

Signature Sheet

General Fund Budget Approval FY2024-2025

I hereby certify that to the best of my knowledge and belief the data reported in the attached Form A – General Fund Budget, Fiscal Year 2024-2025, constitute a true and full report of revenues and expenditures, both budgeted and actual, for the school system listed below.

School System Name CITY OF BAKER SCHOOL SYSTEM

Prepared by SIDNEY STEWART 

Title BUSINESS MANAGER

Telephone Number 225.774.5795

Email Address SSTEWART@BAKERSCHOOLS.ORG

Board Approval Date AUGUST 6, 2024



Signature of Superintendent

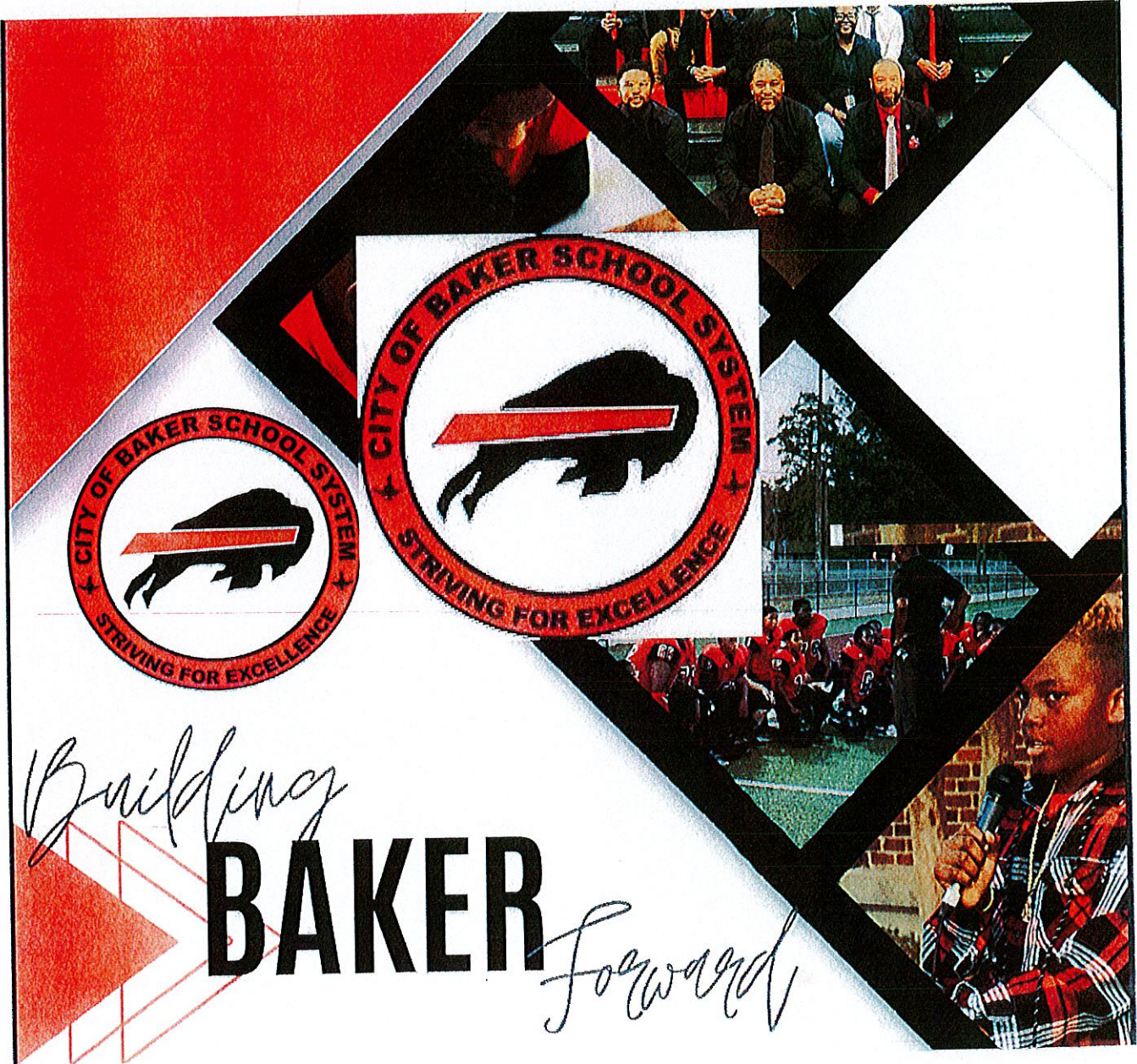
Due by close of business on September 30, 2024.

Scan and submit via email to schoolfinancehelpdesk@la.gov.

This form is issued by the State Superintendent of Education in accordance with Louisiana Revised Statutes, Title 17, Section 88.

ANNUAL GENERAL FUND BUDGET - Form A
FISCAL YEAR 2024-2025

School District: Enter >>>		CITY OF BAKER SCHOOL SYSTEM		Includes Special Fund Federal, Federal ESSA and Other Special Funds							
				GENERAL FUND BUDGET				SPECIAL REVENUE FUNDS			
References											
L.A.U.G.H. Source/Function	AFR Keypunch										
Code	Code										
Revenues											
Revenues from Local Sources		1000	0004000	\$7,854,247	\$7,851,246			\$6,189,201	\$5,598,473		
Revenues from State Sources (Other than MFP)		3000	0008300	\$145,599	\$121,350			\$58,746	\$53,095		
Revenues from MFP (Exclude School Lunch)		3000	0004300	\$6,618,790	\$7,207,849						
Revenues from MFP (School Lunch Fund)		3000	0004450					\$10,267	\$8,961		
Revenues from Federal Sources		4000	0014900					\$7,849,978	\$3,041,108		
Total Revenues			0015000	\$14,618,636	\$15,180,445			\$14,108,192	\$8,701,637	\$0	
Other Sources of Funds		5000	0051000	\$447,225	\$125,000			\$4,763,930	\$0		
TOTAL REVENUES AND OTHER SOURCES OF FUNDS			none	\$15,065,861	\$15,305,445			\$18,872,122	\$8,701,637	\$0	
Expenditures											
Instruction:											
Regular Programs - Elementary/Secondary		1100	0015900	\$3,740,488	\$4,111,671			\$188,075	\$0		
Special Education Programs		1200	0016800	\$1,001,635	\$992,648			\$114,462	\$59,912		
Career and Technical Educational Programs		1300	0017330	248461	\$255,145			\$7,587	\$11,951		
Other Instructional Programs - Elementary/Secondary		1400	0020850	349189	\$344,431			\$0	\$0		
Special Programs		1500	0022600	\$69,216	\$123,805			\$3,879,030	\$1,512,627		
Adult/Continuing Education Programs		1600	0023050	\$0	\$0			\$0	\$0		
Total Instruction			0024190	\$5,408,989	\$5,827,700			\$4,189,154	\$1,584,490	\$0	
Support Services Programs:											
Pupil Support Services		2100	0028400	\$837,614	\$824,442			\$206,751	\$68,246		
Instructional Staff Services		2200	0036800	\$176,321	\$120,501			\$321,737	\$318,774		
General Administration		2300	0038400	\$934,516	\$950,204			\$0	\$0		
School Administration		2400	0039500	\$834,413	\$655,381			\$0	\$0		
Business Services		2500	0041600	\$222,020	\$249,986			\$0	\$0		
Operation & Maintenance of Plant Services		2600	0043100	\$1,901,147	\$1,912,851			\$127,020	\$0		
Student Transportation Services		2700	0044900	\$791,298	\$825,346			\$43,743	\$13,596		
Central Services		2800	0047000	\$149,050	\$121,774			\$0	\$0		
Total Support Services			0047900	\$5,846,379	\$5,660,485			\$699,251	\$400,616	\$0	
Operation of Non-Instructional Services:											
Food Service Operations		3100	0048800	\$0	\$0			\$881,184	\$849,770		
Enterprise Operations		3200	0048995	\$0	\$0			\$0	\$0		
Community Service Operations		3300	0049200	\$0	\$0			\$0	\$0		
Total Operation of Non-Instructional Services			0049250	\$0	\$0			\$881,184	\$849,770	\$0	
Facility Acquisition & Construction Services		4000	0049960	\$103,357	\$115,000			\$12,447,979	\$3,996,631		
Debt Services		5100	0050850	\$592,789	\$727,889			\$207,329	\$1,745,130		
Total Expenditures			0050900	\$11,951,514	\$12,331,074			\$18,424,897	\$8,576,637	\$0	
Other Uses of Funds		5200	0051180	\$3,108,295	\$2,974,371			\$447,225	\$125,000		
TOTAL EXPENDITURES AND OTHER USES OF FUNDS			none	\$15,059,809	\$15,305,445			\$18,872,122	\$8,701,637	\$0	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses											
Residual Equity Transfer In		auto-calculated	0051190	\$6,052	\$0			\$0	\$0	\$0	
Residual Equity Transfer Out**			0051192	\$0	\$0			\$0	\$0		
Prior Year Adjustment			0051193	(\$4,763,930)	\$0			\$0	\$0		
Balances at Beginning of Year			0051194	\$4,863,130	\$0			\$0	\$0	\$0	\$0
Balances at End of Year			0051195	\$4,802,383	\$4,907,635			\$0	\$0	\$0	\$0
			0051196	\$4,907,635	\$4,907,635			\$0	\$0	\$0	\$0



City of Baker School Board

Board Members

Ms. Linda Perkins, **Member**

District 1

13308 Ector Drive

Baker, LA 70714

225.301.1067

lperkins@bakerschools.org

Ms. Alteen Profit, **Member**

District 2

1957 Hovey Avenue

Baker, LA 70714

225.284.8877

aprofit@bakerschools.org

Mrs. Joyce M. Burges, **President**

District 3

2707 McHugh Road

Baker, LA 70714

334.868.2351

jburges@bakerschools.org

Ms. Monique Butler, **Vice President**

District 4

1012 Sherron Avenue

Baker, LA 70704

225.938.8230

mbutler@bakerschools.org

Ms. Clara Joseph, **Member**

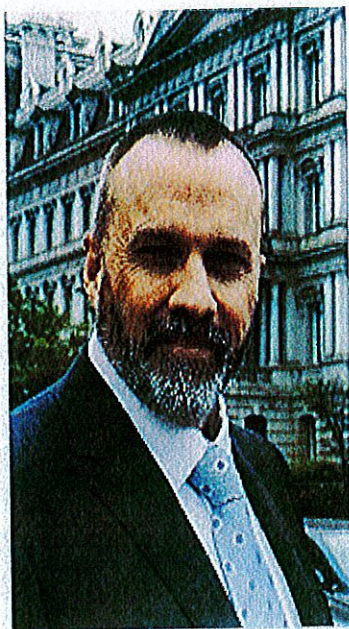
District 5

503 Rue Douceur Drive

Baker, LA 70714

225.317.3251

cjoseph@bakerschools.org



James T. Stroder
 Superintendent
 14750 Plank Road
 Baker, LA 70714
 Phone: (225) 774-5795
 Fax: (225) 774-5797

Our Aim

- Provide a quality education for all students
- Recruit and retain certified and highly qualified teachers
- Engage in community relationships and partnerships
- Prepare safe and comfortable environments that are conducive for students' achievement.

WE ARE BAKER

CORE

Beliefs

WE BELIEVE...

- All students are our top priority.
- All students can learn when provided a structured, rigorous, supportive, and nurturing environment.
- All students can succeed through a collaborative effort among the schools, students, families, and community.
- All students achieve academic success by developing critical and creative thinking skills.
- All students should be provided social and emotional support to strengthen their learning and achieve overall student success.

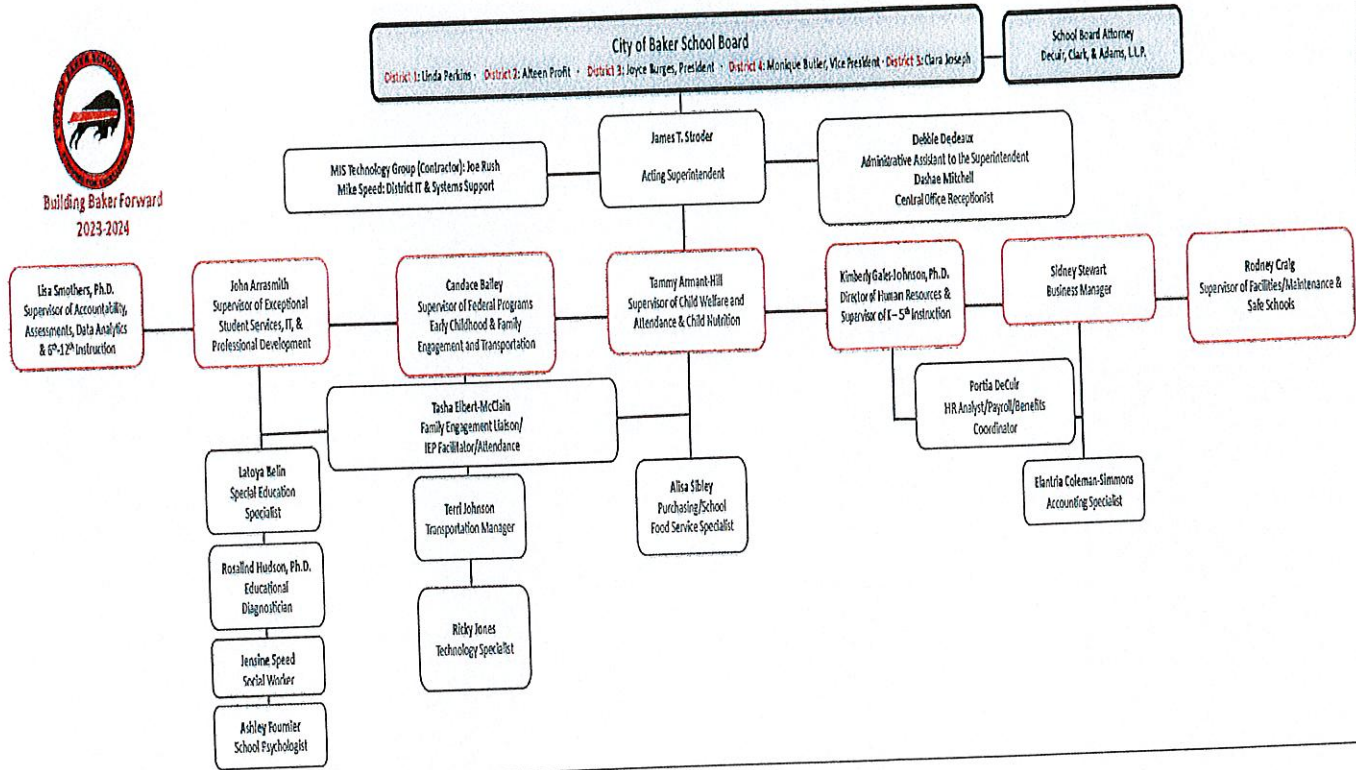
AND WE BELIEVE

City of Baker School System

14750 Plank Road
Baker, Louisiana
225.774.5795



Building Baker Forward
2023-2024



**City of Baker School System
School Sites**



**Baker Heights Elementary/
Park Ridge Academic Magnet K-5**
LaQuisha Comeaux, Principal
lcomeaux@bakerschools.org
5905 Groom Road
Baker, LA 70714
Phone: 225-775-1493
Fax: 225-774-4629



**Baker Middle School
Park Ridge Academic Magnet 6-8**
Casey Smith
csmith@bakerschools.org
5905 Groom road
Baker, LA 70714
Phone: 225-775-5924
Fax: 225-774-0154



Baker High School
Candance Russell, Principal
3200 Groom Road
Baker, LA 70714
Phone: 225-775-1259
Fax: 225-775-4011

Budget Description of Organization

The City of Baker School Board's Budget is comprised of Governmental Funds, with the major fund being that of the General Fund, and accompanied by Special Revenue Funds, Debt Service Funds and Capital Project Funds.

