-	Share with Barack
4160	Washington	Counselor	COUN	Student Support Service	Filled	Certified	10 Months	0.5	GOB	200-2122-6111-4160-42200-4-000-	Share with Jefferson
4160	Washington	Attendance Clerk	ATTC	Student Support Service	Filled	Classified	12 Months	1			
4160	Washington	Nurse	NURS	Student Support Service	Filled	Classified	10 Months	1			
4160	Washington	Secretary	SECR	Student Support Service	Filled	Classified	12 Months	1			
4100	Washington	Social Worker	SOCI	Student Support Service	Filled	Classified	10 Months	0.5			Share with Jefferson
4160	Washington	Teacher Assistant	TA	Paraprofessional	Eliminated	Classified	10 Months	1	GOB	110-1111-6151-4160-40001-1-000-000	
4160	Washington	Walking Counselor	WC	Paraprofessional	Moving	Classified	10 Months	1			ORIGINAL AT THE MIDDLE SCHOOL/ MOVING BACK TO MIDDLE
3020	Middle School	Building Principal	PRIN	School Administrator	Vacant	Certified	12 Months	1	GOB	200-2411-6112-3020-00000-3-000-	John Williams will be moved to AP for 6th grade
3020	Middle School	Assistant Principal	APRC	School Administrator	Vacant	Certified	12 Months	1	GOB	200-2411-6112-3020-00000-3-000-	Laura Weaver will be moved to Campus Support
3020	Middle School	Assistant Principal	APRC	School Administrator	Vacant	Certified	12 Months	1	GOB	200-2411-6112-3020-00000-3-000-	KM resigning
3020	Middle School	6th Grade Teacher- Math	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	6th Grade Certification
3020	Middle School	6th Grade Teacher - Math	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	6th Grade Teacher - ELA	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	6th Grade Teacher - ELA	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	6th Grade Teacher - Science	TEA1	Middle School	Adding	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	6th Grade Teacher - Science	TEA1	Middle School	Adding	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	6th Grade Teacher - Social Studies	TEA1	Middle School	Adding	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	6th Grade Teacher - Social Studies	TEA1	Middle School	Adding	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	7th Grade Teacher-ELA	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	7th Grade Teacher-ELA	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	7th Grade Teacher-ELA	TEA1	Middle School	Eliminated	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	7th Grade Teacher-Science	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	7th Grade Teacher-Science	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	7th Grade Teacher-Social Studies	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	7th Grade Teacher-Math	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	7th Grade Teacher-Math	TEA1	Middle School	Vacant	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	Porter, Jasmine (ESS)
3020	Middle School	7th Grade Teacher-Math	TEA1	Middle School	Eliminated	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	Braggs, Passion is a Student Interventionist
3020	Middle School	8th Grade Teacher-Math	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	SB currently have a 6th Grade Certification
3020	Middle School	8th Grade Teacher-Science	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	8th Grade Teacher-Social Studies	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	8th Grade Teacher-Social Studies	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	8th Grade Teacher-ELA	TEA1	Middle School	Vacant	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	Squire, Ida (14396-0)
3020	Middle School	8th Grade Teacher-ELA	TEA1	Middle School	Eliminated	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	Resigned
3020	Middle School	8th Grade Teacher-ELA	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	JB currently have a 6th Grade Certification
3020	Middle School	8th Grade Teacher-Math	TEA1	Middle School	Eliminated	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	McIntee, Sherry (13098-1)
3020	Middle School	8th Grade Teacher-Math	TEA1	Middle School	Vacant	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	Hollins, Eric
3020	Middle School	8th Grade Teacher - Science	TEA1	Middle School	Vacant	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	Harris, Diamond
3020	Middle School	Elective-Art Teacher	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	Spanish	TEA1	Middle School	Adding	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	Elective-PLTW	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	Johnson, Vivian
3020	Middle School	Elective-Choir Teacher	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
1050	Middle School	Elective-Instrument/Band	TEA1	Middle School	Eliminated	Certified	10 Months	0.5	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	Elective-Drama Teacher	TEA1	Middle School	Vacant	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	Elective-P.E./Health Teacher	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-000	
3020	Middle School	Elective-P.E/Health Teacher	TEA1	Middle School	Filled	Certified	10 Months	1	GOB	200-1311-6111-3020-40001-3-000-	Will be PE Teacher as well
3020	Middle School	Elective-Librarian	TEA1	Middle School	Vacant	Certified	10 Months	1			Al-Haqiqah, Najah (14353-2)
3020	Middle School	Counselor	COUN	Student Support Service	Filled	Certified	10 Months	1	GOB	200-2122-6111-3020-42200-4-000-000	
3020	Middle School	Counselor	COUN	Student Support Service	Filled	Certified	10 Months	1	GOB	200-2122-6111-3020-42200-4-000-000	
3020	Middle School	School Nurse	NURS	Student Support Service	Filled	Classified	10 Months	1			
3020	Middle School	Office Administrator	SECR	Student Support Service	Filled	Classified	10 Months	1			
3020	Middle School	Office Administrator	SECR	Student Support Service	Filled	Classified	12 Months	1			
3020	Middle School	Attendance Clerk	ATTC	Student Support Service	Eliminated	Classified	12 Months	1			Clark will be a secretary
3020	Middle School	Walking Counselor/Football Coach	WC	Student Support Service	Filled	Classified	10 Months	1			ISS Monitor

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3020	Middle School	Walking Counselor	WC	Student Support Service	Vacant	Classified	10 Months	1		Lashley, Trinette was originally in the position in the beginning of the year
3020	Middle School	Teacher Assistant	TA	Paraprofessional	Eliminated	Classified	10 Months	1		
3020	Middle School	Social Worker	SOCI	Student Support Service	Filled	Classified	10 Months	1		
3020	Middle School	Student Interventionist	SINV	Student Support Service	Filled	Certified	12 Months	1		Bragg, Passion is currently subbing the math class
1050	High School	Building Principal	PRIN	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-1050-00000-3-000-000
1050	High School	Assistant Principal	APRC	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-1050-00000-3-000- NP will be moved to Middle School. The FTE will remain at the High School
1050	High School	Assistant Principal	APRC	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-1050-00000-3-000-000
1050	High School	Assistant Principal	APRC	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-1050-00000-3-000-000
1050	High School	Assistant Principal	APRC	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-1050-00000-3-000-000
1050	High School	Athletic Director	APRC	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-1050-00000-3-000-000
1050	High School	English	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	English	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	English	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	English	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	English	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	English	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	English	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	English	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Math	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Math	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Math	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Math	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Math	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Math	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Math	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000- Ishman, Mark (ESS)
1050	High School	Science	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Science	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Science	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Science	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000- SR currently on FMLA
1050	High School	Science	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000- Cage, LaVeda (14554)
1050	High School	Social Studies	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Social Studies	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Social Studies	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Social Studies	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Social Studies	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Career Development	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Career Development	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Business Ed	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Coding	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000- Baker, Tyrone (13046-6)
1050	High School	Elective - CTE/Fashion (????)	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000- Williams, Thjah (ESS) in class with the Fashion Teacher
1050	High School	Elective - CTE/Fashion	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Culinary Arts	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Foreign Language (Fren	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Foreign Language (Span	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Health	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - PE	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - PE	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - JAG	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Music	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Music	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000- Bell, Zykhime (ESS)
1050	High School	Elective - Band	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Choir/Drama	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000- Brooks, Glynis (14332-0) is she classified
1050	High School	Elective - Art	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Elective - Art	TEA1	High School	Vacant	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000- Watts, Kenny
1050	High School	Elective - Personal Finance	TEA1	High School	Filled	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000
1050	High School	Counselor	COUN	Student Support Service	Vacant	Certified	10 Months	1	GOB	200-2122-6111-1050-42200-4-000- Bullard resigning
1050	High School	Counselor	COUN	Student Support Service	Filled	Certified	10 Months	1	GOB	200-2122-6111-1050-42200-4-000-000
1050	High School	Counselor	COUN	Student Support Service	Filled	Certified	10 Months	1	GOB	200-2122-6111-1050-42200-4-000-000
1050	High School	Counselor	COUN	Student Support Service	Filled	Certified	10 Months	1	GOB	200-2122-6111-1050-42200-4-000-000
1050	High School	Office Administrator	SECR	Student Support Service	Filled	Classified	12 Months	1		
1050	High School	Office Administrator	SECR	Student Support Service	Filled	Classified	12 Months	1		CASA
1050	High School	Office Administrator	SECR	Student Support Service	Filled	Classified	12 Months	1		
1050	High School	Office Administrator	SECR	Student Support Service	Vacant	Classified	12 Months	1		Hicks, Tyiesha start 3.25.24
1050	High School	Office Administrator	SECR	Student Support Service	Vacant	Classified	12 Months	1		Brown, Charzea start 7.1.24
1050	High School	Registar	REGI	Student Support Service	Filled	Classified	12 Months	1		
1050	High School	Attendance Clerk	ATTC	Student Support Service	Filled	Classified	12 Months	1		
1050	High School	School Nurse	NURS	Student Support Service	Filled	Classified	10 Months	1		
1050	High School	Social Worker	SOCI	Student Support Service	Vacant	Classified	10 Months	1		
1050	High School	Walking Counselor	WC	High School	Filled	Classified	10 Months	1		
1050	High School	Walking Counselor	WC	High School	Filled	Classified	10 Months	1		
1050	High School	Walking Counselor	WC	High School	Filled	Classified	10 Months	1		
1050	High School	Walking Counselor	WC	High School	Filled	Classified	10 Months	1		
1050	High School	Walking Counselor	WC	High School	Filled	Classified	10 Months	1		CASA
1050	High School	Walking Counselor	WC	High School	Deleted	Classified	10 Months	1		
1050	High School	Walking Counselor	WC	High School	Deleted	Classified	10 Months	1		

