

Watertown School District No. 14-4

2024-25 PRELIMINARY BUDGET



LAKE AREA
TECHNICAL COLLEGE

WATERTOWN SCHOOL BOARD

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Stuart Stein	President	2025
Jon Iverson	Vice President	2024
Jean Moulton	Director	2025
Kari Lohr	Director	2024
Roshal Rossman	Director	2026

Dr. Jeff Daniels - Superintendent

Derek Barrios - Assistant Superintendent

Heidi Clausen - Business Manager

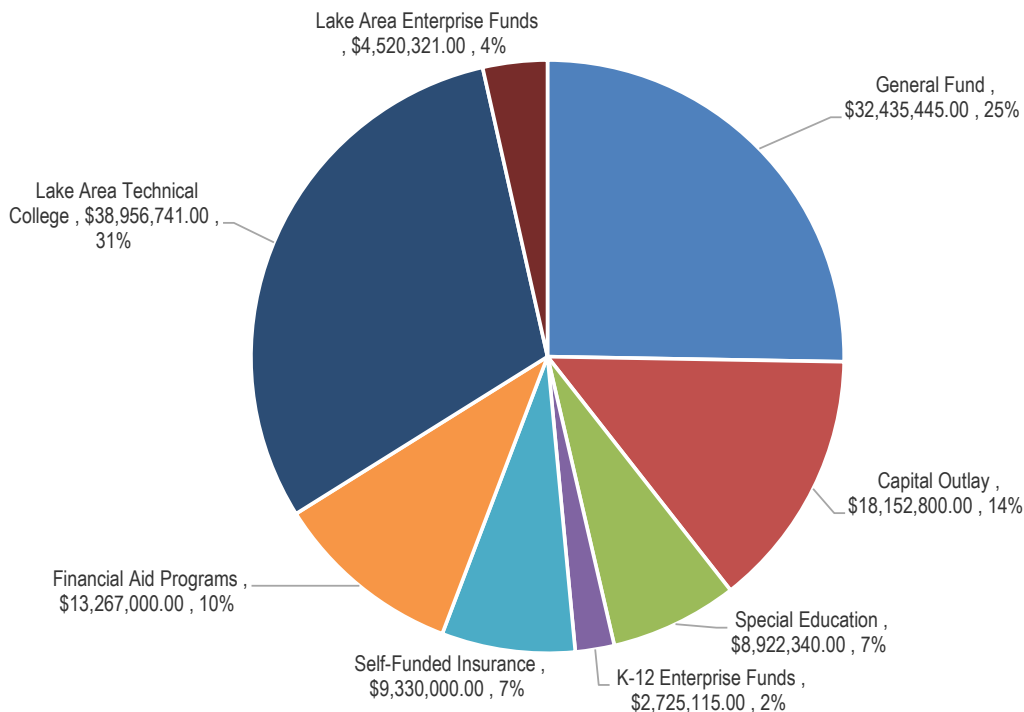
Emily Sovell - Assistant Business Manager

Tiffany Sanderson - LATC President

Cam Corey - LATC Vice President

BUDGET COMPARISON - ALL FUNDS 2024-2025

	BUDGET 2022-23	BUDGET 2023-24	PROPOSED 2024-25	Increase/(Decrease) from Prior Year	PERCENT CHANGE
GENERAL FUND	\$31,056,010.00	\$31,707,240.00	\$32,435,445.00	\$728,205.00	2.30%
CAPITAL OUTLAY	\$13,691,200.00	\$13,867,720.00	\$18,152,800.00	\$4,285,080.00	30.90%
SPECIAL EDUCATION	\$7,946,770.00	\$8,363,166.00	\$8,922,340.00	\$559,174.00	6.69%
TOTAL TAXING FUNDS	\$52,693,980.00	\$53,938,126.00	\$59,510,585.00	\$5,572,459.00	10.33%
K-12 NUTRITION SERVICE	\$2,354,140.00	\$2,380,980.00	\$2,368,880.00	(\$12,100.00)	-0.51%
CONCESSIONS	\$142,815.00	\$119,865.00	\$136,140.00	\$16,275.00	13.58%
DRIVER'S EDUCATION	\$75,965.00	\$70,000.00	\$77,190.00	\$7,190.00	10.27%
PRE-SCHOOL SERVICES	\$12,240.00	\$0.00	\$142,905.00	\$142,905.00	0.00%
TOTAL ENTERPRISE FUNDS	\$2,585,160.00	\$2,570,845.00	\$2,725,115.00	\$154,270.00	6.00%
SELF-FUNDED INSURANCE	\$9,725,700.00	\$8,279,500.00	\$9,330,000.00	\$1,050,500.00	12.69%
STUDENT FINANCIAL AID PROGRAMS	\$13,122,650.00	\$13,042,500.00	\$13,267,000.00	\$224,500.00	1.72%
TOTAL INTERNAL SERVICE FUNDS	\$22,848,350.00	\$21,322,000.00	\$22,597,000.00	\$1,275,000.00	5.98%
LAKE AREA TECH	\$46,184,448.00	\$54,577,199.00	\$38,956,741.00	(\$15,620,458.00)	-28.62%
LATC BOOKSTORE SERVICES	\$3,524,025.00	\$3,399,050.00	\$3,400,901.00	\$1,851.00	0.05%
LATC NUTRITION SERVICE	\$560,270.00	\$581,810.00	\$689,094.00	\$107,284.00	18.44%
LATC DAY CARE	\$425,920.00	\$346,000.00	\$430,326.00	\$84,326.00	24.37%
TOTAL LAKE AREA TECH	\$50,694,663.00	\$58,904,059.00	\$43,477,062.00	(\$15,426,997.00)	-26.19%
TOTAL ALL FUNDS	\$128,822,153.00	\$136,735,030.00	\$128,309,762.00	(\$8,425,268.00)	-6.16%



LAKE AREA TECH REVENUES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Regular Tuition	\$8,197,434.98	\$7,772,000.00	\$7,916,000.00	\$144,000.00	1
Student Fees	\$4,637,250.08	\$4,448,590.00	\$4,430,500.00	(\$18,090.00)	2
Interest Income	\$11,042.12	\$20,000.00	\$100,000.00	\$80,000.00	
Services & Resale	\$560,798.92	\$518,500.00	\$500,100.00	(\$18,400.00)	3
Contributions & Donations	\$5,100,000.00	\$17,440,095.00	\$4,000,000.00	(\$13,440,095.00)	4
Other Local Sources	\$1,248,120.40	\$1,874,730.00	\$1,828,800.00	(\$45,930.00)	5
Total	\$19,754,646.50	\$32,073,915.00	\$18,775,400.00	(\$13,298,515.00)	
State Sources					
State Aid to Education	\$10,320,273.94	\$12,169,360.00	\$12,296,723.00	\$127,363.00	6
Other State Grants	\$7,798,227.06	\$5,130,150.00	\$4,442,027.14	(\$688,122.86)	7
Total	\$18,118,501.00	\$17,299,510.00	\$16,738,750.14	(\$560,759.86)	
Federal Sources					
Federal Grants in Aid	\$856,068.17	\$2,169,730.00	\$1,840,776.94	(\$328,953.06)	
HEERF Funding	\$0.00	\$0.00	\$0.00	\$0.00	8
Total	\$856,068.17	\$2,169,730.00	\$1,840,776.94	(\$328,953.06)	
Other Funding Sources					
Sales Tax Collected	\$26,539.48	\$21,000.00	\$18,000.00	(\$3,000.00)	9
Operating Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	
State Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	
Sale of Surplus	\$103,500.00	\$5,000.00	\$30,000.00	\$25,000.00	10
Use of Cash on Hand	\$1,349,375.69	\$3,008,044.00	\$1,553,813.92	(\$1,454,230.08)	11
Total	\$1,479,415.17	\$3,034,044.00	\$1,601,813.92	(\$1,432,230.08)	
Revenue Total	\$40,208,630.84	\$54,577,199.00	\$38,956,741.00	(\$15,620,458.00)	
<i>Use of Cash on Hand Deduction</i>	<i>\$38,859,255.15</i>	<i>\$51,569,155.00</i>	<i>\$37,402,927.08</i>	<i>(\$14,166,227.92)</i>	
Fund Balance Projections					
Beginning Fund Balance		\$7,180,532.00	\$7,180,532.00		
Increase/(Decrease)			(\$1,553,813.92)		
Ending Fund Balance		\$7,180,532.00	\$5,626,718.08		12
Fund Balance Percent		23.16%	16.08%		12

Note Reference:

- Enrollment is assumed at a student FTE of 2,003. Tuition rate to remain.
- Student fees vary as expenses vary between programs.
- Services and resale in the areas of: farmland, cosmetology, building trades and parts management.
- Foundation contribution in support of construction in progress.
- Other local sources include Foundation reimbursement, facility rent, coveralls, misc. media, insurance proceeds, etc.
- State Aid related to the per student allocation.
- Other State grants and equipment supports.
- Revenue related to HEERF Funding.
- Related to resale items and services.
- Surplus auction related revenue.
- Budget anticipates the use of cash reserves.
- Ending fund balance projection estimate at \$5,626,718 or 16.08%.

LAKE AREA TECH EXPENDITURES - *Program Level*

LAKE AREA TECHNICAL COLLEGE

Program: 1390 - Other Adult Continuing Ed Programs

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.75	2.50	\$116,250.42	\$147,125.00	\$140,250.00	(\$6,875.00)	1
Benefits			\$34,126.38	\$42,960.00	\$44,640.00	\$1,680.00	1
Purchased Services			\$31,239.91	\$17,500.00	\$37,500.00	\$20,000.00	
Supplies			\$3,719.16	\$3,800.00	\$7,500.00	\$3,700.00	
Total	2.75	2.50	\$185,335.87	\$211,385.00	\$229,890.00	\$18,505.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1506 - Agriculture

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.00	9.00	\$593,985.20	\$640,700.00	\$646,005.00	\$5,305.00	1
Classified Salaries	0.50	0.80	\$15,696.26	\$16,785.00	\$29,695.00	\$12,910.00	1
Adjunct/Other Salaries			\$37,910.39	\$25,500.00	\$18,300.00	(\$7,200.00)	
Benefits			\$155,424.69	\$174,700.00	\$186,665.00	\$11,965.00	1
Purchased Services			\$37,145.81	\$64,150.00	\$104,831.00	\$40,681.00	
Supplies			\$19,277.03	\$32,500.00	\$38,000.00	\$5,500.00	
Equipment			\$46,558.47	\$105,000.00	\$45,000.00	(\$60,000.00)	
Total	9.50	9.80	\$905,997.85	\$1,059,335.00	\$1,068,496.00	\$9,161.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1512 - Architecture & Construction

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$193,714.00	\$207,200.00	\$206,852.00	(\$348.00)	1
Benefits			\$47,349.80	\$54,600.00	\$59,080.00	\$4,480.00	1
Purchased Services			\$8,836.25	\$10,500.00	\$10,500.00	\$0.00	
Supplies			\$21,353.21	\$22,000.00	\$22,000.00	\$0.00	
Equipment			\$134,991.15	\$126,500.00	\$561,700.00	\$435,200.00	
Total	3.00	3.00	\$406,244.41	\$420,800.00	\$860,132.00	\$439,332.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
Program: 1536 - Finance

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$151,327.74	\$161,550.00	\$145,051.00	(\$16,499.00)	1
Classified Salaries	0.16	0.10	\$3,771.56	\$6,000.00	\$3,341.00	(\$2,659.00)	1
Adjunct/Other Salaries			\$14,305.30	\$13,000.00	\$12,000.00	(\$1,000.00)	
Benefits			\$36,919.23	\$42,770.00	\$42,717.00	(\$53.00)	1
Purchased Services			\$4,456.26	\$5,500.00	\$6,000.00	\$500.00	
Supplies			\$1,163.90	\$2,500.00	\$2,500.00	\$0.00	
Total	2.16	2.10	\$211,943.99	\$231,320.00	\$211,609.00	(\$19,711.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
Program: 1542 - Health Science

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	30.00	30.25	\$1,871,117.39	\$2,042,905.00	\$2,061,599.00	\$18,694.00	1
Classified Salaries	1.17	0.80	\$41,772.13	\$37,895.00	\$27,288.00	(\$10,607.00)	1
Adjunct/Other Salaries			\$60,016.47	\$71,650.00	\$85,000.00	\$13,350.00	
Benefits			\$454,884.12	\$559,305.00	\$603,560.00	\$44,255.00	1
Purchased Services			\$363,149.34	\$419,310.00	\$504,622.00	\$85,312.00	
Supplies			\$62,877.92	\$96,450.00	\$110,450.00	\$14,000.00	
Equipment			\$18,346.74	\$1,013,600.00	\$1,081,462.00	\$67,862.00	
Total	31.17	31.05	\$2,872,164.11	\$4,241,115.00	\$4,473,981.00	\$232,866.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
Program: 1554 - Human Services & Cosmetology

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	6.00	6.00	\$384,911.00	\$410,400.00	\$412,112.00	\$1,712.00	1
Classified Salaries	1.00	1.10	\$39,892.27	\$43,500.00	\$48,283.00	\$4,783.00	1
Adjunct/Other Salaries			\$8,480.00	\$21,000.00	\$24,000.00	\$3,000.00	
Benefits			\$107,535.17	\$124,580.00	\$136,516.00	\$11,936.00	1
Purchased Services			\$21,490.88	\$21,600.00	\$20,650.00	(\$950.00)	
Supplies			\$79,067.98	\$78,000.00	\$81,000.00	\$3,000.00	
Equipment			\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	
Total	7.00	7.10	\$641,377.30	\$709,080.00	\$722,561.00	\$13,481.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
Program: 1560 - Personal Services - Computer Info

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$238,104.00	\$255,800.00	\$264,809.00	\$9,009.00	1
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$5,484.00	\$5,484.00	1
Adjunct/Other Salaries			\$3,180.00	\$4,000.00	\$0.00	(\$4,000.00)	
Benefits			\$61,365.88	\$70,075.00	\$78,022.00	\$7,947.00	1
Purchased Services			\$7,308.33	\$10,325.00	\$12,000.00	\$1,675.00	
Supplies			\$14,285.64	\$15,000.00	\$15,000.00	\$0.00	
Equipment			\$16,059.30	\$73,600.00	\$0.00	(\$73,600.00)	
Total	4.00	4.10	\$340,303.15	\$428,800.00	\$375,315.00	(\$53,485.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
Program: 1566 - Law/Public Safety

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.50	\$255,450.82	\$280,900.00	\$320,926.40	\$40,026.40	1
Classified Salaries	0.20	0.30	\$8,434.20	\$9,025.00	\$12,907.41	\$3,882.41	1
Adjunct/Other Salaries			\$68,833.77	\$75,000.00	\$23,500.00	(\$51,500.00)	
Benefits			\$50,396.09	\$64,940.00	\$81,096.06	\$16,156.06	1
Purchased Services			\$44,700.14	\$54,000.00	\$54,500.00	\$500.00	
Supplies			\$58,788.38	\$68,000.00	\$68,000.00	\$0.00	
Equipment			\$28,731.01	\$127,000.00	\$216,500.00	\$89,500.00	
Total	4.20	4.80	\$515,334.41	\$678,865.00	\$777,429.86	\$98,564.86	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
Program: 1572 - Manufacturing

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	15.00	14.00	\$1,062,585.00	\$1,134,700.00	\$1,072,109.68	(\$62,590.32)	1
Classified Salaries	1.10	0.80	\$40,998.96	\$43,860.00	\$34,589.18	(\$9,270.82)	1
Adjunct/Other Salaries			\$46,812.00	\$14,000.00	\$7,000.00	(\$7,000.00)	
Benefits			\$262,857.45	\$302,605.00	\$303,465.89	\$860.89	1
Purchased Services			\$155,367.10	\$93,400.00	\$115,180.00	\$21,780.00	
Supplies			\$262,290.60	\$245,000.00	\$241,500.00	(\$3,500.00)	
Equipment			\$217,669.98	\$1,431,500.00	\$1,224,000.00	(\$207,500.00)	2
Total	16.10	14.80	\$2,048,581.09	\$3,265,065.00	\$2,997,844.75	(\$267,220.25)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Equipment allocation for Advanced Manufacturing Integration Lab in newly constructed Archway Complex.

LAKE AREA TECHNICAL COLLEGE

Program: 1578 - Marketing

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$286,054.00	\$278,000.00	\$255,593.71	(\$22,406.29)	1
Classified Salaries	0.17	0.10	\$4,007.33	\$5,575.00	\$3,341.33	(\$2,233.67)	1
Adjunct/Other Salaries			\$1,060.00	\$24,000.00	\$24,000.00	\$0.00	
Benefits			\$61,828.05	\$76,930.00	\$79,017.63	\$2,087.63	1
Purchased Services			\$5,268.47	\$6,000.00	\$11,250.00	\$5,250.00	
Supplies			\$6,994.01	\$12,000.00	\$14,000.00	\$2,000.00	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Total	4.17	4.10	\$365,211.86	\$402,505.00	\$387,202.68	(\$15,302.32)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1590 - Transportation

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	31.00	34.50	\$1,999,775.66	\$2,241,850.00	\$2,666,494.03	\$424,644.03	1
Classified Salaries	1.45	1.40	\$50,948.59	\$56,730.00	\$58,044.26	\$1,314.26	1
Adjunct/Other Salaries			\$195,311.02	\$118,500.00	\$213,000.00	\$94,500.00	
Benefits			\$509,336.53	\$598,545.00	\$748,134.70	\$149,589.70	1
Purchased Services			\$557,158.12	\$499,750.00	\$989,622.00	\$489,872.00	
Supplies			\$514,200.72	\$636,525.00	\$594,953.00	(\$41,572.00)	
Equipment			\$170,234.90	\$1,743,550.00	\$882,500.00	(\$861,050.00)	
Total	32.45	35.90	\$3,996,965.54	\$5,895,450.00	\$6,152,748.00	\$257,298.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. FTE modifications to account for enrollment fluctuation.

LAKE AREA TECHNICAL COLLEGE

Program: 1599 - General Education

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	10.25	11.00	\$700,486.42	\$641,670.00	\$739,798.42	\$98,128.42	1
Adjunct/Other Salaries			\$218,342.14	\$220,000.00	\$200,000.00	(\$20,000.00)	
Benefits			\$189,717.01	\$195,540.00	\$228,722.48	\$33,182.48	1
Purchased Services			\$6,635.31	\$12,000.00	\$9,000.00	(\$3,000.00)	
Supplies			\$9,202.43	\$31,900.00	\$20,000.00	(\$11,900.00)	
Total	10.25	11.00	\$1,124,383.31	\$1,101,110.00	\$1,197,520.90	\$96,410.90	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1830 - Student Engagement and Support

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.76	6.00	\$196,930.32	\$222,000.00	\$376,431.12	\$154,431.12	1
Classified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$55,496.96	\$67,435.00	\$112,622.85	\$45,187.85	1
Purchased Services			\$34,344.27	\$20,500.00	\$23,500.00	\$3,000.00	
Supplies			\$6,086.94	\$5,000.00	\$10,000.00	\$5,000.00	
Total	4.76	6.00	\$292,858.49	\$314,935.00	\$522,553.97	\$207,618.97	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1860 - Non-Traditional/Equity

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.72	0.00	\$26,237.25	\$32,530.00	\$0.00	(\$32,530.00)	1
Benefits			\$7,877.44	\$10,695.00	\$55.00	(\$10,640.00)	1
Purchased Services			\$353.14	\$0.00	\$25,000.00	\$25,000.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenses			\$30,477.65	\$60,000.00	\$0.00	(\$60,000.00)	2
Total	0.72	0.00	\$64,945.48	\$103,225.00	\$25,055.00	(\$78,170.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Other expenses related to SD DLR apprentice partnership with secondary schools.

LAKE AREA TECHNICAL COLLEGE

Program: 1890 - Academic Support Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.50	2.00	\$78,440.92	\$88,500.00	\$121,420.00	\$32,920.00	1
Classified Salaries	0.00	0.90	\$0.00	\$0.00	\$30,444.26	\$30,444.26	1
Benefits			\$20,792.55	\$25,130.00	\$50,287.47	\$25,157.47	1
Purchased Services			\$7,878.16	\$19,000.00	\$21,700.00	\$2,700.00	
Supplies			\$140.00	\$2,500.00	\$4,000.00	\$1,500.00	
Total	1.50	2.90	\$107,251.63	\$135,130.00	\$227,851.73	\$92,721.73	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1990 - Corporate Education/MTS

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	12.00	10.85	\$485,549.85	\$1,110,935.00	\$981,886.88	(\$129,048.12)	1
Administration Salaries	1.00	1.00	\$84,270.00	\$90,200.00	\$93,775.76	\$3,575.76	1
Classified Salaries	0.00	0.50	\$0.00	\$0.00	\$27,438.84	\$27,438.84	1
Adjunct/Other Salaries			\$0.00	\$50,000.00	\$0.00	(\$50,000.00)	
Benefits			\$125,835.13	289,655.00	\$275,920.35	(\$13,734.65)	1
Purchased Services			\$153,806.69	\$810,015.00	\$885,860.00	\$75,845.00	
Supplies			\$57,228.59	\$183,410.00	\$232,000.00	\$48,590.00	
Equipment			\$91,150.00	\$62,000.00	\$128,500.00	\$66,500.00	
Total	13.00	12.35	\$997,840.26	\$2,596,215.00	\$2,625,381.83	\$29,166.83	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. MTS Grant positions added to FTE.

LAKE AREA TECHNICAL COLLEGE

Program: 2121 - Admissions

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	10.00	9.00	\$454,662.94	\$500,000.00	\$584,456.08	\$84,456.08	1
Administration Salaries	1.00	1.00	\$105,687.00	\$100,000.00	\$109,200.00	\$9,200.00	1
Classified Salaries	2.00	3.00	\$78,615.83	\$78,845.00	\$102,688.36	\$23,843.36	1
Benefits			\$175,455.97	\$205,465.00	\$241,061.02	\$35,596.02	1
Purchased Services			\$983,417.81	\$920,000.00	\$232,000.00	(\$688,000.00)	
Supplies			\$56,361.67	\$80,000.00	\$33,000.00	(\$47,000.00)	
Equipment			\$159,421.53	\$757,000.00	\$0.00	(\$757,000.00)	
Other Expenses			\$38,463.50	\$30,000.00	\$30,000.00	\$0.00	
Total	13.00	13.00	\$2,052,086.25	\$2,671,310.00	\$1,332,405.46	(\$1,338,904.54)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2127 - Registrar

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	3.00	\$179,110.00	\$217,000.00	\$238,391.93	\$21,391.93	1
Classified Salaries	1.00	1.00	\$0.00	\$38,500.00	\$40,520.62	\$2,020.62	1
Benefits			\$47,501.88	\$68,890.00	\$78,801.56	\$9,911.56	1
Purchased Services			\$82,242.69	\$133,400.00	\$131,000.00	(\$2,400.00)	
Supplies			\$854.28	\$5,800.00	\$6,000.00	\$200.00	
Other Expenses			\$374,923.46	\$476,850.00	\$476,000.00	(\$850.00)	
Total	3.00	4.00	\$684,632.31	\$940,440.00	\$970,714.11	\$30,274.11	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE**Program: 2211 - Service Area Direction (Curriculum)**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$140,000.00	\$230,150.00	\$230,027.20	(\$122.80)	1
Administration Salaries	1.00	1.00	\$95,000.00	\$101,650.00	\$109,200.00	\$7,550.00	1
Classified Salaries	1.00	0.90	\$48,352.00	\$51,755.00	\$49,357.10	(\$2,397.90)	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$66,496.42	\$96,110.00	\$103,339.76	\$7,229.76	1
Purchased Services			\$43,377.62	\$48,200.00	\$53,276.44	\$5,076.44	
Supplies			\$25,500.47	\$5,000.00	\$14,335.00	\$9,335.00	
Total	5.00	4.90	\$418,726.51	\$532,865.00	\$559,535.49	\$26,670.49	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE**Program: 2212 - Inst & Curriculum Development Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Adjunct/Other Salaries			\$29,158.00	\$24,000.00	\$24,000.00	\$0.00	
Benefits			\$3,920.11	\$3,275.00	\$3,276.00	\$1.00	
Total			\$33,078.11	\$27,275.00	\$27,276.00	\$1.00	

LAKE AREA TECHNICAL COLLEGE**Program: 2219 - Other Improvement of Institution**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Previous allocation accounted for one-time supplemental negotiated pay.