The **General Fund** is used to account for all financial resources except for those required to be accounted for in another fund. The General Fund is the chief reporting vehicle for current operations.

Special Revenue Funds are funds used to account for specific revenue sources that legally may be expended only for specific purposes. Special revenue funds are not used for amounts held in trust or for resources that will be used for major capital projects. Special Revenue Funds consist of:

A. Federal Revenue

- a. IASA – All revenue related to the Improving America's School Act (IASA) including all Parts.
- b. Special Education Funds – All revenue related to the Individuals with Disabilities Education Act (IDEA) and all related Parts.
- c. Other Federal Revenue – Used to account for all other federal revenue including for example Adult Education, Vocational Education, and Head start.

B. Other Revenue

- a. School Food Service Funds – All revenue, federal, state, or local related to the Child Nutrition Programs including School Lunch, School Breakfast, After School Snacks, Catering, and Nutrition Education.
- b. Other Special Revenue – All state and/or local revenue specifically dedicated for a purpose.

Debt Service Funds are used to account for the accumulation of resources to pay the principal and interest on the general long-term debt that is recorded in the entity's General Long-Term Debt Account Group. A Debt Service Fund may be used for each obligation; however, it should be established only if legally required or if resources are being accumulated to meet future payments. When obligations are paid, on a current basis, by the General Fund or by a Special Fund, there is no need to create a Debt Service Fund unless legally required to do so.

Capital Projects Funds are used to account for major capital acquisitions or construction. These funds are not used for construction financed by proprietary or trust funds. A separate Capital Projects Fund is usually established when the project exceeds a single fiscal year, when the financing sources are provided by more than one fund, or when the capital asset is financed by specifically designated resources.

EXPENDITURE CATEGORIES

Regular Programs: Elementary and Secondary Classroom Teachers, Paraprofessionals.

Special Education Programs: Activities primarily for students having special needs. For example: Gifted and Talented, Mentally Retarded or Physically Handicapped.

Vocational Programs: Home Economics, Industrial Arts, Business, etc.

Other Instructional Programs: Co-curricular Activities for example: Music, Athletics, Choir, Speech, Art, or other academic clubs.

Special Programs: Pre-Kindergarten or Bilingual Programs

Pupil Support Services: Child Welfare and Attendance, Social Work, Counseling, Guidance, Speech Pathology, Psychological or other Pupil Appraisal Services.

Instructional Staff Support: Instructional Supervisors.

General Administration: Activities concerned with establishing and administering policy for operating the LEA. Ex. Superintendent, Director of Instruction, Administrative Assistants, Executive Secretaries, Attorney Fees, Auditors, Liability Insurance and any expenses as related to operation of Central Office.

School Administration: School Principals, Assistant Principals, School Secretaries and expenses as related to operation of School Principal's offices.

Business Services: Business Manager, Accountants, Payroll Accountants or any expenses as related to the operation of the Business Office.

Plant Services: Custodians, Maintenance and any expenses as related to the maintenance and upkeep of buildings and grounds. (Electricity, Utilities, Property Insurance, etc.)

Central Services: Human Resources, Data Management, or any expenses as related to the operation of Human Resources or Data Management.

EXPENDITURE CATEGORIES CONT'D.

School Food Services: Activities concerned with providing food to students and staff in a school or LEA to meet the nutritional needs of children as defined in U. S. D. A. Child nutrition regulations for participating schools or LEA.

Community Service Programs: Activities concerned with providing community services to students, staff or other community participants.

Furniture and Fixtures: Furniture for school sites such as library stations, desks, chairs, etc.

Facilities Acquisition and Construction Services: Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

Other Uses of Funds: A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. For example: Debt service payments (principal and interest) and certain transfers of monies from one fund to another.

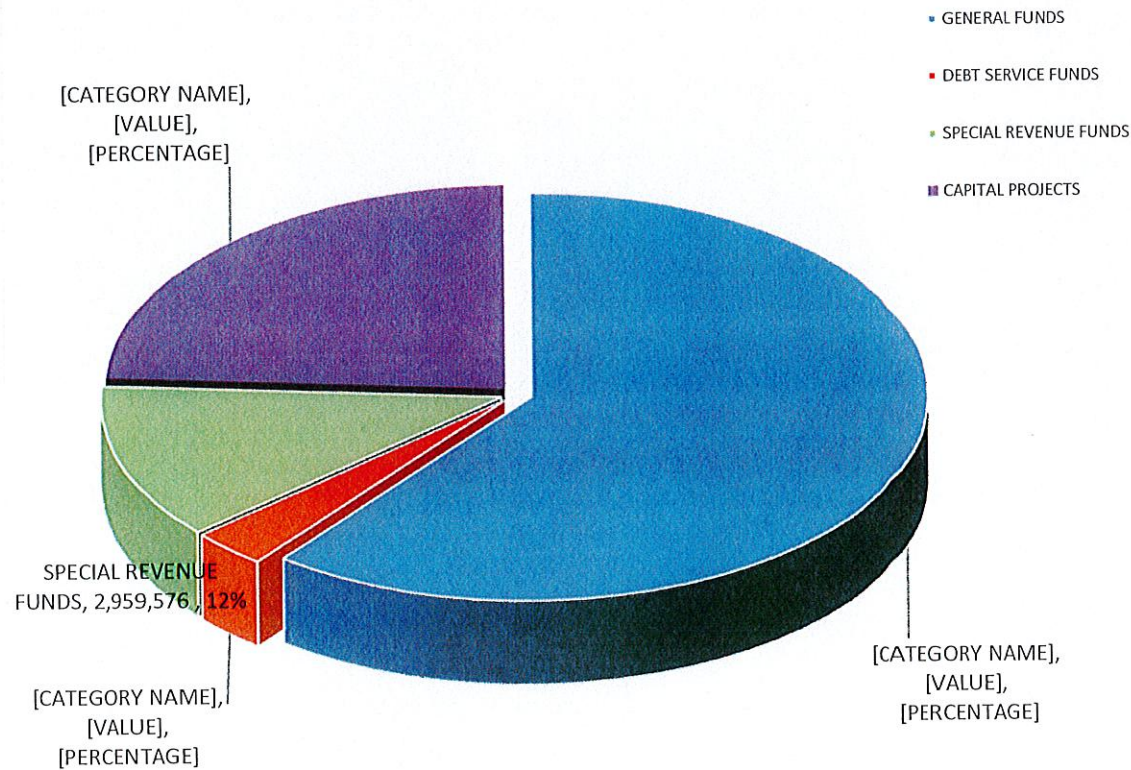
Debt Service: Servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term (obligations exceeding one year) debt service obligations fall under the debt service category.

City of Baker Schools
Comprehensive Operating Budget
2024 - 2025

FUNDS

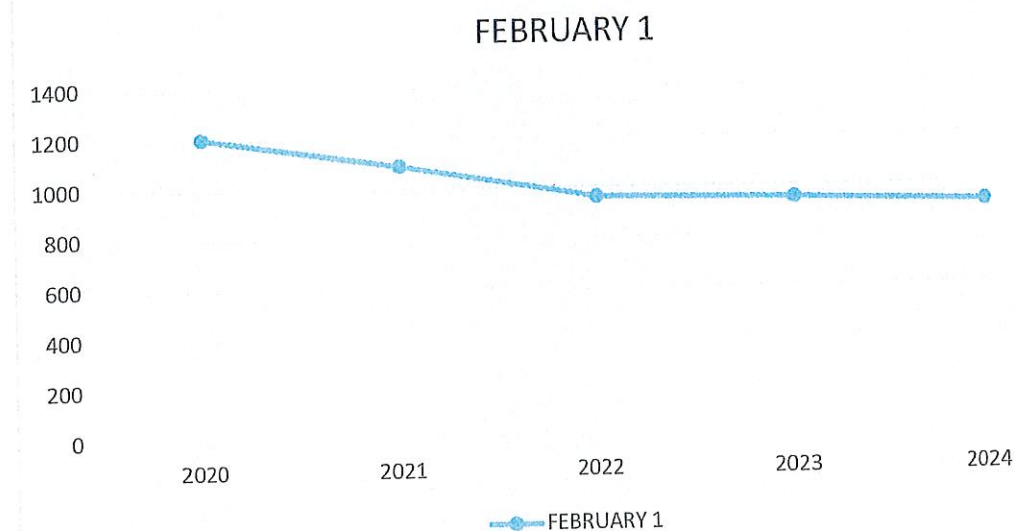
			Combined GF Exp \$15,305,445
GENERAL FUNDS	\$	14,577,555	61%
DEBT SERVICE FUNDS	\$	727,890	3%
SPECIAL REVENUE FUNDS		2,959,576	12%
CAPITAL PROJECTS	\$	5,741,761	24%
TOTAL FUNDS	\$	24,006,782	100%

CITY OF BAKER SCHOOL BOARD
2024 - 2025
COMPREHENSIVE OPERATING BUDGET
FUNDING CATEGORIES



5 YEAR VIEW OF STUDENT ENROLLMENT TRENDS 2020 - 2024

ENROLLMENT YEAR	2020	2021	2022	2023	2024
FEBRUARY 1	1208	1090	960	947	922



2024 - 2025 BREAKDOWN OF MFP ALLOCATION PER SCHOOL SYSTEM/CHARTER

City of Baker School System Student Enrollment Information	February 1, 2022	February 1, 2023	February 1, 2024	Increase/Decrease
Number of Students in Baker School District Domicile	1491	1536	1544	8
Number of Students Enrolled in Baker School District	960	947	922	(25)
Number of Students Enrolled in Area Charters	531	589	622	33

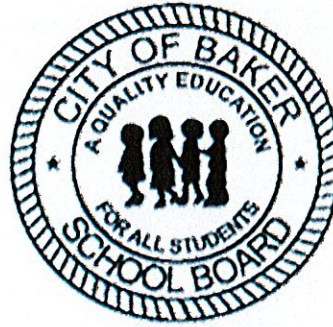
Student Enrollment and MFP by School System/Charter ENROLLMENT

School System/Charter School	2022-2023	2023-24	2024-2025	MFP Allocation
City of Baker Schools	960	947	922	\$7,264,839.00
Office of Juvenile Justice	0	0	0	(\$312.00)
Madison Prep Academy	14	15	17	(\$81,617.00)
Louisiana Key Academy	18	14	20	(\$96,020.00)
Geo Prep MidCity Baton Rouge	5	4	3	(\$14,403.00)
Impact Charter	201	218	214	(\$1,027,414.00)
Advantage Charter	211	220	238	(\$1,142,638.00)
Geo Prep Academy	19	15	13	(\$62,413.00)
Collegiate Academy	20	26	25	(\$120,025.00)
Geo Next Generation High School	9	9	10	(\$48,010.00)
Geo Prep Baker	??	28	33	(\$158,433.00)
Louisiana Virtual Charter Academy	1	12	15	(\$64,814.00)
University View Academy	30	24	29	(\$125,306.00)
Thrive Academy	3	4	0	\$0.00
Kenilworth Science and Technology	0	0	5	(\$24,005.00)
TOTAL ENROLLMENT AREA CHARTER SCHOOLS AND LOCAL CHARTER SCHOOL TRANSFERS	1491	1536	1544	(\$2,965,410.00)

TOTAL MFP ALLOCATION FOR CITY OF BAKER SCHOOLS **\$4,299,429.00**

?? Amount not Indicated On DOE Budget Letter

More Detailed Information can be found on the Louisiana Department of Education's Website via the following link:
<https://louisianabelieves.com/resources/library/minimum-foundation-program>



2024-2025 OPERATING BUDGET SUMMARIES

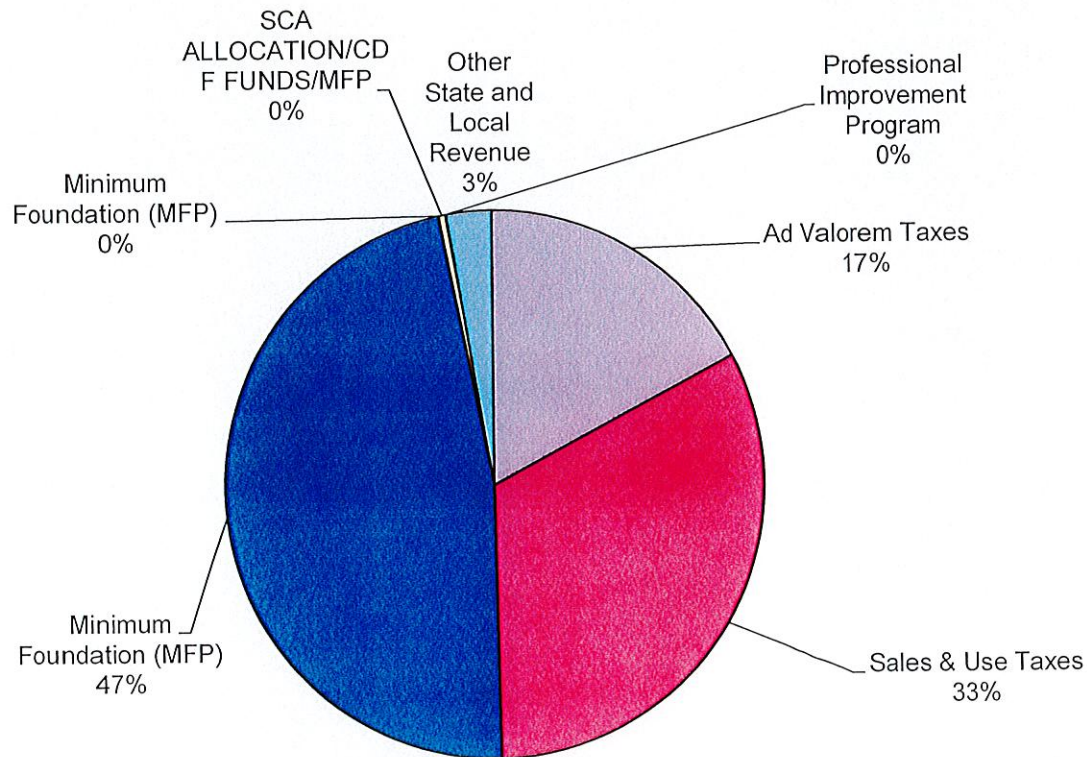
CITY OF BAKER SCHOOL BOARD
2024 - 2025 Operating Budget Summary