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1050	High School	Librarian	LIBR	High School	Filled	Certified	10 Months	1	GOB	200-2222-6111-1050-40001-3-000-	Hartfield, Cole starts 7.1.24
0850	High School	Student Interventionist	TEA1	Student Support Service	Filled	Certified	10 Months	1	GRANT		
0850	High School	Student Interventionist	SINV	Student Support Service	Filled	Certified	12 Months	1	GOB	200-1151-6111-1050-40001-3-000-	Parker will be moved to AP
0850	High School	Reading 180	TEA1	High School	New	Certified	10 Months	1	GOB	200-1151-6111-1050-40001-3-000-000	
0020	Middle School	Reading 180	TEA1	Middle School	New	Certified	10 Months	1	Title I	Federal (C & I)	
4180	Early Learning Center	Building Prinicpal	PRIN	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-5020-00000-3-000-	Director of Early Childhood PK-2
5020	Early Learning Center	Assistant Principal	APRC	School Administrator	Filled	Certified	12 Months	1	GOB	200-2411-6112-5020-00000-3-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Eliminated	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-	Literacy Coach
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 MOnths	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Kindergarten Teacher	TEA1	Early Childhood PK/kdg	Eliminated	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-	Thompson, Tranesha (13148) is currently in the classroom as the teacher of record - Betty Thompson was the teacher of record but is termed as of 3.1.24
5020	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
4180	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
4180	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
4180	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
4180	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
4180	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
4180	Early Learning Center	Pre-K Teacher	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
5020	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
5020	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	Moving to teacher of record (UMSL) for 24-25
5020	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
5020	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
5020	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
5020	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
4180	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
5020	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
4180	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	Moving to Secretary Position for 24-25
4180	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Month	1	Title I	110-1250-6151-0880-45100-4-000-000	
4180	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	
4180	Early Learning Center	Teacher Assistant	TA	Paraprofessional	Filled	Classified	10 Months	1	Title I	110-1250-6151-0880-45100-4-000-000	Moving to teacher of record (UMSL) for 24-25
5020	Early Learning Center	Elective - Art	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Elective - Librarian	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Elective - PE	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Elective - STEAM	TEA1	Early Childhood PK/kdg	Filled	Certified	10 Months	1	GOB	200-3512-6111-5020-45100-4-000-000	
5020	Early Learning Center	Guidance Counselor	COUN	Student Support Service	Filled	Certified	10 Months	1	GOB	200-2122-6111-5020-42200-4-000-000	
4180	Early Learning Center	School Nurse	NURS	Student Support Service	Filled	Classified	10 Months	1			
5020	Early Learning Center	Office Administrator	SECR	Student Support Service	Filled	Classified	12 Months	1			
4180	Early Learning Center	Office Administrator	SECR	Student Support Service	Filled	Classified	12 Months	1			Retiring at the end of the year 23-24
870	Early Learning Center	Social Worker	SOCI	Student Support Service	Filled	Classified	10 Months	1			
		English as Second Language (ES	ESL	Curriculum and Instructic	New	Certified	10 Months	1			
		English as Second Language (ES	ESL	Curriculum and Instructic	New	Certified	10 Months	1			
	Campus Support	Director of Early Childhood PK-2	DIRC	Curriculum and Instructic	New	Certified	12 Months	1			
	Campus Support	College and Career Readiness	CCR	Student Support Service	New	Certified	12 Months	1			

NORMANDY SCHOOLS
COLLABORATIVE

3855 Lucas & Hunt Rd. • St. Louis, MO 63121 • www.normandysc.org

Tax Levy History

2024-25 Budget

Tax Levy History: Normandy Schools Collaborative

	General	Teachers	Debt Svc	Capital	Total	
2024-25	*$ 3.0600*		*$ 1.7825*	*$ 0.2400*	*$ 5.0825*	*estimated*
2023-24	$ 3.0696		$ 1.7825	$ 0.2500	$ 5.1021	
2022-23	$ 3.3405	$ -	$ 1.7825	$ 0.9800	$ 6.1030	
2021-22	$ 3.3129	$ -	$ 1.7825	$ 0.5600	$ 5.6554	
2020-21	$ 3.6841	$ -	$ 1.7825	$ 0.4100	$ 5.8766	
2019-20	$ 3.4878	$ -	$ 1.7825	$ 0.5100	$ 5.7803	
2018-19	$ 3.9549	$ -	$ 1.7336	$ 0.3500	$ 6.0385	
2017-18	$ 4.2333	$ -	$ 1.7825	$ 0.1000	$ 6.1158	
2016-17	$ 4.6467	$ -	$ 1.7825	$ -	$ 6.4292	
2015-16	$ 4.5155	$ -	$ 1.6225	$ -	$ 6.1380	
2014-15	$ 4.4861	$ -	$ 1.7825	$ -	$ 6.2686	
2013-14	$ 4.5283	$ -	$ 1.7314	$ -	$ 6.2597	
2012-13	$ 4.6660	$ -	$ 1.7314	$ -	$ 6.3974	
2011-12	$ 4.5957	$ -	$ 1.7314	$ -	$ 6.3271	
2010-11	$ 4.5189	$ -	$ 1.7314	$ -	$ 6.2503	
2009-10	$ 4.2407	$ -	$ 1.7314	$ -	$ 5.9721	
2008-09	$ 3.9354	$ -	$ 1.7314	$ -	$ 5.6668	
2007-08	$ 3.7670	$ -	$ 1.7314	$ -	$ 5.4984	
2006-07	$ 4.1538	$ -	$ 1.4314	$ -	$ 5.5852	
2005-06	$ 4.3265	$ -	$ 1.4314	$ -	$ 5.7579	
2004-05	$ 4.3147	$ -	$ 1.2140	$ -	$ 5.5287	
2003-04	$ 4.2854	$ -	$ 0.8240	$ -	$ 5.1094	**A.V. Growth %**
2017 Assessed Valuation				**$**	**270,700,490**	**Versus Prior Year**
2018 Assessed Valuation				**$**	**273,691,340**	1%
2019 Assessed Valuation				**$**	**302,124,290**	10%
2020 Assessed Valuation				**$**	**299,067,090**	-1%
2021 Assessed Valuation				**$**	**329,054,820**	10%
2022 Assessed Valuation				**$**	**333,827,340**	1%
2023 Assessed Valuation				**$**	**412,586,480**	24%
2024 Assessed Valuation, *estimated*				**$**	**415,000,000**	1%

NORMANDY SCHOOLS COLLABORATIVE

2024 BUDGET WORKSHOP

PRESENTED TO THE

JOINT EXECUTIVE GOVERNING BOARD

CARLTON BROOKS, CPA, ED.S

FEBRUARY 21, 2024

NSC MISSION STATEMENT

"Normandy Schools Collaborative prepares global leaders for college, career and productive citizenship by empowering a community of confident learners and valuing the unique contributions of every student."

Normandy Diversity, Equity, Inclusion, Anti-Racism Statement

"We are committed to interrupting cycles of oppression by investing in strategies that ensure all students achieve at high levels."

Our Values

Excellence, Dignity, Collaboration, Tenacity & Care

Strategic Priorities

- Engaging Environments
- College Ready Teaching & Learning
- Top Talent
- Impactful Partnerships
- 21st Century Learning Organization

What We Will Cover Today

- Why Are We Having This Budget Workshop?
- Budget Calendar
- 5-Year Revenue, Expenditure & Fund Balance Trends
- Assessed Valuation Trends
- Fund Balance Goal Discussion
- SWOT Analysis (Strengths, Weaknesses, Opportunities & Threats)
- Related Questions

Why Are We Having This Budget Workshop?

- To plan out this important initiative for the upcoming FY 2024-25 academic year.
- To evaluate financial data and trends to facilitate the construction of a solid and viable budget.
- To solicit collective input from Board members, budget administrators and stakeholders.
- Transparency - to provide and discuss insights and concerns during a public forum.
- Compliance with Board Policy DB

Board Policy DB – Annual Budget Planning & Adoption

"Budget planning and preparation is a continuing process that must involve individuals who have knowledge of the educational needs of the community and who can provide accurate data about the financial potential of the district.

Members of the board, citizens, students and professional and support staff members should be involved in the planning process, which culminates in the preparation of the budget document. The superintendent will establish procedures to seek input on budgetary needs from the appropriate people."

FY 2024-25 Budget Calendar

Task	Responsible Party	Prospective Date/Timeframe
FY 2023-24 YTD Budget vs Actual Reports Provided to Principals, etc.	Business Office/Finance	December 2023 forward
Budget Workshop with JEGB & Community	CFO with the JEGB, Administrators & Community	February 21, 2024
Budget Workbooks created & provided to building & department administrators	Budget Administrators & CFO	March 2024
Evaluation of Staffing Needs and allocations	Superintendent & Building/Department Administrators	March 2024

FY 2024-25 Budget Calendar (Continued)

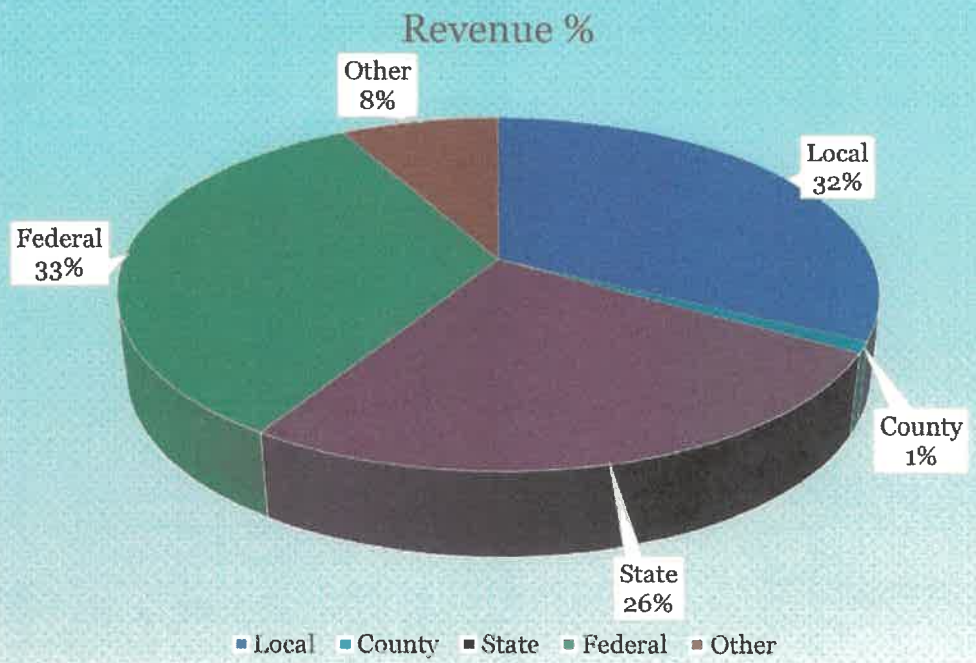
Task	Responsible Party	Prospective Date/Timeframe
Work with the Superintendent, Principals, Directors and other budget administrators, NNEA reps & personnel to complete respective budgets for buildings & departments	Superintendent, CFO & Other Budget Administrators & Stakeholders	March – April 2024
Preparation of (initial) budget document (Meritorious Budget Format)	Business Office/Finance	April 2024
Preliminary FY 2024-25 Budget presented to the JEGB for initial review & Consideration	Business Office/Administration & the JEGB	May 2024
FY 2024-25 Budget Approved & Formally Adopted by the JEGB. Budget must be approved by June 30, 2024 in accordance with Missouri statute.	Business Office/Administration & the JEGB	June 2024

5-YEAR FINANCIAL DATA & PROJECTIONS

5-Year Revenue Results (FY 2019 Thru FY 2023)

Revenues by Source:	2018-19	2019-20	2020-21	2021-22	2022-23	FY23 % Increase	% of 2022-23	2023-24
Category	Actual	Actual	Actual	Actual	Actual	Over FY22	Total	Budget
Total Local	22,651,069	22,390,724	25,166,210	23,692,208	26,516,299	12%	32%	23,199,409
Total County	644,067	715,426	639,357	557,659	628,018	13%	1%	585,000
Total State	24,256,959	23,610,975	22,610,934	21,111,234	21,554,613	2%	26%	21,429,400
Total Federal	7,072,921	6,572,296	7,102,728	21,316,054	27,314,357	28%	33%	19,378,690
Total Other Revenue	10,000,000	6,000	29,371,947	1,000	6,600,000	659900%	8%	0
Grand Total	$ 64,625,016	$ 53,295,421	$ 84,891,176	$ 66,678,155	$ 82,613,288	24%	100%	$64,592,499