LAKE AREA TECHNICAL COLLEGE

Program: 2222 - Library Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.50	0.50	\$28,525.92	\$35,000.00	\$31,200.00	(\$3,800.00)	1
Classified Salaries	0.50	0.00	\$26,699.94	\$16,400.00	\$0.00	(\$16,400.00)	1
Adjunct/Other Salaries			\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	
Benefits			\$11,844.46	\$15,770.00	\$9,468.80	(\$6,301.20)	1
Purchased Services			\$19,891.73	\$32,000.00	\$25,935.00	(\$6,065.00)	
Supplies			\$12,014.83	\$24,700.00	\$18,850.00	(\$5,850.00)	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Total	1.00	0.50	\$98,976.88	\$124,870.00	\$85,453.80	(\$39,416.20)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2227 - Technology in School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$84,800.00	\$90,785.00	\$94,365.44	\$3,580.44	1
Classified Salaries	7.00	4.00	\$327,327.03	\$360,000.00	\$233,740.60	(\$126,259.40)	1
Intern Salaries			\$0.00	\$10,000.00	\$7,000.00	(\$3,000.00)	
Benefits			\$95,655.99	\$131,820.00	\$97,221.97	(\$34,598.03)	1
Purchased Services			\$134,088.55	\$260,000.00	\$207,500.00	(\$52,500.00)	
Supplies			\$24,951.94	\$80,000.00	\$55,000.00	(\$25,000.00)	
Equipment			\$178,740.39	\$265,000.00	\$325,000.00	\$60,000.00	
Total	8.00	5.00	\$845,563.90	\$1,197,605.00	\$1,019,828.01	(\$177,776.99)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2311 - Service Area Direction (School Board)

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Adjunct/Other Salaries			\$2,600.00	\$3,000.00	\$3,000.00	\$0.00	
Benefits			\$198.91	\$230.00	\$229.50	(\$0.50)	
Purchased Services			\$47,728.53	\$40,800.00	\$57,500.00	\$16,700.00	
Other Expenses			\$9,888.32	\$9,295.00	\$10,500.00	\$1,205.00	
Total			\$60,415.76	\$53,325.00	\$71,229.50	\$17,904.50	

LAKE AREA TECHNICAL COLLEGE

Program: 2321 - Office of the Superintendent

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$75,000.00	\$78,750.00	\$78,750.00	\$0.00	1
Total			\$75,000.00	\$78,750.00	\$78,750.00	\$0.00	

Note Reference:

1. Purchased services related to the reimbursement to the District for administrative and business office services.

LAKE AREA TECHNICAL COLLEGE

Program: 2322 - Community Relations (Outreach) Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$85,818.00	\$91,855.00	\$99,798.27	\$7,943.27	1
Certified Salaries	6.00	5.00	\$146,914.00	\$212,800.00	\$279,428.29	\$66,628.29	1
Classified Salaries	1.00	0.00	\$25,828.50	\$33,100.00	\$0.00	(\$33,100.00)	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$66,250.00	\$66,250.00	
Benefits			\$68,903.31	\$107,694.00	\$118,452.55	\$10,758.55	1
Purchased Services			\$8,490.17	\$18,500.00	\$801,000.00	\$782,500.00	
Supplies			\$6,262.74	\$10,000.00	\$20,000.00	\$10,000.00	
Equipment			\$0.00	\$0.00	\$58,563.00	\$58,563.00	
Other Expenses			\$0.00	\$0.00	\$330,000.00	\$330,000.00	
Total	8.00	6.00	\$342,216.72	\$473,949.00	\$1,773,492.11	\$1,299,543.11	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Marketing budget moved to this program.

LAKE AREA TECHNICAL COLLEGE

Program: 2420 - Vocational School President

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	2.60	3.00	\$340,406.64	\$365,100.00	\$418,821.52	\$53,721.52	1
Certified Salaries	3.00	5.00	\$227,661.00	\$286,705.00	\$331,942.26	\$45,237.26	1
Classified Salaries	1.00	0.00	\$36,581.00	\$39,145.00	\$0.00	(\$39,145.00)	1
Adjunct/Other Salaries			\$993.97	\$500.00	\$500.00	\$0.00	
Benefits			\$147,435.77	\$146,610.00	\$185,177.51	\$38,567.51	1
Purchased Services			\$108,121.63	\$114,000.00	\$115,500.00	\$1,500.00	
Supplies			\$3,112.35	\$3,500.00	\$3,000.00	(\$500.00)	
Total	6.60	8.00	\$864,312.36	\$955,560.00	\$1,054,941.29	\$99,381.29	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2430 - Financial Aid Administration

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	5.00	4.00	\$232,716.38	\$272,000.00	\$225,080.68	(\$46,919.32)	1
Adjunct/Other Salaries			\$99.75	\$8,000.00	\$0.00	(\$8,000.00)	
Benefits			\$63,459.81	\$93,660.00	\$71,778.51	(\$21,881.49)	1
Purchased Services			\$8,730.22	\$7,675.00	\$10,098.16	\$2,423.16	
Supplies			\$2,389.03	\$2,200.00	\$3,000.00	\$800.00	
Other Expenses			\$40,665.00	\$35,000.00	\$35,000.00	\$0.00	
Total	5.00	4.00	\$348,060.19	\$418,535.00	\$344,957.35	(\$73,577.65)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2490 - Other Support Services (Foundation)

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$89,478.00	\$95,800.00	\$99,570.64	\$3,770.64	1
Classified Salaries	2.00	3.00	\$67,296.74	\$91,655.00	\$171,030.08	\$79,375.08	1
Benefits			\$42,678.07	\$51,715.00	\$77,932.00	\$26,217.00	1
Purchased Services			\$80,388.55	\$260,000.00	\$73,000.00	(\$187,000.00)	
Total	3.00	4.00	\$279,841.36	\$499,170.00	\$421,532.72	(\$77,637.28)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2521 - Fiscal Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$127,500.00	\$133,875.00	\$140,568.75	\$6,693.75	1
Total			\$127,500.00	\$133,875.00	\$140,568.75	\$6,693.75	

Note Reference:

1. Purchased services related to the reimbursement to the District for administrative and business office services.

LAKE AREA TECHNICAL COLLEGE
Program: 2529 - Other Fiscal Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	3.00	3.00	\$122,476.20	\$131,000.00	\$127,078.60	(\$3,921.40)	1
Benefits			\$37,567.21	\$43,840.00	\$47,851.23	\$4,011.23	1
Purchased Services			\$137.56	\$3,500.00	\$3,050.00	(\$450.00)	
Supplies			\$1,184.81	\$2,000.00	\$1,500.00	(\$500.00)	
Total	3.00	3.00	\$161,365.78	\$180,340.00	\$179,479.83	(\$860.17)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
Program: 2531 - Service Area Direction (Other Prof & Tech Services)

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$421,616.58	\$612,500.00	\$1,000,000.00	\$387,500.00	
Land			\$0.00	\$1,070,000.00	\$780,661.98	(\$289,338.02)	
Building Improvements			\$68,652.98	\$650,000.00	\$425,000.00	(\$225,000.00)	
Total			\$490,269.56	\$2,332,500.00	\$2,205,661.98	(\$126,838.02)	

LAKE AREA TECHNICAL COLLEGE
Program: 2535 - Construction and Improvements

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Buildings - Construction			\$1,251,262.00	\$0.00	\$0.00	\$0.00	
New Facility Construction			\$12,416,984.50	\$19,020,095.00	\$2,500,000.00	(\$16,520,095.00)	1
Total			\$13,668,246.50	\$19,020,095.00	\$2,500,000.00	(\$16,520,095.00)	

Note Reference:

1. Diesel expansion and Archway Complex. Surgical Tech and Dental renovations.

LAKE AREA TECHNICAL COLLEGE

Program: 2542 - Care/Upkeep of Buildings

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	10.00	12.50	\$370,791.03	\$445,700.00	\$548,795.76	\$103,095.76	1
Adjunct/Other Salaries			\$27,063.08	\$25,000.00	\$15,000.00	(\$10,000.00)	
Benefits			\$116,933.60	\$160,240.00	\$216,808.12	\$56,568.12	1
Purchased Services			\$915,150.34	\$1,056,000.00	\$1,117,000.00	\$61,000.00	2
Supplies			\$120,064.77	\$160,000.00	\$180,000.00	\$20,000.00	
Equipment			\$17,838.60	\$35,000.00	\$80,000.00	\$45,000.00	
Other Expenses			\$204,002.00	\$418,000.00	\$420,000.00	\$2,000.00	
Total	10.00	12.50	\$1,771,843.42	\$2,299,940.00	\$2,577,603.88	\$277,663.88	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.
2. Purchased services related to Johnson Controls service contract.

LAKE AREA TECHNICAL COLLEGE

Program: 2543 - Care/Upkeep of Grounds

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$32,188.33	\$45,000.00	\$40,000.00	(\$5,000.00)	
Supplies			\$15,758.10	\$14,000.00	\$14,000.00	\$0.00	
Equipment			\$0.00	\$5,000.00	\$5,000.00	\$0.00	
Total			\$47,946.43	\$64,000.00	\$59,000.00	(\$5,000.00)	

LAKE AREA TECHNICAL COLLEGE

Program: 2545 - Vehicle Service

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$14,136.59	\$7,000.00	\$16,000.00	\$9,000.00	
Supplies			\$28,212.52	\$42,000.00	\$40,000.00	(\$2,000.00)	
Equipment			\$72,883.00	\$111,600.00	\$25,000.00	(\$86,600.00)	
Insurance			\$24,600.00	\$24,600.00	\$25,000.00	\$400.00	
Total			\$139,832.11	\$185,200.00	\$106,000.00	(\$79,200.00)	

LAKE AREA TECHNICAL COLLEGE

Program: 2811 - R/S Agriculture

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$2,293.00	\$12,000.00	\$12,000.00	\$0.00	1
Total			\$2,293.00	\$12,000.00	\$12,000.00	\$0.00	

Note Reference:

1. Leased land.

LAKE AREA TECHNICAL COLLEGE
Program: 2824 - R/S Parts Department

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	0.75	0.70	\$37,510.79	\$38,500.00	\$37,904.92	(\$595.08)	1
Benefits			\$9,656.59	\$11,760.00	\$12,323.07	\$563.07	1
Supplies			\$185,076.75	\$155,000.00	\$215,000.00	\$60,000.00	
Total	0.75	0.70	\$232,244.13	\$205,260.00	\$265,227.99	\$59,967.99	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
Program: 2825 - Student Coverall Sales

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$87,071.64	\$94,000.00	\$90,000.00	(\$4,000.00)	
Total			\$87,071.64	\$94,000.00	\$90,000.00	(\$4,000.00)	

LAKE AREA TECHNICAL COLLEGE
Program: 2900 - Other Support Services (Sales Tax)

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Sales Tax			\$24,852.17	\$22,000.00	\$18,000.00	(\$4,000.00)	1
Total			\$24,852.17	\$22,000.00	\$18,000.00	(\$4,000.00)	

Note Reference:

1. Sales tax calculation as off-set through revenue sources.

LAKE AREA TECHNICAL COLLEGE
Program: 4400 - Payments to State - Unemployment

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Unemployment			\$0.00	\$5,000.00	\$5,000.00	\$0.00	1
Total			\$0.00	\$5,000.00	\$5,000.00	\$0.00	

Note Reference:

1. Benefits related to unemployment claims.

LAKE AREA TECHNICAL COLLEGE

Program: 4500 - Early Retirement Payment

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Annuities - Early Retirement			\$275,517.00	\$255,000.00	\$202,510.00	(\$52,490.00)	1
Total			\$275,517.00	\$255,000.00	\$202,510.00	\$52,490.00	

Note Reference:

1. Benefits related to the District's Early Retirement Program.

LAKE AREA TECHNICAL COLLEGE

Program: 8110 - Transfers Out

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Transfer Out			\$2,000,000.00	\$0.00	\$0.00	\$0.00	1
Total			\$2,000,000.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Previous year transfer out related to marketing contract and purchase of Garfield within the District.

LAKE AREA TECHNICAL COLLEGE

Budget Recap

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	213	217	\$12,997,136.12	\$14,842,930.00	\$15,676,118.63	\$833,188.63	
Benefits			\$3,344,967.58	\$4,092,544.00	\$4,496,754.03	\$404,210.03	
Purchased Services			\$4,630,709.72	\$5,940,750.00	\$7,035,893.35	\$1,095,143.35	
Supplies			\$1,598,420.77	\$2,018,785.00	\$2,064,588.00	\$45,803.00	
Equipment			\$1,152,625.07	\$5,866,350.00	\$4,633,225.00	(\$1,233,125.00)	
Construction/Land/Buildings			\$13,736,899.48	\$20,740,095.00	\$3,705,661.98	(\$17,034,433.02)	
Other Expenses			\$2,747,872.10	\$1,075,745.00	\$1,344,500.00	\$268,755.00	
Increase in Reserve			\$0.00	\$0.00	\$0.00	\$0.00	
Total	213.08	217.10	\$40,208,630.84	\$54,577,199.00	\$38,956,741.00	(\$15,620,458.00)	

LAKE AREA TECH EXPENDITURES - *Department Level*

LAKE AREA TECHNICAL COLLEGE

Department: 600 - Agriculture

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	8.00	8.00	\$517,623.20	\$558,900.00	\$561,864.00	\$2,964.00
Classified Salaries	0.50	0.70	\$15,696.26	\$16,785.00	\$24,905.00	\$8,120.00
Adjunct/Other Salaries			\$31,550.39	\$20,000.00	\$15,000.00	(\$5,000.00)
Benefits			\$137,914.73	\$154,325.00	\$163,605.00	\$9,280.00
Purchased Services			\$36,806.51	\$63,000.00	\$103,681.00	\$40,681.00
Supplies			\$18,045.49	\$30,000.00	\$35,500.00	\$5,500.00
Equipment			\$46,558.47	\$105,000.00	\$45,000.00	(\$60,000.00)
Total	8.50	8.70	\$804,195.05	\$948,010.00	\$949,555.00	\$1,545.00

LAKE AREA TECHNICAL COLLEGE

Department: 603 - Environmental Technology

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	1.00	\$76,362.00	\$81,800.00	\$84,141.00	\$2,341.00
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$4,790.00	\$4,790.00
Adjunct/Other Salaries			\$6,360.00	\$5,500.00	\$3,300.00	(\$2,200.00)
Benefits			\$17,509.96	\$20,375.00	\$23,060.00	\$2,685.00
Purchased Services			\$339.30	\$1,150.00	\$1,150.00	\$0.00
Supplies			\$1,231.54	\$2,500.00	\$2,500.00	\$0.00
Total	1.00	1.10	\$101,802.80	\$111,325.00	\$118,941.00	\$7,616.00

LAKE AREA TECHNICAL COLLEGE

Department: 610 - Building Trades Technology

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$193,714.00	\$207,200.00	\$206,852.00	(\$348.00)
Benefits			\$47,349.80	\$54,600.00	\$59,080.00	\$4,480.00
Purchased Services			\$8,836.25	\$10,500.00	\$10,500.00	\$0.00
Supplies			\$21,353.21	\$22,000.00	\$22,000.00	\$0.00
Equipment			\$134,991.15	\$126,500.00	\$561,700.00	\$435,200.00
Total	3.00	3.00	\$406,244.41	\$420,800.00	\$860,132.00	\$439,332.00

LAKE AREA TECHNICAL COLLEGE
Department: 625 - Financial Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$151,327.74	\$161,550.00	\$145,051.00	(\$16,499.00)
Classified Salaries	0.16	0.10	\$3,771.56	\$6,000.00	\$3,341.00	(\$2,659.00)
Adjunct/Other Salaries			\$14,305.30	\$13,000.00	\$12,000.00	(\$1,000.00)
Benefits			\$36,919.23	\$42,770.00	\$42,717.00	(\$53.00)
Purchased Services			\$4,456.26	\$5,500.00	\$6,000.00	\$500.00
Supplies			\$1,163.90	\$2,500.00	\$2,500.00	\$0.00
Total	2.16	2.10	\$211,943.99	\$231,320.00	\$211,609.00	(\$19,711.00)

LAKE AREA TECHNICAL COLLEGE
Department: 630 - Dental Assisting

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	4.00	\$211,956.00	\$223,500.00	\$273,298.00	\$49,798.00
Classified Salaries	0.25	0.10	\$7,353.56	\$8,200.00	\$3,435.00	(\$4,765.00)
Adjunct/Other Salaries			\$3,179.68	\$0.00	\$0.00	\$0.00
Benefits			\$46,627.69	\$60,015.00	\$74,097.00	\$14,082.00
Purchased Services			\$16,270.53	\$17,500.00	\$25,000.00	\$7,500.00
Supplies			\$11,197.44	\$14,000.00	\$17,500.00	\$3,500.00
Equipment			\$0.00	\$661,320.00	\$128,900.00	(\$532,420.00)
Total	3.25	4.10	\$296,584.90	\$984,535.00	\$522,230.00	(\$462,305.00)

LAKE AREA TECHNICAL COLLEGE
Department: 631 - Medical Lab Technician

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	2.00	\$163,719.00	\$176,000.00	\$126,360.00	(\$49,640.00)
Classified Salaries	0.25	0.10	\$7,323.59	\$8,100.00	\$3,434.00	(\$4,666.00)
Adjunct/Other Salaries			\$8,480.00	\$12,800.00	\$15,000.00	\$2,200.00
Benefits			\$39,901.52	\$53,785.00	\$40,480.00	(\$13,305.00)
Purchased Services			\$20,729.89	\$16,000.00	\$22,989.00	\$6,989.00
Supplies			\$20,437.19	\$25,000.00	\$25,000.00	\$0.00
Equipment			\$0.00	\$44,000.00	\$12,000.00	(\$32,000.00)
Total	3.25	2.10	\$260,591.19	\$335,685.00	\$245,263.00	(\$90,422.00)

LAKE AREA TECHNICAL COLLEGE

Department: 632 - Medical Assisting

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	1.00	\$135,422.00	\$143,500.00	\$66,981.00	(\$76,519.00)
Classified Salaries	0.25	0.10	\$7,353.42	\$8,010.00	\$3,434.00	(\$4,576.00)
Adjunct/Other Salaries			\$1,900.00	\$3,850.00	\$10,000.00	\$6,150.00
Benefits			\$35,137.74	\$40,505.00	\$21,852.00	(\$18,653.00)
Purchased Services			\$3,641.90	\$5,400.00	\$7,800.00	\$2,400.00
Supplies			\$2,500.95	\$4,000.00	\$3,500.00	(\$500.00)
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	2.25	1.10	\$185,956.01	\$205,265.00	\$113,567.00	(\$91,698.00)

LAKE AREA TECHNICAL COLLEGE

Department: 633 - Nursing

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	15.00	15.25	\$884,608.64	\$970,655.00	\$1,018,449.00	\$47,794.00
Classified Salaries	0.25	0.20	\$15,734.23	\$8,010.00	\$6,868.00	(\$1,142.00)
Adjunct/Other Salaries			\$25,263.51	\$10,000.00	\$35,000.00	\$25,000.00
Benefits			\$218,114.11	\$267,325.00	\$300,944.00	\$33,619.00
Purchased Services			\$276,752.31	\$310,500.00	\$370,000.00	\$59,500.00
Supplies			\$10,736.83	\$18,450.00	\$20,000.00	\$1,550.00
Equipment			\$7,603.84	\$210,000.00	\$261,000.00	\$51,000.00
Total	15.25	15.45	\$1,438,813.47	\$1,794,940.00	\$2,012,261.00	\$217,321.00

LAKE AREA TECHNICAL COLLEGE

Department: 634 - Occupational Therapy Assistant

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$165,179.00	\$176,800.00	\$183,626.00	\$6,826.00
Classified Salaries	0.17	0.10	\$4,007.33	\$5,575.00	\$3,341.00	(\$2,234.00)
Adjunct/Other Salaries			\$14,768.78	\$15,000.00	\$15,000.00	\$0.00
Benefits			\$39,065.45	\$45,090.00	\$48,310.00	\$3,220.00
Purchased Services			\$22,686.66	\$22,000.00	\$24,000.00	\$2,000.00
Supplies			\$9,168.93	\$13,500.00	\$10,950.00	(\$2,550.00)
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	2.17	2.10	\$254,876.15	\$277,965.00	\$285,227.00	\$7,262.00

LAKE AREA TECHNICAL COLLEGE
Department: 635 - Physical Therapist Assistant

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$206,378.00	\$220,900.00	\$199,865.00	(\$21,035.00)
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$3,341.00	\$3,341.00
Adjunct/Other Salaries			\$0.00	\$10,000.00	\$10,000.00	\$0.00
Benefits			\$49,251.89	\$56,480.00	\$59,883.00	\$3,403.00
Purchased Services			\$21,766.08	\$30,500.00	\$29,633.00	(\$867.00)
Supplies			\$6,532.05	\$8,000.00	\$7,500.00	(\$500.00)
Equipment			\$10,742.90	\$0.00	\$0.00	\$0.00
Total	3.00	3.10	\$294,670.92	\$325,880.00	\$310,222.00	(\$15,658.00)

LAKE AREA TECHNICAL COLLEGE
Department: 636 - Community Healthcare Worker

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	0.00	1.00	\$72,318.00	\$63,750.00	\$66,295.00	\$2,545.00
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$3,435.00	\$3,435.00
Adjunct/Other Salaries			\$6,424.50	\$20,000.00	\$0.00	(\$20,000.00)
Benefits			\$17,503.97	\$18,130.00	\$20,277.00	\$2,147.00
Purchased Services			\$1,301.97	\$9,410.00	\$16,000.00	\$6,590.00
Supplies			\$2,304.53	\$3,500.00	\$8,000.00	\$4,500.00
Total	0.00	1.10	\$99,852.97	\$114,790.00	\$114,007.00	(\$783.00)