GENERAL FUND			
Description	2023-2024	2024-2025	Percentage %
	ACTUAL Revenues/ Expenditures	APPROVED Revenues/ Expenditures	
REVENUES			
Local Sources			
Taxes			
Ad Valorem	2,601,999	2,637,454	1.4%
Sales and Use	4,955,286	4,975,800	0.4%
1% Collections by Sherriff and Pension Fund	55,933	56,492	1.0%
Interest Earnings	85,962	30,000	-65.1%
Donations	1,750	1,000	-42.9%
Other Local	153,316	150,500	-1.8%
State Sources			
Minimum Foundation Program	6,618,790	7,207,849	8.9%
Professional Improvement Program	15,531	7,860	-49.4%
Revenue Sharing	58,138	44,500	-23.5%
Supplemental Choice Allocation Funds (SCA)	34,930	31,990	-8.4%
Career Development Funds (CDF)	25,000	25,000	0.0%
Insurance Proceeds from Loss	0	0	0.0%
Federal			
ERATE	12,000	12,000	0.0%
Indirect Costs	447,225	125,000	0.0%
TOTAL REVENUES	15,065,861	15,305,445	1.6%
EXPENDITURES			
Instruction:			
Regular Programs	3,740,488	4,111,671	9.9%
Special Education Programs	1,001,635	992,648	-0.9%
Vocational Programs	248,461	255,145	2.7%
Other Instructional Programs	349,189	344,431	-1.4%
Special Programs	69,216	123,805	78.9%
Total Instruction	5,408,989	5,827,700	7.7%
Support Services:			
Pupil Support Services	837,614	824,442	-1.6%
Instructional Staff Support	176,321	120,501	-31.7%
General Administration	934,516	950,204	1.7%
School Administration	834,413	655,381	-21.5%
Business Services	222,020	249,986	12.6%
Plant Services	1,901,147	1,912,851	0.6%
Student Transportation Services	791,298	825,346	4.3%
Central Services	149,050	121,774	-18.3%
Building Improvements (Plant Services)	103,357	115,000	11.3%
Debt Services	592,789	727,889	22.8%
Total Support Services	6,542,525	6,503,374	-0.6%
Total Expenditures	11,951,514	12,331,074	3.2%
EXCESS of REVENUES OVER EXPENDITURES	3,114,347	2,974,371	
TRANSFERS OUT			
USDA SFS MATCH	10,267	8,961	
LOCAL REVENUE CHARTER SCHOOL TRANSFERS	3,098,028	2,965,410	
TOTAL TRANSFERS OUT	3,108,295	2,974,371	
CHANGE IN FUND BALANCE	6,052	0	
FUND BALANCES			
Beginning Fund Balance	9,665,513	4,907,635	
TRANSFERS OUT - SFS LOAN	4,763,930	0	
Ending Fund Balance	4,907,635	4,907,635	

2024 - 2025 General Fund Revenues

Ad Valorem Taxes	\$ 2,637,454
Sales & Use Taxes	\$ 4,975,800
Minimum Foundation (MFP)	\$ 7,198,888
Minimum Foundation (MFP)	\$ 8,961
SCA ALLOCATION/CDF FUNDS/MFP	\$ 56,990.00
Professional Improvement Program	\$ 7,860
Other State and Local Revenue	\$ 419,492
Total Budget	\$ 15,305,445
MFP Transfers to Local Charters	\$ (2,965,410)
Net Revenue	\$ 12,340,035

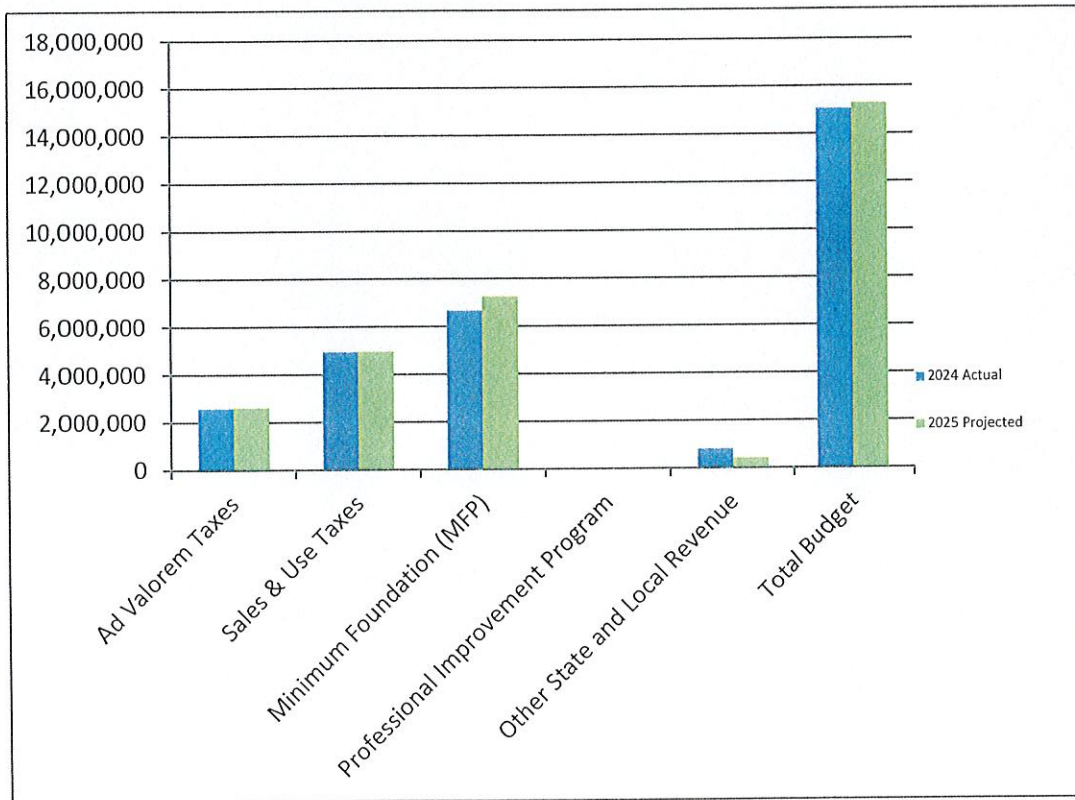
NOTE: NET MFP \$ 4,233,478.00
USDA SFS MATCH \$ 8,961.00



Ad Valorem Taxes	Sales & Use Taxes	Minimum Foundation (MFP)
Minimum Foundation (MFP)	SCA ALLOCATION/CDF FUNDS/MFP	Professional Improvement Program
Other State and Local Revenue		

2024 - 2025 Revenue Comparisons

	2024 Actual	2025 Projected	% Change
Ad Valorem Taxes	2,601,999	\$ 2,637,454	1.36%
Sales & Use Taxes	4,955,286	\$ 4,975,800	0.41%
Minimum Foundation (MFP)	6,678,720	\$ 7,264,839	8.78%
Professional Improvement Program	15,531	\$ 7,860	-49.39%
Other State and Local Revenue	814,325	\$ 419,492	-48.49%
Total Budget	15,065,861	\$ 15,305,445	1.59%
MFP Transfers to Local Charters	(3,098,028)	(2,965,410)	-4.28%
Net Revenue	11,967,833	12,340,035	3.11%



2024 - 2025 Proposed General Fund Expenditures by Function

Instructional Expenditures

Regular Instructional Programs	4,111,671.00	33.34%
Special Education Programs	992,648.00	8.05%
Career and Tech. Ed./Vocational	255,145.00	2.07%
Other Instructional Programs	344,431.00	2.79%
Special Programs	123,805.00	1.00%
Pupil Support Services	824,442.00	6.69%
Instructional Staff Support	120,501.00	0.98%
School Administration	655,381.00	5.31%

Non-Instructional Expenditures

General Administration	950,204.00	7.71%
Business Services	249,986.00	2.03%
Plant Services	1,912,851.00	15.51%
Student Transportation Services	825,346.00	6.69%
Central Services	121,774.00	0.99%
Building Improvements	115,000.00	15.80%
DEBT SERVICES	727,889.00	5.90%

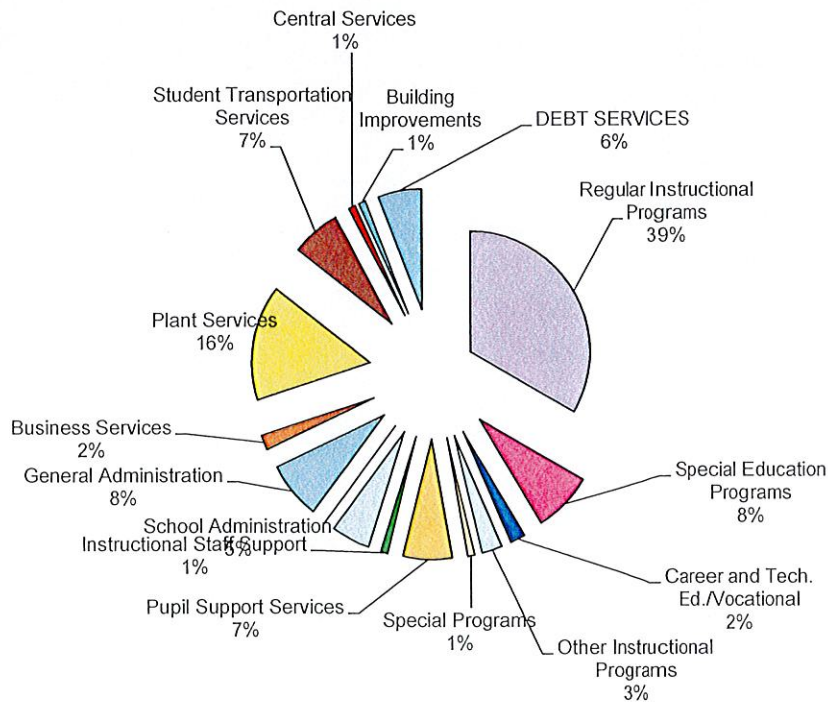
Total Expenditures by Function	12,331,074.00	100.00%
---------------------------------------	----------------------	----------------

LOCAL CHARTER SCHS/USDA TRANSFERS	2,974,371.00
-----------------------------------	--------------

TOTAL 2025 EXPENDITURES AND TRANSFER	15,305,445.00
---	----------------------

Instructional Expenditures	60.24%
-----------------------------------	---------------

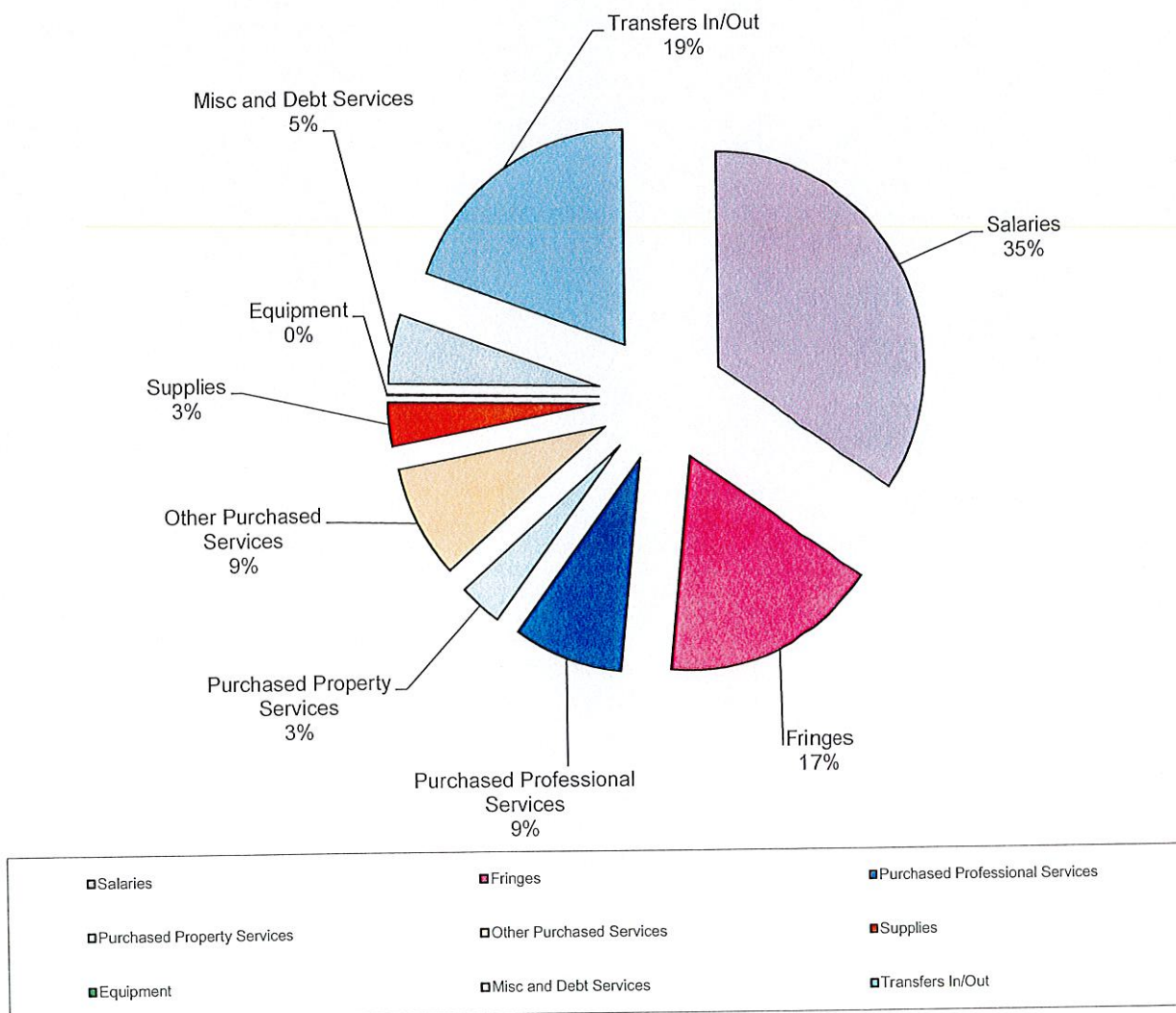
Non-Instructional Expenditures	39.76%
---------------------------------------	---------------



Regular Instructional Programs	Special Education Programs	Career and Tech. Ed./Vocational	Other Instructional Programs	Special Programs	Pupil Support Services
Instructional Staff Support	School Administration	Non-Instructional Expenditures	General Administration	Business Services	Plant Services
Student Transportation Services	Central Services	Building Improvements	DEBT SERVICES		