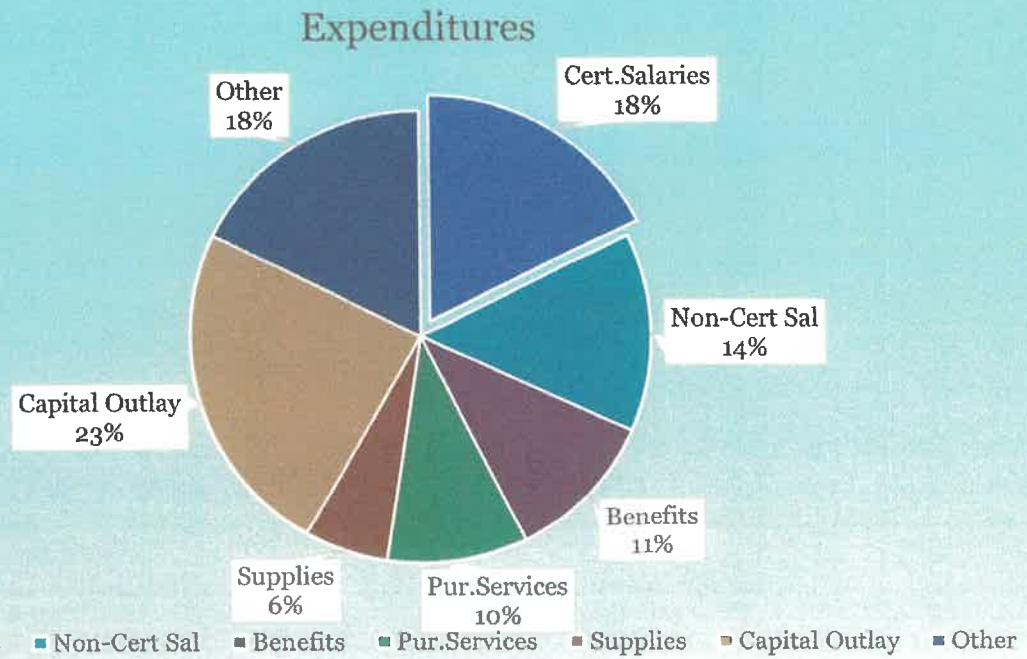
Revenue Source % (FY 2022-23)



5-Year Expenditure Results (FY 2019 Thru FY 2023)

Expenditures by Object: Category	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY23 % Increase Over FY22	% of Total	2023-24 Budget
Certified Salaries	$ 16,820,895	$ 15,578,312	$ 13,793,679	$ 14,863,535	$ 14,583,012	-2%	18%	16,038,900
Non-Certified Salaries	$ 8,614,214	$ 9,265,152	$ 8,215,666	$ 11,020,839	$ 11,207,839	2%	14%	12,235,400
Employee Benefits	$ 7,320,639	$ 7,517,223	$ 7,058,289	$ 8,674,025	$ 9,284,361	7%	11%	8,911,367
Purchased Services	$ 9,778,356	$ 9,691,687	$ 7,544,988	$ 8,898,709	$ 8,234,866	-7%	10%	8,324,173
Supplies	$ 3,639,328	$ 3,493,147	$ 4,522,758	$ 6,705,834	$ 4,935,880	-26%	6%	4,593,502
Capital Outlay	$ 18,689,750	$ 9,536,031	$ 2,569,691	$ 19,308,553	$ 19,518,426	1%	24%	10,264,157
Other Expenses (Principal/Interest, etc)	$ 4,566,187	$ 3,979,210	$ 14,167,186	$ 4,274,508	$ 14,668,067	243%	18%	6,908,861
Grand Total	$ 69,429,370	$ 59,060,761	$ 57,872,258	$ 73,746,003	$ 82,432,450	12%	100%	$67,276,359

Expenditure Category % (FY 2022-23)



5-Year Fund Balance Results (FY 2019 Thru FY 2023)

FUND BALANCES:	2018-19	2019-20	2020-21	2021-22	2022-23
Category	Actual	Actual	Actual	Actual	Actual
Incidental/General (Unrestricted)	8,393,392	6,027,197	7,986,520	11,913,365	16,683,690
Teachers (Special Revenue)	(1,144,704)	521,233	2,322,627	1,617,065	0
Debt Service (Unrestricted)	7,794,187	10,049,570	5,181,998	7,599,133	6,073,350
Capital	7,670,530	350,716	28,655,433	15,949,166	14,502,527
Grand Total	$ 22,713,405	$ 16,948,716	$ 44,146,578	$ 37,078,729	$ 37,259,567
End of Year Operating Fund Balance %	15.70%	14.38%	25.07%	26.97%	34.58%

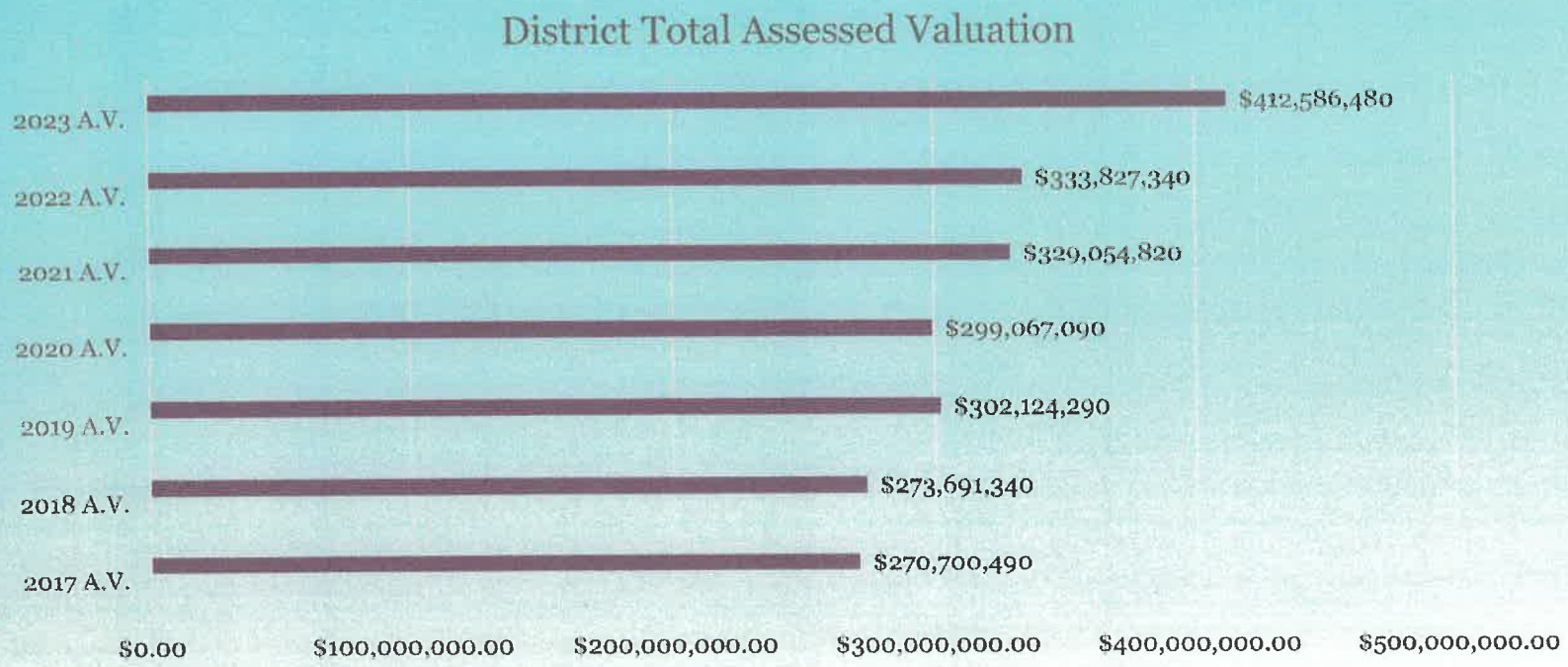
15-Year Operating Fund Balance % (FY 2009 to FY 2023)

FY 2022-23	34.58%
FY 2021-22	26.97%
FY 2020-21	25.07%
FY 2019-20	14.38%
FY 2018-19	15.70%
FY 2017-18	11.74%
FY 2016-17	15.40%
FY 2015-16	18.93%
FY 2014-15	17.76%
FY 2013-14	1.49%
FY 2012-13	19.44%
FY 2011-12	17.03%
FY 2010-11	8.51%
FY 2009-10	3.67%
FY 2008-09	9.09%

What Is An Appropriate Fund Balance Reserve?

- DESE Requires a minimum 3% Operating Fund Reserve Balance.
- The fund balance % represents the Fund Reserves or savings in the General and Teachers Funds divided by the Expenditures in the General and Teachers Funds.
- A healthy operating fund balance generally falls within a 15-20% range which is 5 times + above the minimum requirement.
- We will work to develop and present a budget that falls within this range.
- Moving forward, the Board and Administration should consider a potential Operating Levy or Bond Levy initiative should/as fund reserves diminish.

Assessed Valuation FY 2017 to FY 2023



SWOT Analysis

- Strengths
- Weaknesses
- Opportunities
- Threats

STRENGTHS

- Solid Financial Position Currently
- Rich History
- Move toward a fully elected Board and local control
- Substantial growth in local A.V. (23.59% growth over 2022 totals & 52% growth over 2017 totals)
- Competent, energetic leaders
- Strong CSIP and Strategic Planning Evaluation Process
- Healthy tuition reimbursement plan to attract and retain quality personnel
- New High School Facilities (Prop V)
- Two-Year Negotiated NEA Agreement (Salaries)
- Strong partnerships with regional entities (Beyond Housing, Better Family Life, etc.)