LAKE AREA TECHNICAL COLLEGE
Department: 638 - Surgical Tech

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	2.00	\$31,536.75	\$67,800.00	\$126,725.00	\$58,925.00
Benefits			\$9,281.75	\$17,975.00	\$37,717.00	\$19,742.00
Purchased Services			\$0.00	\$8,000.00	\$9,200.00	\$1,200.00
Supplies			\$0.00	\$10,000.00	\$18,000.00	\$8,000.00
Equipment			\$0.00	\$98,280.00	\$679,562.00	\$581,282.00
Total	1.00	2.00	\$40,818.50	\$202,055.00	\$871,204.00	\$669,149.00

LAKE AREA TECHNICAL COLLEGE

Department: 640 - Cosmetology

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$182,837.00	\$195,600.00	\$189,030.00	(\$6,570.00)
Classified Salaries	1.00	1.00	\$39,892.27	\$43,500.00	\$43,500.00	\$0.00
Adjunct/Other Salaries			\$0.00	\$15,000.00	\$18,000.00	\$3,000.00
Benefits			\$58,163.89	\$68,595.00	\$73,896.00	\$5,301.00
Purchased Services			\$9,770.44	\$11,600.00	\$11,600.00	\$0.00
Supplies			\$73,323.19	\$72,000.00	\$75,000.00	\$3,000.00
Equipment			\$0.00	\$10,000.00	\$0.00	(\$10,000.00)
Total	4.00	4.00	\$363,986.79	\$416,295.00	\$411,026.00	(\$5,269.00)

LAKE AREA TECHNICAL COLLEGE

Department: 641 - Human Services Technician

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$202,074.00	\$214,800.00	\$223,082.00	\$8,282.00
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$4,783.00	\$4,783.00
Adjunct/Other Salaries			\$8,480.00	\$6,000.00	\$6,000.00	\$0.00
Benefits			\$49,371.28	\$55,985.00	\$62,620.00	\$6,635.00
Purchased Services			\$11,720.44	\$10,000.00	\$9,050.00	(\$950.00)
Supplies			\$5,744.79	\$6,000.00	\$6,000.00	\$0.00
Total	3.00	3.10	\$277,390.51	\$292,785.00	\$311,535.00	\$18,750.00

LAKE AREA TECHNICAL COLLEGE

Department: 650 - Computer Information Systems

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.00	\$238,104.00	\$255,800.00	\$264,809.00	\$9,009.00
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$5,484.00	\$5,484.00
Adjunct/Other Salaries			\$3,180.00	\$4,000.00	\$0.00	(\$4,000.00)
Benefits			\$61,365.88	\$70,075.00	\$78,022.00	\$7,947.00
Purchased Services			\$7,308.33	\$10,325.00	\$12,000.00	\$1,675.00
Supplies			\$14,285.64	\$15,000.00	\$15,000.00	\$0.00
Equipment			\$16,059.30	\$73,600.00	\$0.00	(\$73,600.00)
Total	4.00	4.10	\$340,303.15	\$428,800.00	\$375,315.00	(\$53,485.00)

LAKE AREA TECHNICAL COLLEGE
Department: 654 - Law Enforcement

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	2.00	\$43,043.82	\$65,000.00	\$144,578.00	\$79,578.00
Classified Salaries	0.20	0.20	\$8,434.20	\$9,025.00	\$9,566.08	\$541.08
Adjunct/Other Salaries			\$49,756.47	\$45,000.00	\$16,000.00	(\$29,000.00)
Benefits			\$12,456.33	\$24,000.00	\$44,773.75	\$20,773.75
Purchased Services			\$10,510.86	\$15,000.00	\$12,500.00	(\$2,500.00)
Supplies			\$44,016.30	\$40,000.00	\$40,000.00	\$0.00
Equipment			\$5,690.96	\$0.00	\$0.00	\$0.00
Total	1.20	2.20	\$173,908.94	\$198,025.00	\$267,417.83	\$69,392.83

LAKE AREA TECHNICAL COLLEGE
Department: 655 - Med Fire Rescue

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	2.50	\$212,407.00	\$215,900.00	\$176,348.40	(\$39,551.60)
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$3,341.33	\$3,341.33
Adjunct/Other Salaries			\$19,077.30	\$30,000.00	\$7,500.00	(\$22,500.00)
Benefits			\$37,939.76	\$40,940.00	\$36,322.31	(\$4,617.69)
Purchased Services			\$34,189.28	\$39,000.00	\$42,000.00	\$3,000.00
Supplies			\$14,772.08	\$28,000.00	\$28,000.00	\$0.00
Equipment			\$23,040.05	\$127,000.00	\$216,500.00	\$89,500.00
Total	3.00	2.60	\$341,425.47	\$480,840.00	\$510,012.04	\$29,172.04

LAKE AREA TECHNICAL COLLEGE
Department: 660 - Electronics Systems Technology

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	3.00	\$305,279.00	\$325,000.00	\$257,171.28	(\$67,828.72)
Classified Salaries	0.20	0.20	\$8,434.20	\$9,025.00	\$9,566.08	\$541.08
Adjunct/Other Salaries			\$3,312.00	\$10,000.00	\$3,000.00	(\$7,000.00)
Benefits			\$73,617.08	\$83,350.00	\$69,728.15	(\$13,621.85)
Purchased Services			\$75,748.46	\$37,500.00	\$48,900.00	\$11,400.00
Supplies			\$86,330.66	\$90,000.00	\$75,000.00	(\$15,000.00)
Equipment			\$0.00	\$124,500.00	\$250,000.00	\$125,500.00
Total	4.20	3.20	\$552,721.40	\$679,375.00	\$713,365.51	\$33,990.51

LAKE AREA TECHNICAL COLLEGE
Department: 661 - Energy Operations

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$222,452.00	\$238,000.00	\$246,209.60	\$8,209.60
Classified Salaries	0.50	0.30	\$15,696.36	\$16,785.00	\$10,673.99	(\$6,111.01)
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00
Benefits			\$57,934.93	\$65,355.00	\$68,900.61	\$3,545.61
Purchased Services			\$13,236.27	\$17,000.00	\$17,000.00	\$0.00
Supplies			\$36,364.69	\$30,000.00	\$31,500.00	\$1,500.00
Equipment			\$0.00	\$132,000.00	\$0.00	(\$132,000.00)
Total	3.50	3.30	\$345,684.25	\$499,140.00	\$374,284.20	(\$124,855.80)

LAKE AREA TECHNICAL COLLEGE
Department: 663 - Precision Machining

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$191,028.00	\$203,700.00	\$186,583.84	(\$17,116.16)
Classified Salaries	0.20	0.10	\$8,434.20	\$9,025.00	\$4,783.04	(\$4,241.96)
Adjunct/Other Salaries			\$43,500.00	\$4,000.00	\$4,000.00	\$0.00
Benefits			\$45,876.94	\$56,950.00	\$58,064.58	\$1,114.58
Purchased Services			\$53,599.78	\$27,400.00	\$34,800.00	\$7,400.00
Supplies			\$69,168.26	\$60,000.00	\$65,000.00	\$5,000.00
Equipment			\$217,669.98	\$281,000.00	\$175,000.00	(\$106,000.00)
Total	3.20	3.10	\$629,277.16	\$642,075.00	\$528,231.46	(\$113,843.54)

LAKE AREA TECHNICAL COLLEGE
Department: 665 - Welding Technology

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	5.00	5.00	\$343,826.00	\$368,000.00	\$382,144.96	\$14,144.96
Classified Salaries	0.20	0.20	\$8,434.20	\$9,025.00	\$9,566.08	\$541.08
Benefits			\$85,428.50	\$96,950.00	\$106,772.56	\$9,822.56
Purchased Services			\$12,782.59	\$11,500.00	\$14,480.00	\$2,980.00
Supplies			\$70,426.99	\$65,000.00	\$70,000.00	\$5,000.00
Equipment			\$0.00	\$95,000.00	\$0.00	(\$95,000.00)
Total	5.20	5.20	\$520,898.28	\$645,475.00	\$582,963.59	(\$62,511.41)

LAKE AREA TECHNICAL COLLEGE
Department: 672 - Business Associate

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.00	\$286,054.00	\$278,000.00	\$255,593.71	(\$22,406.29)
Classified Salaries	0.17	0.10	\$4,007.33	\$5,575.00	\$3,341.33	(\$2,233.67)
Adjunct/Other Salaries			\$1,060.00	\$24,000.00	\$24,000.00	\$0.00
Benefits			\$61,828.05	\$76,930.00	\$79,017.63	\$2,087.63
Purchased Services			\$5,268.47	\$6,000.00	\$11,250.00	\$5,250.00
Supplies			\$6,994.01	\$12,000.00	\$14,000.00	\$2,000.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	4.17	4.10	\$365,211.86	\$402,505.00	\$387,202.68	(\$15,302.32)

LAKE AREA TECHNICAL COLLEGE
Department: 680 - Automotive Technology

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.00	\$259,126.00	\$280,000.00	\$287,957.68	\$7,957.68
Classified Salaries	0.25	0.20	\$9,825.42	\$12,775.00	\$10,829.98	(\$1,945.02)
Benefits			\$66,164.99	\$77,200.00	\$83,763.52	\$6,563.52
Purchased Services			\$22,933.84	\$32,000.00	\$50,447.00	\$18,447.00
Supplies			\$19,794.81	\$32,500.00	\$23,453.00	(\$9,047.00)
Equipment			\$1,674.00	\$88,000.00	\$224,000.00	\$136,000.00
Total	4.25	4.20	\$379,519.06	\$522,475.00	\$680,451.17	\$157,976.17

LAKE AREA TECHNICAL COLLEGE
Department: 681 - Aviation

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	3.00	\$252,769.56	\$138,450.00	\$199,236.40	\$60,786.40
Classified Salaries	0.50	0.25	\$16,344.43	\$17,465.00	\$9,254.07	(\$8,210.94)
Adjunct/Other Salaries			\$5,685.65	\$2,500.00	\$0.00	(\$2,500.00)
Benefits			\$57,747.10	\$43,055.00	\$61,648.95	\$18,593.95
Purchased Services			\$61,966.04	\$55,000.00	\$62,000.00	\$7,000.00
Supplies			\$30,314.22	\$28,000.00	\$30,000.00	\$2,000.00
Equipment			\$0.00	\$14,000.00	\$8,500.00	(\$5,500.00)
Total	2.50	3.25	\$424,827.00	\$298,470.00	\$370,639.41	\$72,169.41

LAKE AREA TECHNICAL COLLEGE
Department: 682 - Custom Paint & Fabrication

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$199,163.00	\$215,000.00	\$221,497.92	\$6,497.92
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$5,414.99	\$5,414.99
Benefits			\$48,641.40	\$55,590.00	\$61,961.47	\$6,371.47
Purchased Services			\$12,100.31	\$17,000.00	\$16,000.00	(\$1,000.00)
Supplies			\$25,792.94	\$38,000.00	\$38,000.00	\$0.00
Equipment			\$8,739.08	\$4,700.00	\$0.00	(\$4,700.00)
Total	3.00	3.10	\$294,436.73	\$330,290.00	\$342,874.37	\$12,584.37

LAKE AREA TECHNICAL COLLEGE
Department: 683 - Diesel Technology

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	17.00	20.00	\$1,028,859.00	\$1,274,900.00	\$1,582,914.19	\$308,014.19
Classified Salaries	0.50	0.50	\$16,344.54	\$17,465.00	\$18,508.13	\$1,043.13
Benefits			\$251,055.84	\$328,305.00	\$428,904.15	\$100,599.15
Purchased Services			\$59,542.98	\$73,000.00	\$106,175.00	\$33,175.00
Supplies			\$115,115.08	\$130,525.00	\$145,000.00	\$14,475.00
Equipment			\$27,500.00	\$760,400.00	\$0.00	(\$760,400.00)
Total	17.50	20.50	\$1,498,417.44	\$2,584,595.00	\$2,281,501.47	(\$303,093.53)

LAKE AREA TECHNICAL COLLEGE
Department: 684 - High Performance Engine Machining

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00
Benefits			\$0.00	\$0.00	\$0.00	\$0.00
Purchased Services			\$67.91	\$0.00	\$0.00	\$0.00
Supplies			\$256.83	\$0.00	\$0.00	\$0.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	0.00	0.00	\$324.74	\$0.00	\$0.00	\$0.00

LAKE AREA TECHNICAL COLLEGE
Department: 685 - Heavy Equipment Operator

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.50	\$163,934.10	\$175,000.00	\$210,339.28	\$35,339.28
Classified Salaries	0.20	0.10	\$8,434.20	\$9,025.00	\$4,783.04	(\$4,241.96)
Adjunct/Other Salaries			\$18,174.60	\$26,000.00	\$38,000.00	\$12,000.00
Benefits			\$40,004.96	\$46,410.00	\$58,968.20	\$12,558.20
Purchased Services			\$159,838.58	\$189,200.00	\$200,000.00	\$10,800.00
Supplies			\$113,853.50	\$125,000.00	\$113,500.00	(\$11,500.00)
Equipment			\$99,304.82	\$326,450.00	\$250,000.00	(\$76,450.00)
Total	2.20	2.60	\$603,544.76	\$897,085.00	\$875,590.51	(\$21,494.49)

LAKE AREA TECHNICAL COLLEGE
Department: 686 - Professional Fixed Wing Pilot

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	2.00	\$95,924.00	\$158,500.00	\$164,548.56	\$6,048.56
Classified Salaries	0.00	0.25	\$0.00	\$0.00	\$9,254.07	\$9,254.07
Adjunct/Other Salaries			\$171,450.77	\$90,000.00	\$175,000.00	\$85,000.00
Benefits			\$45,722.24	\$47,985.00	\$52,888.43	\$4,903.43
Purchased Services			\$240,708.46	\$133,550.00	\$555,000.00	\$421,450.00
Supplies			\$209,073.34	\$282,500.00	\$245,000.00	(\$37,500.00)
Equipment			\$33,017.00	\$550,000.00	\$400,000.00	(\$150,000.00)
Total	3.00	2.25	\$795,895.81	\$1,262,535.00	\$1,601,691.05	\$339,156.05

LAKE AREA TECHNICAL COLLEGE
Department: 1599 - General Education

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year
Certified Salaries	10.25	11.00	\$700,486.42	\$641,670.00	\$739,798.42	\$98,128.42
Adjunct/Other Salaries			\$218,342.14	\$220,000.00	\$200,000.00	(\$20,000.00)
Benefits			\$189,717.01	\$195,540.00	\$228,722.48	\$33,182.48
Purchased Services			\$6,635.31	\$12,000.00	\$9,000.00	(\$3,000.00)
Supplies			\$9,202.43	\$31,900.00	\$20,000.00	(\$11,900.00)
Total	10.25	11.00	\$1,124,383.31	\$1,101,110.00	\$1,197,520.90	\$96,410.90

LATC BOOKSTORE SERVICES

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$7,000.00	\$1,500.00	(\$5,500.00)	
Sales	\$2,909,251.76	\$3,020,140.00	\$3,134,401.00	\$114,261.00	1
Lease Income - Technology Equip.	\$107,045.87	\$125,000.00	\$0.00	(\$125,000.00)	2
Other Local Revenue	\$86,856.23	\$55,000.00	\$65,000.00	\$10,000.00	
Sales Tax Collected	\$171,905.84	\$189,000.00	\$200,000.00	\$11,000.00	3
CARES Funding	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$32,941.72	\$2,910.00	\$0.00	(\$2,910.00)	4
Revenue Total	\$3,308,001.42	\$3,399,050.00	\$3,400,901.00	\$1,851.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$165,631.90	\$189,400.00	\$139,165.00	(\$50,235.00)	
Benefits - Taxes	\$12,520.47	\$14,490.00	\$10,646.00	(\$3,844.00)	
- Retirement	\$9,078.71	\$11,365.00	\$8,349.00	(\$3,016.00)	
- Insurance	\$17,790.60	\$37,495.00	\$30,441.00	(\$7,054.00)	
- Workers' Comp	\$4,450.00	\$4,450.00	\$4,450.00	\$0.00	
Purchased/Contract Services	\$136,601.35	\$110,850.00	\$130,850.00	\$20,000.00	
Regular Supplies	\$27,179.88	\$5,000.00	\$5,000.00	\$0.00	
Purchases for Resale	\$2,274,917.58	\$2,337,000.00	\$2,372,000.00	\$35,000.00	
Purchases for Equipment Leases	\$487,925.09	\$500,000.00	\$500,000.00	\$0.00	5
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Misc. - Sales Tax	\$171,905.84	\$189,000.00	\$200,000.00	\$11,000.00	3
Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$3,308,001.42	\$3,399,050.00	\$3,400,901.00	\$1,851.00	

Note Reference:

1. Sales are expected to slightly increase from previous year.
2. Leasing of laptops to students. Change in reporting, moved up to sales line item.
3. Directly related to sales.
4. The budget anticipates that revenue and expenditures will be consistent of each other for 2024-25.
5. Sales dictate the amount of product/equipment leases to be purchased.

LATC NUTRITION SERVICE

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$500.00	\$0.00	(\$500.00)	
Sales	\$626,838.66	\$537,340.00	\$639,094.00	\$101,754.00	1
Other Local Revenue/Vending	\$23,115.51	\$10,000.00	\$15,000.00	\$5,000.00	
Sales Tax Collected	\$34,209.51	\$32,500.00	\$35,000.00	\$2,500.00	2
CARES Funding	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$0.00	\$1,470.00	\$0.00	(\$1,470.00)	
Revenue Total	\$684,163.68	\$581,810.00	\$689,094.00	\$107,284.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$178,209.59	\$170,500.00	\$210,381.00	\$39,881.00	
Benefits - Taxes	\$13,455.84	\$13,050.00	\$16,094.00	\$3,044.00	
- Retirement	\$6,700.55	\$9,630.00	\$12,292.00	\$2,662.00	
- Insurance	\$14,328.00	\$18,970.00	\$25,367.00	\$6,397.00	
- Workers' Comp	\$4,300.00	\$4,300.00	\$4,300.00	\$0.00	
Purchased/Contract Services	\$16,448.32	\$19,260.00	\$19,160.00	(\$100.00)	
Regular Supplies	\$25,889.14	\$25,000.00	\$28,000.00	\$3,000.00	
Purchases for Resale	\$327,856.23	\$277,000.00	\$327,000.00	\$50,000.00	1
Equipment	\$0.00	\$10,000.00	\$10,000.00	\$0.00	
Misc. - Sales Tax & Other	\$34,209.50	\$32,500.00	\$35,000.00	\$2,500.00	2
Depreciation	\$1,430.09	\$1,600.00	\$1,500.00	(\$100.00)	
Increase in Reserve	\$61,336.42	\$0.00	\$0.00	\$0.00	3
Expenditure Total	\$684,163.68	\$581,810.00	\$689,094.00	\$107,284.00	

Note Reference:

1. Sales are expected to remain relatively consistent with that of the prior year.
2. Directly related to sales.
3. The budget anticipates that revenue and expenditures will be consistent of each other for 2024-25.

LATC DAY CARE

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$500.00	\$500.00	\$0.00	
Meal Sales	\$11,713.92	\$12,000.00	\$16,800.00	\$4,800.00	1
Other Revenue/Donations	\$0.00	\$0.00	\$0.00	\$0.00	
Day Care Services	\$314,877.86	\$300,000.00	\$375,000.00	\$75,000.00	1
Federal Reimbursement	\$31,157.15	\$21,000.00	\$25,000.00	\$4,000.00	2
CARES Funding	\$0.00	\$0.00	\$0.00	\$0.00	
ARPA Grant	\$55,917.90	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$0.00	\$12,500.00	\$13,026.00	\$526.00	3
Revenue Total	\$413,666.83	\$346,000.00	\$430,326.00	\$84,326.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$243,507.52	\$222,438.00	\$302,722.00	\$80,284.00	
Benefits - Taxes	\$17,765.21	\$17,016.00	\$23,158.00	\$6,142.00	
- Retirement	\$9,918.39	\$9,986.00	\$10,963.00	\$977.00	
- Insurance	\$35,820.00	\$42,600.00	\$50,735.00	\$8,135.00	
- Workers' Comp	\$420.00	\$500.00	\$548.00	\$48.00	
Utilities	\$12,321.05	\$12,500.00	\$11,400.00	(\$1,100.00)	
Purchased/Contract Services	\$6,045.31	\$15,900.00	\$7,300.00	(\$8,600.00)	
Regular Supplies	\$6,243.58	\$7,500.00	\$5,000.00	(\$2,500.00)	
Food Purchases	\$13,950.24	\$17,060.00	\$18,000.00	\$940.00	4
Buildings	\$0.00	\$0.00	\$0.00	\$0.00	5
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenses	\$46,967.47	\$500.00	\$500.00	\$0.00	
Depreciation	\$3,003.40	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$17,704.66	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$413,666.83	\$346,000.00	\$430,326.00	\$84,326.00	

Note Reference:

1. Anticipate sales for services to remain relatively consistent with the prior year. Reviewing rates.
2. Federal reimbursement for meals served to children qualifying for the benefit.
3. The budget anticipates that revenue and expenditures will be consistent of each other for 2024-25.
4. Continue to purchase the lunch meal from the District's Nutrition Services Department.
5. Previously allocated funding to support additional needs to accommodate the Educare move to Garfield; signage, fencing, etc.