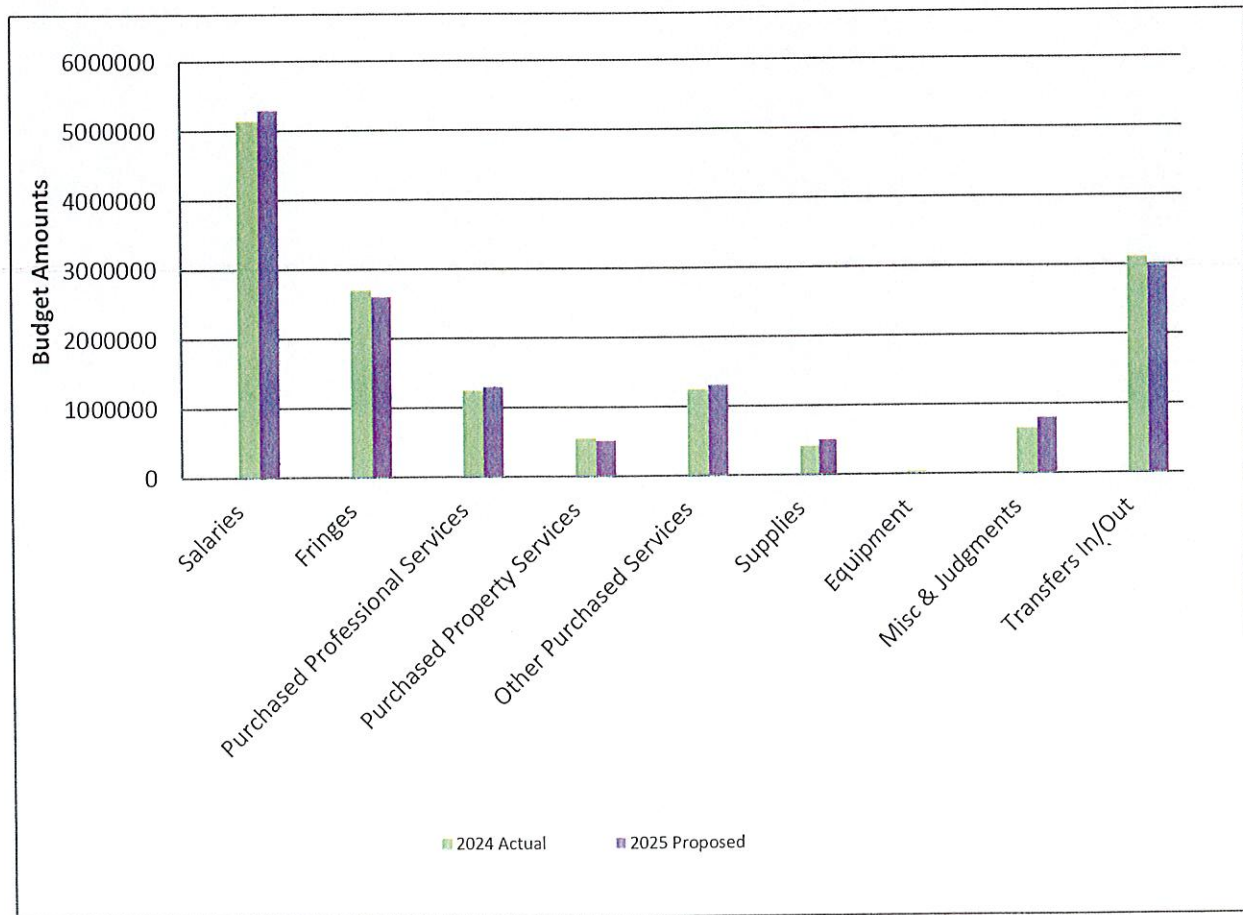
2024 - 2025 Proposed General Fund Expenditures by Object

Salaries	5,294,676
Fringes	2,603,153
Purchased Professional Services	1,299,638
Purchased Property Services	512,013
Other Purchased Services	1,302,651
Supplies	507,092
Equipment	10,000
Misc and Debt Services	801,851
Transfers In/Out	2,974,371.00
Total Budget	15,305,445.00



2024 and 2025 General Fund Object Comparisons

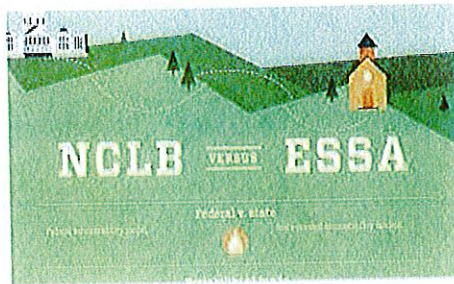
Object Category	2024 Actual	2025 Proposed	% Change
Salaries	5,136,180	5,294,676	3.09%
Fringes	2,691,837	2,603,153	-3.29%
Purchased Professional Services	1,242,043	1,299,638	4.64%
Purchased Property Services	541,908	512,013	-5.52%
Other Purchased Services	1,238,189	1,302,651	5.21%
Supplies	413,296	507,092	22.69%
Equipment	37,886	10,000	-73.60%
Misc & Judgments	650,176	801,851	23.33%
Transfers In/Out	3,108,295	2,974,371.00	-4.31%
Total Budget	15,059,809	15,305,445	1.63%



2024- 2025 OPERATING BUDGET SUMMARY

DESCRIPTION	2023-2024	2024-2025
REVENUES	15,065,861	15,305,445
EXPENDITURES	11,951,514	12,331,074
TRANSFERS IN	0	0
TRANSFERS OUT		
USDA SFS MATCH	(10,267)	(8,961)
CHARTER SCHOOLS MFP TRANSFERS	(3,098,028)	(2,965,410)
TOTAL TRANSFERS OUT	(3,108,295)	(2,974,371)
EXCESS OF REVENUES/EXPENDITURES	6,052	0
FUND BALANCE		
BEGINNING FUND BALANCE	9,665,513	4,907,635
Transfers to Baker High Restoration Project	(4,507,553)	0
Transfers to Baker High Restoration Project	(256,377)	0
Change Order 4 2023-2024		
ENDING FUND BALANCE	4,907,635	4,907,635

SPECIAL REVENUE FUNDS



CITY OF BAKER SCHOOL BOARD

2024 - 2025 SPECIAL REVENUE BUDGET SUMMARIES

SPECIAL REVENUE FUNDS						
FEDERAL AND STATE GRANTS Account Title	2023-2024 AMENDED BUDGET	2023-2024 YTD REVENUES	2023-2024 YTD EXPENDITURES	2023-2024 NET INCREASE/ DEFICIENCY	2024-2025 PROPOSED BUDGET	2025 Percent Change
CARL PERKINS	20,656.00	12,847.41	12,847.41	0.00	15,751.00	-24%
FOOD SERVICE	815,700.00	867,381.44	856,637.56	10,743.88	864,970.00	6%
SUMMER SCHOOL FOOD SERVICE	8,500.00	19.60	0.00	19.60	0.00	-100%
FRESH FRUIT AND VEGETABLE GRANT	12,072.00	17,235.20	17,235.20	0.00	0.00	-100%
SFS EQUIPMENT GRANT	0.00	34,836.55	34,836.55	0.00	0.00	0%
IDEA PART B	246,312.00	246,312.00	246,312.00	0.00	221,681.00	-10%
HIGH COST SERVICES	29,068.00	27,335.00	27,335.00	0.00	0.00	-100%
SPECIAL ED - PRE-SCHOOL	16,758.00	16,758.00	16,758.00	0.00	6,906.00	-59%
8g STUDENT ENHANCEMENT/PRE K	58,746.00	58,746.00	58,746.00	0.00	53,095.00	-10%
COMPREHENSIVE LITERACY STATE DEVELOPMENT CLSD B-5	774.00	550.00	550.00	0.00	0.00	-100%
COMPREHENSIVE LITERACY STATE DEVELOPMENT CLSD K-5	40,920.00	40,920.00	40,920.00	0.00	72,000.00	76%
COMPREHENSIVE LITERACY STATE DEVELOPMENT CLSD 6-8	42,160.00	39,019.00	39,018.89	0.11	0.00	-100%
COMPREHENSIVE LITERACY STATE DEVELOPMENT CLSD 9-12	70,000.00	57,917.34	57,917.34	0.00	235,000.00	236%
TITLE I	1,354,717.00	975,368.72	975,368.72	0.00	1,032,368.00	-24%
TITLE II	80,058.00	77,984.16	77,984.16	0.00	65,166.00	-19%
TITLE IV	163,945.00	63,151.00	63,150.66	0.34	64,939.00	-60%
STRONGER CONNECTIONS	518,355.00	451,158.00	451,158.00	0.00	0.00	-100%
SCHOOL REDESIGN	455,864.00	180,324.00	180,324.30	(0.30)	294,939.00	-35%
DIRECT STUDENT SERVICES	29,940.00	27,226.00	27,226.12	(0.12)	0.00	-100%
ESSER II - FORMULA ACHIEVE	262,098.00	262,098.00	262,098.32	(0.32)	0.00	-100%
ESSER III INCENTIVE	140,009.00	132,038.51	132,038.51	0.00	0.00	-100%
ESSER III - FORMULA ACHIEVE	4,474,775.24	3,254,114.00	3,254,114.00	0.00	0.00	-100%
ESSER III (EB) - ACHIEVE - INTERVENTIONS	1,028,018.33	770,101.00	770,101.36	(0.36)	0.00	-100%
HOMELESS ARP	30,145.71	2,484.00	2,483.77	0.23	0.00	-100%
IDEA 611 ARP ACHV	37,965.00	41,578.00	41,578.00	0.00	0.00	-100%
IDEA 619 ARP	5,186.00	232.00	231.85	0.15	6,000.00	16%
IDEA 611 Set Aside	21,505.00	0.00	0.00	0.00	21,061.00	-2%
IDEA 619 Set Aside	1,872.59	0.00	0.00	0.00	6,000.00	220%
ED EXCELLENCE ENHANCEMENT	19,825.00	19,825.00	19,825.00	0.00	0.00	-100%
LA - 4 Cecil Picard	253,580.00	253,580.00	253,580.00	0.00	0.00	-100%
TOTAL - SPECIAL REVENUE FUNDS	10,239,524.87	7,931,139.93	7,920,376.72	10,763.21	2,959,876.00	-71%

CAPITAL PROJECTS

BAKER HIGH SCHOOL RESTORATION PROJECT



MOVING BAKER FORWARD



MOVING-IN FALL, 2024
WELCOME HOME BUFFALOS

CITY OF BAKER SCHOOL BOARD
2024-2025 PROPOSED Disaster Recovery Baker High School Restoration Project Budget

CAPITAL PROJECTS			
Description	2021-2024 ORIGINAL Construction Budget	2021-2024 ACTUAL REVENUES EXPENDITURES	2024-2025 PROPOSED REVENUES EXPENDITURES
REVENUE SOURCES			
FEMA REVENUE	6,266,855.00	6,266,855.00	0.00
Community Development Block Grant 10% Match (CDBG)	696,317.00	696,317.00	0.00
ESSER FUNDS	1,245,000.00	1,110,672.95	134,327.00
BOND REVENUE - LOAN-SERIES 2022	8,200,000.00	8,200,000.00	0.00
BOND REVENUE - LOAN - SERIES 2024 (SHORT-TERM)		1,554,870.28	1,745,130.00
General Fund Transfers In	1,725,841.71	0.00	146,745.00
Reserve Funds Transferred In From General Funds	3,901,176.00	797,043.10	2,136,310.00
GENERAL FUND RESERVE Transfer In For Change Order No. 4	0.00	256,377.00	256,377.00
TOTAL REVENUE FOR CONSTRUCTION	22,035,189.71	18,882,135.33	4,418,889.00
CONTENTS (FURNITURE AND FIXTURES)			
FEMA REVENUE - CONTENTS	1,190,584.00	0.00	1,190,584.00
Community Development Block Grant 10% Match (CDBG)	132,288.00	0.00	132,288.00
TOTAL REVENUE FOR CONTENTS	1,322,872.00	0.00	1,322,872.00
TOTAL REVENUES	23,358,061.71	18,882,135.33	5,741,761.00
EXPENDITURES			
Construction & Restoration			
Construction Original Bid Award	21,270,000.00	18,898,757.10	2,371,243.00
Change Order #1 (VE Deductive Change Order)	(2,127,069.00)	(2,127,069.00)	0.00
Change Order #2 (Asbestos Abatement)	1,000,848.00	0.00	
Change Order #3 (Metal Deck Roofing Band Room/Brick Bldg A and VE Deductions)	73,719.00	73,719.00	0.00
Change Order No. 4		253,777.00	0.00
Total Construction and Restoration	20,217,498.00	17,099,184.10	2,371,243.00
Furniture and Fixtures	1,322,872.00	0.00	1,322,872.00
TOTAL EXPENDITURES FOR CONSTRUCTION	21,540,370.00	17,099,184.10	3,694,115.00
Professional and Project Management Services			
Architectural and Professional Services	1,817,691.71	1,782,951.23	302,516.00
Total Professional and Project Management Services	1,817,691.71	1,782,951.23	302,516.00
DEBT SERVICE PAYMENT - LOAN - SERIES 2024 (SHORT-TERM)		1,554,870.28	1,745,130.00
TOTAL BAKER HIGH RESTORATION EXPENDITURES	23,358,061.71	18,882,135.33	5,741,761.00
Excess of Revenues Over Expenditures	0.00	0.00	0.00
Fund Balances			
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00

GENERAL FUND

BUDGET DETAIL

REVENUES

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000			51111	CONSTITUTIONAL TAX	300,033.32	303,608.00
1000			51112	RENEWABLE TAX	2,292,250.01	2,319,562.00
1000			51114	1% COLLECTIONS PENSION FUND	55,933.00	56,492.00
1000			51116	PENALTIES & INT-PROP. TAX	9,716.15	14,284.00
1000			51130	SALES AND USE TAXES	4,951,286.23	4,971,300.00
1000			51136	PENALTIES & INT SALES TAX	3,999.77	4,500.00
1000			51510	INT ON INVESTMENTS	85,962.46	30,000.00
1000			51530	DIVIDENDS	149,427.40	149,000.00
1000			51920	CONTRIBUTIONS & DONATIONS	1,750.00	1,000.00
1000			51990	MISCELLANEOUS	3,554.00	1,000.00
1000			51991	MEDICAID REIMBURSEMENT	334.89	500.00
1000			51999	OTHER MISC REVENUES	0.00	0.00
1000			53110	STATE PUBLIC SCHOOL FUND	6,618,790.00	7,207,849.00
1000			53230	PIP	15,531.00	7,860.00
1000			53290	SCA-SUPPLEMENTAL CHOICE ALLOCATION	34,930.00	31,990.00
1000			53290	CDF-CAREER DEVELOPMENT FUNDS	25,000.00	25,000.00
1000			53290	OTHER RESTRICTED FUNDS THROUGH STATE	0.00	0.00
1000			53820	REV SHARING-EXCESS PORT	58,138.00	44,500.00
1000			55210	INDIRECT COSTS TRANSFERS	447,225.00	125,000.00
1000			55220	ERATE	12,000.00	12,000.00
			TOTAL		15,065,861	15,305,445