WEAKNESSES

- Academic Performance – APR
- Issues around discipline
- Public perception by some
- Workers Comp claims
- High poverty level in some sectors

OPPORTUNITIES

- Additional Options to partner with UMSL and other regional universities
- Grow Your Own Teacher Opportunities
- Growth in English Language Learner (ELL) Student Population (183 students)
- Opportunities for more Advanced Placement offerings
- STEAM concepts
- Music, performing arts and athletics opportunities
- Opportunities to build & strengthen alumni connections (i.e., establish Hall of Fame, etc.)
- Bel-Ridge TIF Commission closure (a return of accumulated funds to NSC in 2024)
- E-Bus initiative with the EPA (qualified for 10 buses for acquisition during FY 2025-26)

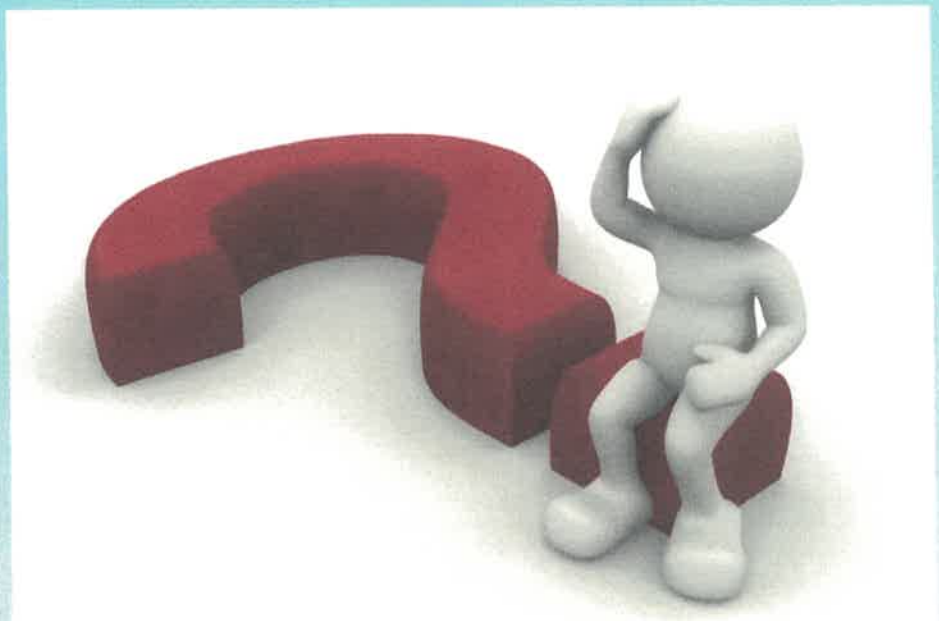
THREATS

- Open Enrollment (Senate Bill 1010, HB 1757)
- Potential for declining enrollment
- Fiscal Cliff, loss of federal stimulus funding (ESSER III)
- Competition for teachers and other personnel

School Finance Terminology

- Average Daily Attendance (ADA) vs Weighted ADA (WADA)
- Assessed Valuation (A.V.) Residential, Commercial, Agricultural & Personal Property Classes
- Community Eligibility Provision (CEP – Food Service)
- Fiscal/Financial Cliff
- Fund Balance
- Operating vs Debt Service Levy
- P.I.L.O.T. (Payment in Lieu of Taxes)
- Prop C (School District Trust Fund)
- Refunding (Refinancing)
- State Adequacy Target (SAT – currently at $6,375 per student, going to $6,760 for FY 2024-25)
- State Foundation Formula
- TIF (Tax Increment Financing)

Questions???



NORMANDY SCHOOLS COLLABORATIVE

2024 BUDGET PROPOSED BUDGET

PRESENTED TO THE

JOINT EXECUTIVE GOVERNING BOARD

CARLTON BROOKS, CPA, ED.S

JUNE 25, 2024

NSC MISSION STATEMENT

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Normandy Schools Collaborative

BUDGET CONSIDERATIONS

- REVENUES:
- INCREASES IN 2023-24 Property tax values at 24% positively impact revenues
- Slight increases in Prop C Sales Tax revenues
- Slight increase in Foundation Formula revenues with SAT increase to $6,750
- ESSER III revenues of approx. $8 million are included
- Other Federal Program Allocations are included as well (Title I, II)

EXPENDITURES

- Increases to returning personnel, including step increases to teachers.
- 2.25% increases to classified staff.
- Considerations to increase this more for classified workers.
- Consideration on new IBB agreement for next year.
- Benefit increases of approx. 8% reflected.
- Other expenses lines in the budget hold steady.

Board Policy DB – Annual Budget Planning & Adoption

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Members of the board, citizens, students and professional and support staff members should be involved in the planning process, which culminates in the preparation of the budget document. The superintendent will establish procedures to seek input on budgetary needs from the appropriate people."

FUND BALANCE RESERVES

- Fund balance reserves remain strong through the year at over 30%.
- We will closely follow this moving forward.

5-YEAR FINANCIAL DATA & PROJECTIONS

NORMANDY SCHOOLS
COLLABORATIVE

5-Year Revenue Results (FY 2019 Thru FY 2023)

Revenues by Source:	2018-19	2019-20	2020-21	2021-22	2022-23	FY23 % Increase	% of 2022-23	2023-24
Category	Actual	Actual	Actual	Actual	Actual	Over FY22	Total	Budget
Total Local	22,651,069	22,390,724	25,166,210	23,692,208	26,516,299	12%	32%	23,199,409
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Total State	24,256,959	23,610,975	22,610,934	21,111,234	21,554,613	2%	26%	21,429,400
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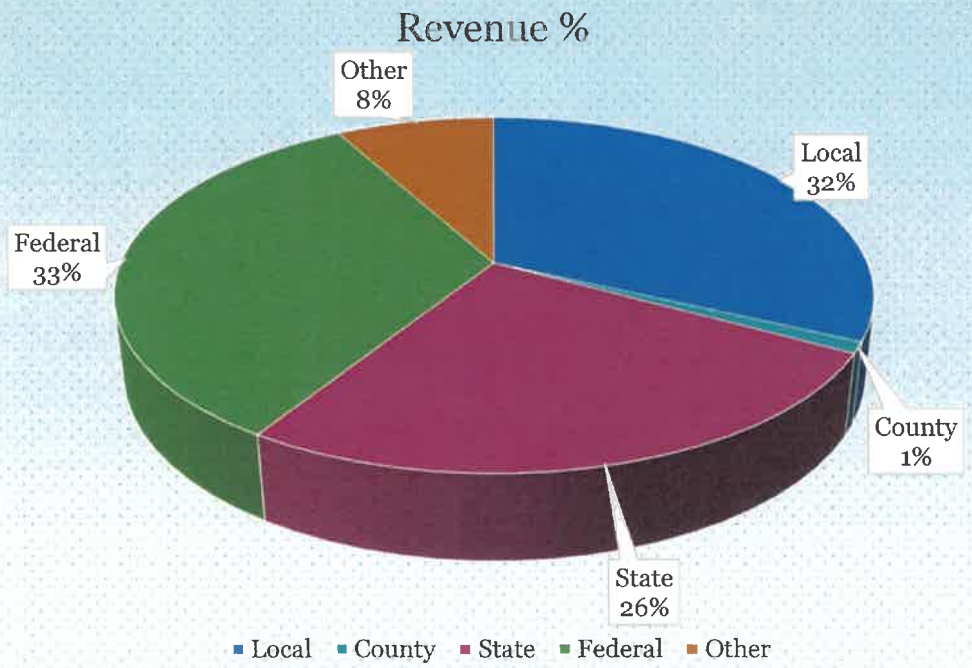
Total Other Revenue	10,000,000	6,000	29,371,947	1,000	6,600,000	659900%	8%	0
Grand Total	$ 64,625,016	$ 53,295,421	$ 84,891,176	$ 66,678,155	$ 82,613,288	24%	100%	$64,592,499

Revenue Source % (FY 2022-23)



5-Year Expenditure Results (FY 2019 Thru FY 2023)

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Purchased Services	$ 9,778,356	$ 9,691,687	$ 7,544,988	$ 8,898,709	$ 8,234,866	-7%	10%	8,324,173
Supplies	$ 3,639,328	$ 3,493,147	$ 4,522,758	$ 6,705,834	$ 4,935,880	-26%	6%	4,593,502
Capital Outlay	$ 18,689,750	$ 9,536,031	$ 2,569,691	$ 19,308,553	$ 19,518,426	1%	24%	10,264,157
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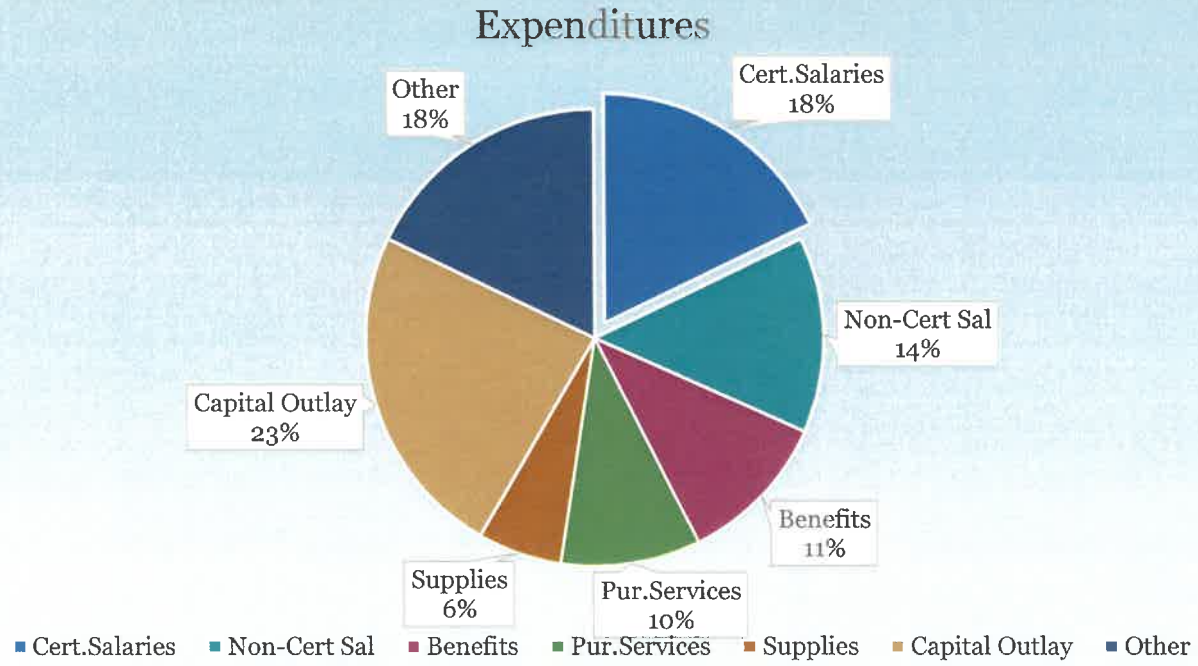
Grand Total	$ 69,429,370	$ 59,060,761	$ 57,872,258	$ 73,746,003	$ 82,432,450	12%	100%	$67,276,359

Expenditure Category % (FY 2022-23)