STUDENT FINANCIAL AID PROGRAMS

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Interest Income (Perkins)	\$7.29	\$2,000.00	\$2,000.00	\$0.00	
Loan Repayment Proceeds (UAS +)	\$43,538.73	\$100,000.00	\$100,000.00	\$0.00	
Local Match (SEOG)	\$25,665.00	\$28,000.00	\$28,000.00	\$0.00	
CWS - Off Campus	\$1,766.69	\$3,000.00	\$3,000.00	\$0.00	
State Grants (SD Needs Based/SDEAF)	\$114,599.00	\$90,000.00	\$95,500.00	\$5,500.00	
Federal Grants (Pell, CWS, SEOG)	\$3,020,702.00	\$4,819,500.00	\$4,878,500.00	\$59,000.00	
Direct Loans	\$6,572,359.00	\$8,000,000.00	\$8,160,000.00	\$160,000.00	
CARES Act Distribution	\$40,420.00	\$0.00	\$0.00	\$0.00	
Revenue Total	\$9,819,057.71	\$13,042,500.00	\$13,267,000.00	\$224,500.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Grants to Students	\$2,993,157.00	\$4,800,000.00	\$4,896,000.00	\$96,000.00	
Perkins Liquidation	\$11,039.96	\$0.00	\$0.00	\$0.00	
CWS	\$69,383.92	\$75,000.00	\$75,000.00	\$0.00	
Loan Collections Costs	\$0.00	\$15,500.00	\$15,500.00	\$0.00	
CARES Allocated to Students	\$40,420.00	\$35,000.00	\$0.00	(\$35,000.00)	
State Grants (SD Needs Based/SDEAF)	\$114,599.00	\$92,000.00	\$95,500.00	\$3,500.00	
Direct Loans	\$6,572,359.00	\$8,000,000.00	\$8,160,000.00	\$160,000.00	
Administrative Costs	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	
Allocation for Future Fiscal Year	(\$6,901.17)	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$9,819,057.71	\$13,042,500.00	\$13,267,000.00	\$224,500.00	

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - District

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Jr Kindergarten	20	40	40	40	40
Kindergarten	210	210	215	220	222
Grade 1	258	210	210	215	220
Grade 2	252	258	210	210	215
Grade 3	250	252	258	210	210
Grade 4	254	250	252	258	210
Grade 5	280	254	250	252	258
Grade 6	276	280	254	250	252
Grade 7	297	276	280	254	250
Grade 8	290	297	276	280	254
Grade 9	338	290	297	276	280
Grade 10	309	338	290	297	276
Grade 11	289	309	338	290	297
Grade 12	292	289	309	338	290
Misc Additions	27	31	35	35	35
Total	3,642	3,584	3,514	3,425	3,309

Grade 12 vs. Kindergarten	-82	-79	-94	-118	-68
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WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - High School

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Grade 9	338	290	297	276	280
Grade 10	309	338	290	297	276
Grade 11	289	309	338	290	297
Grade 12	292	289	309	338	290
Total	1,228	1,226	1,234	1,201	1,143

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - Middle School

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Grade 7	297	276	280	254	250
Grade 8	290	297	276	280	254
Total	587	573	556	534	504

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - Intermediate School

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Grade 5	280	254	250	252	258
Grade 6	276	280	254	250	252
Total	556	534	504	502	510

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - Jefferson School

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Grade 1 - Grade 4	329	342	328	309	297
Total	329	342	328	309	297

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - Lincoln School

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Grade 1 - Grade 4	338	352	338	320	294
Total	338	352	338	320	294

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - McKinley School

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Pre-K - Kindergarten	222	250	255	260	262
Total	222	250	255	260	262

Added JK

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - Mellette School

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Grade 1 - Grade 4	206	276	264	264	264
Total	206	276	264	264	264

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - Roosevelt School

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Kindergarten - Grade 4	148	0	0	0	0
Total	148	0	0	0	0

Move out JK &
Kindergarten Close Roosevelt

WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - Misc Additions

Grade Level	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Sunrise Colony	17	20	20	20	20
Kindergarten - Grade 12	11	11	15	15	15
Total	28	31	35	35	35

K-12 NUTRITION SERVICE

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$4,000.00	\$6,500.00	\$2,500.00	
Sales	\$655,298.87	\$783,540.00	\$987,500.00	\$203,960.00	1
Other Local Revenue & Sales Tax	\$16,737.22	\$22,000.00	\$25,000.00	\$3,000.00	
State Sources	\$4,824.84	\$7,250.00	\$7,250.00	\$0.00	
Federal Sources	\$992,562.29	\$855,000.00	\$895,000.00	\$40,000.00	2
Federal Commodities	\$98,228.88	\$130,000.00	\$135,000.00	\$5,000.00	3
Use of Cash on Hand	\$445,624.35	\$579,190.00	\$312,630.00	(\$266,560.00)	4
Revenue Total	\$2,213,276.45	\$2,380,980.00	\$2,368,880.00	(\$12,100.00)	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$780,702.24	\$820,000.00	\$794,435.00	(\$25,565.00)	5
Benefits - Taxes	\$59,118.42	\$62,200.00	\$62,500.00	\$300.00	
- Retirement	\$39,135.93	\$53,200.00	\$49,000.00	(\$4,200.00)	
- Insurance	\$92,231.49	\$119,235.00	\$125,000.00	\$5,765.00	
- Workers' Comp	\$7,800.00	\$7,800.00	\$7,900.00	\$100.00	
- Annuities - Early Retirement	\$3,735.74	\$0.00	\$0.00	\$0.00	
Utilities	\$31,225.72	\$32,000.00	\$32,000.00	\$0.00	6
Purchased Services	\$10,610.70	\$8,500.00	\$9,000.00	\$500.00	
Equipment Repair	\$14,097.99	\$13,500.00	\$15,000.00	\$1,500.00	
Regular/Maint. Supplies	\$80,956.83	\$77,500.00	\$82,000.00	\$4,500.00	
Food Purchases	\$892,253.71	\$975,000.00	\$975,000.00	\$0.00	7
Federal Commodities	\$98,228.88	\$130,000.00	\$135,000.00	\$5,000.00	3
Non-Capitalized Equipment	\$52,455.67	\$35,000.00	\$35,000.00	\$0.00	
Other/Misc. Expenses & Sales Tax	\$13,845.99	\$13,500.00	\$13,500.00	\$0.00	
Depreciation Expense	\$36,877.14	\$33,545.00	\$33,545.00	\$0.00	8
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$2,213,276.45	\$2,380,980.00	\$2,368,880.00	(\$12,100.00)	

Note Reference:

1. Budget anticipates an increase to lunch and breakfast prices to maintain rate of inflation and align with the federal program recommendations.
2. Amount generated from the Free and Reduced Meal Program.
3. Budgeted an amount in both the revenue and expenditure side for donated commodities.
4. The noted use of cash reserves in this fund is deceiving due to the budgeting of depreciation, which is a non-cash expense.
5. Budgeted for the modification to salaries and benefits. Removed noon duty stipends and shifted cost to General Fund.
6. The estimated Nutrition Services pro-rated share of the cost of utilities previously covered by the District's General Fund.
7. Anticipating an increase in food purchase costs to accommodate inflation rates.
8. Depreciation of equipment - budgeting for this non-cash expense assists with the compliance of year-end financial statements.

CONCESSIONS

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$500.00	\$500.00	\$0.00	
Sales	\$144,523.52	\$97,500.00	\$99,000.00	\$1,500.00	1
Sales Tax Collected	\$12,550.49	\$10,200.00	\$10,800.00	\$600.00	2
Use of Cash on Hand	\$2,898.88	\$11,665.00	\$25,840.00	\$14,175.00	3
Revenue Total	\$159,972.89	\$119,865.00	\$136,140.00	\$16,275.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$61,608.75	\$58,200.00	\$62,000.00	\$3,800.00	4
Benefits - Taxes	\$4,712.91	\$4,550.00	\$4,745.00	\$195.00	
- Retirement	\$1,775.69	\$1,850.00	\$3,720.00	\$1,870.00	
- Workers' Comp	\$865.00	\$865.00	\$875.00	\$10.00	
Purchased/Contract Services	\$224.05	\$150.00	\$150.00	\$0.00	
Staff Travel	\$0.00	\$100.00	\$100.00	\$0.00	
Regular Supplies	\$7,621.51	\$3,500.00	\$3,800.00	\$300.00	
Purchases for Resale	\$69,571.84	\$38,000.00	\$42,000.00	\$4,000.00	5
Equipment	\$0.00	\$2,000.00	\$7,500.00	\$5,500.00	6
Sales Tax	\$12,550.49	\$10,200.00	\$10,800.00	\$600.00	2
Depreciation	\$389.80	\$350.00	\$350.00	\$0.00	7
Other Expenses	\$652.85	\$100.00	\$100.00	\$0.00	
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$159,972.89	\$119,865.00	\$136,140.00	\$16,275.00	

Note Reference:

1. Sales anticipated at a moderate level in FY25.
2. Directly related to sales.
3. Expenditures exceed the revenue due to the anticipated decline in sales activity.
4. Salaries related to the anticipated number of events plus a slight increase in the hourly wage.
5. Purchases due to the number of anticipated events and related sales.
6. Equipment purchases for athletic complex.
7. Non-cash expense.

DRIVER'S EDUCATION

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Tuition	\$44,035.50	\$70,000.00	\$77,190.00	\$7,190.00	1
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	2
Revenue Total	\$44,035.50	\$70,000.00	\$77,190.00	\$7,190.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$35,305.00	\$48,500.00	\$52,000.00	\$3,500.00	
Benefits - Taxes	\$2,700.83	\$3,910.00	\$3,975.00	\$65.00	
- Retirement	\$952.08	\$2,500.00	\$3,120.00	\$620.00	
- Workers' Comp	\$90.00	\$90.00	\$95.00	\$5.00	
Regular Supplies	\$2,748.34	\$15,000.00	\$18,000.00	\$3,000.00	3
Increase in Reserve	\$2,239.25	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$44,035.50	\$70,000.00	\$77,190.00	\$7,190.00	

Note Reference:

1. Estimated tuition generated with a participation charge of \$355/student.
2. Budget anticipates that revenue and expenditures will be equal and thus no use of cash reserves.
3. General instructional supplies and fuel costs.

PRE-SCHOOL SERVICES

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Tuition	\$11,120.00	\$0.00	\$142,905.00	\$142,905.00	1
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	
Revenue Total	\$11,120.00	\$0.00	\$142,905.00	\$142,905.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$7,351.81	\$0.00	\$110,480.00	\$110,480.00	
Benefits - Taxes	\$551.75	\$0.00	\$8,450.00	\$8,450.00	
- Retirement	\$441.12	\$0.00	\$6,625.00	\$6,625.00	
- Insurance	\$1,074.60	\$0.00	\$16,400.00	\$16,400.00	
- Workers' Comp	\$30.00	\$0.00	\$200.00	\$200.00	
Regular Supplies	\$0.00	\$0.00	\$750.00	\$750.00	
Increase in Reserve	\$1,670.72	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$11,120.00	\$0.00	\$142,905.00	\$142,905.00	

Note Reference:

1. Estimated tuition generated with a charge of \$215/month for students.

SELF-FUNDED INSURANCE

REVENUE

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$45,000.00	\$55,000.00	\$10,000.00	1
Premium - District & NTHS	\$6,323,873.82	\$6,855,000.00	\$7,758,000.00	\$903,000.00	2
Premium - Retirees	\$514,798.00	\$392,000.00	\$495,000.00	\$103,000.00	
Premium - Cobra	\$73,785.85	\$68,000.00	\$78,000.00	\$10,000.00	3
Reinsurance Reimbursement	\$156,630.44	\$425,000.00	\$729,000.00	\$304,000.00	
Other Revenue	\$550,830.60	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$2,062,833.91	\$494,500.00	\$215,000.00	(\$279,500.00)	4
Revenue Total	\$9,682,752.62	\$8,279,500.00	\$9,330,000.00	\$1,050,500.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Claims - Group Health	\$7,991,367.64	\$6,500,000.00	\$7,500,000.00	\$1,000,000.00	5
Claims - Dental	\$597,822.68	\$585,000.00	\$600,000.00	\$15,000.00	6
Other Costs & Fees	\$10,090.80	\$37,500.00	\$45,000.00	\$7,500.00	7
Administrative Fees	\$518,165.51	\$592,000.00	\$600,000.00	\$8,000.00	8
Reinsurance Fees	\$500,000.00	\$500,000.00	\$515,000.00	\$15,000.00	
Life Insurance	\$36,055.99	\$32,500.00	\$35,000.00	\$2,500.00	
Short Term Disability	\$29,250.00	\$32,500.00	\$35,000.00	\$2,500.00	
Transfer Out - Previous Support	\$0.00	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$9,682,752.62	\$8,279,500.00	\$9,330,000.00	\$1,050,500.00	

Note Reference:

1. Interest rate revenue.
2. Monthly premiums to increase and participation estimated to remain at current level.
3. Premiums for those choosing to participate in COBRA coverage.
4. Anticipating a use of reserves.
5. An increase trend rate was used in the calculation of the estimated claims for 2025 with the continued use of the Wellmark Network.
6. A steady trend rate was used in the calculation of the estimated claims for 2025 with the continued use of the Delta Dental Network.
7. Other costs associated with unanticipated costs, flu shot clinics, wellness screenings, etc.
8. Anticipated a slight increase in Administrative and Network participation costs through Wellmark and Delta Dental.

WATERTOWN EMPLOYEE BENEFIT TRUST

Self-Funded Group Health and Group Dental Insurance

2023 Financial Report

	<u>Group Health</u>	<u>Group Dental</u>	<u>Combined</u>
INCOME:			
Premiums	\$6,679,417.40	\$507,213.00	\$7,186,630.40
Stop Loss Reimbursement	\$729,144.57		\$729,144.57
Misc. Income (RX Rebates)	\$1,053,427.03		\$1,053,427.03
Interest Income & Other	\$21,654.22		\$21,654.22
TOTAL INCOME	\$8,483,643.22	\$507,213.00	\$8,990,856.22
EXPENSES:			
Claims Paid	\$8,201,945.65	\$543,628.80	\$8,745,574.45
Administration & Reinsurance	\$1,375,827.90	\$38,541.30	\$1,414,369.20
Misc. Expenses	\$6,327.50		\$6,327.50
Transfer Out			\$0.00
TOTAL EXPENSES	\$9,584,101.05	\$582,170.10	\$10,166,271.15
		Net Decrease	<u><u>-\$1,175,414.93</u></u>

CASH BALANCE:

31-Dec-22	\$4,974,121.57
2023 Net Decrease	<u><u>-\$1,175,414.93</u></u>
31-Dec-23	\$3,798,706.64
Fund Balance Percent	37.37%

Participation Report

HEALTH:	<u>Employees</u>	<u>NTHS</u>	<u>Retirees</u>	<u>Cobra</u>
\$1,000 - Plan A - Single	30	0	4	
\$2,000 - Plan B - Single	407	10	25	3
\$1,000 - Plan A - Family	31	1	4	
\$2,000 - Plan B - Family	172	3	8	3
701	640	14	41	6
DENTAL:				
Single	367	8	23	11
Family	273	6	18	3
709	640	14	41	14

CAPITAL OUTLAY REVENUES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$7,117,972.77	\$7,585,600.00	\$7,702,440.00	\$116,840.00	1
Mobile Home Taxes	\$45,722.44	\$35,000.00	\$35,000.00	\$0.00	2
Penalties/In Lieu of Taxes	\$8,948.47	\$10,000.00	\$10,000.00	\$0.00	
Interest Income	\$37,765.89	\$40,000.00	\$40,000.00	\$0.00	3
Other & Misc.	\$169,000.09	\$148,000.00	\$348,000.00	\$200,000.00	4
Total	\$7,379,409.66	\$7,818,600.00	\$8,135,440.00	\$316,840.00	
Federal Sources					
School Bus Rebates/HLS Grant	\$0.00	\$11,460.00	\$125,425.00	\$113,965.00	5
ARP Homeless Grant	\$39,000.00	\$0.00	\$0.00	\$0.00	
ESSER I	\$0.00	\$0.00	\$0.00	\$0.00	
ESSER II	\$278,084.00	\$0.00	\$0.00	\$0.00	6
ESSER III	\$0.00	\$1,512,000.00	\$0.00	(\$1,512,000.00)	6
Total	\$317,084.00	\$1,523,460.00	\$125,425.00	(\$1,398,035.00)	
Other Funding Sources					
Sale of Capital Outlay Certificate	\$0.00	\$0.00	\$3,200,000.00	\$3,200,000.00	7
Sale of Surplus	\$99,960.00	\$15,000.00	\$15,000.00	\$0.00	
Use of Cash on Hand	\$2,968,645.50	\$4,510,660.00	\$3,200,000.00	(\$1,310,660.00)	
Use of Capital Outlay Certificate	\$0.00	\$0.00	\$3,476,935.00	\$3,476,935.00	
Operating Transfer In	\$2,000,000.00	\$0.00	\$0.00	\$0.00	4
Total	\$5,068,605.50	\$4,525,660.00	\$9,891,935.00	\$5,366,275.00	
Revenue Total	\$12,765,099.16	\$13,867,720.00	\$18,152,800.00	\$4,285,080.00	
<i>Use of Cash on Hand Deduction</i>	\$9,796,453.66	\$9,357,060.00	\$11,475,865.00	\$2,118,805.00	
Fund Balance Projections					
Beginning Fund Balance		\$7,069,649.00	\$7,973,989.00		
<i>Increase/(Decrease)</i>		\$904,340.00	(\$6,676,935.00)		
Ending Fund Balance		\$7,973,989.00	\$1,297,054.00		8
Fund Balance Percent		105.47%	16.89%		8

Note Reference:

1. Subject to the 3% plus growth limitation for taxes payable in 2025. Pay 2024 Growth Percentage of 1.5%.
2. Newly built mobile homes are considered real property.
3. Interest income.
4. Includes revenue in support of scoreboard sponsorship agreements and contributions; First Premier Scoreboard sponsorship.
5. Revenue related to the Clean Diesel School Bus Grants and the Homeland Security Grant awarded in FY23.
6. Revenue related to support ESSER II and III expenditure allocations.
7. Revenue related to the Capital Outlay Certificate in support of Phase II of the Athletic Complex.
8. Ending fund balance projection estimated at \$1,297,054 or 16.89%.

CAPITAL OUTLAY EXPENDITURES - Program Level

CAPITAL OUTLAY

Program: 1111 - Elementary

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Textbooks	\$279,759.62	\$350,000.00	\$350,000.00	\$0.00	1
Equipment	\$519,068.01	\$462,500.00	\$645,000.00	\$182,500.00	2
Equipment - ESSER II	\$0.00	\$0.00	\$0.00	\$0.00	3
Equipment - ESSER III	\$0.00	\$0.00	\$0.00	\$0.00	3
Library Books	\$27,485.35	\$31,000.00	\$27,000.00	(\$4,000.00)	
Total	\$826,312.98	\$843,500.00	\$1,022,000.00	\$178,500.00	

Note Reference:

1. Textbook purchases for the District.
2. Building level breakdown will provide building detail in regards to identified projects and equipment.
3. Technology updates with support of ESSER II & III funding.

CAPITAL OUTLAY

Program: 1121 - Middle School

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$36,661.39	\$38,000.00	\$42,000.00	\$4,000.00	1
Library Books	\$6,729.58	\$7,000.00	\$7,000.00	\$0.00	
Total	\$43,390.97	\$45,000.00	\$49,000.00	\$4,000.00	

Note Reference:

1. Building level breakdown will provide building detail in regards to identified projects.

CAPITAL OUTLAY

Program: 1131 - Senior High

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$279,205.25	\$245,000.00	\$245,000.00	\$0.00	1
Equipment - ESSER II	\$44,448.13	\$0.00	\$0.00	\$0.00	2
Equipment - ESSER III	\$0.00	\$1,512,000.00	\$0.00	(\$1,512,000.00)	2
Library Books	\$16,999.53	\$17,000.00	\$17,000.00	\$0.00	
Total	\$340,652.91	\$1,774,000.00	\$262,000.00	(\$1,512,000.00)	

Note Reference:

1. Allocation to accommodate the furniture, fixtures and equipment in relation to the renovation project. NTHS allocation.
2. ESSER II funding allocation completed in FY22. ESSER III funding allocation for laptops in FY24.

CAPITAL OUTLAY**Program: 1221 - Mild-Moderate Disabilities**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$4,119.70	\$17,000.00	\$17,000.00	\$0.00	
Total	\$4,119.70	\$17,000.00	\$17,000.00	\$0.00	

CAPITAL OUTLAY**Program: 2321 - Office of the Superintendent**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$0.00	\$5,000.00	\$5,000.00	\$0.00	
Total	\$0.00	\$5,000.00	\$5,000.00	\$0.00	

CAPITAL OUTLAY**Program: 2521 - Fiscal Services**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$23,043.12	\$35,000.00	\$106,000.00	\$71,000.00	1
Total	\$23,043.12	\$35,000.00	\$106,000.00	\$71,000.00	

Note Reference:

1. Copier lease moved from General Fund to Capital Outlay, per auditor request.

CAPITAL OUTLAY**Program: 2532 - Land Acquisition and Development**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Land	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$0.00	\$0.00	\$0.00	\$0.00	

CAPITAL OUTLAY

Program: 2542 - Care/Upkeep of Buildings

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Supplies	\$0.00	\$0.00	\$0.00	\$0.00	1
Buildings	\$7,214,708.92	\$6,897,000.00	\$11,560,370.00	\$4,663,370.00	2
Other Improvements	\$831,123.79	\$1,052,430.00	\$803,000.00	(\$249,430.00)	2
Equipment	\$30,094.48	\$40,000.00	\$31,000.00	(\$9,000.00)	2
Equipment - ESSER II	\$233,636.60	\$0.00	\$0.00	\$0.00	3
Total	\$8,309,563.79	\$7,989,430.00	\$12,394,370.00	\$4,404,940.00	

Note Reference:

1. Had previously budgeted to accommodate COVID needs with support of ESSER I funding.
2. Building level breakdown will provide building detail in regards to identified projects.
3. Air quality and boiler updates with support of ESSER II funding.

CAPITAL OUTLAY

Program: 2543 - Care/Upkeep of Grounds

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$35,543.33	\$35,000.00	\$25,000.00	(\$10,000.00)	
Total	\$35,543.33	\$35,000.00	\$25,000.00	(\$10,000.00)	

CAPITAL OUTLAY

Program: 2549 - Care/Upkeep of Bldgs/Grounds

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$4,500.00	\$10,000.00	\$10,000.00	\$0.00	
Total	\$4,500.00	\$10,000.00	\$10,000.00	\$0.00	

CAPITAL OUTLAY

Program: 2551 - Transportation Services

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$7,758.83	\$10,500.00	\$10,500.00	\$0.00	
Vehicles	\$108,309.89	\$80,000.00	\$501,800.00	\$421,800.00	1
Total	\$116,068.72	\$90,500.00	\$512,300.00	\$421,800.00	

Note Reference:

1. Purchase of three buses with support from three Clean Diesel Grants in FY25.

CAPITAL OUTLAY**Program: 5000 - Debt Service**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Principal	\$1,440,000.00	\$1,470,000.00	\$1,565,000.00	\$95,000.00	1
Interest Expense	\$912,577.50	\$857,940.00	\$804,780.00	(\$53,160.00)	1
Dues	\$2,745.00	\$3,350.00	\$3,350.00	\$0.00	2
Total	\$2,355,322.50	\$2,331,290.00	\$2,373,130.00	\$41,840.00	

Note Reference:

1. Debt service payments in relation to principal and interest expenses. Building level breakdown provides further detail.
2. Dues related to debt service.

CAPITAL OUTLAY**Program: 6900 - Combined Activities**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$106,581.14	\$92,000.00	\$125,000.00	\$33,000.00	1
Facility Rent	\$0.00	\$0.00	\$52,000.00	\$52,000.00	2
Total	\$106,581.14	\$92,000.00	\$177,000.00	\$85,000.00	

Note Reference:

1. General needs for band/orchestra and an allocation for athletics - uniform rotations, helmets.
2. Facility rent for Park & Rec and gymnastic space.