EXPENDITURES

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000	1100	800	72500	UNEMPLOYMENT COMP	0	20,000
1000	1100	800	73000	PURCHASED SERVICES	99,318	50,000
1000	1100	800	73200	EDUCATIONAL SERVICES	400	500
1000	1100	800	73400	TECHNICAL SERVICES	121,108	125,500
1000	1100	2	74300	REPAIRS AND MAINTENANCE	9,723	5,000
1000	1100	800	75210	LIABILITY INSURANCE	0	
1000	1100	800	75300	TELEPH, INT. SUBSCR., USPS	29,267	32,793
1000	1100	800	75500	PRINTING & BINDING	4,980	8,928
1000	1100	800	75600	TUITION REIMBURSEMENT	15,942	25,000
1000	1100	800	76100	MATERIALS AND SUPPLIES	0	7,376
1000	1100	800	76150	TECHNOLOGY SUPPLIES	32,329	48,000
1000	1100	800	78900	MISC EXPENDITURES	2,441	20,000
1000	1100	2	71500	STIPEND PAY	6,452	7,500
1000	1100	700	72150	OTHER EMPLOYEE BENEFITS	49,251	53,250
1000	1100	800	72250	MEDICARE CONTRIBUTIONS	33,430	35,039

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000	1100	3	72310	TRSL	448,928	569,253
1000	1100	3	72600	WORKMEN'S COMP	15,748	28,629
1000	1100	700	72700	OTHER EMPLOYEE BENEFITS	230,646	262,937
1000	1100	800	76420	TEXTBOOKS	0	15,000
1000	1110	1	71230	SUBSTITUTE EMPLOYEES	105,664	110,505
1000	1110	800	71120	1306283	1,235,972	1,420,758
1000	1130	2	71120	TEACHERS	629,915	579,040
1000	1130	2	72100	GROUP INSURANCE	661,772	674,907
1000	1130	2	72200	FICA CONTRIBUTIONS	4,202	8,756
1000	1130	2	78100	DUES AND FEES	3,000	3,000
TOTAL REGULAR PROGRAMS EXPENDITURES					3,740,488	4,111,671
1000	1210	1	71120	TEACHERS	162,800	186,440
1000	1210	2	71120	TEACHERS	138,240	139,440
1000	1210	3	71120	TEACHERS	141,261	122,900
1000	1210	1	71150	PARAPROFESSIONALS	82,103	87,880
1000	1210	2	71150	PARAPROFESSIONALS	41,509	41,509
1000	1210	3	71150	PARAPROFESSIONALS	41,832	42,432
1000	1210	800	71230	SUBSTITUTE EMPLOYEES	27,180	22,495
1000	1210	1	72100	GROUP INSURANCE	6,405	25,202
1000	1210	2	72100	GROUP INSURANCE	27,077	8,401
1000	1210	3	72100	GROUP INSURANCE	27,077	8,401
1000	1210	800	72100	GROUP INSURANCE	43,960	50,404
1000	1210	800	72200	FICA CONTRIBUTIONS	2,556	2,556
1000	1210	800	72250	MEDICARE CONTRIBUTIONS	8,694	10,313
1000	1210	4	72310	TRSL	140,222	133,491
1000	1210	800	72600	WORKMEN'S COMP	4,265	4,313
1000	1210	800	73000	ADAPTIVE PE	94,679	93,971
1000	1220	800	73000	PURCHASED SERVICES	11,775	12,500
TOTAL EXCEPTIONAL STUDENT SERVICES EXPENDITURES					1,001,635	992,648
1000	1300	800	73200	EDUCATIONAL SERVICES	5,000	5,000
1000	1300	800	75640	TUITION IN-STATE LEAS	33,650	37,580
1000	1300	2	72310	TRSL	37,489	33,847
1000	1340	2	71120	TEACHERS	105,200	104,755
1000	1340	2	72100	GROUP INSURANCE	6,405	8,401
1000	1340	2	72250	MEDICARE CONTRIBUTIONS	0	1,496

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000	1340	2	72600	WORKMEN'S COMP	747	1,496
1000	1360	2	71120	TEACHERS	53,554	52,600
1000	1360	2	72100	GROUP INSURANCE	6,036	8,401
1000	1360	2	72250	MEDICARE CONTRIBUTIONS	0	785
1000	1360	2	72600	WORKMEN'S COMP	380	785
TOTAL TECHNICAL ED. PROGRAMS					248,461	255,145
OTHER INSTRUCTIONAL PROGRAMS						
1000	1400	2	71120	OTHER INSTRUCTIONAL SALARIES	95,874	117,860
1000	1400	800	72250	MEDICARE CONTRIBUTIONS	14	865
1000	1400	3	72250	MEDICARE CONTRIBUTIONS	32	95
1000	1400	800	72310	TRSL	764	25,352
1000	1400	2	72600	WORKMEN'S COMP	7	95
1000	1410	2	71120	TEACHERS	52,114	53,800
1000	1410	3	71120	TEACHERS	54,400	55,000
1000	1410	2	72100	GROUP INSURANCE	5,488	5,598
1000	1410	3	72100	GROUP INSURANCE	6,419	6,548
1000	1410	2	72250	MEDICARE CONTRIBUTIONS	750	780
1000	1410	3	72250	MEDICARE CONTRIBUTIONS	802	798
1000	1410	2	72310	TRSL	12,578	0
1000	1410	3	72310	TRSL	13,726	0
1000	1410	2	72600	WORKMEN'S COMP	370	780
1000	1410	3	72600	WORKMEN'S COMP	404	798
1000	1410	2	74300	REPAIRS AND MAINTENANCE	5,033	6,768
1000	1410	800	71120	TEACHERS	2,717	5,432
1000	1410	800	76100	SUPPLIES	0	1,096
1000	1420	800	71190	OTHER SALARIES	58,794	59,676
1000	1420	2	72250	MEDICARE CONTRIBUTIONS	1,714	1,709
1000	1420	3	72250	MEDICARE CONTRIBUTIONS	435	376
1000	1420	2	72310	TRSL	28,535	0
1000	1420	2	72310	TRSL	7,230	0
1000	1420	2	72600	WORKMEN'S COMP	776	778
1000	1420	3	72600	WORKMEN'S COMP	213	227
TOTAL OTHER INSTRUCTIONAL PROGRAM EXPENDITURES					349,189	344,431
1000	1510	800	71120	TEACHERS	50,000	50,600
1000	1530	1	71150	PARAPROFESSIONALS	11,600	65,013
1000	1530	1	72100	GROUP INSURANCE	7,091	7,091
1000	1530	1	72250	MEDICARE CONTRIBUTIONS	348	733

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000	1530	1	72600	WORKMEN'S COMP	177	368
TOTAL SPECIAL PROGRAM EXPENDITURES					69,216	123,805
1000	2110	700	75820	TRAVEL EXPENSE REIMB	4,083	2,500
1000	2111	800	71110	OFFICIALS/ADM/MANAGERS	17,972	16,084
1000	2113	800	73000	PROF SVCS-SOCIAL WORK	0	70,000
1000	2122	800	71130	THERAPISTS/SPEC/CNSLRS	197,782	199,170
1000	2134	800	71180	DEGREED PROFESSIONALS	58,036	87,900
1000	2134	800	72100	GROUP INSURANCE	45,635	6,199
1000	2134	800	72250	MEDICARE CONTRIBUTIONS	3,967	1,275
1000	2134	800	72310	TRSL	13,987	18,907
1000	2134	800	72600	WORKMEN'S COMP	1,941	615
1000	2140	800	73000	PROF SVCS-PYSCH SVCS	33,954	35,459
1000	2160	800	73000	PROF SVCS - OCCUP THERAPY	101,334	105,000
1000	2166	800	73000	PROF SVCS - PHYS THERAPY	26,762	35,000
1000	2111	800	72310	TRSL	4,331	3,460
1000	2122	800	72310	TRSL	47,665	42,841
1000	2145	800	73000	PROF SVCS-ED DIAGNOSTICS	87,500	95,000
1000	2160	800	73310	OTHER EDUCATIONAL SERVICES	192,665	105,031
TOTAL PUPIL SUPPORT SERVICES					837,614	824,442
1000	2211	700	71110	OFFICIALS/ADM/MANAGERS	81,649	49,015
1000	2211	700	72100	GROUP INSURANCE	9,143	9,143
1000	2211	700	72250	MEDICARE CONTRIBUTIONS	1,184	718
1000	2211	700	72310	TRSL	19,677	10,651
1000	2211	700	72600	WORKMEN'S COMP	549	718
1000	2212	800	71110	OFFICIALS/ADM/MANAGERS	19,907	19,607
1000	2212	800	72100	GROUP INSURANCE	1,472	1,472
1000	2212	800	72250	MEDICARE CONTRIBUTIONS	288	284
1000	2212	800	72310	TRSL	4,798	4,217
1000	2212	800	72600	WORKMEN'S COMP	141	284
1000	2214	700	71110	OFFICIALS/ADM/MANAGERS	19,606	19,607
1000	2214	700	71140	CLERICAL/SECRETARIAL	8,090	0
1000	2214	700	72100	GROUP INSURANCE	842	0
1000	2214	700	72250	MEDICARE CONTRIBUTIONS	402	284
1000	2214	700	72310	TRSL	5,936	4,217
1000	2214	700	72600	WORKMEN'S COMP	175	284
1000	2230	800	73000	PROF DEVELOPMENT	2,462	0

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
TOTAL INSTRUCTIONAL STAFF SERVICES					176,321	120,501
1000	2311	800	71110	OFFICIALS/ADM/MANAGERS	49,200	49,097
1000	2311	800	72200	FICA CONTRIBUTIONS	3,050	3,050
1000	2311	800	72250	MEDICARE CONTRIBUTIONS	713	714
1000	2311	800	72600	WORKMEN'S COMP	349	705
1000	2311	800	72600	WORKMEN'S COMP	74,341	19,376
1000	2311	700	73000	PURCHASED SERVICES	42,467	45,000
1000	2311	800	73000	PURCHASED SERVICES	9,823	5,250
1000	2311	800	73130	PENSION FUND	74,375	75,000
1000	2311	700	73320	LEGAL SERVICES	91,485	110,000
1000	2311	700	73330	AUDIT/ACCOUNTING SERVICES	111,653	135,000
1000	2311	800	75210	LIABILITY INSURANCE	17,772	32,445
1000	2311	800	75250	FAITHFUL PERFORMANCE BOND	18,750	21,795
1000	2311	700	75300	TELPH, INT. SUBSCR,, USPS	6,750	6,834
1000	2311	800	75300	TELPH, INT. SUBSCR,, USPS	2,654	2,687
1000	2311	700	75810	TRAVEL ALLOWANCE	600	1,000
1000	2311	700	75820	TRAVEL EXPENSE REIMB	11,051	14,000
1000	2311	800	75820	TRAVEL EXPENSE REIMB	924	0
1000	2311	700	76100	MATERIALS AND SUPPLIES	2,754	1,500
1000	2311	800	76100	MATERIALS AND SUPPLIES	3,018	2,000
1000	2311	700	78100	DUES AND FEES	625	1,200
1000	2311	700	78200	JUDGEMENTS AGAINST LEA	8,815	0
1000	2311	800	78200	JUDGEMENTS AGAINST LEA	21,269	25,000
1000	2315	700	73140	SALES TAX COLLECTION FEES	49,053	49,758
1000	2321	700	71110	OFFICIALS/ADM/MANAGERS	140,000	161,200
1000	2321	700	71140	CLERICAL/SECRETARIAL	78,621	81,765
1000	2321	700	72100	GROUP INSURANCE	10,558	10,558
1000	2321	700	72200	FICA CONTRIBUTIONS	1,024	1,024
1000	2321	700	72250	MEDICARE CONTRIBUTIONS	3,170	3,219
1000	2321	700	72310	TRSL	34,118	34,674
1000	2321	700	72350	LASERS	25,000	13,085
1000	2321	700	72600	WORKMEN'S COMP	2,436	3,219
1000	2321	700	73000	PURCHASED SERVICES	1,642	0
1000	2321	700	74300	REPAIRS AND MAINTENANCE	1,035	1,250
1000	2321	700	74420	RENTAL EQUIP AND VEHICLES	8,052	0
1000	2321	700	75300	TELPH, INT. SUBSCR,, USPS	566	573
1000	2321	700	75810	TRAVEL ALLOWANCE	7,200	7,200
1000	2321	700	75820	TRAVEL EXPENSE REIMB	3,294	3,000

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000	2321	700	76100	MATERIALS AND SUPPLIES	5,966	2,000
1000	2321	700	76150	TECHNOLOGY SUPPLIES	447	1,000
1000	2321	700	78100	DUES AND FEES	9,894	14,525
1000	2321	700	73390	OTH PROFESSIONAL SVC	0	10,500
TOTAL GENERAL ADMINISTRATION					934,516	950,204
1000	2410	2	71110	OFFICIALS/ADM/MANAGERS	84,637	84,637
1000	2410	1	71110	OFFICIALS/ADM/MANAGERS	71,504	72,171
1000	2410	5	71110	OFFICIALS/ADM/MANAGERS	80,080	78,000
1000	2410	7	71110	OFFICIALS/ADM/MANAGERS	75,330	0
1000	2410	1	71140	CLERICAL/SECRETARIAL	16,524	37,525
1000	2410	2	71140	CLERICAL/SECRETARIAL	40,329	38,625
1000	2410	4	71140	CLERICAL/SECRETARIAL	37,225	0
1000	2410	3	71140	CLERICAL/SECRETARIAL	37,500	37,800
1000	2410	2	71500	STIPEND PAY	395	425
1000	2410	7	72100	GROUP INSURANCE	42,647	5,411
1000	2410	7	72250	MEDICARE CONTRIBUTIONS	6,425	5,040
1000	2410	800	72310	TRSL	98,320	50,507
1000	2410	7	72600	WORKMEN'S COMP	2,921	0
1000	2410	800	75300	TELPH, INT. SUBSCR,, USPS	42,862	43,398
1000	2410	800	71140	CLERICAL/SECRETARIAL	25,270	43,680
1000	2410	700	72200	FICA CONTRIBUTIONS	146	1,485
1000	2420	2	71110	OFFICIALS/ADM/MANAGERS	70,966	78,500
1000	2420	3	71110	OFFICIALS/ADM/MANAGERS	22,177	0
1000	2420	2	72100	GROUP INSURANCE	5,617	8,401
1000	2420	2	72250	MEDICARE CONTRIBUTIONS	1,029	1,138
1000	2420	3	72250	MEDICARE CONTRIBUTIONS	322	0
1000	2420	800	72310	TRSL	22,447	16,885
1000	2420	2	72600	WORKMEN'S COMP	504	1,227
1000	2420	3	72600	WORKMEN'S COMP	157	1,131
1000	2490	2	71140	CLERICAL/SECRETARIAL	34,040	34,340
1000	2490	2	72100	GROUP INSURANCE	6,106	8,401
1000	2490	2	72250	MEDICARE CONTRIBUTIONS	494	406
1000	2490	2	72310	TRSL	8,204	6,017
1000	2490	2	72600	WORKMEN'S COMP	236	232
TOTAL SCHOOL ADMINISTRATION EXPENDITURES					834,413	655,381
1000	2510	700	71140	CLERICAL/SECRETARIAL	52,276	70,508
1000	2510	700	72100	GROUP INSURANCE	2,688	8,401