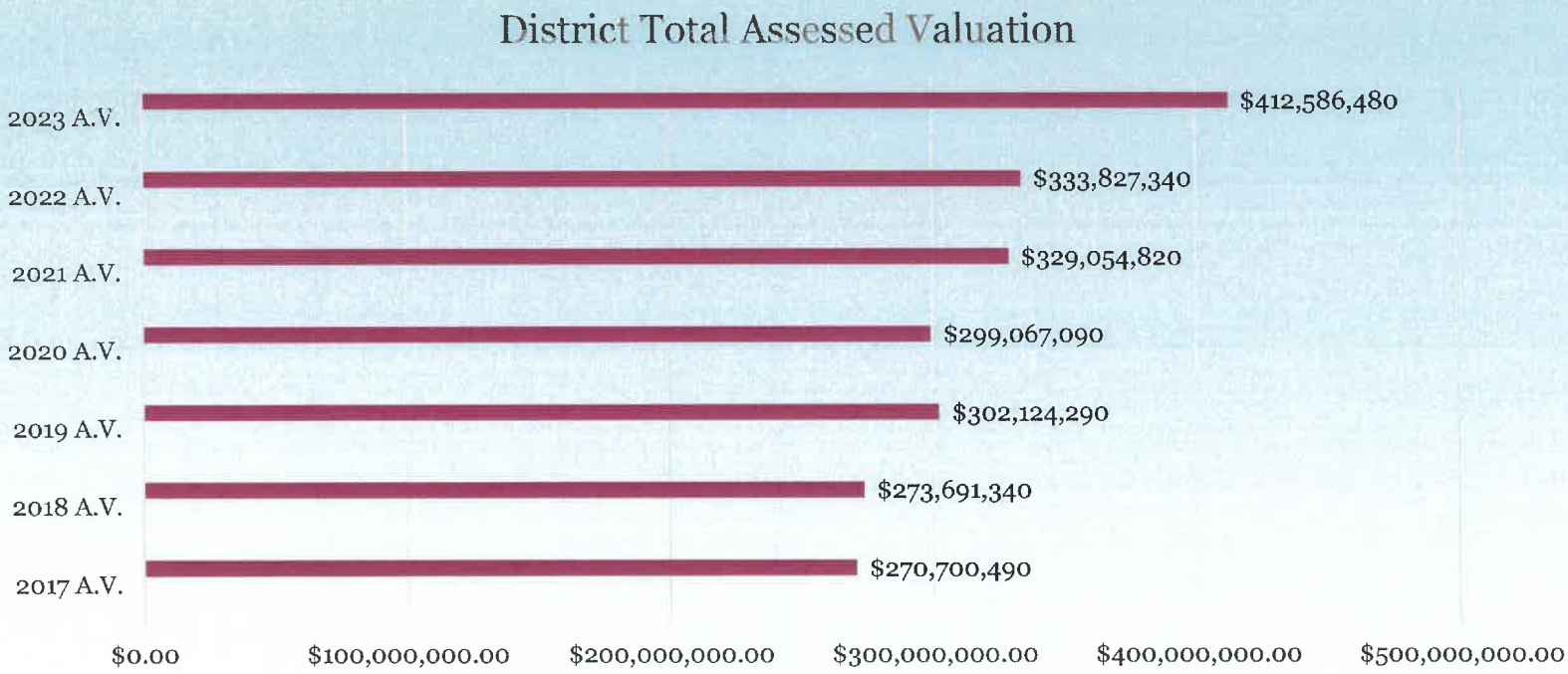
5-Year Fund Balance Results (FY 2019 Thru FY 2023)

FUND BALANCES:	2018-19	2019-20	2020-21	2021-22	2022-23
Category	Actual	Actual	Actual	Actual	Actual
Incidental/General (Unrestricted)	8,393,392	6,027,197	7,986,520	11,913,365	16,683,690
Teachers (Special Revenue)	(1,144,704)	521,233	2,322,627	1,617,065	0
Debt Service (Unrestricted)	7,794,187	10,049,570	5,181,998	7,599,133	6,073,350
Capital	7,670,530	350,716	28,655,433	15,949,166	14,502,527
Grand Total	$ 22,713,405	$ 16,948,716	$ 44,146,578	$ 37,078,729	$ 37,259,567
End of Year Operating Fund Balance %	15.70%	14.38%	25.07%	26.97%	34.58%

15-Year Operating Fund Balance % (FY 2009 to FY 2023)

FY 2022-23	34.58%
FY 2021-22	26.97%
FY 2020-21	25.07%
FY 2019-20	14.38%
FY 2018-19	15.70%
FY 2017-18	11.74%
FY 2016-17	15.40%
FY 2015-16	18.93%
FY 2014-15	17.76%
FY 2013-14	1.49%
FY 2012-13	19.44%
FY 2011-12	17.03%
FY 2010-11	8.51%
FY 2009-10	3.67%
FY 2008-09	9.09%

Assessed Valuation FY 2017 to FY 2023



Future Considerations

- Salary Schedule and IBB Agreement – our ability to compete
- New Accounting System
- Benefits Package
- Long-Term Planning Committee
- Insurance Committee and an analysis of rates

School Finance Terminology

- Average Daily Attendance (ADA) vs Weighted ADA (WADA)
- Assessed Valuation (A.V.) Residential, Commercial, Agricultural & Personal Property Classes
- Community Eligibility Provision (CEP – Food Service)
- Fiscal/Financial Cliff
- Fund Balance
- Operating vs Debt Service Levy
- P.I.L.O.T. (Payment in Lieu of Taxes)
- Prop C (School District Trust Fund)
- Refunding (Refinancing)
- State Adequacy Target (SAT – currently at $6,375 per student, going to $6,760 for FY 2024-25)
- State Foundation Formula
- TIF (Tax Increment Financing)

Questions???

Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION

Glossary

$162,326 or 7% x SAT x WADA Transfer - A district in compliance with Section 163.031.6, RSMo, may transfer from the General (Incidental) Fund to the Capital Projects Fund amounts necessary for capital outlay expenditures. If the transfer is in excess of adjusted expenditures, the board must pass a resolution identifying the specific projects and the estimated expenditure date(s). Section 165.011, RSMo,

Abatement - A reduction in or reprieve from a tax or debt obligation.

Account - A descriptive heading under which financial transactions are recorded that are similar in terms of a given frame of reference, such as purpose, object or source.

Accounting - The procedure of maintaining systematic records of events relating to persons, objects or money and then summarizing, analyzing and interpreting the results of such records.

Accounting Period - A period of time for which financial statements are prepared, for example, July 1 through June 30.

Accounting System - All steps in the accounting process including recording, retrieving and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups or organizational components.

Accounts Payable - Amounts owed on open account to private persons, firms or corporations for goods and services rendered by the LEA.

Accounts Receivable - Amounts owed on open account from private persons, firms or corporations for goods and services furnished by the LEA (but not including amounts due from other funds of the same governmental unit). Taxes receivable should be recorded and reported separately in the Taxes Receivable account.

Accrual Basis - The basis of accounting under which revenues are recorded when earned and expenditures are recorded when incurred, regardless of when the revenue is actually received or the payment is actually made.

Accrued Expenses - Expenses that have been incurred and have not been paid as of a given date.

Accrued Interest - Interest accumulated between interest dates but not yet due.

Accrued Liabilities - Amounts owed but not yet due (e.g. accrued interest on bonds or notes).

Accrued Revenue - Amounts earned and not collected regardless of whether due or not.

Ad Valorem Taxes Levied by LEA - Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA that, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

Adjusted Tax Rate for Operations - Levy for operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) after completing the Proposition C rollback. This is calculated by subtracting the Proposition C rollback from the unadjusted tax levy and is the operating levy extended on the tax books for the current year.

Administration - Those activities that have as their purpose the general direction, execution and control of the affairs of the LEA that are system-wide and not confined to one school, subject or phase of school activity.

Administrative Action - Any action that results in the general regulation, direction or control of the affairs of the organizational unit.

Admissions - Money received for a school-sponsored activity such as a dance or football game. Admissions may be recorded on separate accounts according to the type of activity.

Adult Continuing Education - Learning experiences provided by the LEA for the educational, vocational, recreational, and/or cultural enrichment of community members.

Adult Education and Literacy (AEL) - Education for adults who have never attended school or have interrupted formal schooling and need knowledge and skills to raise their level of education for self-confidence and self-determination to prepare for an occupation and to function more responsibly as citizens in a democracy. This was previously known as Adult Basic Education (ABE).

Advance From a Fund - A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

Advance Funding - Program offered through the Missouri School Boards Association (MSBA) and the Missouri Health and Educational Facilities Authority (MOHEFA) that allows school districts anticipating cash flow problems during the fiscal year to utilize their ability to borrow against anticipated tax revenue (through tax and revenue anticipation notes).

Advance to a Fund - An asset account used to record a loan from one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

Advance Refunding - A type of bond refunding in which the old bond issue is not callable within 90 days of the issuance of the new issue. Advance refundings are further identified as either defeased or crossover.

Allocation - The amount of funds that are, or the process by which funds are, assigned to a public school district/charter school, institution or agency to provide financial support for specific programs, services and/or activities.

Allowable Cost - Cost of predetermined equipment, service and/or activities that have been considered to be appropriate for authorization by the funding agency.

Allowable Transportation Expenditures - Expenditures considered an allowable cost under State Board of Education rules for transportation reimbursement.

Allowance for Uncollectible Taxes - A provision of tax revenues for the portion of taxes receivable that it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

Amortization of Debt - Gradual payment of an amount owed according to a specified schedule of times and amounts.

Annual Secretary of the Board Report (ASBR) - Annual financial report submitted by all public school districts /charter schools to the Department. The report is due by August 15 of each year.

Appropriation - This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes.

Appropriation Ledger - A ledger containing an account for each appropriation. Each account typically contains the amount originally appropriated, transfers to or from the appropriation, amount charged against the appropriation, the encumbrances, the net balance and other related information. If allotments

are made and a separate ledger is maintained, each account typically contains the amount appropriated, transfers to or from the appropriation, the amount allotted and the unallotted balance.

Appropriations Received From Local Governmental Units Other Than The LEA - Money received from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received and the money is raised by taxes, or other means that are not earmarked for school operations.

Area Career Center Transfer - Amounts transferred as necessary from the General (Incidental) Fund to the Capital Projects Fund to satisfy obligations of the Capital Projects Fund for state approved area career center located within the school district. Section 165.011, RSMo.

Assets - Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. Resources owned or held which have monetary value.

Audit - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded and (c) determining whether transactions are accurately recorded on the accounts and in the statements.

Audited Voucher - A voucher that has been examined and approved for payment.

Average Daily Attendance (ADA) - Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours).

Average Daily Attendance (ADA), Kindergarten - Actual attendance hours divided by total hours in session of the first-grade calendar for the building but in no case more than twice the K-A or K-P hours in session (actual calendar).

Balance Sheet - A formal statement of assets, liabilities and fund balance as of a specified date.

Basic Formula - Amounts received from the State Foundation Formula. (The actual revenue received in a year equals the calculated apportionment amount for the year plus or minus prior year corrections.)

Board of Education Services - The activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This service area relates to the general term and covers state boards, intermediate administrative unit boards and local basic administrative unit boards.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the bond usually runs for a longer period of time and requires greater legal formality. Interest on bonds is limited pursuant to Section 108.170, RSMo.

Bond Attorney - The attorney who approves the legality of a bond issue.

Bond Discount - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale. This is accounted for in the Debt Service Fund, as it is treated as an interest adjustment.

Bond Premium - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale. This is accounted for in the Debt Service Fund, as it is treated as an interest adjustment.

Bond Proceeds, Amount Remaining - The amount remaining in bond proceeds account (Bond Proceeds Subfund of the Capital Projects Fund) after the completion of a project for which bonds were issued. The amount remaining **SHALL** be transferred from the Capital Projects Fund to the Debt Service Fund. (See Section 165.011, RSMo.) (This does not apply to refunded debt in which the proceeds were placed in the Debt Service Fund.)

Bonded Indebtedness - The part of the LEA debt that is covered by outstanding bonds of the LEA. Article VI, Section 26(b) limits the bonded indebtedness for school districts to 15 percent of the value of taxable tangible property subject to voter approval.

Bonds Payable - The face value of bonds issued and outstanding.

Book Value - Carrying amount as shown on the books.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget consists of five statutory parts: (1) budget message, (2) estimated revenue with comparative revenues, (3) estimated expenditures with comparative expenditures, (4) debt amortization schedule, and (5) general budget summary. Section 67.010, RSMo, is the statutory reference governing budgets.