CAPITAL OUTLAY**Program: 8110 - Transfers Out**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Transfer Out	\$600,000.00	\$600,000.00	\$1,200,000.00	\$600,000.00	1
Total	\$600,000.00	\$600,000.00	\$1,200,000.00	\$600,000.00	

Note Reference:

1. Amount to be transferred to the General Fund.

Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Total	\$12,765,099.16	\$13,867,720.00	\$18,152,800.00	\$4,285,080.00
<i>Increase in Reserve Deduction</i>	\$12,765,099.16	\$13,867,720.00	\$18,152,800.00	\$4,285,080.00

CAPITAL OUTLAY

Budget Recap

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
Textbooks	\$330,974.08	\$405,000.00	\$401,000.00	(\$4,000.00)	
Land	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings	\$7,214,708.92	\$6,897,000.00	\$11,560,370.00	\$4,663,370.00	
Other Improvements	\$831,123.79	\$1,052,430.00	\$803,000.00	(\$249,430.00)	
Equipment	\$1,046,575.25	\$990,000.00	\$1,261,500.00	\$271,500.00	
Equipment - ESSER II	\$278,084.73	\$0.00	\$0.00	\$0.00	
Equipment - ESSER III	\$0.00	\$1,512,000.00	\$0.00	(\$1,512,000.00)	
Facility Rent	\$0.00	\$0.00	\$52,000.00	\$52,000.00	
Vehicles	\$108,309.89	\$80,000.00	\$501,800.00	\$421,800.00	
Debt Service	\$2,355,322.50	\$2,331,290.00	\$2,373,130.00	\$41,840.00	
Transfer Out	\$600,000.00	\$600,000.00	\$1,200,000.00	\$600,000.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$12,765,099.16	\$13,867,720.00	\$18,152,800.00	\$4,285,080.00	

CAPITAL OUTLAY EXPENDITURES - Building Level

CAPITAL OUTLAY

 Operational Unit: 001 - High School

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$68,235.81	\$127,000.00	\$80,000.00	(\$47,000.00)	1
Other Improvements	\$543,128.49	\$652,000.00	\$133,000.00	(\$519,000.00)	2
Equipment	\$56,584.49	\$60,000.00	\$60,000.00	\$0.00	3
Library Books	\$16,999.53	\$17,000.00	\$17,000.00	\$0.00	
Principal	\$420,000.00	\$440,000.00	\$465,000.00	\$25,000.00	4
Interest Expense	\$473,250.00	\$451,750.00	\$429,125.00	(\$22,625.00)	4
Dues	\$600.00	\$1,000.00	\$1,000.00	\$0.00	4
Total	\$1,578,798.32	\$1,748,750.00	\$1,185,125.00	(\$563,625.00)	

Note Reference:

1. Facility updates to include DD Miller lighting/sound system and painting in upper arena hallway.
2. Practice gym floor updates and paint/misc. repairs. Tile of bathrooms and bench areas.
3. Building level requests and updates to maintenance equipment.
4. Debt service payment. Period ending 2041.

CAPITAL OUTLAY

 Operational Unit: 002 - Middle School

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Other Improvements	\$37,895.00	\$78,000.00	\$60,000.00	(\$18,000.00)	1
Equipment	\$39,753.56	\$53,000.00	\$47,000.00	(\$6,000.00)	2
Library Books	\$6,729.58	\$7,000.00	\$7,000.00	\$0.00	
Principal	\$840,000.00	\$835,000.00	\$900,000.00	\$65,000.00	3
Interest Expense	\$425,450.00	\$395,175.00	\$367,950.00	(\$27,225.00)	3
Dues	\$1,320.00	\$1,350.00	\$1,350.00	\$0.00	3
Total	\$1,351,148.14	\$1,369,525.00	\$1,383,300.00	\$13,775.00	

Note Reference:

1. Facility updates to include loading dock and curb repairs.
2. Building level requests and updates to maintenance equipment.
3. Debt service payment. Period ending 2034.

CAPITAL OUTLAY

Operational Unit: 003 - Intermediate School

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$37,947.00	\$35,000.00	\$25,000.00	(\$10,000.00)	1
Other Improvements	\$3,673.23	\$80,000.00	\$135,000.00	\$55,000.00	2
Equipment	\$29,562.94	\$35,000.00	\$40,000.00	\$5,000.00	3
Library Books	\$6,657.55	\$7,000.00	\$7,000.00	\$0.00	
Total	\$77,840.72	\$157,000.00	\$207,000.00	\$50,000.00	

Note Reference:

1. Facility updates to include residing and shingling garages.
2. Common area flooring. East entry concrete replacement and curb repairs.
3. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAY

Operational Unit: 004 - Jefferson School

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$3,258.16	\$20,000.00	\$15,000.00	(\$5,000.00)	1
Other Improvements	\$70,702.16	\$37,430.00	\$10,000.00	(\$27,430.00)	1
Equipment	\$9,082.65	\$16,500.00	\$16,500.00	\$0.00	2
Library Books	\$5,982.04	\$6,000.00	\$6,000.00	\$0.00	
Total	\$89,025.01	\$79,930.00	\$47,500.00	(\$32,430.00)	

Note Reference:

1. Facility updates to include residing and shingling garages.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAY

Operational Unit: 005 - Mellette School

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$8,701.61	\$8,000.00	\$14,000.00	\$6,000.00	1
Other Improvements	\$35,380.58	\$25,000.00	\$60,000.00	\$35,000.00	1
Equipment	\$11,658.82	\$10,000.00	\$16,500.00	\$6,500.00	2
Library Books	\$3,922.02	\$4,000.00	\$4,000.00	\$0.00	
Total	\$59,663.03	\$47,000.00	\$94,500.00	\$47,500.00	

Note Reference:

1. Facility updates to include startup costs for gym remodel; paint/stage/door updates.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAY**Operational Unit: 006 - McKinley School**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$6,463.40	\$15,000.00	\$95,000.00	\$80,000.00	1
Other Improvements	\$31,950.05	\$45,000.00	\$185,000.00	\$140,000.00	2
Equipment	\$21,674.87	\$16,500.00	\$16,500.00	\$0.00	3
Library Books	\$3,915.35	\$4,000.00	\$4,000.00	\$0.00	
Principal	\$180,000.00	\$195,000.00	\$200,000.00	\$5,000.00	4
Interest Expense	\$13,877.50	\$11,015.00	\$7,705.00	(\$3,310.00)	4
Dues	\$825.00	\$1,000.00	\$1,000.00	\$0.00	4
Total	\$258,706.17	\$287,515.00	\$509,205.00	\$221,690.00	

Note Reference:

1. Facility updates to include a remodel of the 1954 restrooms.
2. Early Childhood Center playground.
3. Building level requests and updates to maintenance equipment.
4. Debt service payment. Period ending 2027.

CAPITAL OUTLAY**Operational Unit: 007 - Roosevelt School**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$17,000.00	\$12,000.00	\$0.00	(\$12,000.00)	1
Other Improvements	\$51,577.53	\$0.00	\$0.00	\$0.00	1
Equipment	\$11,045.15	\$13,000.00	\$0.00	(\$13,000.00)	
Library Books	\$3,651.70	\$4,000.00	\$0.00	(\$4,000.00)	
Total	\$83,274.38	\$29,000.00	\$0.00	(\$29,000.00)	

Note Reference:

1. Building operation terms in FY24.

CAPITAL OUTLAY**Operational Unit: 008 - Lincoln School**

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$102,254.66	\$115,000.00	\$35,000.00	(\$80,000.00)	1
Equipment	\$7,458.48	\$16,500.00	\$16,500.00	\$0.00	2
Library Books	\$3,356.69	\$6,000.00	\$6,000.00	\$0.00	
Total	\$113,069.83	\$137,500.00	\$57,500.00	(\$80,000.00)	

Note Reference:

1. Facility updates to include updates to doors and misc. repairs.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAY

Operational Unit: 009 - Co-Curricular Activities

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$106,581.14	\$92,000.00	\$125,000.00	\$33,000.00	1
Facility Rent	\$0.00	\$0.00	\$52,000.00	\$52,000.00	2
Total	\$106,581.14	\$92,000.00	\$177,000.00	\$85,000.00	

Note Reference:

1. General needs for band/orchestra and athletics.
2. Facility rent for Park & Rec and gymnastic space.

CAPITAL OUTLAY

Operational Unit: 011 - Central Services

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Supplies	\$0.00	\$0.00	\$0.00	\$0.00	1
Textbooks	\$279,759.62	\$350,000.00	\$350,000.00	\$0.00	2
Land	\$0.00	\$0.00	\$0.00	\$0.00	3
Buildings	\$6,970,848.28	\$6,565,000.00	\$11,296,370.00	\$4,731,370.00	4
Other Improvements	\$56,816.75	\$135,000.00	\$220,000.00	\$85,000.00	
Equipment	\$753,173.15	\$677,500.00	\$923,500.00	\$246,000.00	5
Equipment - ESSER II	\$278,084.73	\$0.00	\$0.00	\$0.00	6
Equipment - ESSER III	\$0.00	\$1,512,000.00	\$0.00	(\$1,512,000.00)	6
Vehicles	\$108,309.89	\$80,000.00	\$501,800.00	\$421,800.00	7
Transfer Out	\$600,000.00	\$600,000.00	\$1,200,000.00	\$600,000.00	8
Total	\$9,046,992.42	\$9,919,500.00	\$14,491,670.00	\$4,572,170.00	

Note Reference:

1. Previously budgeted for COVID related expenses with support of ESSER I funding.
2. Textbook purchases for the District.
3. Previous allocation to support purchase of two homes located behind Garfield. Purchased one in FY22.
4. Allocation to support High School renovation project and phasing of stadium project.
5. Allocation to support technology needs, High School renovation furnishings, and other District wide needs.
6. Allocation to support air quality and technology updates with support of ESSER II & III funding.
7. Allocation to support update to transportation fleet.
8. Amount to be transferred to the General Fund.

Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Total	\$12,765,099.16	\$13,867,720.00	\$18,152,800.00	\$4,285,080.00
<i>Increase in Reserve Deduction</i>	\$12,765,099.16	\$13,867,720.00	\$18,152,800.00	\$4,285,080.00

CAPITAL OUTLAY FIVE YEAR PLAN

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 001 - High School

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service	\$892,750.00	\$895,125.00	\$895,250.00	\$895,250.00	\$895,250.00	1
Roofing Projects	\$600,000.00		\$75,000.00	\$95,000.00	\$75,000.00	2
Building Requests	\$60,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	3
Library Books	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	
Identified Projects	\$67,000.00	\$133,000.00	\$100,000.00	\$100,000.00	\$100,000.00	4
Arena/DD Miller	\$112,000.00	\$80,000.00	\$25,000.00	\$25,000.00	\$25,000.00	5
Total	\$1,748,750.00	\$1,275,125.00	\$1,262,250.00	\$1,282,250.00	\$1,262,250.00	

Note Reference:

1. High School Renovation Project. Expires 2041.
2. FY24 - Roofing of 1960 classroom areas/shop. General maintenance.
3. Building level requests and updates to maintenance equipment. Continuation of furniture cycles.
4. Identified Projects - FY25 - Practice gym floors/paint. Tile work in bathrooms/bench areas. Garage on east side. FY26 - Sewer lines.
5. Identified Projects - Specific to Arena/DD Miller. FY25 - DD Miller sound system/lighting. Painting in upper arena hallway.

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 002 - Middle School

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service	\$1,231,525.00	\$1,269,300.00	\$1,272,275.00	\$1,200,750.00	\$1,194,550.00	1
Roofing Projects						
Building Requests	\$53,000.00	\$47,000.00	\$50,000.00	\$50,000.00	\$50,000.00	2
Library Books	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	
Identified Projects	\$78,000.00	\$60,000.00	\$55,000.00	\$55,000.00	\$55,000.00	3
Total	\$1,369,525.00	\$1,383,300.00	\$1,384,275.00	\$1,312,750.00	\$1,306,550.00	

Note Reference:

1. Expires 2034.
2. Building level requests and updates to maintenance equipment. Continuation of furniture cycles.
3. Identified Projects - FY25 - Kitchen loading dock repair. Curb repairs.

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 003 - Intermediate School

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$35,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	1
Library Books	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	
Identified Projects	\$115,000.00	\$160,000.00	\$150,000.00	\$95,000.00	\$95,000.00	2
Total	\$157,000.00	\$207,000.00	\$197,000.00	\$142,000.00	\$142,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment. Furniture rotations.
2. Identified Projects - FY25 - Common area flooring. East entry concrete replacement and curb repairs. Reside and shingle garages
FY26 - Retile lunchroom and south hallways. Replace ceiling in lunchroom.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 004 - Jefferson School

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$16,500.00	\$16,500.00	\$25,000.00	\$25,000.00	\$25,000.00	1
Library Books	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Identified Projects	\$57,430.00	\$25,000.00	\$175,000.00	\$50,000.00	\$50,000.00	2
Total	\$79,930.00	\$47,500.00	\$206,000.00	\$81,000.00	\$81,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment.
2. Identified Projects - FY25 - Reside and shingle garage. FY26 - Major parking lot improvements and re-carpet hallways.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 005 - Mellette School

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$18,000.00	\$16,500.00	\$20,000.00	\$20,000.00	\$20,000.00	1
Library Books	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	
Identified Projects	\$25,000.00	\$74,000.00	\$500,000.00	\$55,000.00	\$90,000.00	2
Total	\$47,000.00	\$94,500.00	\$524,000.00	\$79,000.00	\$114,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment.
2. Identified Projects - FY25 - Startup costs for gym remodel; paint/stage/door updates. FY26 - Full gym remodel; HVAC and sports floor.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 006 - McKinley School

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service	\$207,015.00	\$208,705.00	\$208,000.00	\$107,000.00		1
Roofing Projects				\$275,000.00		2
Building Requests	\$16,500.00	\$16,500.00	\$20,000.00	\$20,000.00	\$20,000.00	3
Library Books	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	
Identified Projects	\$60,000.00	\$280,000.00	\$55,000.00	\$55,000.00	\$55,000.00	4
Total	\$287,515.00	\$509,205.00	\$287,000.00	\$461,000.00	\$79,000.00	

Note Reference:

1. Expires 2027.
2. 2007 addition roof.
3. Building level requests and updates to maintenance equipment.
4. Identified Projects - FY25 - Early Childhood Center playground. Remodel of 1952 restrooms.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 007 - Roosevelt School

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$13,000.00					1
Library Books	\$4,000.00					
Identified Projects	\$12,000.00					1
Total	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Building operation terms in FY24.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 008 - Lincoln School

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service						
Roofing Projects			\$515,000.00			1
Building Requests	\$16,500.00	\$16,500.00	\$20,000.00	\$20,000.00	\$20,000.00	2
Library Books	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Identified Projects	\$115,000.00	\$35,000.00	\$55,000.00	\$245,000.00	\$30,000.00	3
Total	\$137,500.00	\$57,500.00	\$596,000.00	\$271,000.00	\$56,000.00	

Note Reference:

1. Original building roof.
2. Building level requests and updates to maintenance equipment.
3. Identified Projects - FY25 - Updates to doors/misc. repairs. FY27 - Boiler replacement. Major parking repairs.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 009 - Co-Curricular Activities

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Building Requests	\$92,000.00	\$125,000.00	\$100,000.00	\$100,000.00	\$100,000.00	1
Facility Rent	\$0.00	\$52,000.00	\$55,000.00	\$55,000.00	\$55,000.00	2
Total	\$92,000.00	\$177,000.00	\$155,000.00	\$155,000.00	\$155,000.00	

Note Reference:

1. General athletic requests, band and orchestra.
2. Facility rent for Park & Rec and gymnastic space.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 011 - Central Services

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service			\$375,000.00	\$375,000.00	\$375,000.00	
Roofing Projects						
Building Requests	\$75,000.00	\$165,500.00	\$75,000.00	\$75,000.00	\$75,000.00	1
Curriculum	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	
Technology	\$365,000.00	\$550,000.00	\$686,100.00	\$815,200.00	\$486,800.00	
Copier Lease		\$68,000.00	\$70,000.00	\$70,000.00	\$70,000.00	
Land						
Buildings	\$35,000.00	\$50,000.00	\$75,000.00	\$78,000.00	\$78,000.00	2
Identified Projects	\$95,000.00	\$40,000.00	\$125,000.00	\$700,000.00	\$700,000.00	3
Stadium Development	\$6,500,000.00	\$11,281,370.00				4
Stadium Devel. Estima	(\$5,215,000.00)					4
NTHS Remodel				\$115,000.00		5
Other Improvements	\$115,000.00		\$35,000.00	\$45,000.00	\$55,000.00	
Equipment	\$92,500.00	\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	
Equipment - ESSER II						6
Equipment - ESSER III	\$1,512,000.00					6
Vehicles	\$80,000.00	\$501,800.00	\$120,000.00	\$120,000.00	\$120,000.00	
NTHS Assessment	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	
Transfer Out	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	
Total	\$5,304,500.00	\$14,401,670.00	\$3,306,100.00	\$4,138,200.00	\$3,704,800.00	

Note Reference:

1. Central maintenance building request set aside.
2. Buildings -professional service for moving.
3. Identified Projects.
4. Stadium Development. Line item to shift cost from FY24 to FY25 when the majority of the project will take place.
5. NTHS Remodel - Allocation to support architect fees in establishing plan for NTHS.
6. ESSER II HVAC project. ESSER III funding to cover technology purchase.

Total	\$9,252,720.00	\$18,152,800.00	\$7,917,625.00	\$7,922,200.00	\$6,900,600.00
Transfer Adjustment	(\$600,000.00)				
	\$8,652,720.00	\$18,152,800.00	\$7,917,625.00	\$7,922,200.00	\$6,900,600.00

CAPITAL OUTLAY FIVE YEAR PLAN

Means of Finance

Taxes	\$7,560,600.00	\$7,677,440.00	\$7,830,990.00	\$7,987,600.00	\$8,147,300.00
Fixed Income	\$284,460.00	\$273,000.00	\$250,000.00	\$250,000.00	\$250,000.00
Certificate		\$3,200,000.00			
Contributions	\$200,000.00	\$200,000.00			
Federal Off-Set	\$1,512,000.00	\$125,425.00			
	\$9,557,060.00	\$11,475,865.00	\$8,080,990.00	\$8,237,600.00	\$8,397,300.00
<i>Increase/(Decrease)</i>	\$904,340.00	(\$6,676,935.00)	\$163,365.00	\$315,400.00	\$1,496,700.00

CAPITAL OUTLAY FIVE YEAR PLAN

Fund Balance Projections

Beginning Fund Balance	\$7,069,649.00	\$7,973,989.00	\$1,297,054.00	\$1,460,419.00	\$1,775,819.00
<i>Increase/(Decrease)</i>	\$904,340.00	(\$6,676,935.00)	\$163,365.00	\$315,400.00	\$1,496,700.00
	\$7,973,989.00	\$1,297,054.00	\$1,460,419.00	\$1,775,819.00	\$3,272,519.00
Fund Balance Percent	105.47%	16.89%	18.65%	22.23%	40.17%
15% Fund Balance	\$1,134,090.00	\$1,151,616.00	\$1,174,648.50	\$1,198,140.00	\$1,222,095.00

CAPITAL OUTLAY FIVE YEAR PLAN

Recap

BUDGET DATA	BUDGET FY24	BUDGET FY25	PROJECTED FY26	PROJECTED FY27	PROJECTED FY28	Note Reference
Debt Service	\$2,331,290.00	\$2,373,130.00	\$2,750,525.00	\$2,578,000.00	\$2,464,800.00	
Roofing Projects	\$600,000.00	\$0.00	\$590,000.00	\$370,000.00	\$75,000.00	
Building Requests	\$395,500.00	\$713,500.00	\$500,000.00	\$500,000.00	\$500,000.00	
Library Books	\$55,000.00	\$51,000.00	\$51,000.00	\$51,000.00	\$51,000.00	
Curriculum	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	
Technology	\$365,000.00	\$550,000.00	\$686,100.00	\$815,200.00	\$486,800.00	
Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings	\$35,000.00	\$50,000.00	\$75,000.00	\$78,000.00	\$78,000.00	
Identified Projects	\$736,430.00	\$887,000.00	\$1,365,000.00	\$1,505,000.00	\$1,325,000.00	
Stadium Development	\$1,285,000.00	\$11,281,370.00	\$0.00	\$0.00	\$0.00	
NTHS Remodel	\$0.00	\$0.00	\$0.00	\$115,000.00	\$0.00	
Other Improvements	\$115,000.00	\$0.00	\$35,000.00	\$45,000.00	\$55,000.00	
Equipment	\$92,500.00	\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	
Equipment - ESSER II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Equipment - ESSER III	\$1,512,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transportation	\$80,000.00	\$501,800.00	\$120,000.00	\$120,000.00	\$120,000.00	
NTHS Assessment	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	
Transfer Out	\$600,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	
Total	\$8,652,720.00	\$18,152,800.00	\$7,917,625.00	\$7,922,200.00	\$6,900,600.00	

SPECIAL EDUCATION REVENUES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$4,430,242.43	\$4,043,895.00	\$4,323,460.00	\$279,565.00	1
Mobile Home Taxes	\$28,693.73	\$20,000.00	\$20,000.00	\$0.00	
Penalties/In Lieu of Taxes	\$13,891.99	\$19,500.00	\$19,500.00	\$0.00	
Tuition	\$0.00	\$15,000.00	\$15,000.00	\$0.00	2
Interest Income	\$0.00	\$6,000.00	\$6,000.00	\$0.00	
Medicaid Direct/Indirect	\$47,859.77	\$75,000.00	\$62,000.00	(\$13,000.00)	3
Other Local Revenue	\$500.16	\$1,000.00	\$1,000.00	\$0.00	
Total	\$4,521,188.08	\$4,180,395.00	\$4,446,960.00	\$266,565.00	
State Sources					
State Aid to Education	\$2,125,939.00	\$2,756,955.00	\$3,029,855.00	\$272,900.00	4
Restricted & Other State Assist	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$2,125,939.00	\$2,756,955.00	\$3,029,855.00	\$272,900.00	
Federal Sources					
IDEA Part 611	\$1,112,437.00	\$995,000.00	\$1,015,000.00	\$20,000.00	5
IDEA Part 619	\$18,123.00	\$20,025.00	\$22,000.00	\$1,975.00	5
ARP IDEA 611	\$0.00	\$0.00	\$0.00	\$0.00	
ARP IDEA 619	\$0.00	\$0.00	\$0.00	\$0.00	
Other Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$1,130,560.00	\$1,015,025.00	\$1,037,000.00	\$21,975.00	
Other Funding Sources					
Use of Cash on Hand	\$0.00	\$410,791.00	\$408,525.00	(\$2,266.00)	6
Operating Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$0.00	\$410,791.00	\$408,525.00	(\$2,266.00)	
Revenue Total	\$7,777,687.08	\$8,363,166.00	\$8,922,340.00	\$559,174.00	
<i>Use of Cash on Hand Deduction</i>	\$7,777,687.08	\$7,952,375.00	\$8,513,815.00	\$561,440.00	
Fund Balance Projections					
Beginning Fund Balance		\$967,207.00	\$1,217,207.00		
<i>Increase/(Decrease)</i>		\$250,000.00	(\$408,525.00)		
Ending Fund Balance		\$1,217,207.00	\$808,682.00		7
Fund Balance Percent		15.49%	9.79%		7

Note Reference:

- The Levy - \$/s/1,000 as for 2024 taxes payable in 2025 received a decreased modification to \$1.488/1,000.
This accounts for the calculation of the increase in tax revenue.
- Tuition that is expected for the providing of Special Services to an out of district student.
- Anticipates \$12,000 from In-direct Medicaid and \$50,000 from Direct Medicaid.
- The estimated State Aid considering the number of special need students in the various categories.
- Federal support of IDEA Part B Regular (611) and Early Pre-school (619) as well as services related to CEIS.
- The 2024-25 Budget calls for a use of cash reserves.
- Ending fund balance projection estimated at \$808,682 or 9.79%.