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000	2510	700	72250	MEDICARE CONTRIBUTIONS	751	1,022
1000	2510	700	72310	TRSL	12,038	15,166
1000	2510	700	72600	WORKMEN'S COMP	496	1,022
1000	2510	700	75300	TELPH, INT. SUBSCR,, USPS	4,465	4,521
1000	2510	700	75820	TRAVEL EXPENSE REIMB	5,446	7,000
1000	2510	700	76100	MATERIALS AND SUPPLIES	5,879	3,000
1000	2510	700	78100	DUES AND FEES	575	575
1000	2511	700	71110	OFFICIALS/ADM/MANAGERS	103,791	104,791
1000	2511	700	72100	GROUP INSURANCE	6,360	8,401
1000	2511	700	72250	MEDICARE CONTRIBUTIONS	1,505	1,519
1000	2511	700	72310	TRSL	25,014	22,541
1000	2511	700	72600	WORKMEN'S COMP	737	1,519
TOTAL BUSINESS SERVICES					222,020	249,986

1000	2620	800	71160	SERVICE WORKERS	225,910	263,730
1000	2620	800	72100	GROUP INSURANCE	32,939	16,802
1000	2620	800	72200	FICA CONTRIBUTIONS	2,040	2,709
1000	2620	800	72250	MEDICARE CONTRIBUTIONS	3,253	2,824
1000	2620	800	72330	LSERS	62,917	26,370
1000	2620	800	72600	WORKMEN'S COMP	9,752	3,824
1000	2620	800	73000	PURCHASED SERVICES	790	0
1000	2620	800	74100	DISPOSAL SERVICES	55,478	45,760
1000	2620	1	74210	DISPOSAL SERVICES	11,038	1,200
1000	2620	2	74210	DISPOSAL SERVICES	6,070	15,000
1000	2620	3	74210	DISPOSAL SERVICES	4,874	8,000
1000	2620	4	74210	DISPOSAL SERVICES	801	900
1000	2620	5	74210	DISPOSAL SERVICES	2,473	3,000
1000	2620	700	74210	DISPOSAL SERVICES	5,258	5,500
1000	2620	800	74240	LAWN CARE SERVICES	91,286	95,000
1000	2620	1	74300	REPAIRS AND MAINTENANCE	26,879	20,000
1000	2620	2	74300	REPAIRS AND MAINTENANCE	21,847	12,530
1000	2620	3	74300	REPAIRS AND MAINTENANCE	4,391	15,000
1000	2620	4	74300	REPAIRS AND MAINTENANCE	5,077	0
1000	2620	5	74300	REPAIRS AND MAINTENANCE	16,941	0
1000	2620	700	74300	REPAIRS AND MAINTENANCE	14,381	18,000
1000	2620	800	74300	REPAIRS AND MAINTENANCE	76,039	62,730
1000	2620	800	75220	PROPERTY INSURANCE	902,765	915,795
1000	2620	1	76100	MATERIALS AND SUPPLIES	3,718	2,000

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000	2620	2	76100	MATERIALS AND SUPPLIES	1,467	2,000
1000	2620	3	76100	MATERIALS AND SUPPLIES	5,569	4,000
1000	2620	4	76100	MATERIALS AND SUPPLIES	671	0
1000	2620	5	76100	MATERIALS AND SUPPLIES	1,748	0
1000	2620	700	76100	MATERIALS AND SUPPLIES	11,391	4,052
1000	2620	800	76100	MATERIALS AND SUPPLIES	7,608	4,000
1000	2620	1	76220	ELECTRICITY	79,517	15,000
1000	2620	2	76220	ELECTRICITY	19,021	145,500
1000	2620	3	76220	ELECTRICITY	124,239	135,825
1000	2620	4	76220	ELECTRICITY	16,804	17,800
1000	2620	5	76220	ELECTRICITY	2,151	2,500
1000	2620	700	76220	ELECTRICITY	36,064	35,500
1000	2620	800	77300	EQUIPMENT	7,979	10,000
TOTAL OPERATION & MAINTENANCE OF PLANT SERVICES					1,901,147	1,912,851
1000	2710	800	71110	OFFICIALS/ADM/MANAGERS	38,575	0
1000	2710	800	72100	GROUP INSURANCE	5,740	8,401
1000	2710	800	72250	MEDICARE CONTRIBUTIONS	559	567
1000	2710	800	72330	LSERS	10,647	10,081
1000	2710	800	72600	WORKMEN'S COMP	274	274
1000	2721	800	71160	SERVICE WORKERS	173,703	183,416
1000	2721	800	71230	SUBSTITUTE EMPLOYEES	171	2,500
1000	2721	3	71500	STIPEND PAY	12,747	10,000
1000	2721	800	71500	STIPEND PAY	4,698	5,000
1000	2721	800	72100	GROUP INSURANCE	27,077	33,605
1000	2721	3	72200	FICA CONTRIBUTIONS	7	0
1000	2721	800	72200	FICA CONTRIBUTIONS	183	0
1000	2721	2	72250	MEDICARE CONTRIBUTIONS	3	0
1000	2721	3	72250	MEDICARE CONTRIBUTIONS	185	125
1000	2721	800	72250	MEDICARE CONTRIBUTIONS	2,590	2,964
1000	2721	800	72310	TRSL	59	0
1000	2721	2	72330	LSERS	51	0
1000	2721	3	72330	LSERS	2,725	5,117
1000	2721	800	72330	LSERS	48,141	52,746
1000	2721	2	72600	WORKMEN'S COMP	0	0
1000	2721	3	72600	WORKMEN'S COMP	931	1,100
1000	2721	800	72600	WORKMEN'S COMP	13,017	14,018
1000	2721	800	73390	OTH PROFESSIONAL SVC	2,861	3,000

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
1000	2721	800	74300	REPAIRS AND MAINTENANCE	11,231	11,375
1000	2721	800	74420	RENTAL EQP AND VEHICLES	146,500	167,000
1000	2721	800	75230	FLEET INSURANCE	115,047	125,408
1000	2721	800	75300	TELEPH, INT. SUBSCR., USPS	4,141	4,193
1000	2721	700	75820	TRAVEL EXPENSE REIMB	1,127	1,500
1000	2721	700	76100	MATERIALS AND SUPPLIES	1,122	500
1000	2721	800	76100	MATERIALS AND SUPPLIES	1,214	500
1000	2721	800	76260	FUEL	58,354	65,000
1000	2730	800	71160	SERVICE WORKERS	59,202	60,102
1000	2730	800	72100	GROUP INSURANCE	10,599	16,802
1000	2730	800	72250	MEDICARE CONTRIBUTIONS	872	872
1000	2730	800	72330	LSERS	15,401	15,506
1000	2730	800	72600	WORKMEN'S COMP	4,044	5,675
1000	2730	800	74420	RENTAL EQP AND VEHICLES	17,500	18,000
TOTAL STUDENT TRANSPORTATION SERVICES					791,298	825,346
1000	2830	700	71140	CLERICAL/SECRETARIAL	58,890	59,190
1000	2830	700	72250	MEDICARE CONTRIBUTIONS	854	858
1000	2830	700	72310	TRSL	14,192	12,732
1000	2830	700	72600	WORKMEN'S COMP	418	858
1000	2830	700	73000	PURCHASED SERVICES	1,923	2,000
1000	2830	700	73390	OTH PROFESSIONAL SVC	4,362	5,000
1000	2830	700	75400	ADVERTISING	1,987	2,500
1000	2830	700	75820	TRAVEL EXPENSE REIMB	2,864	2,000
1000	2830	700	76100	MATERIALS AND SUPPLIES	1,903	1,000
1000	2830	700	76150	TECHNOLOGY SUPPLIES	609	1,000
1000	2830	700	78100	DUES AND FEES	502	700
1000	2831	700	71110	OFFICIALS/ADM/MANAGERS	42,198	19,560
1000	2831	700	72100	GROUP INSURANCE	6,573	8,401
1000	2831	700	72250	MEDICARE CONTRIBUTIONS	612	284
1000	2831	700	72310	TRSL	9,664	4,207
1000	2831	700	72600	WORKMEN'S COMP	300	284
1000	2840	800	73000	PURCHASED SERVICES	1,200	1,200
TOTAL CENTRAL SERVICES					149,050	121,774
1000	4500	700	73340	ARCHITECTURAL SERVICES	73,450	115,000
1000	4600	2	77300	EQUIPMENT	29,907	0

FUND	FUNC	LOC	ACCOUNT	ACCOUNT TITLE	2024 ACTUAL	2025 PROPOSED
TOTAL FACILITY & CONSTRUCTION SERVICES					103,357	115,000
1000	5100	800	78310	REDEMPTION OF PRINCIPLE	332,906	442,635
1000	5100	800	78320	INTEREST-LONG TERM	259,882	285,255
TOTAL DEBT SERVICES					592,788	727,890
1000	5300	800	79320	USDA TRANSFER TO SFS	10,267	8,961
1000	5300	800	79400	CHARTER SCHOOL/SFS TRANSFERS	3,098,028	2,965,410
TOTAL OTHER USES OF FUNDS					3,108,295	2,974,371
TOTAL GENERAL FUND EXPENDITURES					15,059,809	15,305,445
EXCESS (DEFICIENCY) OF REVENUE					6,052	0
FUND BALANCES						
RESIDUAL EQUITY TRANSFER OUT					(4,763,930)	0
BALANCES AT BEGINNING OF YEAR					9,665,513	4,907,635
BALANCES AT END OF YEAR					4,907,635	4,907,635

SPECIAL REVENUE FUNDS Detail



2024-2025 SPECIAL REVENUE FUNDS AND CAPITAL PROJECTS						
FUND TITLE	FUNC	LOC	OBJ	ACCOUNT TITLE	2024 ACTUAL	2025 APPROVED
VOC ED-CARL PERKINS	1300	2	71190	OTHER SALARIES	525.00	0.00
VOC ED-CARL PERKINS	1300	2	72100	GROUP INSURANCE	49.73	0.00
VOC ED-CARL PERKINS	1300	2	72250	MEDICARE CONTRIBUTIONS	7.59	0.00
VOC ED-CARL PERKINS	1300	2	72310	TRSL	126.52	0.00
VOC ED-CARL PERKINS	1300	2	72600	WORKMEN'S COMP	3.73	0.00
VOC ED-CARL PERKINS	1300	2	73000	PROFESSIONAL SERVICES	0.00	500.00
VOC ED-CARL PERKINS	1300	2	75820	TRAVEL EXPENSE REIMB	191.75	800.00
VOC ED-CARL PERKINS	1300	2	76100	MATERIALS AND SUPPLIES	6,682.71	10,651.00
VOC ED-CARL PERKINS	2721	800	71160	SERVICE WORKERS	3,858.00	3,000.00
VOC ED-CARL PERKINS	2721	800	72250	MEDICARE CONTRIBUTIONS	55.94	40.00
VOC ED-CARL PERKINS	2721	800	72330	LSERS	1,064.81	658.00
VOC ED-CARL PERKINS	2721	800	72600	WORKMEN'S COMP	281.63	102.00
				VOC ED-CARL PERKINS	12,847.41	15,751.00
SCHOOL FOOD SERVICE FUND	3100	800	71110	OFFICIALS/ADM/MANAGERS	71,887.89	71,888.00
SCHOOL FOOD SERVICE FUND	3100	800	71140	CLERICAL/SECRETARIAL		35,659.00
SCHOOL FOOD SERVICE FUND	3100	800	71160	SERVICE WORKERS	222,231.97	231,830.00
SCHOOL FOOD SERVICE FUND	3100	800	72100	GROUP INSURANCE	32,265.28	34,525.00
SCHOOL FOOD SERVICE FUND	3100	800	72200	FICA CONTRIBUTIONS	1,313.04	1,314.00
SCHOOL FOOD SERVICE FUND	3100	800	72250	MEDICARE CONTRIBUTIONS	4,766.82	4,921.00
SCHOOL FOOD SERVICE FUND	3100	800	72310	TRSL	73,339.75	81,790.00
SCHOOL FOOD SERVICE FUND	3100	800	72330	LSERS	1,370.31	0.00
SCHOOL FOOD SERVICE FUND	3100	800	72600	WORKMEN'S COMP	14,235.51	4,921.00
SCHOOL FOOD SERVICE FUND	3100	800	73000	PURCHASED SERVICES	11,462.50	12,000.00
SCHOOL FOOD SERVICE FUND	3100	800	74300	REPAIRS AND MAINTENANCE	2,439.01	2,500.00
SCHOOL FOOD SERVICE FUND	3100	800	74420	RENTAL EQUIP AND VEHICLES	249.28	500.00
SCHOOL FOOD SERVICE FUND	3100	800	75400	ADVERTISING	642.28	700.00
SCHOOL FOOD SERVICE FUND	3100	1	76100	MATERIALS AND SUPPLIES	167.18	1,200.00
SCHOOL FOOD SERVICE FUND	3100	700	76100	MATERIALS AND SUPPLIES	249.35	500.00
SCHOOL FOOD SERVICE FUND	3100	2	76100	MATERIALS AND SUPPLIES	1,572.00	3,500.00
SCHOOL FOOD SERVICE FUND	3100	700	76100	MATERIALS AND SUPPLIES	35,371.39	10,000.00
SCHOOL FOOD SERVICE FUND	3100	800	76100	MATERIALS AND SUPPLIES	37,359.92	25,200.00
SCHOOL FOOD SERVICE FUND	3100	700	76150	TECHNOLOGY SUPPLIES	205.00	500.00
SCHOOL FOOD SERVICE FUND	3100	800	76310	PURCHASED FOOD	343,846.18	327,190.00
SCHOOL FOOD SERVICE FUND	3100	800	76320	COMMODITIES	1,662.90	14,332.00
				SCHOOL FOOD SERVICE FUND	856,637.56	864,970.00
FRESH FRUIT AND VEGATABLES	3100	800	76310	PURCHASED FOOD	17,235.20	0.00
				FRESH FRUIT AND VEGATABLES	17,235.20	0.00
SFS EQUIPMENT	3100	800	77300	PURCHASED FOOD	34,836.55	0.00
				SFS EQUIPMENT	34,836.55	0.00
SP ED IDEA PART B	1210	800	71120	TEACHERS		0.00
SP ED IDEA PART B	1210	800	71150	AIDES	16,645.16	15,445.00
SP ED IDEA PART B	1210	800	72100	GROUP INSURANCE	1,820.40	756.00
SP ED IDEA PART B	1210	800	72250	MEDICARE CONTRIBUTIONS	241.35	224.00
SP ED IDEA PART B	1210	800	72310	TRSL	8,856.78	3,322.00
SP ED IDEA PART B	1210	800	72600	WORKMEN'S COMP	260.92	198.00
SP ED IDEA PART B	1210	800	76100	MATERIALS AND SUPPLIES	633.48	0.00