Budgetary Control - The control or management of the business affairs of the LEA in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

Capital Assets - Land, buildings, machinery, furniture and other equipment that the LEA intends to hold or continue in use over a long period of time. "Capital" denotes the probability or intent to continue use or possession and does not indicate immobility of an asset.

Capital Outlay - An expenditure which results in the acquisition of capital assets or additions to capital assets that are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, or replacement of equipment.

Capital Projects Fund Interest Transfer - After making all placements of interest otherwise provided by law, a school district may transfer to the General (Incidental) Fund the interest earned from undesignated balances in the Capital Projects Fund. Interest earned on bond proceeds (or some other restricted balance) cannot be transferred to the General (Incidental) Fund. Section 165.011, RSMo.

Capital Projects Unrestricted Funds Transfer - A district may transfer unrestricted funds from the Capital Projects Fund to the General (Incidental) Fund in any year in which the combined June 30 General (Incidental) and Special Revenue (Teachers) Fund unrestricted balance would be less than twenty percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures if the transfer was not made. There is no limit to the amount of unrestricted monies that can be transferred pursuant to this law. Districts must make the actual transfer prior to the end of the fiscal year. Districts should consider the future needs of the Capital Projects Fund prior to determining the amount of such transfer. There is no provision in state law to reverse the transfer if a district later determines the money is needed in the Capital Projects Fund. Section 165.011, RSMo.

Capitalize - Recording capital outlays as additions to asset accounts, not as expenses.

Cash - Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitations as to its availability should be indicated.

Cash-Basis Accounting - The basis of accounting in which revenue and expenses are recorded in the period they are actually received or expended in cash.

Categorical Aid - Support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Pursuant to Section 163.031.3, RSMo, categorical aid for schools include transportation, career education, career ladder and educational and screening programs (PAT).

Certificated Salaries - The amount regularly paid for full-time and part-time teachers in Missouri who have a valid teaching certificate.

Certificated Salary Compliance - Section 163.031, RSMo, defines compliance requirements and states that a district must spend no less than 75 percent of the state revenue received for Basic Formula, 75 percent of one-half percent of funds received for Proposition C and as many dollars per weighted ADA from local and county tax sources as the previous year. In the event a district fails to comply with the above provision, the amount by which the district fails to spend funds as required shall be deducted from the district's state revenue received for Basic Formula and Proposition C the following year provided that the State Board of Education may exempt a school district from this provision if the State Board of Education determines that circumstance warrant such exemption.

Chart of Accounts - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature, for example, assets and liabilities.

Check - A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to the named person's order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Classified Salaries - Salaries for the costs of work performed by typically non-certificated employees.

Classroom Trust Fund - Classroom Trust Fund was created to provide a separate accounting for money generated by riverboat gaming. Local districts/charter schools have great flexibility in the expenditure of this money as it is spent at the discretion of the local school district/charter schools.

Clearing Accounts - Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account.

Coding - Distinguishing among items and categories of information by assigning numbers or other symbolic designations so that the items and categories are readily identifiable.

Commingle - Combining funds from two or more sources into one accounting system so that the sources of those funds lose their identity upon receipt or expenditure. Commingling of funds results in the lack of a clear audit trail concerning how the funds from a given source were expended. Commingling of funds received for a restricted federal program with local, state and/or other restricted federal funds is prohibited. The Debt Service Fund cannot be commingled with other district/charter school funds. The Debt Service Fund must be maintained as a separate bank account per Section 165.011.1, RSMo.

Community Services - Services provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. Typical services provided by a school district/charter school include early childhood/PAT instruction, childcare services, etc.

Contingent Fund - Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of an uncertain amount.

Contingent Liabilities - Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal and unsettled disputed claims.

Contracted Services - Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

Contracts Payable - Amounts due on contracts for goods and services received by the LEA.

Cost Accounting - That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Assets - Cash or anything that can be readily converted into cash.

Crossover Refunding - A bond refunding where the proceeds of the new bond issue are placed into an escrow account. Unlike defeased bonds, the escrow account pays only the interest payments on the new issue, and the district continues to make all of the payments on the old issue until the optional call date of the old bonds. This date is often referred to as the crossover date. Under this type of refunding, the payments to be made by the district will not change until the crossover date.

Current Expense - Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

Current Liabilities - Debts which are payable within a relatively short period of time, usually no longer than a year.

Current Loans - A loan payable in the same fiscal year in which the money was borrowed.

Current Operating Cost - Total instruction and support expenditures in a fiscal year (excluding capital outlay and long-term and short-term principal and interest payments) minus food service revenues (local program and non-program, state, federal and summer food program) and student activity revenues received in that fiscal year. Current operating cost is used in computing the certificated salary compliance for the school district/charter school.

Current Refunding - A type of debt refunding in which the old bond issue is callable within 90 days of the issuance of the new issue, and the proceeds of the new issue are used immediately to repay the old issue.

Current State Auditor's Office (SAO) Operating Ceiling - Maximum amount for operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) approved by the SAO for the current year. This is the amount the district could levy before completing Proposition C rollback plus any recoupment levy approved by the SAO or any temporary additional operating levy approved by voters.

Current State Auditor's Office (SAO) Approved Debt Service Tax Levy - Amount of tax levy for Debt Service Fund approved by the SAO for the current year. The unadjusted and adjusted rate will be equal.

Debt Refunding - Bonds issued to pay off bonds already outstanding.

Debt Service Balance Transfer - If a balance remains in the Debt Service Fund after the total outstanding bonded indebtedness has been paid, that balance **may** be transferred to the Capital Projects Fund. If the district elects not to make this transfer, the balance would be left in the Debt Service Fund for subsequent debt service requirements. Section 165.011, RSMo.

Defeased Refunding - A type of debt refunding in which the proceeds of the new issue are placed into an escrow account and used to pay all of the portion of the old issue being refunded (principal and interest) up to and including the call date. This results in a defeasance of the portion of the debt being refunded, as the old issue becomes the responsibility of the escrow account trustee and the district begins paying on the new issue immediately.

Deferred Charges - Expenditures that are not chargeable to the fiscal period in which they are made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

Deficit - (1) A negative fund balance amount (debit balance) caused by liabilities of the fund exceeding the fund's assets. (2) The excess of expenditures over revenues in any given accounting period.

Delinquent Taxes - Taxes remaining unpaid on or after the date on which they become due and payable by statute.

Depreciation - Loss in value or service life of capital assets because of wear and tear through use, elapse of time, inadequacy or obsolescence.

Direct Costs - Those elements of cost which can be easily, obviously and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities.

Disbursements - Payments in cash.

Discounts on Bonds Sold - That portion of bonds sold at a price below par value (face amount). The discount represents an adjustment of the interest rate.

Discretionary Grant - Grant funds made available usually for a predetermined purpose and awarded to an applicant based on the judgment of the grantor.

District's Levy - Refers to the tax levy extended onto the tax books and assessed to the taxpayers for a school district and includes the rate for all funds including the Debt Service Fund.

DNR Energy Loan - Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, RSMo.

Double Entry Accounting System - A system of bookkeeping that requires for every entry made to the debit side of an account or accounts an entry be made for the corresponding amount or amounts to the credit side of another account or accounts.

Employee Benefits - Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement and social security.

Encumbrance Accounting - Use of a separate journal or incorporation into the Budget Analysis Ledger of encumbrances as defined below. Ultimately, at year-end, they are in effect canceled but may be partitioned from fund balance into a special reserve account.

Encumbrances - Designated obligations in the form of purchase orders, contracts or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved.

Energy Conservation Loan Transfer - Amounts necessary to pay principal and interest on Department of Natural Resources (DNR) loans per Section 640.653, RSMo. This transfer is made from the General (Incidental) Fund to the Capital Projects Fund.

Enrollment - Head count taken the last Wednesday of September of all resident and nonresident students in grades PK - 12 enrolled in the attendance center. Each student (part-time, full-time, or kindergarten) should be counted as one. Enrollment is not reported for prekindergarten students. Desegregation transfer students are reported as residents of the district/charter school in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported by the students' regular school in their home district/charter school.

Enterprise Fund - A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges; or where the governing body of the governmental unit has decided there is a need for the periodic determination of revenues earned, expenses incurred and/or net income.

Entitlement Grant - A grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

Equalized Assessed Valuation - Statutory term representing the district assessed valuation used on Line 2 of the Basic Formula Calculation.

Equipment - Items that are electrical or mechanical in nature or furniture and 1) have a useful life of at least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventory is a small percent of the item's cost; and 4) exceeds $1,000 per unit (local board may establish a cost threshold of less than $1,000). Certain operating system software meeting the unit cost of $1,000 may be capitalized in the same manner as equipment.

Excess Incidental Fund Balance Transfer - Any district that uses a General (Incidental) Fund transfer to pay for more than 25 percent of the annual certificated compensation obligation of the district and has a General (Incidental) Fund balance on June 30 in any year in excess of 50 percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures for the fiscal year just ended shall be required to transfer the excess from the General (Incidental) Fund to the Special Revenue (Teachers) Fund. Section 165.011, RSMo.

Expenditures - Consumption of an asset or the payment of an expense.

Fair Market Value - The current value of a piece of equipment, service, or activity.

Fidelity Bond - A bond guaranteeing the LEA against losses resulting from the actions of the treasurer, employees or other persons of the system.

Fidelity Bond Premiums - Expenditures for any bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees or other persons.

Financial Accounting - The recording and reporting of activities and events affecting the finances of an administrative unit and its program. Specifically, it is concerned with: (1) determining what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Financial Institution Tax - Taxes levied on intangible assets of banks or savings and loan associations. The amount received for school purposes is a deduction in the Basic Formula calculation.

Fines, Escheats, Overplus - Amounts collected by the county(ies) for violations. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales, unclaimed tax and surplus/overplus surtax. The amount received for school purposes is a deduction in the Basic Formula calculation.

Fiscal Agent - The district/charter school or intermediate agency designated to submit applications/requests for funds and is the recipient of such funds from the state agency. Fiscal agents generally operate by receiving the revenue for all districts/charter schools they serve and sending each district/charter school its share to treat as revenue and expenditures as their own, or by receiving all bills from the other districts/charter schools. The fiscal agent then handles the revenue and expenditures as its own. If this causes the fiscal agent to be out of compliance for certificated salaries purposes, an appeal must be written and submitted to the Department of Elementary and Secondary Education.

Fiscal Period - Any period at the end of which the LEA determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for school systems is July 1 through June 30.

Fiscal Services - Consists of activities involved with managing and conducting the fiscal operations of the LEA. This service area includes budgeting, receiving and disbursing, financial accounting, payroll, internal auditing, and purchasing.

Fixed Charges - Charges of a generally recurrent nature that are not readily allocated to other expenditure categories. They consist of such charges as district/charter school contributions to employee retirement, insurance and judgments, rental of land and buildings, and interest on current loans.

Food Services - Activities involved with the food services program of the LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Food Services Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund for the purchase of kitchen/food service related equipment. Expenditures for food service equipment may be purchased from balances in the food service account. Equipment expenditures do not require coordination with School Food Services. Expenditures for renovations do require coordination with School Food Services.

Forfeitures - Forfeitures of money and/or property for violations of state penal laws collected at the county level and transmitted to the State for deposit to the School Building Revolving Fund.