SPECIAL EDUCATION EXPENDITURES - Program Level

SPECIAL EDUCATION

 Program: 1221 - Mild-Moderate Disabilities

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	28.82	29.55	\$1,508,088.97	\$1,603,705.00	\$1,744,000.00	\$140,295.00	1
Classified Salaries	34.79	33.48	\$628,490.61	\$747,050.00	\$756,700.00	\$9,650.00	1
Substitute Salaries			\$111,775.66	\$96,900.00	\$109,700.00	\$12,800.00	
Benefits			\$673,147.08	\$874,106.00	\$995,515.00	\$121,409.00	1
Purchased Services			\$1,750.00	\$700.00	\$0.00	(\$700.00)	
Supplies			\$22,884.36	\$29,350.00	\$27,500.00	(\$1,850.00)	2
Total	63.61	63.03	\$2,946,136.68	\$3,351,811.00	\$3,633,415.00	\$281,604.00	

Note Reference:

1. Building level breakdown will provide building detail in regards to identified modifications.
2. Aligned budget with previous spending allocations and special education enrollment numbers.

SPECIAL EDUCATION

 Program: 1222 - Severe Disabilities

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	12.75	8.62	\$634,619.45	\$692,120.00	\$549,500.00	(\$142,620.00)	1
Classified Salaries	25.48	22.98	\$509,940.61	\$570,750.00	\$544,500.00	(\$26,250.00)	1
Substitute Salaries			\$4,924.91	\$21,400.00	\$22,000.00	\$600.00	
Benefits			\$368,939.37	\$485,735.00	\$471,225.00	(\$14,510.00)	1
Purchased Services			\$185,184.61	\$133,300.00	\$181,100.00	\$47,800.00	2
Supplies			\$18,001.05	\$24,590.00	\$21,100.00	(\$3,490.00)	3
Total	38.23	31.60	\$1,721,610.00	\$1,927,895.00	\$1,789,425.00	(\$138,470.00)	

Note Reference:

1. Building level breakdown will provide building detail in regards to identified modifications.
2. Decrease in students receiving specialized services outside of the District; Job Coaching, Better Me Counseling, HSA.
3. Aligned budget with previous spending allocations and special education enrollment numbers.

SPECIAL EDUCATION

 Program: 1223 - Day Programs

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	2.00	\$60,917.00	\$65,000.00	\$140,500.00	\$75,500.00	1
Classified Salaries	1.00	1.00	\$21,852.37	\$25,055.00	\$26,700.00	\$1,645.00	
Benefits			\$25,822.64	\$29,610.00	\$53,395.00	\$23,785.00	
Total	2.00	3.00	\$108,592.01	\$119,665.00	\$220,595.00	\$100,930.00	

Note Reference:

1. Transition Program (18-21) located at the Middle School.

SPECIAL EDUCATION

Program: 1224 - Residential Programs

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$102,504.12	\$75,000.00	\$85,000.00	\$10,000.00	1
Total			\$102,504.12	\$75,000.00	\$85,000.00	\$10,000.00	

Note Reference:

1. Students receiving specialized services outside of the District; Aurora Plains, CHS, Summit Oaks.

SPECIAL EDUCATION

Program: 1226 - Early Childhood Prog Age 3-5

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$192,099.19	\$219,200.00	\$230,000.00	\$10,800.00	1
Classified Salaries	4.00	4.00	\$102,455.37	\$90,000.00	\$115,000.00	\$25,000.00	
Substitute Salaries			\$0.00	\$1,200.00	\$2,000.00	\$800.00	
Benefits			\$100,036.68	\$111,725.00	\$128,395.00	\$16,670.00	
Purchased Services			\$0.00	\$1,300.00	\$1,300.00	\$0.00	
Supplies			\$4,172.80	\$4,200.00	\$4,000.00	(\$200.00)	
Total	8.00	8.00	\$398,764.04	\$427,625.00	\$480,695.00	\$53,070.00	

Note Reference:

1. Early Childhood Program located at McKinley.

SPECIAL EDUCATION

Program: 1230 - Prog for Phys Handicap

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$1,281.00	\$15,500.00	\$5,000.00	(\$10,500.00)	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$1,281.00	\$15,500.00	\$5,000.00	(\$10,500.00)	

SPECIAL EDUCATION

Program: 2134 - Nurse Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.07	2.75	\$144,448.22	\$108,000.00	\$150,000.00	\$42,000.00	1
Benefits			\$35,036.77	\$32,655.00	\$48,480.00	\$15,825.00	1
Supplies			\$78.76	\$300.00	\$300.00	\$0.00	
Total	2.07	2.75	\$179,563.75	\$140,955.00	\$198,780.00	\$57,825.00	

Note Reference:

1. One-on-one nursing services declined as student phased out of program.

SPECIAL EDUCATION**Program: 2142 - Psychological Testing Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$283,062.00	\$303,800.00	\$335,000.00	\$31,200.00	
Benefits			\$67,780.81	\$76,220.00	\$79,250.00	\$3,030.00	
Purchased Services			\$3,626.39	\$3,500.00	\$3,700.00	\$200.00	
Supplies			\$5,346.23	\$5,000.00	\$5,000.00	\$0.00	
Total	4.00	4.00	\$359,815.43	\$388,520.00	\$422,950.00	\$34,430.00	

SPECIAL EDUCATION**Program: 2152 - Speech Pathology Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	11.00	10.95	\$557,474.92	\$526,055.00	\$625,095.00	\$99,040.00	
Benefits			\$150,502.19	\$157,900.00	\$196,280.00	\$38,380.00	
Purchased Services			\$66,828.16	\$173,175.00	\$241,500.00	\$68,325.00	1
Supplies			\$6,705.79	\$7,000.00	\$7,000.00	\$0.00	
Total	11.00	10.95	\$781,511.06	\$864,130.00	\$1,069,875.00	\$205,745.00	

Note Reference:

1. Agreement with Presence Learning to provide Speech Language Services.

SPECIAL EDUCATION**Program: 2162 - Audiology Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$630.00	\$5,000.00	\$3,500.00	(\$1,500.00)	
Equipment			\$6,969.15	\$15,000.00	\$12,000.00	(\$3,000.00)	
Total			\$7,599.15	\$20,000.00	\$15,500.00	(\$4,500.00)	

SPECIAL EDUCATION**Program: 2171 - Physical Therapy**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.00	2.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	
Benefits			\$0.00	\$0.00	\$37,920.00	\$37,920.00	
Purchased Services			\$145,162.50	\$168,000.00	\$0.00	(\$168,000.00)	
Total			\$145,162.50	\$168,000.00	\$157,920.00	(\$10,080.00)	

SPECIAL EDUCATION

Program: 2172 - Occupational Therapy

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$178,314.00	\$195,000.00	\$201,000.00	\$6,000.00	
Benefits			\$51,279.28	\$61,285.00	\$68,145.00	\$6,860.00	
Purchased Services			\$1,116.17	\$6,500.00	\$5,500.00	(\$1,000.00)	
Supplies			\$1,464.09	\$2,500.00	\$2,500.00	\$0.00	
Total	4.00	4.00	\$232,173.54	\$265,285.00	\$277,145.00	\$11,860.00	

SPECIAL EDUCATION

Program: 2179 - Other Therapy Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.85	0.85	\$48,150.07	\$52,185.00	\$55,000.00	\$2,815.00	
Benefits			\$10,668.17	\$14,525.00	\$16,280.00	\$1,755.00	
Purchased Services			\$5,339.31	\$9,000.00	\$5,000.00	(\$4,000.00)	
Supplies			\$0.00	\$250.00	\$0.00	(\$250.00)	
Total	0.85	0.85	\$64,157.55	\$75,960.00	\$76,280.00	\$320.00	

SPECIAL EDUCATION

Program: 2182 - Visually Impaired - Other

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATION

Program: 2212 - Inst & Curriculum Development Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$73,568.52	\$65,000.00	\$65,000.00	\$0.00	1
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$16,651.28	\$17,395.00	\$18,895.00	\$1,500.00	
Purchased Services			\$3,106.15	\$0.00	\$0.00	\$0.00	
Supplies			\$815.75	\$15,000.00	\$15,000.00	\$0.00	
Total	1.00	1.00	\$94,141.70	\$97,395.00	\$98,895.00	\$1,500.00	

Note Reference:

1. Instructional Coaching support for Special Education.

SPECIAL EDUCATION

Program: 2219 - Other Improvements of Inst.

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATION

Program: 2227 - Technology in School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$29,917.69	\$22,000.00	\$22,000.00	\$0.00	1
Total			\$29,917.69	\$22,000.00	\$22,000.00	\$0.00	

Note Reference:

1. Software and technology needs in support of specific programs.

SPECIAL EDUCATION

Program: 2622 - Staff Development Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$0.00	\$23,000.00	\$25,000.00	\$2,000.00	1
Supplies			\$0.00	\$8,000.00	\$2,000.00	(\$6,000.00)	
Total			\$0.00	\$31,000.00	\$27,000.00	(\$4,000.00)	

Note Reference:

1. Providing more personal development opportunities internally.

SPECIAL EDUCATION

Program: 2710 - Directors Office

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$115,485.98	\$143,000.00	\$113,000.00	(\$30,000.00)	
Clerical Salaries	0.50	0.50	\$17,073.88	\$18,075.00	\$19,500.00	\$1,425.00	
Other Salaries			\$6,888.00	\$0.00	\$0.00	\$0.00	
Benefits			\$31,642.02	\$39,590.00	\$33,665.00	(\$5,925.00)	
Purchased Services			\$22,739.28	\$12,000.00	\$12,000.00	\$0.00	
Supplies			\$4,516.41	\$5,000.00	\$6,000.00	\$1,000.00	
Equipment			\$398.87	\$3,000.00	\$2,000.00	(\$1,000.00)	
Dues			\$722.00	\$1,500.00	\$1,500.00	\$0.00	
Total			\$199,466.44	\$222,165.00	\$187,665.00	(\$34,500.00)	

SPECIAL EDUCATION
Program: 2711 - Deaf-Blind

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$140.07	\$0.00	\$0.00	\$0.00	
Total			\$140.07	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATION
Program: 2712 - Serious Emotionally Disturbed

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATION
Program: 2730 - Transportation

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Clerical Salaries	2.00	2.00	\$71,548.05	\$80,000.00	\$80,000.00	\$0.00	1
Benefits			\$18,629.88	\$30,460.00	\$31,200.00	\$740.00	
Purchased Services			\$24,410.63	\$38,500.00	\$42,000.00	\$3,500.00	
Supplies			\$0.00	\$1,300.00	\$1,000.00	(\$300.00)	
Total			\$114,588.56	\$150,260.00	\$154,200.00	\$3,940.00	

Note Reference:

1. Bus transportation services as off-set through grant funding.

SPECIAL EDUCATION
Program: 2752 - Serious Emotionally Disturbed

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$1,119.62	\$0.00	\$0.00	\$0.00	1
Total			\$1,119.62	\$0.00	\$0.00	\$0.00	

Note Reference:

1. No longer receiving out of District support for this service.

SPECIAL EDUCATION

Program: 2753 - Cognitive Disability

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. No longer receiving out of District support for this service.

SPECIAL EDUCATION

Program: 2756 - Multiple Disabilities

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$4,812.12	\$0.00	\$0.00	\$0.00	1
Total			\$4,812.12	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Decrease in students receiving specialized services outside of the District; Life Scape.

SPECIAL EDUCATION

Program: 2762- Autism

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. No longer receiving out of District support for this service.

SPECIAL EDUCATION

Program: 8110- Transfers Out

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Transfer			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Eliminated the prior practice of transferring interest income to the General Fund.

Increase in Reserve	\$284,630.05	\$0.00	\$0.00	\$0.00
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Expenditure Total	\$7,777,687.08	\$8,363,166.00	\$8,922,340.00	\$559,174.00
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<i>Increase in Reserve Deduction</i>	\$7,493,057.03	\$8,363,166.00	\$8,922,340.00	\$559,174.00
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SPECIAL EDUCATION

Budget Recap

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	138.26	132.68	\$5,271,177.78	\$5,623,495.00	\$6,004,195.00	\$380,700.00	
Benefits			\$1,550,136.17	\$1,931,206.00	\$2,178,645.00	\$247,439.00	
Purchased Services			\$599,667.82	\$686,475.00	\$632,600.00	(\$53,875.00)	
Supplies			\$63,985.24	\$102,490.00	\$91,400.00	(\$11,090.00)	
Equipment			\$7,368.02	\$18,000.00	\$14,000.00	(\$4,000.00)	
Dues			\$722.00	\$1,500.00	\$1,500.00	\$0.00	
Transfer			\$0.00	\$0.00	\$0.00	\$0.00	
Total	138.26	132.68	\$7,493,057.03	\$8,363,166.00	\$8,922,340.00	\$559,174.00	

SPECIAL EDUCATION EXPENDITURES - Building Level

SPECIAL EDUCATION

Operational Unit: 001 - High School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.00	9.00	\$485,990.24	\$519,500.00	\$559,000.00	\$39,500.00	1
Classified Salaries	13.00	12.00	\$246,282.62	\$297,000.00	\$298,700.00	\$1,700.00	1
Substitute Salaries			\$13,155.92	\$16,700.00	\$18,000.00	\$1,300.00	
Benefits			\$216,331.65	\$301,545.00	\$331,430.00	\$29,885.00	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$6,585.35	\$11,000.00	\$11,000.00	\$0.00	
Total	22.00	21.00	\$968,345.78	\$1,145,745.00	\$1,218,130.00	\$72,385.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 002 - Middle School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	5.00	5.00	\$243,810.58	\$308,500.00	\$324,000.00	\$15,500.00	1
Classified Salaries	5.00	6.00	\$118,648.61	\$117,000.00	\$146,000.00	\$29,000.00	1
Substitute Salaries			\$6,885.25	\$14,500.00	\$15,000.00	\$500.00	
Benefits			\$102,718.81	\$145,660.00	\$177,210.00	\$31,550.00	1
Supplies			\$7,446.17	\$9,300.00	\$9,300.00	\$0.00	
Total	10.00	11.00	\$479,509.42	\$594,960.00	\$671,510.00	\$76,550.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 003 - Intermediate School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	5.40	6.00	\$275,943.21	\$297,000.00	\$360,000.00	\$63,000.00	1
Classified Salaries	6.00	10.53	\$114,136.92	\$131,250.00	\$243,500.00	\$112,250.00	1
Substitute Salaries			\$21,340.26	\$20,500.00	\$24,500.00	\$4,000.00	
Benefits			\$121,436.99	\$158,815.00	\$251,900.00	\$93,085.00	1
Supplies			\$4,939.40	\$5,200.00	\$5,700.00	\$500.00	
Total	11.40	16.53	\$537,796.78	\$612,765.00	\$885,600.00	\$272,835.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 004 - Jefferson School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.50	4.00	\$120,355.06	\$140,500.00	\$237,000.00	\$96,500.00	1
Classified Salaries	5.00	9.00	\$89,277.03	\$105,610.00	\$202,000.00	\$96,390.00	1
Substitute Salaries			\$27,863.59	\$11,000.00	\$26,000.00	\$15,000.00	
Benefits			\$76,547.14	\$99,100.00	\$193,495.00	\$94,395.00	1
Supplies			\$2,267.59	\$3,500.00	\$3,500.00	\$0.00	
Total	7.50	13.00	\$316,310.41	\$359,710.00	\$661,995.00	\$302,285.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 005 - Mellette School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.50	3.68	\$193,456.80	\$219,855.00	\$217,000.00	(\$2,855.00)	1
Classified Salaries	9.57	8.00	\$176,435.79	\$201,770.00	\$180,000.00	(\$21,770.00)	1
Substitute Salaries			\$11,724.92	\$6,400.00	\$14,000.00	\$7,600.00	
Benefits			\$119,996.16	\$179,160.00	\$173,700.00	(\$5,460.00)	1
Purchased Services			\$0.00	\$1,100.00	\$0.00	(\$1,100.00)	
Supplies			\$4,473.72	\$4,600.00	\$5,000.00	\$400.00	
Total	14.07	11.68	\$506,087.39	\$612,885.00	\$589,700.00	(\$23,185.00)	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 006 - McKinley School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	4.00	\$203,910.56	\$179,060.00	\$210,000.00	\$30,940.00	1
Classified Salaries	9.00	5.93	\$146,387.04	\$187,300.00	\$111,000.00	(\$76,300.00)	1
Substitute Salaries			\$19,085.05	\$21,200.00	\$22,000.00	\$800.00	
Benefits			\$131,756.82	\$156,416.00	\$155,155.00	(\$1,261.00)	1
Purchased Services			\$0.00	\$200.00	\$0.00	(\$200.00)	
Supplies			\$2,598.42	\$3,090.00	\$3,100.00	\$10.00	
Total	12.00	9.93	\$503,737.89	\$547,266.00	\$501,255.00	(\$46,011.00)	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 007 - Roosevelt School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.31	0.00	\$201,577.87	\$217,100.00	\$0.00	(\$217,100.00)	1
Classified Salaries	5.00	0.00	\$100,949.24	\$108,850.00	\$0.00	(\$108,850.00)	1
Substitute Salaries			\$9,932.86	\$19,000.00	\$0.00	(\$19,000.00)	
Benefits			\$95,236.30	\$126,255.00	\$0.00	(\$126,255.00)	1
Supplies			\$2,424.38	\$2,700.00	\$0.00	(\$2,700.00)	
Total	9.31	0.00	\$410,120.65	\$473,905.00	\$0.00	(\$473,905.00)	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 008 - Lincoln School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.50	4.00	\$173,893.37	\$186,380.00	\$217,500.00	\$31,120.00	1
Classified Salaries	3.20	5.00	\$64,728.46	\$71,000.00	\$120,000.00	\$49,000.00	1
Substitute Salaries			\$6,712.72	\$4,000.00	\$7,200.00	\$3,200.00	
Benefits			\$81,878.75	\$93,425.00	\$138,165.00	\$44,740.00	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$3,864.85	\$4,550.00	\$5,000.00	\$450.00	
Total	6.70	9.00	\$331,078.15	\$359,355.00	\$487,865.00	\$128,510.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 011 - Central Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	32.28	32.04	\$1,781,804.65	\$1,762,170.00	\$2,090,595.00	\$328,425.00	1
Classified Salaries	9.50	5.00	\$205,893.25	\$213,075.00	\$141,700.00	(\$71,375.00)	1
Administration Salaries	1.00	1.00	\$115,485.98	\$143,000.00	\$113,000.00	(\$30,000.00)	1
Clerical Salaries	2.50	2.50	\$88,621.93	\$98,075.00	\$99,500.00	\$1,425.00	1
Substitute Salaries			\$0.00	\$6,200.00	\$7,000.00	\$800.00	
Other Salaries			\$6,888.00	\$0.00	\$0.00	\$0.00	
Benefits			\$604,233.55	\$670,830.00	\$757,590.00	\$86,760.00	1
Purchased Services			\$599,667.82	\$685,175.00	\$632,600.00	(\$52,575.00)	2
Supplies			\$29,385.36	\$58,550.00	\$48,800.00	(\$9,750.00)	
Equipment			\$7,368.02	\$18,000.00	\$14,000.00	(\$4,000.00)	
Dues			\$722.00	\$1,500.00	\$1,500.00	\$0.00	
Transfer			\$0.00	\$0.00	\$0.00	\$0.00	
Total	45.28	40.54	\$3,440,070.56	\$3,656,575.00	\$3,906,285.00	\$249,710.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between programs.
2. Decrease in students receiving specialized services outside of the District.

Increase in Reserve	\$284,630.05	\$0.00	\$0.00	\$0.00
Expenditure Total	\$7,777,687.08	\$8,363,166.00	\$8,922,340.00	\$559,174.00
<i>Increase in Reserve Deduction</i>	\$7,493,057.03	\$8,363,166.00	\$8,922,340.00	\$559,174.00

GENERAL FUND REVENUES

BUDGET DATA	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$10,889,946.62	\$11,323,000.00	\$11,804,332.00	\$481,332.00	1
Mobile Home Taxes	\$74,344.69	\$65,000.00	\$65,000.00	\$0.00	2
Gross Receipts Taxes	\$269,510.76	\$350,000.00	\$350,000.00	\$0.00	3
Penalties/In Lieu of Taxes	\$22,913.04	\$33,000.00	\$25,000.00	(\$8,000.00)	
Interest Income	\$26,296.96	\$55,000.00	\$216,000.00	\$161,000.00	4
Admission/Gate Receipts/Other	\$103,356.26	\$125,000.00	\$125,000.00	\$0.00	5
Rental Services	\$135,491.92	\$152,500.00	\$167,500.00	\$15,000.00	6
Medicaid Reimbursement	\$62,699.39	\$45,000.00	\$45,000.00	\$0.00	7
Expense Reimb. & Other	\$322,497.68	\$324,670.00	\$337,800.00	\$13,130.00	8
Total	\$11,907,057.32	\$12,473,170.00	\$13,135,632.00	\$662,462.00	
County Sources					
County Apportionment	\$449,049.93	\$430,000.00	\$430,000.00	\$0.00	
Revenue in Lieu of Taxes	\$11,973.27	\$20,000.00	\$20,000.00	\$0.00	
Total	\$461,023.20	\$450,000.00	\$450,000.00	\$0.00	
State Sources					
State Aid to Education	\$12,865,748.00	\$13,925,000.00	\$13,851,119.00	(\$73,881.00)	9
State Apportionment	\$354,795.10	\$370,000.00	\$370,000.00	\$0.00	10
Bank Franchise Tax	\$455,790.34	\$500,000.00	\$480,000.00	(\$20,000.00)	11
State Mentoring Teacher Program	\$59,306.51	\$36,125.00	\$36,125.00	\$0.00	12
Restricted & Other State Assist	\$8,655.16	\$12,000.00	\$12,000.00	\$0.00	
Total	\$13,744,295.11	\$14,843,125.00	\$14,749,244.00	(\$93,881.00)	
Federal Sources					
SPDG Grant	\$0.00	\$0.00	\$0.00	\$0.00	13
Homeless Grant	\$13,019.00	\$19,985.00	\$0.00	(\$19,985.00)	
ESSER I	\$0.00	\$0.00	\$0.00	\$0.00	14
ESSER II	\$0.00	\$0.00	\$0.00	\$0.00	15
ESSER III	\$884,844.00	\$980,000.00	\$0.00	(\$980,000.00)	15
Title IV-A SSAE	\$78,743.00	\$102,000.00	\$105,000.00	\$3,000.00	16
Title I Regular & Schl Improvement	\$766,258.00	\$840,610.00	\$725,000.00	(\$115,610.00)	16
Title II-A	\$226,156.00	\$250,000.00	\$262,000.00	\$12,000.00	16
TITLE III	\$15,812.00	\$7,075.00	\$0.00	(\$7,075.00)	
Attendance Grant	\$0.00	\$91,395.00	\$200,085.00	\$108,690.00	
MTSS Grant	\$0.00	\$4,500.00	\$0.00	(\$4,500.00)	
Other Federal Sources	\$1,591.98	\$91,500.00	\$5,000.00	(\$86,500.00)	
Total	\$1,986,423.98	\$2,387,065.00	\$1,297,085.00	(\$1,089,980.00)	
Other Funding Sources					
Use of Cash on Hand	\$539,617.85	\$953,880.00	\$1,603,484.00	\$649,604.00	17
Operating Transfer In	\$600,000.00	\$600,000.00	\$1,200,000.00	\$600,000.00	18
Total	\$1,139,617.85	\$1,553,880.00	\$2,803,484.00	\$1,249,604.00	
Revenue Total	\$29,238,417.46	\$31,707,240.00	\$32,435,445.00	\$728,205.00	
<i>Use of Cash on Hand Deduction</i>	<i>\$28,698,799.61</i>	<i>\$30,753,360.00</i>	<i>\$30,831,961.00</i>	<i>\$78,601.00</i>	19

Fund Balance Projections

Beginning Fund Balance	\$7,191,391.00	\$6,856,326.00	
<i>Increase/(Decrease)</i>	<i>(\$335,065.00)</i>	<i>(\$1,603,484.00)</i>	
Ending Fund Balance	\$6,856,326.00	\$5,252,842.00	20
Fund Balance Percent	21.62%	16.19%	20

Note Reference:

1. Local property taxes as calculated using the maximum \$'s/\$1,000 as set by the State, which decreased slightly and estimated a 2% increase in the assessed value.
2. Newly built mobile homes are classified as real property.
3. Revenue received from rural electric companies, waterfowl production areas, etc. Difficult to predict.
4. Interest income rates.
5. Anticipates that ticket prices will remain the same with attendance remaining consistent.
6. The amount to be received for inter-fund transportation charges and building rental charges are expected to remain the same.
7. Medicaid Administrative reimbursement - Indirect Medicaid - State program.
8. LATC reimbursement for the services provided by the Superintendent and Business Office are accounted for here along with potential insurance claim reimbursements/other misc. revenue. Arrow Education reimbursement for employment expenses.
9. General State Aid making up the total "need" for the General Fund.
10. Revenue generated by the State and distributed to schools on a per student basis.
11. Revenue based on the financial activity of banking institutions.
12. State mentoring teacher program designed by the State.
13. State Personnel Development Grant - completed.
14. ESSER I Funding - completed.
15. ESSER II and III - II - III completed.
16. Federal funding of Title programs noted to be continued.
17. Proposed budget anticipates that the expenditures will exceed the revenue. Typically the noted use of cash is accounted for at 80% of the budgeted anticipation.
18. This amount includes a transfer from Capital Outlay in support of the costs of property/liability insurance, utilities, diesel fuel, along with support of salary and benefits.
19. Budgeted amount not considering the use of cash reserves.
20. Ending fund balance projection estimate at \$5,252,842 or 16.19%.