2024-2025 SPECIAL REVENUE FUNDS AND CAPITAL PROJECTS						
FUND TITLE	FUNC	LOC	OBJ	ACCOUNT TITLE	2024 ACTUAL	2025 APPROVED
SP ED IDEA PART B	1210	800	78100	DUES AND FEES	100.00	0.00
SP ED IDEA PART B	2152	800	71130	THERAPISTS/SPEC/CNSLRS	65,800.00	53,224.00
SP ED IDEA PART B	2152	800	72250	MEDICARE CONTRIBUTIONS	954.00	772.00
SP ED IDEA PART B	2152	800	72310	TRSL	15,857.74	13,577.00
SP ED IDEA PART B	2152	800	72600	WORKMEN'S COMP	467.28	673.00
SP ED IDEA PART B	2212	800	71110	OFFICIALS/ADM/MANAGERS	60,672.14	70,000.00
SP ED IDEA PART B	2212	800	71140	CLERICAL/SECRETARIAL	45,993.00	45,993.00
SP ED IDEA PART B	2212	800	72250	MEDICARE CONTRIBUTIONS	1,546.09	1,682.00
SP ED IDEA PART B	2212	800	72310	TRSL	25,706.36	15,059.00
SP ED IDEA PART B	2212	800	72600	WORKMEN'S COMP	757.30	756.00
				SP ED IDEA PART B	246,312.00	221,681.00
HIGH COST SERVICES	1210	1	71150	AIDES	24,009.00	0.00
HIGH COST SERVICES	1210	1	71190	OTHER SALARIES	1,080.00	0.00
HIGH COST SERVICES	1210	1	72250	MEDICARE CONTRIBUTIONS	363.84	0.00
HIGH COST SERVICES	1210	1	72310	TRSL	1,882.16	0.00
				HIGH COST SERVICES	27,335.00	0.00
SP ED PRESCHOOL	1210	800	75000	PD TRAVEL/ONLINE	3,000.00	0.00
SP ED PRESCHOOL	1210	800	76150	SUPPLIES	13,758.00	6,906.00
				SP ED PRESCHOOL	16,758.00	6,906.00
8(G) STUDENT ENHANCEMENT	1530	1	71120	TEACHERS	55,600.00	50,000.00
8(G) STUDENT ENHANCEMENT	1530	1	72100	GROUP INSURANCE	3,146.00	3,095.00
				8(G) STUDENT ENHANCEMENT	58,746.00	53,095.00
CLSD=COMPREHENSIVE B-5	1510	2	76100	SUPPLIES	550.00	0.00
CLSD=COMPREHENSIVE K - 5	1510	1	71120	TEACHERS	39,484.50	53,389.00
CLSD=COMPREHENSIVE K - 5	1510	1	72250	MEDICARE CONTRIBUTIONS	0.00	774.00
CLSD=COMPREHENSIVE K - 5	1510	1	72250	GROUP INSURANCE	0.00	6,315.00
CLSD=COMPREHENSIVE K - 5	1510	1	72310	TRSL	1,435.50	11,484.00
CLSD=COMPREHENSIVE K - 5	1510	1	72600	WORKMEN'S COMP	0.00	38.00
				CLSD=COMPREHENSIVE K - 5	40,920.00	72,000.00
CLSD=COMPREHENSIVE 9 - 12	1510	2	71120	TEACHERS	26,559.45	134,000.00
CLSD=COMPREHENSIVE 9 - 12	1510	2	72100	GROUP INSURANCE	1,748.24	11,780.00
CLSD=COMPREHENSIVE 9 - 12	1510	2	72250	MEDICARE CONTRIBUTIONS	385.22	1,943.00
CLSD=COMPREHENSIVE 9 - 12	1510	2	72310	TRSL	6,400.89	34,183.00
CLSD=COMPREHENSIVE 9 - 12	1510	2	72600	WORKMEN'S COMP	188.54	94.00
CLSD=COMPREHENSIVE 9 - 12	1510	2	73000	PURCHASED SERVICES	22,635.00	39,500.00
CLSD=COMPREHENSIVE 9 - 12	1510	2	76100	SUPPLIES	0.00	13,500.00
				CLSD=COMPREHENSIVE 9 - 12	57,917.34	235,000.00
CLSD=COMPREHENSIVE 6 - 8	1510	3	71120	TEACHERS	26,559.44	0.00
CLSD=COMPREHENSIVE 6 - 8	1510	3	72100	GROUP INSURANCE	5,485.24	0.00
CLSD=COMPREHENSIVE 6 - 8	1510	3	72250	MEDICARE CONTRIBUTIONS	385.00	0.00
CLSD=COMPREHENSIVE 6 - 8	1510	3	72310	TRSL	6,400.67	0.00
CLSD=COMPREHENSIVE 6 - 8	1510	3	72600	WORKMEN'S COMP	188.54	0.00
				CLSD=COMPREHENSIVE 6 - 8	39,018.89	0.00

2024-2025 SPECIAL REVENUE FUNDS AND CAPITAL PROJECTS						
FUND TITLE	FUNC	LOC	OBJ	ACCOUNT TITLE	2024 ACTUAL	2025 APPROVED
TITLE I	1510	2	71120	TEACHERS	143,572.00	145,372.00
TITLE I	1510	5	71120	TEACHERS	68,131.67	68,600.00
TITLE I	1510	800	71120	TEACHERS	30,951.44	52,600.00
TITLE I	1510	800	71150	AIDES	11,659.35	21,600.00
TITLE I	1510	800	71500	STIPEND PAY	630.00	5,000.00
TITLE I	1510	800	72100	GROUP INSURANCE	1,438.26	12,035.00
TITLE I	1510	5	72100	GROUP INSURANCE	11,247.18	12,035.00
TITLE I	1510	2	72100	GROUP INSURANCE	11,970.88	12,035.00
TITLE I	1510	800	72200	FICA CONTRIBUTIONS	722.87	310.00
TITLE I	1510	2	72250	MEDICARE CONTRIBUTIONS	2,080.63	2,107.89
TITLE I	1510	5	72250	MEDICARE CONTRIBUTIONS	988.01	994.70
TITLE I	1510	800	72250	MEDICARE CONTRIBUTIONS	1,015.39	762.70
TITLE I	1510	2	72310	TRSL	34,584.21	31,269.52
TITLE I	1510	5	72310	TRSL	16,420.70	14,755.86
TITLE I	1510	800	72310	TRSL	12,979.99	11,314.26
TITLE I	1510	5	72600	WORKMEN'S COMP	483.70	488.54
TITLE I	1510	800	72600	WORKMEN'S COMP	497.59	502.57
TITLE I	1510	2	72600	WORKMEN'S COMP	1,445.23	1,459.68
TITLE I	1510	800	73000	PURCHASED SERVICES	67,299.99	67,972.99
TITLE I	1510	3	74420	RENTAL EQUIP AND VEHICLES	9,244.36	9,336.80
TITLE I	1510	5	74420	RENTAL EQUIP AND VEHICLES	14,982.86	15,132.69
TITLE I	1510	2	74420	RENTAL EQUIP AND VEHICLES	15,953.74	16,113.28
TITLE I	1510	1	74420	RENTAL EQUIP AND VEHICLES	16,438.03	16,602.41
TITLE I	1510	800	75300	TELEPH, INT. SUBSCR., USPS	62,001.21	53,042.26
TITLE I	1510	700	75820	TRAVEL EXPENSE REIMB	5,912.40	5,971.52
TITLE I	1510	800	75820	TRAVEL EXPENSE REIMB	21,290.79	21,508.20
TITLE I	1510	1	76100	MATERIALS AND SUPPLIES	6,364.33	4,865.00
TITLE I	1510	800	76100	MATERIALS AND SUPPLIES	1,234.42	1,500.00
TITLE I	1510	800	76100	MATERIALS AND SUPPLIES	13,199.67	13,500.00
TITLE I	1510	3	76100	MATERIALS AND SUPPLIES	23,648.92	25,000.00
TITLE I	1510	1	76100	MATERIALS AND SUPPLIES	34,763.80	35,000.00
TITLE I	1510	2	76100	MATERIALS AND SUPPLIES	30,085.30	50,000.00
TITLE I	1510	3	76150	TECHNOLOGY SUPPLIES	1,139.40	3,000.00
TITLE I	1510	1	76150	TECHNOLOGY SUPPLIES	3,887.07	4,000.00
TITLE I	1510	2	76150	TECHNOLOGY SUPPLIES	39,111.86	35,000.00
TITLE I	1510	800	76150	TECHNOLOGY SUPPLIES	53,549.10	50,000.00
TITLE I	1510	700	78100	DUES AND FEES	100.00	1,500.00
TITLE I	2214	700	71110	OFFICIALS/ADM/MANAGERS	127,437.65	135,084.00
TITLE I	2214	700	71140	CLERICAL/SECRETARIAL	8,089.67	0.00
TITLE I	2214	700	72100	GROUP INSURANCE	8,019.14	12,035.00
TITLE I	2214	700	72250	MEDICARE CONTRIBUTIONS	1,965.03	1,958.72
TITLE I	2214	700	72310	TRSL	31,923.50	29,056.57
TITLE I	2214	700	72600	WORKMEN'S COMP	940.44	949.84
TITLE I	2230	800	73000	PURCHASED SERVICES	5,000.00	5,000.00
TITLE I	2230	800	75820	TRAVEL EXPENSE REIMB	495.00	1,200.00
TITLE I	2721	800	71160	SERVICE WORKERS	5,098.50	6,000.00
TITLE I	2721	800	72200	FICA CONTRIBUTIONS	18.60	20.00
TITLE I	2721	800	72250	MEDICARE CONTRIBUTIONS	73.93	87.00
TITLE I	2721	800	72310	TRSL	238.11	1,291.00
TITLE I	2721	800	72330	LSERS	1,051.70	2,088.00
TITLE I	2721	800	72600	WORKMEN'S COMP	307.10	310.00
TITLE I	5210	800	79330	INDIRECT COSTS	13,684.00	15,000.00
TITLE I					975,368.72	1,032,368.00

2024-2025 SPECIAL REVENUE FUNDS AND CAPITAL PROJECTS

FUND TITLE	FUNC	LOC	OBJ	ACCOUNT TITLE	2024 ACTUAL	2025 APPROVED
IASA TITLE II	2234	99	78950	MISC NON-PUBLIC EXPEND	(1,039.45)	0.00
IASA TITLE II	1510	800	71120	TEACHERS	55,755.92	56,356.00
IASA TITLE II	1510	800	72100	GROUP INSURANCE	5,753.02	6,266.00
IASA TITLE II	1510	800	72250	MEDICARE CONTRIBUTIONS	804.11	817.00
IASA TITLE II	1510	800	72310	TRSL	13,437.14	0.00
IASA TITLE II	1510	800	72400	TUITION REIMBURSEMENT	1,930.00	1,687.00
IASA TITLE II	1510	800	72600	WORKMEN'S COMP	395.93	40.00
IASA TITLE II	2230	800	73000	PURCHASED SERVICES	600.00	0.00
IASA TITLE II	2230	800	75820	TRAVEL EXPENSE REIMB	347.49	0.00
				IASA TITLE II	77,984.16	65,166.00
IASA TITLE IV	1510	800	73000	PURCHASED SERVICES	6,500.00	19,586.00
IASA TITLE IV	1510	800	75820	TRAVEL	5,500.00	3,227.00
IASA TITLE IV	1510	800	76100	MATERIALS AND SUPPLIES	34,650.66	25,626.00
IASA TITLE IV	1510	800	76150	TECHNOLOGY SUPPLIES	16,500.00	16,500.00
				IASA TITLE IV	63,150.66	64,939.00
STRONGER CONNECTION 22-25	2660	800	74300	REPAIRS AND MAINTENANCE	25,272.81	0.00
STRONGER CONNECTION 22-25	2660	800	75300	TELEPH, INT. SUBSCR., USPS	9,226.88	0.00
STRONGER CONNECTION 22-25	4600	2	74500	CONSTRUCTION SERVICES	14,558.31	0.00
STRONGER CONNECTION 22-25	4600	5	74500	CONSTRUCTION SERVICES	37,500.00	0.00
STRONGER CONNECTION 22-25	4600	3	74500	CONSTRUCTION SERVICES	140,200.00	0.00
STRONGER CONNECTION 22-25	4600	800	74500	CONSTRUCTION SERVICES	224,400.00	0.00
				STRONGER CONNECTION 22-25	451,158.00	0.00
SCHOOL REDESIGN	1510	800	73000	PURCHASED SERVICES	74,122.29	0.00
SCHOOL REDESIGN	1510	800	75300	TELEPH, INT. SUBSCR., USPS	60,611.00	206,831.00
SCHOOL REDESIGN	1510	800	76100	MATERIALS AND SUPPLIES	40,995.42	88,108.00
SCHOOL REDESIGN	1510	800	76150	TECHNOLOGY SUPPLIES	1,896.59	0.00
SCHOOL REDESIGN	1510	800	76100	MATERIALS AND SUPPLIES	2,699.00	0.00
				SCHOOL REDESIGN	180,324.30	294,939.00
DIRECT STUDENT SERVICES	1510	800	76100	MATERIALS AND SUPPLIES	528.22	0.00
DIRECT STUDENT SERVICES	1510	800	76150	TECHNOLOGY SUPPLIES	26,697.90	0.00
				DIRECT STUDENT SERVICES	27,226.12	0.00
ESSER II - FORMULA - ACHV	1100	800	71120	TEACHERS	5,867.02	0.00
ESSER II - FORMULA - ACHV	1100	800	71150	AIDES	2,481.25	0.00
ESSER II - FORMULA - ACHV	1100	800	71190	OTHER SALARIES	60,773.00	0.00
ESSER II - FORMULA - ACHV	1100	800	72100	GROUP INSURANCE	857.87	0.00
ESSER II - FORMULA - ACHV	1100	800	72250	MEDICARE CONTRIBUTIONS	120.92	0.00
ESSER II - FORMULA - ACHV	1100	800	72310	TRSL	5,100.92	0.00
ESSER II - FORMULA - ACHV	1100	800	72400	TUITION REIMBURSEMENT	630.00	0.00
ESSER II - FORMULA - ACHV	1100	800	72600	WORKMEN'S COMP	59.28	0.00
ESSER II - FORMULA - ACHV	1100	800	75820	TRAVEL EXPENSE REIMB	1,180.00	0.00