Free and Reduced-Price Lunch Eligible Count - Full-time equivalency (FTE) count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance one of the 10 preceding school days whose eligibility for free or reduced-price lunch is documented (through the application process using federal eligibility guidelines or through the direct certification process). (Desegregation students are considered residents of the district/charter school in which the students are educated.) Students for whom the Department of Elementary and Secondary Education does not distribute state aid are not counted (i.e., students in preschool, the Parents as Teachers Program, state schools). This count, by definition, is also different from the federal programs headcount of free and reduced-price lunch students.

Full-Time Equivalency - The amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity. Full-time equivalency usually is expressed as a decimal fraction to the nearest tenth.

Fund - An independent accounting entity with its own assets, liabilities and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FY06 Designated Levy or 5% x SAT x WADA Transfer - Per Section, 165.011 RSMo, a district in compliance with Section 163.031.6, RSMo, that does not make the $162,326 or 7% x SAT x WADA transfer, nor make payments or expenditures related to obligations made under Section 177.088, RSMo, may transfer from the General (Incidental) fund to the Debt Service Fund or the Capital Projects Fund the greater of

- the state aid received in the 2005-06 school year as a result of no more than 18 cents of the sum of the debt service and capital projects levy used in the foundation formula and placed in the respective Debt Service or Capital Projects Fund, whichever fund had the designated tax levy; or
- five percent of the state adequacy target multiplied by the district's first preceding year weighted average daily attendance.

General Ledger - A book, file or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the LEA. General ledger accounts may be kept for any group of items, receipts or expenditures on which an administrative officer wishes to maintain a close check.

Grandfathered Lease Purchase - A lease-purchase agreement that the board took action to enter into before November 1, 1993.

Grant Match - Amounts necessary to meet the local match percentage requirements for the equipment portion of state and federal grants.

Grant Match Transfer - Transfer amount from the General (Incidental) Fund to the Capital Projects Fund to provide the balance of the district funds to meet the grant specific local match percentage requirement for that portion of any grant revenue expended for capital outlay (equipment).

Guaranteed Energy Performance Contract Transfer - Amounts necessary to pay principal and interest on Guaranteed Energy Savings Performance Contracts per Sections 165.011.11 and 8.231, RSMo. This transfer is made from the General (Incidental) Fund to the Capital Projects Fund.

Imprest Fund - A system for handling disbursements whereby a fixed amount of money is set aside for a particular purpose. Disbursements are made from time to time as needed. At certain intervals, a report is rendered of the amount disbursed and the cash is replenished for the amount of the disbursements, ordinarily by check drawn on the fund(s) from which the items are payable. The total of cash plus unreplenished disbursements must equal the fixed sum of cash set aside.

In Lieu of Tax - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or being responsible for the property. The amount received for school purposes is a deduction in the Basic Formula calculation.

Indirect Costs - Costs incurred for services, materials, supplies and/or equipment that are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and nonrestricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district/charter school on the ASBR for the second preceding year.

Instruction - Activities dealing with the teaching of pupils in the classroom, other locations or situations and other approved media services such as television, telephone or correspondence.

Interest Expenses - A fee charged a borrower for the use of money. Interest on bonds, notes, or other evidences of indebtedness may not exceed 10 percent unless advertised, 14 percent if advertised pursuant to Section 108.170, RSMo.

Interest Income - Earnings on investments such as savings accounts, certificates of deposits and bond investments.

Interfund Transfers - Money that is taken from one fund under the control of the board of education and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the LEA.

Internal Auditing - Activities involved with evaluating the adequacy of the internal control systems verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

Internal Control - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. For example, under such a system, the employee's work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Under such a system, the procedures to be followed are identified, and such procedures call for proper authorizations by designated officials for all actions to be taken.

Internal Service Fund - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit, or to other governmental units.

Inventory - A detailed list or record showing quantities, descriptions, values, frequency of use, units of measure, unit prices and property on hand at a given time. Also included are the costs of supplies and equipment on hand not yet distributed to requisitioning units.

Investments - Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The account does not include capital assets used in LEA operations.

Invoice - An itemized list of merchandise purchased from a particular vendor. The list includes quantity, description, price, terms, date, etc.

Journal - The book of original entry for recording financial transactions.

Journal Voucher - A document on which the financial transactions of the LEA are authorized and from which any or all transactions may be entered on the books. The journal voucher allows the budget to be put into operation and expenditures to be made to meet authorized obligations. Journal vouchers are also used to set up revolving funds and petty cash funds and for authorizing all entries in the bookkeeping system for which no other authorizations, such as deposit slips, invoices, etc., are available. A form of journal voucher is a memorandum in the school board minutes.

Judgments Against the LEA - Expenditures from current funds for all judgments (except as indicated) against the LEA that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

Lease Purchase – A lease purchase is an agreement entered into by the school district to acquire a capital item without paying the full purchase cost all at once. The authority to enter into lease-purchase agreements is found in Sections 177.082 and 177.088, RSMo. Section 177.082, RSMo, provides for lease purchases for apparatus, equipment (including school buses) and furnishings directly with a vendor. This authorization does not provide for the purchase of buildings (including mobile classroom units) or land. Section 177.088, RSMO, requires a district to enter into an agreement with a financing entity (trustee). This statutory authority is the only means a district has to enter into a lease purchase agreement for buildings (including mobile classroom units) or land.

LEP Count - Limited English Proficient census taken and reported to the Department of Elementary and Secondary Education. This count is used in the weighted average daily attendance calculation in the Basic Formula Calculation.

Levy (Verb) - To impose taxes or special assessments. (Noun) - The total of taxes or special assessments imposed by a governmental unit.

Liabilities - Debt or other legal obligations arising out of transactions in the past that are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

Local Education Agency (LEA) - An educational agency at the local level that exists primarily to operate a school or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms "school district," "school system" and "local basic administrative unit".

M & M Surtax - Surtax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax.

Maintenance of Effort - A requirement to spend as many dollars or as many dollars per student for a specific activity during the current school year as was spent during the previous year for a similar activity. Maintenance of effort is required for special education programs, Title I and career education.

Membership - Count of resident students in grades PK-12 taken the last Wednesday in September, or the last Wednesday in January, who are enrolled on the count day **and** in attendance at least one of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Students attending an alternative school or an area vocational school part of the day and their home school the remainder of the day should be counted as full-time students in the regular school in their home district. To receive full-time credit for special education a kindergarten student whose IEPs call for full-day attendance, report the membership in full-day kindergarten. Membership for Title I extended day kindergarten should not be reported. Part-time students are reported on FTE basis under part-time. For example, a part-time student enrolled four hours in a six-hour day equals 0.67 FTE. Membership of students for whom the home district pays full tuition is counted by the home district. Membership of students for which local tax effort only is paid is not reported by the home district, but is reported by the receiving district. **Membership of students for whom parents have paid tuition is not counted by any district.**

Membership, Prekindergarten/Kindergarten – PK-A, PK-P, PK, K-A, K-P or K-K membership will be multiplied by the ratio of that specific kindergarten actual calendar divided by the first-grade actual calendar hours in session. In no case will the multiplier be less than .5 or greater than 1.00.

Missouri Health and Educational Facilities Authority (MOHEFA) - Organization administering the Missouri Direct Deposit Program that is designed as a credit enhancement for public school bonds. MOHEFA is also involved in the advanced funding program.

Modified Accrual-Basis Accounting - Recognizes measurable transactions when they occur within a given time frame.

Net Expenditure - The actual outlay of money by the LEA for some service or object after the deduction of any discounts, rebates, reimbursements or revenue produced by the service or activity.

Net Income - The balance remaining to the LEA after deducting from the gross revenue for a given period all operating expense and income deductions during the same period.

Non-Allowable Transportation Expenditures - Those costs, such as vehicles other than school buses, optional bus equipment, bus monitors or other items not allowed under 5 CSR 30-261.040.

Non-Categorical - Revenue from any or all sources that is not identifiable with specific expenditures (i.e., it is General (Incidental) Fund revenue that loses its identity as it is expended for objects relating to many service areas).

Non-Current Revenue - Amounts received from the sale of bonds, insurance recovery settlements or sale of school property, etc., other than current revenue sources.

Non-Resident Student - Generally a student whose legal residence is outside the geographic area served by a specified school, charter school, or institution and for which the school district/charter school is receiving tuition payments.

Not-for-Profit Organization - An organization formed under the general not-for-profit law of Missouri, Chapter 355, RSMo. "The board of any educational institution may enter into agreements as authorized in this section with a not-for-profit corporation ... in order to provide for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of sites, buildings, facilities, furnishings and equipment for the use of the educational institution for educational purposes." (Section 177.088, RSMo)

Object - The commodity or service obtained from a specific expenditure.

Object Classification - Identifying a category of goods or services obtained.

Operating Levy - Levy for all funds of the district except the Debt Service Fund. Also referred to as the Adjusted Operating Levy, the levy actually extended onto the tax books or the tax rate that actually generated tax revenue for the school district to use for operational purposes and capital outlay.

Operating Levy For School Purposes - The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

Overhead Costs - Those elements of cost necessary in the production of an item or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision and other similar items.

Overtime Salaries - Gross salary paid to employees of the LEA in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

Part-Time Student - A student who is carrying less than a full course load as determined by the state or the LEA. A part-time student is counted for enrollment as one, but is reported on a FTE basis under part-time for membership. For example, a part-time student enrolled four hours of a six-hour day would have an FTE of 0.67 for membership purposes.

Paying Agent Fees - Paying agent fees are fees charged by the financial institution responsible for making the payments of principal and interest on the district's outstanding bonds. In addition to the initial paying agent fee imposed upon issuance of the bonds, a paying agent fee is charged on a semi-annual basis in conjunction with the bond principal and interest payments made for that year. (Identification of the paying agent and the duties of the paying agent are outlined in the official bond transcript.) These charges are paid from the Debt Service Fund.

Payments in Lieu of Taxes (PILOT) - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property. The amount received for school purposes is a deduction in the Basic Formula calculation.

Payroll - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement and social security.

Payroll Deductions and Withholding - Amounts deducted from employees' salaries for taxes required to be withheld and for other withholding purposes. Separate liability accounts may be used for each type of deduction.

Penalties And Interest on Taxes - Amount collected as penalties for the payment of taxes after the due date(s), and the interest charged on delinquent taxes from the due date to the date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

Pension System - A free retirement plan whereby persons leaving service in the educational system because of age, disability, or length of service receive payments from funds to which they have not contributed. Payments may be in a lump sum or in the form of annuity.

Petty Cash - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amounts.

Premium on Bonds Sold - That portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.

Prepaid Expenses - Expenses entered in accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

Principal of Bonds - The face value of bonds.

Principal Payments - A sum of money paid to a lender on an amount owed as a debt from which interest is calculated.

Private School or Nonpublic - A school established by an agency other than the state or its subdivisions that is primarily supported by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Professional Development Carryover - The portion of the annually calculated 1 percent of the Basic Formula apportionment not expended from year to year. Must be held as a restricted balance to be used solely for professional development expenditures.

Proposition C Revenue - Revenue received from the implementation of a one-cent statewide sales tax for education approved by voters in a statewide election held in November 1982. One-half of the total received is used to roll back current tax levy unless a simple majority of voters have voted to forego all or a part of the reduction per Section 164.013, RSMo.