GENERAL FUND EXPENDITURES - Program Level

GENERAL FUND
Program: 1131 - High School Instruction

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	47.33	47.33	\$2,570,433.95	\$2,756,095.00	\$2,899,100.00	\$143,005.00	1
Classified Salaries	4.00	4.00	\$59,608.38	\$87,500.00	\$94,300.00	\$6,800.00	1
Substitute Salaries			\$127,468.16	\$105,000.00	\$135,000.00	\$30,000.00	
Benefits			\$709,888.77	\$844,851.00	\$947,955.00	\$103,104.00	1
Purchased Services			\$927,980.14	\$958,400.00	\$1,055,395.00	\$96,995.00	2
Supplies			\$90,557.37	\$97,690.00	\$98,905.00	\$1,215.00	2
Total	51.33	51.33	\$4,485,936.77	\$4,849,536.00	\$5,230,655.00	\$381,119.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND
Program: 1111 - Elementary School Instruction

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	101.30	93.85	\$5,619,730.18	\$5,883,190.00	\$5,535,860.00	(\$347,330.00)	1
Classified Salaries	35.49	32.36	\$671,793.66	\$740,900.00	\$744,000.00	\$3,100.00	1
Substitute Salaries			\$225,036.59	\$222,500.00	\$257,000.00	\$34,500.00	
Benefits			\$1,703,984.50	\$2,102,565.00	\$2,160,083.00	\$57,518.00	1
Purchased Services			\$40,150.85	\$41,185.00	\$31,475.00	(\$9,710.00)	
Supplies			\$181,760.49	\$202,580.00	\$191,410.00	(\$11,170.00)	2
Total	136.79	126.21	\$8,442,456.27	\$9,192,920.00	\$8,919,828.00	(\$273,092.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. FTE shift in Title services.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND
Program: 1112 - Elementary Summer School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$32,169.61	\$22,000.00	\$35,000.00	\$13,000.00	
Benefits			\$4,944.67	\$3,185.00	\$4,850.00	\$1,665.00	
Supplies			\$0.00	\$1,000.00	\$1,000.00	\$0.00	
Total			\$37,114.28	\$26,185.00	\$40,850.00	\$14,665.00	

GENERAL FUND
Program: 1121 - Middle School Instruction

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	30.50	30.65	\$1,688,211.09	\$1,776,500.00	\$1,880,500.00	\$104,000.00	1
Classified Salaries	3.00	3.00	\$63,531.15	\$68,000.00	\$72,080.00	\$4,080.00	1
Substitute Salaries			\$69,684.32	\$62,000.00	\$65,000.00	\$3,000.00	
Benefits			\$470,791.96	\$545,645.00	622,065.00	\$76,420.00	1
Purchased Services			\$8,546.77	\$7,500.00	\$2,000.00	(\$5,500.00)	
Supplies			\$69,205.92	\$74,250.00	\$76,225.00	\$1,975.00	2
Total	33.50	33.65	\$2,369,971.21	\$2,533,895.00	\$2,717,870.00	\$183,975.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND
Program: 1122 - Middle School Summer Program

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$28,668.56	\$7,650.00	\$28,000.00	\$20,350.00	
Benefits			\$3,957.54	\$1,040.00	\$3,825.00	\$2,785.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$32,626.10	\$8,690.00	\$31,825.00	\$23,135.00	

GENERAL FUND
Program: 1132 - High School Summer Program

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$18,183.00	\$28,500.00	\$28,500.00	\$0.00	
Benefits			\$2,317.65	\$3,890.00	\$3,890.00	\$0.00	
Total			\$20,500.65	\$32,390.00	\$32,390.00	\$0.00	

GENERAL FUND
Program: 1142 - Title I Preschool

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	0.00	\$58,426.00	\$100,300.00	\$0.00	(\$100,300.00)	1
Benefits			\$14,657.51	\$31,035.00	\$0.00	(\$31,035.00)	
Purchased Services			\$45.50	\$0.00	\$144,050.00	\$144,050.00	
Total	2.00	0.00	\$73,129.01	\$131,335.00	\$144,050.00	\$12,715.00	

Note Reference:

- Tuition cost of students that qualify for free pre-school.

GENERAL FUND

Program: 1210 - Gifted & Talented

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$76,750.00	\$81,500.00	\$59,900.00	(\$21,600.00)	
Substitute Salaries			\$0.00	\$1,000.00	\$1,000.00	\$0.00	
Benefits			\$17,218.81	\$15,567.00	\$18,585.00	\$3,018.00	
Purchased Services			\$1,368.42	\$2,200.00	\$2,000.00	(\$200.00)	
Supplies			\$3,598.99	\$3,650.00	\$3,650.00	\$0.00	
Total	1.00	1.00	\$98,936.22	\$103,917.00	\$85,135.00	(\$18,782.00)	

GENERAL FUND

Program: 1250 - Culturally Different

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	3.00	\$96,883.00	\$108,000.00	\$168,120.00	\$60,120.00	1
Classified Salaries			\$4,827.22	\$0.00	\$0.00	\$0.00	
Benefits			\$30,505.79	\$31,960.00	\$53,340.00	\$21,380.00	1
Purchased Services			\$457.21	\$3,000.00	\$3,700.00	\$700.00	
Supplies			\$5,648.59	\$2,400.00	\$5,000.00	\$2,600.00	
Total	2.00	3.00	\$138,321.81	\$145,360.00	\$230,160.00	\$84,800.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND

Program: 1273 - Title I - Special

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	6.50	6.00	\$430,401.10	\$446,590.00	\$386,500.00	(\$60,090.00)	1
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	2
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	2
Benefits			\$111,958.96	\$117,630.00	\$114,090.00	(\$3,540.00)	1
Purchased Services			\$1,235.76	\$0.00	\$0.00	\$0.00	2
Supplies			\$4,267.99	\$5,000.00	\$0.00	(\$5,000.00)	2
Total	6.50	6.00	\$547,863.81	\$569,220.00	\$500,590.00	(\$68,630.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- School Improvement Grant completion.

GENERAL FUND
Program: 1299 - Alternative Education & Middle College

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	8.00	7.00	\$371,290.91	\$469,000.00	\$401,530.00	(\$67,470.00)	1
Other Salaries			\$0.00	\$3,000.00	\$3,000.00	\$0.00	
Benefits			\$89,824.59	\$119,970.00	\$126,450.00	\$6,480.00	1
Purchased Services			\$26,085.00	\$50,000.00	\$50,000.00	\$0.00	2
Supplies			\$6,803.39	\$6,200.00	\$6,200.00	\$0.00	
Total	8.00	7.00	\$494,003.89	\$648,170.00	\$587,180.00	(\$60,990.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Purchased services related to TIE.

GENERAL FUND
Program: 2112 - Attendance Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.00	3.00	\$0.00	\$60,000.00	\$126,500.00	\$66,500.00	1
Administration Salaries	0.83	0.83	\$79,505.75	\$85,095.00	\$88,480.00	\$3,385.00	2
Clerical Salaries	1.00	1.00	\$21,075.77	\$23,575.00	\$25,000.00	\$1,425.00	3
Benefits			\$27,380.00	\$51,675.00	\$81,917.00	\$30,242.00	
Supplies			\$938.88	\$3,500.00	\$4,880.00	\$1,380.00	
Total	1.83	4.83	\$128,900.40	\$223,845.00	\$326,777.00	\$102,932.00	

Note Reference:

- Family Support Specialists funded through the State Attendance Grant.
- Percentage coding of District administration to account for contribution towards attendance services.
- Attendance clerk located at the High School.

GENERAL FUND
Program: 2113 - School/Family Support

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$49,621.00	\$54,500.00	\$55,800.00	\$1,300.00	1
Classified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$13,848.49	\$15,960.00	\$17,640.00	\$1,680.00	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	1
Supplies			\$0.00	\$500.00	\$0.00	(\$500.00)	
Other Expenses			\$15,275.00	\$22,000.00	\$22,000.00	\$0.00	
Total	1.00	1.00	\$78,744.49	\$92,960.00	\$95,440.00	\$2,480.00	

Note Reference:

- Agreement with Human Service Agency with support from Title IV-A Funding.

GENERAL FUND**Program: 2122 - Counseling Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.15	9.15	\$538,525.19	\$576,720.00	\$597,500.00	\$20,780.00	1
Clerical Salaries	1.00	1.00	\$28,489.29	\$28,000.00	\$28,000.00	\$0.00	
Benefits			\$138,364.78	\$170,920.00	\$189,540.00	\$18,620.00	1
Purchased Services			\$165.00	\$3,935.00	\$3,935.00	\$0.00	
Supplies			\$2,990.83	\$5,250.00	\$5,315.00	\$65.00	
Total	10.15	10.15	\$708,535.09	\$784,825.00	\$824,290.00	\$39,465.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND**Program: 2128 - Title I - Parent Involvement**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$2,722.78	\$2,400.00	\$0.00	(\$2,400.00)	1
Benefits			\$371.69	\$500.00	\$0.00	(\$500.00)	1
Purchased Services			\$0.00	\$15,145.00	\$0.00	(\$15,145.00)	1
Supplies			\$15,796.92	\$11,585.00	\$5,000.00	(\$6,585.00)	2
Total			\$18,891.39	\$29,630.00	\$5,000.00	(\$24,630.00)	

Note Reference:

1. Funds related to School Improvement Grant funding in previous year.
2. Supply allocations in support of Title activities in relation to Parent Involvement and School Improvement funding.

GENERAL FUND**Program: 2129 - Other Guidance Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$84,577.84	\$96,000.00	\$100,000.00	\$4,000.00	1
Total			\$84,577.84	\$96,000.00	\$100,000.00	\$4,000.00	

Note Reference:

1. Full-time resource officer and O/T for game supervision.

GENERAL FUND

Program: 2134 - Nurse Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	3.25	\$190,627.96	\$204,965.00	\$179,900.00	(\$25,065.00)	1
Benefits			\$53,872.35	\$62,100.00	\$58,010.00	(\$4,090.00)	1
Purchased Services			\$253.19	\$500.00	\$500.00	\$0.00	
Supplies			\$8,243.51	\$8,350.00	\$9,600.00	\$1,250.00	
Total	4.00	3.25	\$252,997.01	\$275,915.00	\$248,010.00	(\$27,905.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Shifted percents of nurse contracts to Special Education Fund.

GENERAL FUND

Program: 2211 - Improvement of Instruction

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$28,000.00	\$28,000.00	\$0.00	1
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			(\$200.59)	\$3,910.00	\$4,450.00	\$540.00	1
Purchased Services			\$10,985.00	\$12,000.00	\$15,000.00	\$3,000.00	2
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$10,784.41	\$43,910.00	\$47,450.00	\$3,540.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Services related to the District's Employee Assistance Program.

GENERAL FUND

Program: 2212 - Inst & Curriculum Devel Serv

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$230,672.77	\$180,135.00	\$189,500.00	\$9,365.00	1
Other Salaries			\$26,414.24	\$75,000.00	\$100,000.00	\$25,000.00	2
Benefits			\$56,999.91	\$61,410.00	\$71,090.00	\$9,680.00	1
Purchased Services			\$12,836.72	\$8,800.00	\$1,200.00	(\$7,600.00)	3
Supplies			\$0.00	\$2,000.00	\$2,000.00	\$0.00	
Dues			\$0.00	\$850.00	\$850.00	\$0.00	
Total	3.00	3.00	\$326,923.64	\$328,195.00	\$364,640.00	\$36,445.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Note that three (3) FTE Instructional Coaches are supported by Title II-A.
- Other salaries related to curriculum development contracts.
- Decrease to expenditures due to previous year grant funding under Homeless II allocation.

GENERAL FUND

Program: 2213 - State Provided Training

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$50,200.00	\$29,400.00	\$29,400.00	\$0.00	1
Substitute Salaries			\$726.00	\$3,550.00	\$3,550.00	\$0.00	
Benefits			\$6,658.85	\$4,285.00	\$4,285.00	\$0.00	
Purchased Services			\$407.00	\$3,890.00	\$3,890.00	\$0.00	
Total			\$57,991.85	\$41,125.00	\$41,125.00	\$0.00	

Note Reference:

1. Allocation related to the State Mentor Teacher Program supported by State grant funding.

GENERAL FUND

Program: 2214 - Staff Development

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$2,800.00	\$10,000.00	\$0.00	(\$10,000.00)	
Benefits			\$382.18	\$1,400.00	\$0.00	(\$1,400.00)	
Purchased Services			\$225.42	\$8,000.00	\$0.00	(\$8,000.00)	1
Supplies			\$10,546.50	\$3,000.00	\$0.00	(\$3,000.00)	
Total			\$13,954.10	\$22,400.00	\$0.00	(\$22,400.00)	

Note Reference:

1. Purchased services for staff development supported by School Improvement Title Funding.

GENERAL FUND

Program: 2219 - Other Improvement of Inst

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$8,225.00	\$4,500.00	\$0.00	(\$4,500.00)	
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$1,122.72	\$575.00	\$0.00	(\$575.00)	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$9,347.72	\$5,075.00	\$0.00	(\$5,075.00)	

Note Reference:

1. Title III funds received in previous year.

GENERAL FUND
Program: 2222 - Library Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$152,042.00	\$148,820.00	\$152,000.00	\$3,180.00	1
Classified Salaries	7.50	6.50	\$169,966.61	\$180,690.00	\$168,795.00	(\$11,895.00)	1
Benefits			\$103,900.23	\$126,930.00	\$130,060.00	\$3,130.00	1
Purchased Services			\$19,000.00	\$19,000.00	\$19,000.00	\$0.00	
Supplies			\$15,651.72	\$17,910.00	\$17,390.00	(\$520.00)	
Total	9.50	8.50	\$460,560.56	\$493,350.00	\$487,245.00	(\$6,105.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Certified Librarians at the High School and Middle School.

GENERAL FUND
Program: 2223 - Audio Visual Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Supplies			\$3,100.31	\$3,200.00	\$3,000.00	(\$200.00)	
Total			\$3,100.31	\$3,200.00	\$3,000.00	(\$200.00)	

GENERAL FUND
Program: 2227 - Technology in School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	2.00	2.00	\$173,707.00	\$185,900.00	\$193,500.00	\$7,600.00	1
Clerical Salaries	6.00	6.00	\$272,694.92	\$295,000.00	\$298,700.00	\$3,700.00	1
Other Salaries			\$10,538.55	\$10,500.00	\$12,000.00	\$1,500.00	
Benefits			\$120,876.87	\$138,965.00	\$149,950.00	\$10,985.00	1
Purchased Services			\$32,699.01	\$60,250.00	\$69,500.00	\$9,250.00	
Supplies			\$36,598.55	\$54,000.00	59,000.00	\$5,000.00	2
Dues			\$0.00	\$5,200.00	\$5,200.00	\$0.00	
Total	8.00	8.00	\$647,114.90	\$749,815.00	\$787,850.00	\$38,035.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Administration salaries of IT Director and Curriculum Director.

2. Software allocation moved to IT level of expenditures to provide easier tracking.

GENERAL FUND**Program: 2311 - School Board Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$5,200.00	\$7,500.00	\$7,800.00	\$300.00	1
Benefits			\$417.96	\$600.00	\$630.00	\$30.00	1
Purchased Services			\$6,074.00	\$7,800.00	\$8,000.00	\$200.00	
Supplies			\$0.00	\$700.00	\$750.00	\$50.00	
Insurance Fees			\$11,685.00	\$12,900.00	\$13,000.00	\$100.00	2
Dues			\$4,204.18	\$4,300.00	\$4,450.00	\$150.00	
Total			\$27,581.14	\$33,800.00	\$34,630.00	\$830.00	

Note Reference:

1. Salaries and benefits related to School Board Services.
2. Insurance fees related to liability insurance.

GENERAL FUND**Program: 2314 - Election Service**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$5,000.00	\$5,200.00	\$200.00	
Supplies			\$0.00	\$2,000.00	\$2,200.00	\$200.00	
Total			\$0.00	\$7,000.00	\$7,400.00	\$400.00	

GENERAL FUND**Program: 2315 - Legal Service**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$4,097.31	\$17,000.00	\$18,000.00	\$1,000.00	1
Total			\$4,097.31	\$17,000.00	\$18,000.00	\$1,000.00	

Note Reference:

1. Purchased services related to attorney fees.

GENERAL FUND**Program: 2317 - Audit Service**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$50,640.00	\$55,000.00	\$65,000.00	\$10,000.00	1
Total			\$50,640.00	\$55,000.00	\$65,000.00	\$10,000.00	

Note Reference:

1. Purchased services related to the District audit.

GENERAL FUNDProgram: 2319 - Other Board of Ed Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$4,044.74	\$11,500.00	\$11,500.00	\$0.00	1
Total			\$4,044.74	\$11,500.00	\$11,500.00	\$0.00	

Note Reference:

1. Purchased services related to the publishing of school board minutes.

GENERAL FUNDProgram: 2321 - Office of the Superintendent

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$172,374.00	\$185,000.00	\$193,600.00	\$8,600.00	1
Clerical Salaries	1.50	1.50	\$62,203.71	\$66,500.00	\$70,490.00	\$3,990.00	1
Benefits			\$61,189.06	\$67,725.00	\$72,445.00	\$4,720.00	1
Purchased Services			\$8,063.05	\$74,700.00	\$20,600.00	(\$54,100.00)	2
Supplies			\$2,206.35	\$8,500.00	\$8,500.00	\$0.00	
Dues			\$17,828.05	\$20,100.00	\$20,800.00	\$700.00	
Total	2.50	2.50	\$323,864.22	\$422,525.00	\$386,435.00	(\$36,090.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

2. Marketing agreement.

GENERAL FUNDProgram: 2329 - Other Executive Admin Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$126,200.00	\$134,950.00	\$140,300.00	\$5,350.00	1
Clerical Salaries	1.00	1.00	\$41,468.00	\$45,000.00	\$46,700.00	\$1,700.00	1
Benefits			\$49,976.93	\$55,995.00	\$58,325.00	\$2,330.00	1
Purchased Services			\$29,338.88	\$28,895.00	\$37,795.00	\$8,900.00	2
Supplies			\$2,925.85	\$2,900.00	\$3,000.00	\$100.00	
Dues			\$2,931.00	\$1,550.00	\$1,800.00	\$250.00	
Total	2.00	2.00	\$252,840.66	\$269,290.00	\$287,920.00	\$18,630.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Administration salary of Assistant Superintendent.

2. Purchased services related to advertising and employee background checks.

GENERAL FUND
Program: 2410 - Principal's Office

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	12.17	10.77	\$1,119,179.25	\$1,180,755.00	\$1,067,850.00	(\$112,905.00)	1
Clerical Salaries	11.67	10.67	\$375,450.20	\$392,845.00	\$350,400.00	(\$42,445.00)	1
Benefits			\$377,021.33	\$443,035.00	\$427,640.00	(\$15,395.00)	1
Purchased Services			\$51,432.99	\$50,300.00	\$48,850.00	(\$1,450.00)	
Supplies			\$19,375.91	\$19,100.00	\$18,550.00	(\$550.00)	
Dues			\$8,356.15	\$11,500.00	\$12,450.00	\$950.00	
Total	23.84	21.44	\$1,950,815.83	\$2,097,535.00	\$1,925,740.00	(\$171,795.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND
Program: 2440 - Title I Program Administration

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	0.50	0.40	\$54,087.02	\$39,000.00	\$39,075.00	\$75.00	1
Benefits			\$13,025.65	\$9,660.00	\$9,455.00	(\$205.00)	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total	0.50	0.40	\$67,112.67	\$48,660.00	\$48,530.00	(\$130.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Administration salary of Title I Director supported by Title funding.

GENERAL FUND
Program: 2490 - Other Support Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$49,200.00	\$55,000.00	\$57,410.00	\$2,410.00	1
Benefits			\$13,879.80	\$16,185.00	\$18,035.00	\$1,850.00	1
Purchased Services			\$4,269.88	\$5,500.00	\$5,500.00	\$0.00	2
Total	1.00	1.00	\$67,349.68	\$76,685.00	\$80,945.00	\$4,260.00	

Note Reference:

1. Arrow Education Director employee, reimbursed by Arrow Education Foundation.
2. Purchased services related to Medicaid fees.

GENERAL FUND
Program: 2521 - Fiscal Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	2.00	2.00	\$206,718.00	\$225,000.00	\$235,000.00	\$10,000.00	1
Clerical Salaries	4.50	4.00	\$202,851.89	\$220,000.00	\$217,500.00	(\$2,500.00)	1
Benefits			\$117,669.70	\$135,790.00	\$135,000.00	(\$790.00)	1
Purchased Services			\$34,826.46	\$36,850.00	\$36,100.00	(\$750.00)	2
Supplies			\$21,060.55	\$28,500.00	\$30,800.00	\$2,300.00	3
Insurance Fees			\$2,460.00	\$2,500.00	\$2,550.00	\$50.00	
Dues			\$1,639.00	\$1,500.00	\$1,800.00	\$300.00	
Total	6.50	6.00	\$587,225.60	\$650,140.00	\$658,750.00	\$8,610.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Administration salaries of Business Manager and Assistant.
2. Fees related to copier and printer management agreements, District wide.
3. Funds to accommodate software and fees related to timeclock system and absence management.