2024-2025 SPECIAL REVENUE FUNDS AND CAPITAL PROJECTS

FUND TITLE	FUNC	LOC	OBJ	ACCOUNT TITLE	2024 ACTUAL	2025 APPROVED
ESSER II - FORMULA - ACHV	1100	800	76150	TECHNOLOGY SUPPLIES	35,156.78	0.00
ESSER II - FORMULA - ACHV	1100	800	77300	EQUIPMENT	56,023.00	0.00
ESSER II - FORMULA - ACHV	1510	800	73000	PURCHASED SERVICES	37,984.98	0.00
ESSER II - FORMULA - ACHV	2134	800	71180	DEGREED PROFESSIONALS	10,366.60	0.00
ESSER II - FORMULA - ACHV	2134	800	72100	GROUP INSURANCE	1,776.98	0.00
ESSER II - FORMULA - ACHV	2134	800	72250	MEDICARE CONTRIBUTIONS	150.32	0.00
ESSER II - FORMULA - ACHV	2134	800	72310	TRSL	2,498.36	0.00
ESSER II - FORMULA - ACHV	2134	800	72600	WORKMEN'S COMP	73.60	0.00
ESSER II - FORMULA - ACHV	2230	800	71500	STIPEND PAY	2,430.00	0.00
ESSER II - FORMULA - ACHV	2230	800	72100	GROUP INSURANCE	231.52	0.00
ESSER II - FORMULA - ACHV	2230	800	72200	FICA CONTRIBUTIONS	5.58	0.00
ESSER II - FORMULA - ACHV	2230	800	72250	MEDICARE CONTRIBUTIONS	35.16	0.00
ESSER II - FORMULA - ACHV	2230	800	72310	TRSL	563.93	0.00
ESSER II - FORMULA - ACHV	2230	800	72600	WORKMEN'S COMP	17.28	0.00
ESSER II - FORMULA - ACHV	2400	800	72250	MEDICARE CONTRIBUTIONS	(0.50)	0.00
ESSER II - FORMULA - ACHV	2620	1	71160	SERVICE WORKERS	4,214.64	0.00
ESSER II - FORMULA - ACHV	2620	1	72100	GROUP INSURANCE	683.52	0.00
ESSER II - FORMULA - ACHV	2620	1	72250	MEDICARE CONTRIBUTIONS	61.11	0.00
ESSER II - FORMULA - ACHV	2620	1	72330	LSERS	1,163.25	0.00
ESSER II - FORMULA - ACHV	2620	1	72600	WORKMEN'S COMP	255.42	0.00
ESSER II - FORMULA - ACHV	2721	800	71160	SERVICE WORKERS	21.00	0.00
ESSER II - FORMULA - ACHV	2721	800	72100	GROUP INSURANCE	3.17	0.00
ESSER II - FORMULA - ACHV	2721	800	72250	MEDICARE CONTRIBUTIONS	0.30	0.00
ESSER II - FORMULA - ACHV	2721	800	72330	LSERS	5.80	0.00
ESSER II - FORMULA - ACHV	2721	800	72600	WORKMEN'S COMP	1.53	0.00
ESSER II - FORMULA - ACHV	3100	800	72250	MEDICARE CONTRIBUTIONS	(21.70)	0.00
ESSER II - FORMULA - ACHV	5200	800	79330	INDIRECT COSTS	31,326.43	0.00
				ESSER II - FORMULA - ACHV	262,098.32	0.00
ESSER III-EB-INTERVENTION	1510	800	71120	TEACHERS	312,564.00	0.00
ESSER III-EB-INTERVENTION	1510	800	71150	AIDES	103,556.24	0.00
ESSER III-EB-INTERVENTION	1510	800	72100	GROUP INSURANCE	7,603.00	0.00
ESSER III-EB-INTERVENTION	1510	800	72200	FICA CONTRIBUTIONS	903.19	0.00
ESSER III-EB-INTERVENTION	1510	800	72250	MEDICARE CONTRIBUTIONS	6,034.00	0.00
ESSER III-EB-INTERVENTION	1510	800	72310	TRSL	100,285.00	0.00
ESSER III-EB-INTERVENTION	1510	800	72600	WORKMEN'S COMP	2,913.00	0.00
ESSER III-EB-INTERVENTION	1510	800	73000	PURCHASED SERVICES	60,477.00	0.00
ESSER III-EB-INTERVENTION	1510	800	74400	RENTALS	1,467.77	0.00
ESSER III-EB-INTERVENTION	1510	800	75820	TRAVEL EXPENSE REIMB	67,525.14	0.00
ESSER III-EB-INTERVENTION	1510	800	76100	MATERIALS AND SUPPLIES	71,638.57	0.00
ESSER III-EB-INTERVENTION	2721	800	71160	SERVICE WORKERS	18,857.50	0.00
ESSER III-EB-INTERVENTION	2721	800	72100	GROUP INSURANCE	1,448.26	0.00
ESSER III-EB-INTERVENTION	2721	800	72200	FICA CONTRIBUTIONS	118.67	0.00
ESSER III-EB-INTERVENTION	2721	800	72250	MEDICARE CONTRIBUTIONS	274.18	0.00
ESSER III-EB-INTERVENTION	2721	800	72310	TRSL	639.61	0.00
ESSER III-EB-INTERVENTION	2721	800	72330	LSERS	3,957.63	0.00
ESSER III-EB-INTERVENTION	2721	800	72600	WORKMEN'S COMP	821.16	0.00
ESSER III-EB-INTERVENTION	3100	800	71160	SERVICE WORKERS	7,052.50	0.00
ESSER III-EB-INTERVENTION	3100	800	72200	FICA CONTRIBUTIONS	60.76	0.00
ESSER III-EB-INTERVENTION	3100	800	72250	MEDICARE CONTRIBUTIONS	102.27	0.00
ESSER III-EB-INTERVENTION	3100	800	72310	TRSL	1,463.47	0.00
ESSER III-EB-INTERVENTION	3100	800	72600	WORKMEN'S COMP	338.44	0.00

2024-2025 SPECIAL REVENUE FUNDS AND CAPITAL PROJECTS

FUND TITLE	FUNC	LOC	OBJ	ACCOUNT TITLE	2024 ACTUAL	2025 APPROVED
				ESSER III-EB-INTERVENTION	770,101.36	0.00
ESSER III INCENTIVE	1510	800	71120	TEACHERS	98,534.04	0.00
ESSER III INCENTIVE	1510	800	72100	GROUP INSURANCE	7,624.82	0.00
ESSER III INCENTIVE	1510	800	72200	FICA CONTRIBUTIONS	11.31	0.00
ESSER III INCENTIVE	1510	800	72250	MEDICARE CONTRIBUTIONS	1,430.32	0.00
ESSER III INCENTIVE	1510	800	72310	TRSL	23,738.51	0.00
ESSER III INCENTIVE	1510	800	72600	WORKMEN'S COMP	699.51	0.00
				ESSER III INCENTIVE	132,038.51	0.00
ESSER III FORMULA	1510	800	71120	TEACHERS	331,677.94	0.00
ESSER III FORMULA	1510	800	71150	AIDES	62,079.30	0.00
ESSER III FORMULA	1510	800	71190	OTHER SALARIES	589,552.00	0.00
ESSER III FORMULA	1510	800	72100	GROUP INSURANCE	32,795.85	0.00
ESSER III FORMULA	1510	800	72200	FICA CONTRIBUTIONS	1,111.35	0.00
ESSER III FORMULA	1510	800	72250	MEDICARE CONTRIBUTIONS	15,131.03	0.00
ESSER III FORMULA	1510	800	72310	TRSL	231,747.68	0.00
ESSER III FORMULA	1510	800	72330	LSERS	14,266.44	0.00
ESSER III FORMULA	1510	800	72350	LASERS	929.25	0.00
ESSER III FORMULA	1510	800	72600	WORKMEN'S COMP	2,913.27	0.00
ESSER III FORMULA	1510	800	73000	PURCHASED SERVICES	215,582.14	0.00
ESSER III FORMULA	1510	800	74300	REPAIRS AND MAINTENANCE	1,306.00	0.00
ESSER III FORMULA	1510	800	75300	TELPH, INT. SUBSCR., USPS	1,730.00	0.00
ESSER III FORMULA	1510	800	76100	MATERIALS AND SUPPLIES	72,056.80	0.00
ESSER III FORMULA	1510	800	76150	TECHNOLOGY SUPPLIES	62,751.62	0.00
ESSER III FORMULA	1510	800	77300	EQUIPMENT	4,560.00	0.00
ESSER III FORMULA	2130	800	73000	PURCHASED SERVICES	33,642.00	0.00
ESSER III FORMULA	2134	800	71180	DEGREED PROFESSIONALS	51,832.90	0.00
ESSER III FORMULA	2134	800	72100	GROUP INSURANCE	9,720.20	0.00
ESSER III FORMULA	2134	800	72250	MEDICARE CONTRIBUTIONS	751.60	0.00
ESSER III FORMULA	2134	800	72310	TRSL	12,491.77	0.00
ESSER III FORMULA	2134	800	72600	WORKMEN'S COMP	368.00	0.00
ESSER III FORMULA	2620	800	71160	SERVICE WORKERS	49,817.98	0.00
ESSER III FORMULA	2620	800	72100	GROUP INSURANCE	1,221.67	0.00
ESSER III FORMULA	2620	800	72200	FICA CONTRIBUTIONS	773.80	0.00
ESSER III FORMULA	2620	800	72250	MEDICARE CONTRIBUTIONS	713.69	0.00
ESSER III FORMULA	2620	800	72330	LSERS	8,689.77	0.00
ESSER III FORMULA	2620	800	72600	WORKMEN'S COMP	2,587.94	0.00
ESSER III FORMULA	2620	800	74300	REPAIRS AND MAINTENANCE	22,337.80	0.00
ESSER III FORMULA	2721	800	71160	SERVICE WORKERS	4,000.00	0.00
ESSER III FORMULA	2721	800	72100	GROUP INSURANCE	382.57	0.00
ESSER III FORMULA	2721	800	72200	FICA CONTRIBUTIONS	84.16	0.00
ESSER III FORMULA	2721	800	72250	MEDICARE CONTRIBUTIONS	57.99	0.00
ESSER III FORMULA	2721	800	72330	LSERS	729.33	0.00
ESSER III FORMULA	2721	800	72600	WORKMEN'S COMP	292.01	0.00
ESSER III FORMULA	3100	800	71160	SERVICE WORKERS	600.00	0.00
ESSER III FORMULA	3100	800	72100	GROUP INSURANCE	81.67	0.00
ESSER III FORMULA	3100	800	72250	MEDICARE CONTRIBUTIONS	8.68	0.00
ESSER III FORMULA	3100	800	72310	TRSL	144.60	0.00
ESSER III FORMULA	3100	800	72600	WORKMEN'S COMP	4.27	0.00
ESSER III FORMULA	4600	800	74500	CONSTRUCTION SERVICES	26,000.00	0.00

2024-2025 SPECIAL REVENUE FUNDS AND CAPITAL PROJECTS						
FUND TITLE	FUNC	LOC	OBJ	ACCOUNT TITLE	2024 ACTUAL	2025 APPROVED
ESSER III FORMULA	4600	5	74500	CONSTRUCTION SERVICES	44,976.00	0.00
ESSER III FORMULA	4600	2	74500	CONSTRUCTION SERVICES	1,010,672.95	0.00
ESSER III FORMULA	5200	800	79330	INDIRECT COSTS	330,940.00	0.00
ESSER III FORMULA				ESSER III FORMULA	3,254,114.02	0.00
HOMELESS-ARP-ACHV	1510	800	74000	PURCHASED PROPERTY SVC	720.00	0.00
HOMELESS-ARP-ACHV	1510	800	76100	MATERIALS AND SUPPLIES	1,763.77	0.00
				HOMELESS-ARP-ACHV	2,483.77	0.00
IDEA 619-ARP-ACHV	1210	800	76100	MATERIALS AND SUPPLIES	231.85	6,000.00
				IDEA 619-ARP-ACHV	231.85	6,000.00
IDEA 611 ARP ACHV	1210	800	73000	PURCHASED SERVICES	1,849.00	0.00
IDEA 611 ARP ACHV	1210	800	76150	TECHNOLOGY SUPPLIES	39,729.00	0.00
				IDEA 611 ARP ACHV	41,578.00	0.00
IDEA 611 SET ASIDE	1210	800	76100	MATERIALS AND SUPPLIES	0.00	21,061.00
				IDEA 611 SET ASIDE	0.00	21,061.00
IDEA 619-SET ASIDE	1210	800	76100	MATERIALS AND SUPPLIES	0.00	6,000.00
				IDEA 619-SET ASIDE	0.00	6,000.00
ED. EXCELLENCE ENHANCEMNT	1100	800	71120	TEACHERS	4,840.00	0.00
ED. EXCELLENCE ENHANCEMNT	1100	800	72100	GROUP INSURANCE	424.07	0.00
ED. EXCELLENCE ENHANCEMNT	1100	800	72200	FICA CONTRIBUTIONS	13.02	0.00
ED. EXCELLENCE ENHANCEMNT	1100	800	72250	MEDICARE CONTRIBUTIONS	69.53	0.00
ED. EXCELLENCE ENHANCEMNT	1100	800	72310	TRSL	1,115.83	0.00
ED. EXCELLENCE ENHANCEMNT	1100	800	72600	WORKMEN'S COMP	321.23	0.00
ED. EXCELLENCE ENHANCEMNT	1100	800	73000	PURCHASED SERVICES	688.57	0.00
ED. EXCELLENCE ENHANCEMNT	1100	800	74420	RENTAL EQUIP AND VEHICLES	4,497.77	0.00
ED. EXCELLENCE ENHANCEMNT	1100	800	76100	MATERIALS AND SUPPLIES	7,854.98	0.00
				ED. EXCELLENCE ENHANCEMNT	19,825.00	0.00
LA4-TANF	1530	1	71120	TEACHERS	52,600.00	0.00
LA4-TANF	1530	1	71150	AIDES	83,800.00	0.00
LA4-TANF	1530	1	72100	GROUP INSURANCE	14,000.00	0.00
LA4-TANF	1530	1	72250	MEDICARE CONTRIBUTIONS	1,068.00	0.00
LA4-TANF	1530	1	72310	TRSL	70,260.00	0.00
LA4-TANF	1530	1	72600	WORKMEN'S COMP	95.00	0.00
LA4-TANF	1530	1	76100	SUPPLIES	31,757.00	0.00
				LA4-TANF	253,580.00	0.00
CAPITAL PROJECTS-HIGH SCH	4300	2	73340	ARCHITECT/ENGINEERING SVC	311,486.83	302,516.00
BAKER HIGH RESTORATION	4300	2	73000	PURCHASED SERVICES	2,190.75	0.00
BAKER HIGH RESTORATION	4500	2	74300	REPAIRS AND MAINTENANCE	16,981.52	0.00
BAKER HIGH RESTORATION	4500	2	74500	CONSTRUCTION SERVICES	10,619,012.24	2,371,243.00

2024-2025 SPECIAL REVENUE FUNDS AND CAPITAL PROJECTS						
FUND TITLE	FUNC	LOC	OBJ	ACCOUNT TITLE	2024 ACTUAL	2025 APPROVED
BAKER HIGH RESTORATION	4500	2	77300	FURNITURE AND FIXTURES	0.00	1,322,872.00
BAKER HIGH RESTORATION	5100	2	73000	PURCHASED SERVICES	6.23	0.00
BAKER HIGH RESTORATION	5100	2	78310	REDEMPTION OF PRINCIPAL	2,054.61	1,745,130.00
BAKER HIGH RESTORATION	5100	2	78320	INTEREST-LONG TERM	12.45	0.00
				CAPITAL PROJECTS-HIGH SCH	10,951,744.63	5,741,761.00