Proposition C Rollback - Calculated amount (stated in pennies) that is required to be subtracted from the school purposes (General (Incidental) and Special Revenue (Teachers) Funds) unadjusted tax levy. Subtracting the Proposition C rollback from the unadjusted tax levy results in the adjusted tax levy. Districts may seek voter approval to waive all or a portion of the required rollback per Section 164.013, RSMo. A simple majority is necessary for approval of the waiver.

Proprietary Fund - Sometimes referred to as "income-determination" or "commercial type" funds of a state or local governmental unit. Examples are Enterprise Funds and Internal Service Funds.

Proprietary Accounts - Those accounts that show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues and expenditures, as distinguished from budgetary accounts.

Prorating - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits that the expenditure provides for the respective purposes or programs for which the accounts were established.

Public School - A school operated by publicly elected or appointed school officials in which the programs and activities are under the control of these officials and which is supported primarily by public funds.

Pupil Accounting - A system for collecting, computing and reporting information about pupils.

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from school and school-related activities.

Purchase Order - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

Purchased Services - Services rendered by personnel who are not on the payroll of the LEA and other services that are purchased by the LEA.

Rebates - Abatements or refunds.

Redemption of Principal - Expenditures from current funds to retire serial bonds and long and short-term loans.

Refund - A return of an overpayment or over collection. The return may be in the form of cash or a credit to an account.

Refunding Bonds - Bonds issued to pay off outstanding bonds. Also known as refinancing existing bonds.

Requisition - A written request to a purchasing officer for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official (usually the purchasing officer) to a vendor.

Reserve For Encumbrances - A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances.

Resident Student - Students residing and attending school in the district/charter school.

Restricted Fund Balances - Funds for a specified purpose.

Revenue - Additions to fund financial resources other than from interfund transfers and debt-issue proceeds.

Salary - The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the LEA. Payments for sabbatical leave are also considered salary.

Sale of Bonds - Proceeds from the sale of bonds recorded into the district's books at par value. Premiums or discounts of bonds are treated as an interest adjustment.

School Term - A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. The minimum school term is 174 days and 1,044 hours of actual pupil attendance per Section 171.031, RSMo. (Section 171.033, RSMo, specifies exemptions to the minimum school term.)

Securities - Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial Bonds - Issues redeemable by installments, each of which is to be paid in full, ordinarily out of revenues of the fiscal year in which it matures, or revenues of the preceding year.

Service Area Direction - Pertains to directing and managing the service area of any function. It includes activities of all those engaged in managing and directing a given area.

Single Entry Accounting System - A system of bookkeeping where a single entry is recorded for each cash receipt or cash disbursement.

Special Education Placement Count - Number of students with disabilities that are served in Missouri public schools. Students in this count must have IEPs or service plans in place and be receiving services by the local school district/charter school as of December 1. This count is reported through MOSIS and used in the calculation of weighted average daily attendance (WADA) in the Basic Formula Calculation.

State Assessed Railroad and Utilities (SARRU) - Assessed valuation of railroad and utility properties assessed by the state. The amount of revenue each school district receives is derived from the average county levy for school purposes, capital project purposes and debt service purposes. The amount received for school purposes is a deduction in the Basic Formula calculation.

State Revenue - Amounts received from the state including Basic Formula money, transportation, career ladder, career education, Parents as Teachers, Early Childhood, etc.

Student Activities Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund for the purchase of designated equipment/capital outlay from the student activity account.

Summer School - The school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

Summer School Transportation Fees - Money received for transportation of pupils attending summer school. Separate accounting shall be maintained for fees received from residents and for fees received from nonresidents. There is no state transportation aid for summer school.

Supplies - Items with a unit cost of less than $1,000 and last less than a year, which are expended, consumed and can be worn out, or lose their identity by becoming part of a more complex unit.

Support Services - Activities that provide administrative, technical or logistical support to a program and enhance or sustain the fulfillment of the objectives of other major functions.

Surety Bond - A written promise to pay damages or to indemnify against losses caused by the party(ies) named in the document through nonperformance or through misappropriation of monies, for example, a surety bond given by a contractor or by an official handling cash or securities.

Surplus - The excess of the assets of a fund over its liabilities, or if the fund also has other resources and obligations, the excess of resources over obligations. The term should be used with caution because it creates a potential for misleading inference.

Tax Anticipation Notes (TANS) - Short-term loans issued in anticipation of future revenues. The loan does not count against any statutory debt limitation and the loan must mature within 12 months. Interest on TANS is limited pursuant to Section 108.170, RSMo.

Tax Increment Financing (TIF) - A program defined in Sections 99.800 and 99.865, RSMo, through which assessed valuation is abated. The county clerk reports the abated assessed valuation to the Department of Elementary and Secondary Education. However, a district is allowed to reduce its total assessed valuation by this amount for state aid purposes.

Tax Levy - Amount levied against the patrons of a school district by a governmental unit for the purpose of financing services performed for the common benefit.

Teachers Fund Transfer - Transfer made on a regular basis (monthly, quarterly, etc.) from the General (Incidental) Fund to the Special Revenue (Teachers) Fund prior to checks being written against the fund. Section 165.021.4, RSMo, states, "No check shall be drawn ... unless there is sufficient money in the treasury and in the proper fund for the payment of the indebtedness." Section 165.011, RSMo.

Textbooks - Materials as defined in Section 170.051, RSMo, obtained primarily for use in certain classes, grades, or other particular student groups rather than for general school use.

Transfers - Money moved from one fund to another fund without expectation of repayment.

Transportation Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund based on the prior year allowable transportation capital outlay expenditures. The transfer amount may be used for any legitimate capital outlay expense, or it may be used to build a balance in the Capital Projects Fund. Section, 165.011, RSMo.

Tuition - Money charged by the LEA or education institution for a period of time, not including special charges for books and laboratory fees, for nonresident pupils attending the regular day in the LEA. Separate accounting must be maintained for transportation fees received from patrons and for transportation fees received from other LEAs.

Unadjusted Tax Rate for Operations - Amount of tax levy in the operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) minus a voluntary rollback (if any) but before Proposition C rollback. If a district has a full waiver of Proposition C, the unadjusted and the adjusted levies will always be the same.

Unamortized Discounts on Bonds Sold - That portion of the excess of the face value of bonds over the amount received from their sale that remains to be written off periodically over the life of the bonds.

Unamortized Discounts on Investments - The excess of the face value of securities over the amount paid for them that has not yet been written off.

Unamortized Premiums on Bonds Sold - An account that represents that portion of the excess of bond proceeds over par value that remains to be amortized over the remaining life of such bonds.

Unamortized Premiums on Investments - The excess of the amount paid for securities over the face value that has not yet been amortized. This account is normally restricted to long-term investments.

Unspent Bond Proceeds Transfer - Transfer from the Capital Projects Fund to the Debt Service Fund of any balance remaining after completion of the project for which the bonds were issued.

Voluntary Rollback For Debt Service - Amount of Debt Service Fund levy the district does not intend to levy for the current year. The voluntary rollback is subtracted from the Current SAO Debt Service Maximum and the resulting levy is the Unadjusted Debt Service Fund Levy. The amount of voluntary rollback is determined by the district's board of education.

Voluntary Rollback For Operations - Amount of tax rate ceiling that district does not intend to levy for current year in the operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds). The voluntary rollback is subtracted from the Current SAO Operating Ceiling and the resulting levy is the Unadjusted Tax Rate for Operations. The amount of voluntary rollback is determined by the district's board of education.

Voucher - A document that authorizes the payment of money and usually indicates the accounts to be charged.

Weighted Average Daily Attendance (WADA) - Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours) plus weights of students populations: weighted by taking 25% multiplied by the Free and Reduced Lunch pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 75% multiplied by the number of Special Education Pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 60% multiplied by the Limited English Proficiency count that exceeds the threshold of regular term ADA plus summer school ADA.

Withholding - The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the estimated federal or state income tax of the individual that the employer must pay to the taxing authority.

Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION™

Acronyms

Common Acronyms

Acronyms are commonly used throughout the education arena. Some of the more common acronyms used in this manual and other education-related materials are presented below. This is only a partial listing of education-related acronyms.

AEL*	Adult Education and Literacy (previously known as Adult Basic Education [ABE])
ACH	Automated Clearing House
ADA*	Average Daily Attendance
ADT	Average Daily Transported
AEL	Adult Education & Family Literacy
AICPA	American Institute of Certified Public Accountants
ASBR*	Annual Secretary of the Board Report
CAFR	Comprehensive Annual Financial Report
CFDA	Catalog of Federal Domestic Assistance
CPA	Certified Public Accountant
CSIP	Comprehensive School Improvement Plan
CSR	Code of State Regulations
DESE	Department of Elementary and Secondary Education
DFS	Division of Family Services
DMH	Department of Mental Health
DNR	Department of Natural Resources
DOH	Department of Health
DOR	Department of Revenue
DOSS	Department of Social Services
DOT	Department of Transportation
ECSE	Early Childhood Special Education
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FMVSS	Federal Motor Vehicle Safety Standards
FRPL*	Free and Reduced-Price Lunch
GAAP	Generally Accepted Accounting Principals
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GAS	Governmental Auditing Standards
GASB	Governmental Accounting Standards Board
GPFS	General Purpose Financial Statements
HB	House Bill
IDEA	Individuals With Disabilities Act
IDL	Interactive Distance Learning (previously called Interactive TV [ITV])
IEP	Individualized Education Plan

* Defined in the glossary of the Missouri Financial Accounting Manual.

IRS	Internal Revenue Service
JTPA	Job Training Partnership Act (currently called Workforce Investment Act [WIA])
LARRU	Locally Assessed Railroad & Utilities
LEA*	Local Education Agency
LIFT	Literacy Investment for Tomorrow
M&M*	Merchants & Manufacturers
MOHEFA*	Missouri Health & Educational Facilities Authority
MOSIP	Missouri School Investment Program
MOSIS	Missouri Student Information System
MSBA	Missouri School Boards' Association
MSCBA	Missouri School Bus Contractors Association
MSIP	Missouri School Improvement Program
NCGA	National Council on Governmental Accounting
NHTSA	National Highway and Traffic Safety Administration
NTSB	National Transportation Standards Board
OASDI	Old Age, Survivors and Disability Insurance
OMB	Office of Management and Budget
PAT	Parents as Teachers
PDC	Professional Development Committee
PEERS	Public Education Employee Retirement System
PSRS	Public School Retirement System
QZAB	Qualified Zone Academy Bonds
RFP	Request For Proposal
ROTC	Reserve Officer Training Corp
RR&U*	Railroad & Utilities
RSMo	Revised Statutes of Missouri
SAO	State Auditor's Office
SARRU*	State Assessed Railroad & Utilities
SAS	Statement on Auditing Standards
SB	Senate Bill
SEA	State Education Agency
SEMA	State Emergency Management Agency
TAN*	Tax Anticipation Note
TIF*	Tax Increment Financing
VICC*	Voluntary Interdistrict Choice Corporation
WADA	Weighted Average Daily Attendance
WIA	Workforce Investment Act (previously called Job Training Partnership Act [JTPA])

* Defined in the glossary of the Missouri Financial Accounting Manual.