GENERAL FUND
Program: 2542 - Care/Upkeep of Buildings

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Maintenance Salaries	23.00	22.00	\$1,003,835.28	\$1,047,735.00	\$1,082,900.00	\$35,165.00	1
Other Salaries			\$311,245.57	\$368,550.00	\$349,500.00	(\$19,050.00)	2
Benefits			\$344,076.19	\$390,735.00	\$419,975.00	\$29,240.00	1
Purchased Services			\$862,549.85	\$967,050.00	\$989,900.00	\$22,850.00	3
Supplies			\$285,689.15	\$278,100.00	\$306,500.00	\$28,400.00	
Insurance Fees			\$183,188.00	\$190,350.00	\$210,000.00	\$19,650.00	
Total	23.00	22.00	\$2,990,584.04	\$3,242,520.00	\$3,358,775.00	\$116,255.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Roosevelt closure.
2. Adjusted other salaries to align with prior year expenditures.
3. Purchased services related to utilities and other purchased repairs. Adjusted utility budgets to align with prior year expenditures.

GENERAL FUND
Program: 2543 - Care/Upkeep of Grounds

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Supplies			\$7,195.85	\$8,700.00	\$9,400.00	\$700.00	
Total			\$7,195.85	\$8,700.00	\$9,400.00	\$700.00	

GENERAL FUND**Program: 2544 - Care/Upkeep of Equipment**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$8,830.76	\$24,500.00	\$24,050.00	(\$450.00)	1
Supplies			\$136.00	\$0.00	\$0.00	\$0.00	
Total			\$8,966.76	\$24,500.00	\$24,050.00	(\$450.00)	

Note Reference:

1. Purchased services related to equipment repairs at each building.

GENERAL FUND**Program: 2551 - Transportation Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Transportation Salaries	23.86	23.86	\$546,890.95	\$670,000.00	\$700,000.00	\$30,000.00	1
Benefits			\$165,217.84	\$234,245.00	\$259,750.00	\$25,505.00	1
Purchased Services			\$67,747.55	\$92,875.00	\$95,850.00	\$2,975.00	2
Supplies			\$202,734.91	\$222,000.00	\$231,500.00	\$9,500.00	
Insurance Fees			\$44,525.00	\$48,000.00	\$49,900.00	\$1,900.00	
Dues			\$4,078.00	\$5,500.00	\$5,500.00	\$0.00	
Total	23.86	23.86	\$1,031,194.25	\$1,272,620.00	\$1,342,500.00	\$69,880.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

2. Purchased services related to telephone service and utilities.

GENERAL FUND**Program: 2622 - Staff Development Services**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$1,683.00	\$7,100.00	\$8,500.00	\$1,400.00	
Benefits			\$310.76	\$980.00	\$980.00	\$0.00	
Purchased Services			\$42,830.50	\$49,565.00	\$61,600.00	\$12,035.00	
Supplies			\$7,161.47	\$8,105.00	\$9,000.00	\$895.00	
Total			\$51,985.73	\$65,750.00	\$80,080.00	\$14,330.00	

GENERAL FUND**Program: 2629 - Stipends-Staff Development**

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$11,984.00	\$7,500.00	\$15,000.00	\$7,500.00	
Benefits			\$1,635.83	\$900.00	\$1,900.00	\$1,000.00	
Total			\$13,619.83	\$8,400.00	\$16,900.00	\$8,500.00	

GENERAL FUND

Program: 3700 - Non Public Pupil Srvs

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$2,500.00	\$7,500.00	\$5,000.00	
Purchased Services			\$0.00	\$4,975.00	\$13,000.00	\$8,025.00	
Total			\$0.00	\$7,475.00	\$20,500.00	\$13,025.00	

GENERAL FUND

Program: 3711 - Non Public

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$34,140.00	\$42,280.00	\$23,100.00	(\$19,180.00)	1
Benefits			\$2,611.68	\$3,025.00	\$3,160.00	\$135.00	1
Total	2.00	2.00	\$36,751.68	\$45,305.00	\$26,260.00	(\$19,045.00)	

Note Reference:

1. Salaries and benefits related to providing equitable services to private schools as supported with Title I Funding.

GENERAL FUND

Program: 3719 - Non Public Sch Pupil Serv

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$5,000.00	\$5,000.00	\$0.00	
Supplies			\$30,098.23	\$45,000.00	\$45,000.00	\$0.00	1
Total			\$30,098.23	\$50,000.00	\$50,000.00	\$0.00	

Note Reference:

1. Supplies related to curriculum purchases for private schools.

GENERAL FUND

Program: 3729 - Non Public Sch Pupil Serv

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$14,630.42	\$22,000.00	\$22,000.00	\$0.00	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$14,630.42	\$22,000.00	\$22,000.00	\$0.00	

Note Reference:

1. Purchased services related to providing equitable services to private schools as supported with Title II - A Funding.

GENERAL FUND
Program: 4400 - Payments to State - Unemployment

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Benefits			\$0.00	\$25,000.00	\$25,000.00	\$0.00	1
Total			\$0.00	\$25,000.00	\$25,000.00	\$0.00	

Note Reference:

1. Benefits related to unemployment claims.

GENERAL FUND
Program: 4500 - Annuities - Early Retirement

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Benefits			\$818,168.13	\$376,782.00	\$552,140.00	\$175,358.00	1
Total			\$818,168.13	\$376,782.00	\$552,140.00	\$175,358.00	

Note Reference:

1. Benefits related to the District's Early Retirement Program.

GENERAL FUND
Program: 6100 - Co-Curricular Activities - Male

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	38.00	38.00	\$141,669.00	\$151,200.00	\$154,000.00	\$2,800.00	1
Other Salaries			\$397.93	\$5,800.00	\$5,800.00	\$0.00	
Benefits			\$19,240.07	\$21,540.00	\$22,235.00	\$695.00	1
Purchased Services			\$60,571.00	\$47,400.00	\$49,350.00	\$1,950.00	2
Supplies			\$16,255.22	\$14,200.00	\$15,700.00	\$1,500.00	
Total	38.00	38.00	\$238,133.22	\$240,140.00	\$247,085.00	\$6,945.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Purchased services related to cost of officials and other purchased services.

GENERAL FUND
Program: 6200 - Co-Curricular Activities - Female

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	34.00	35.00	\$124,164.59	\$127,825.00	\$139,875.00	\$12,050.00	1
Other Salaries			\$7,451.33	\$7,300.00	\$6,500.00	(\$800.00)	
Benefits			\$16,136.13	\$18,460.00	20,300.00	\$1,840.00	1
Purchased Services			\$63,831.13	\$62,725.00	\$55,225.00	(\$7,500.00)	2
Supplies			\$31,177.13	\$28,800.00	\$40,000.00	\$11,200.00	
Total	34.00	35.00	\$242,760.31	\$245,110.00	\$261,900.00	\$16,790.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Added female wrestling to the category.
- Facility rent shifted to the Capital Outlay Fund.

GENERAL FUND
Program: 6500 - Co-Curricular Activities - Transportation

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$204,432.44	\$189,800.00	\$208,500.00	\$18,700.00	1
Total			\$204,432.44	\$189,800.00	\$208,500.00	\$18,700.00	

Note Reference:

- Purchased services related to transportation services for co-curricular activities.

GENERAL FUND
Program: 6900 - Co-Curricular Activities - Combined

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	101.00	101.00	\$295,280.83	\$327,740.00	\$346,410.00	\$18,670.00	1
Administration Salaries	1.00	1.00	\$100,767.00	\$107,825.00	\$112,135.00	\$4,310.00	2
Clerical Salaries	2.00	2.00	\$41,714.27	\$48,000.00	\$50,000.00	\$2,000.00	1
Other Salaries			\$9,475.84	\$16,950.00	\$25,650.00	\$8,700.00	
Benefits			\$75,064.72	\$85,400.00	\$92,725.00	\$7,325.00	1
Purchased Services			\$53,417.14	\$69,100.00	\$69,500.00	\$400.00	
Supplies			\$95,321.19	\$106,725.00	\$117,325.00	\$10,600.00	
Dues			\$0.00	\$400.00	\$400.00	\$0.00	
Total	104.00	104.00	\$671,040.99	\$762,140.00	\$814,145.00	\$52,005.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Salaries and benefits noted to receive negotiated package increase. Administration salary for Athletic Director.

GENERAL FUND

Program: 8110 - Transfer Out

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Dues			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Transfer to other Funds, if necessary.

Increase in Reserve			\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total			\$29,238,417.46	\$31,707,240.00	\$32,435,445.00	\$728,205.00	
<i>Increase in Reserve Deduction</i>			\$29,238,417.46	\$31,707,240.00	\$32,435,445.00	\$728,205.00	

GENERAL FUND

Budget Recap

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Salaries	539.80	525.12	\$19,267,283.37	\$20,650,805.00	\$20,537,010.00	(\$113,795.00)	
Benefits			\$5,759,270.01	\$6,342,025.00	\$6,881,770.00	\$539,745.00	
Purchased Services			\$2,738,601.43	\$3,112,365.00	\$3,195,115.00	\$82,750.00	
Supplies			\$1,177,093.27	\$1,275,395.00	\$1,470,850.00	\$195,455.00	
Insurance Fees			\$241,858.00	\$253,750.00	\$275,450.00	\$21,700.00	
Dues/Other Expenses			\$54,311.38	\$72,900.00	\$75,250.00	\$2,350.00	
Total	539.80	525.12	\$29,238,417.46	\$31,707,240.00	\$32,435,445.00	\$728,205.00	

GENERAL FUND EXPENDITURES - *Building Level*

GENERAL FUND

Operational Unit: 001 - High School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	61.00	59.30	\$3,306,516.80	\$3,622,345.00	\$3,671,930.00	\$49,585.00	1
Classified Salaries	5.00	5.00	\$91,542.05	\$116,850.00	\$125,450.00	\$8,600.00	1
Administration Salaries	4.00	4.00	\$375,562.00	\$401,895.00	\$417,950.00	\$16,055.00	1
Clerical/Maint Salaries	13.50	13.50	\$515,155.72	\$559,975.00	\$590,000.00	\$30,025.00	1
Substitute Salaries			\$127,468.16	\$105,000.00	\$135,000.00	\$30,000.00	
Other Salaries			\$58,814.63	\$61,850.00	\$65,000.00	\$3,150.00	
Benefits			\$1,145,897.00	\$1,382,276.00	\$1,518,887.00	\$136,611.00	1
Purchased Services			\$1,263,910.70	\$1,319,975.00	\$1,426,430.00	\$106,455.00	
Supplies			\$268,555.44	\$284,740.00	\$304,020.00	\$19,280.00	2
Insurance Fees			\$69,000.00	\$72,000.00	\$80,000.00	\$8,000.00	
Dues			\$2,476.61	\$4,600.00	\$5,000.00	\$400.00	
Total	83.50	81.80	\$7,224,899.11	\$7,931,506.00	\$8,339,667.00	\$408,161.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 002 - Middle School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	34.04	34.30	\$1,944,768.23	\$2,026,855.00	\$2,147,700.00	\$120,845.00	1
Classified Salaries	3.50	3.50	\$76,556.11	\$81,900.00	\$86,815.00	\$4,915.00	1
Administration Salaries	2.00	2.00	\$198,394.00	\$212,600.00	\$220,780.00	\$8,180.00	1
Clerical/Maint Salaries	4.00	4.00	\$176,211.93	\$172,195.00	\$161,200.00	(\$10,995.00)	1
Substitute Salaries			\$69,684.32	\$62,000.00	\$65,000.00	\$3,000.00	
Other Salaries			\$32,179.87	\$42,000.00	\$45,000.00	\$3,000.00	
Benefits			\$636,963.25	\$728,970.00	\$822,955.00	\$93,985.00	1
Purchased Services			\$156,574.37	\$167,345.00	\$147,600.00	(\$19,745.00)	
Supplies			\$129,112.13	\$129,500.00	\$132,375.00	\$2,875.00	2
Insurance Fees			\$31,980.00	\$32,500.00	\$36,000.00	\$3,500.00	
Dues			\$2,154.98	\$1,700.00	\$2,900.00	\$1,200.00	
Total	43.54	43.80	\$3,454,579.19	\$3,657,565.00	\$3,868,325.00	\$210,760.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 003 - Intermediate School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	26.50	25.33	\$1,532,017.17	\$1,592,765.00	\$1,537,960.00	(\$54,805.00)	1
Classified Salaries	6.50	7.40	\$114,543.70	\$137,365.00	\$175,900.00	\$38,535.00	1
Administration Salaries	2.00	2.00	\$164,586.00	\$176,500.00	\$167,000.00	(\$9,500.00)	1
Clerical/Maint Salaries	4.00	4.00	\$163,308.93	\$155,285.00	\$168,200.00	\$12,915.00	1
Substitute Salaries			\$51,551.83	\$52,000.00	\$57,000.00	\$5,000.00	
Other Salaries			\$12,783.36	\$33,700.00	\$34,000.00	\$300.00	
Benefits			\$492,213.52	\$634,405.00	\$681,923.00	\$47,518.00	1
Purchased Services			\$126,685.49	\$164,010.00	\$165,575.00	\$1,565.00	
Supplies			\$71,763.99	\$74,710.00	\$80,360.00	\$5,650.00	2
Insurance Fees			\$20,910.00	\$22,500.00	\$25,500.00	\$3,000.00	
Dues			\$1,037.00	\$1,200.00	\$1,200.00	\$0.00	
Total	39.00	38.73	\$2,751,400.99	\$3,044,440.00	\$3,094,618.00	\$50,178.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced a section.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 004 - Jefferson School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	17.18	18.33	\$974,841.84	\$1,015,230.00	\$1,109,900.00	\$94,670.00	1
Classified Salaries	7.80	7.40	\$159,975.88	\$172,875.00	\$176,350.00	\$3,475.00	1
Administration Salaries	1.00	1.00	\$98,041.00	\$104,905.00	\$109,100.00	\$4,195.00	1
Clerical/Maint Salaries	3.67	3.67	\$139,244.70	\$147,350.00	\$155,400.00	\$8,050.00	1
Substitute Salaries			\$31,504.69	\$40,000.00	\$55,000.00	\$15,000.00	
Other Salaries			\$29,169.64	\$28,000.00	\$30,000.00	\$2,000.00	
Benefits			\$380,396.70	\$464,027.00	\$530,260.00	\$66,233.00	1
Purchased Services			\$65,048.25	\$63,350.00	\$68,100.00	\$4,750.00	
Supplies			\$50,245.09	\$55,515.00	\$63,050.00	\$7,535.00	2
Insurance Fees			\$10,700.00	\$12,000.00	\$13,000.00	\$1,000.00	
Dues			\$844.00	\$800.00	\$800.00	\$0.00	
Total	29.65	30.40	\$1,940,011.79	\$2,104,052.00	\$2,310,960.00	\$206,908.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 005 - Mellette School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	13.10	15.32	\$690,386.46	\$730,725.00	\$852,000.00	\$121,275.00	1
Classified Salaries	5.50	6.47	\$114,226.25	\$121,500.00	\$151,820.00	\$30,320.00	1
Administration Salaries	1.00	1.00	\$95,284.00	\$90,000.00	\$85,000.00	(\$5,000.00)	1
Clerical/Maint Salaries	2.00	2.00	\$72,367.82	\$69,255.00	\$75,300.00	\$6,045.00	1
Substitute Salaries			\$26,035.95	\$30,000.00	\$45,000.00	\$15,000.00	
Other Salaries			\$30,148.64	\$35,000.00	\$36,000.00	\$1,000.00	
Benefits			\$270,644.14	\$342,105.00	\$426,745.00	\$84,640.00	1
Purchased Services			\$59,239.15	\$71,400.00	\$67,950.00	(\$3,450.00)	
Supplies			\$74,235.50	\$59,310.00	\$58,560.00	(\$750.00)	2
Insurance Fees			\$9,350.00	\$9,550.00	\$10,500.00	\$950.00	
Dues			\$402.56	\$800.00	\$900.00	\$100.00	
Total	21.60	24.79	\$1,442,320.47	\$1,559,645.00	\$1,809,775.00	\$250,130.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 006 - McKinley School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	13.34	12.32	\$720,794.76	\$804,855.00	\$744,300.00	(\$60,555.00)	1
Classified Salaries	8.00	7.00	\$116,921.09	\$150,700.00	\$158,550.00	\$7,850.00	1
Administration Salaries	1.00	0.60	\$87,782.00	\$93,950.00	\$59,000.00	(\$34,950.00)	1
Clerical/Maint Salaries	2.00	2.00	\$83,770.81	\$90,965.00	\$96,200.00	\$5,235.00	1
Substitute Salaries			\$28,642.37	\$32,500.00	\$45,000.00	\$12,500.00	
Other Salaries			\$32,451.41	\$42,000.00	\$45,000.00	\$3,000.00	
Benefits			\$296,797.13	\$358,358.00	\$378,420.00	\$20,062.00	1
Purchased Services			\$61,110.63	\$61,340.00	\$66,500.00	\$5,160.00	
Supplies			\$40,536.17	\$46,930.00	\$50,510.00	\$3,580.00	2
Insurance Fees			\$10,580.00	\$10,800.00	\$12,000.00	\$1,200.00	
Dues			\$35.00	\$800.00	\$800.00	\$0.00	
Total	24.34	21.92	\$1,479,421.37	\$1,693,198.00	\$1,656,280.00	(\$36,918.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 007 - Roosevelt School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	11.60	0.00	\$720,711.76	\$652,465.00	\$0.00	(\$652,465.00)	1
Classified Salaries	5.00	0.00	\$123,936.88	\$113,500.00	\$0.00	(\$113,500.00)	1
Administration Salaries	1.00	0.00	\$82,187.00	\$82,300.00	\$0.00	(\$82,300.00)	1
Clerical/Maint Salaries	2.00	0.00	\$67,752.56	\$74,055.00	\$0.00	(\$74,055.00)	1
Substitute Salaries			\$29,603.39	\$28,000.00	\$0.00	(\$28,000.00)	
Other Salaries			\$44,482.42	\$37,500.00	\$0.00	(\$37,500.00)	
Benefits			\$304,745.39	\$298,920.00	\$0.00	(\$298,920.00)	1
Purchased Services			\$65,061.67	\$72,600.00	\$45,000.00	(\$27,600.00)	2
Supplies			\$44,326.10	\$40,980.00	\$0.00	(\$40,980.00)	
Insurance Fees			\$9,840.00	\$10,000.00	\$10,000.00	\$0.00	2
Dues			\$758.00	\$800.00	\$0.00	(\$800.00)	
Total	19.60	0.00	\$1,493,405.17	\$1,411,120.00	\$55,000.00	(\$1,356,120.00)	

Note Reference:

1. Roosevelt closed as an attendance center.
2. Building costs for maintaining insurance and utilities.

GENERAL FUND

Operational Unit: 008 - Lincoln School

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	18.30	21.33	\$1,026,508.71	\$1,109,825.00	\$1,265,600.00	\$155,775.00	1
Classified Salaries	8.62	8.62	\$170,079.92	\$182,400.00	\$204,290.00	\$21,890.00	1
Administration Salaries	1.00	1.00	\$96,849.00	\$103,700.00	\$97,500.00	(\$6,200.00)	1
Clerical/Maint Salaries	4.00	4.00	\$114,873.51	\$123,275.00	\$134,000.00	\$10,725.00	1
Substitute Salaries			\$57,698.36	\$40,000.00	\$55,000.00	\$15,000.00	
Other Salaries			\$19,612.09	\$26,500.00	\$32,000.00	\$5,500.00	
Benefits			\$397,896.81	\$493,700.00	\$600,260.00	\$106,560.00	1
Purchased Services			\$71,038.77	\$75,450.00	\$79,700.00	\$4,250.00	
Supplies			\$50,805.53	\$52,645.00	\$64,720.00	\$12,075.00	2
Insurance Fees			\$11,320.00	\$11,500.00	\$12,500.00	\$1,000.00	
Dues			\$648.00	\$800.00	\$850.00	\$50.00	
Total	31.92	34.95	\$2,017,330.70	\$2,219,795.00	\$2,546,420.00	\$326,625.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Colony identified under Lincoln.
2. Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 009 - Co-Curricular Activities

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	172.00	172.00	\$561,114.42	\$606,765.00	\$640,285.00	\$33,520.00	1
Administration Salaries	1.00	1.00	\$100,767.00	\$107,825.00	\$112,135.00	\$4,310.00	1
Clerical/Maint Salaries	2.00	2.00	\$41,714.27	\$48,000.00	\$50,000.00	\$2,000.00	1
Other Salaries			\$17,325.10	\$30,050.00	\$37,950.00	\$7,900.00	
Benefits			\$110,440.92	\$125,400.00	\$135,260.00	\$9,860.00	1
Purchased Services			\$382,251.71	\$369,025.00	\$390,575.00	\$21,550.00	
Supplies			\$104,051.25	\$110,925.00	\$125,025.00	\$14,100.00	
Dues			\$0.00	\$400.00	\$400.00	\$0.00	
Total	175.00	175.00	\$1,317,664.67	\$1,398,390.00	\$1,491,630.00	\$93,240.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND

Operational Unit: 011 - Central Services

BUDGET DATA	FTE FY24	FTE FY25	ACTUAL FY23	BUDGET FY24	BUDGET FY25	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	24.65	23.00	\$1,335,861.37	\$1,465,980.00	\$1,475,320.00	\$9,340.00	1
Classified Salaries	0.00	0.00	\$1,945.14	\$0.00	\$0.00	\$0.00	1
Administration Salaries	7.50	7.40	\$782,286.02	\$824,850.00	\$858,885.00	\$34,035.00	1
Clerical/Maint Salaries	38.36	37.86	\$1,222,274.03	\$1,396,300.00	\$1,418,770.00	\$22,470.00	1
Substitute Salaries			\$726.00	\$4,550.00	\$4,550.00	\$0.00	
Other Salaries			\$105,740.30	\$175,100.00	\$208,800.00	\$33,700.00	2
Benefits			\$1,723,275.15	\$1,513,864.00	\$1,787,060.00	\$273,196.00	2
Purchased Services			\$487,680.69	\$752,845.00	\$792,185.00	\$39,340.00	3
Supplies			\$343,462.07	\$420,140.00	\$578,850.00	\$158,710.00	
Insurance Fees			\$68,178.00	\$72,900.00	\$75,950.00	\$3,050.00	
Dues			\$10,445.00	\$9,850.00	\$10,700.00	\$850.00	
Other Expenses			\$35,510.23	\$51,150.00	\$51,700.00	\$550.00	
Total	70.51	68.26	\$6,117,384.00	\$6,687,529.00	\$7,262,770.00	\$575,241.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

2. Includes early retirement benefit.

3. Purchased services related to telephone service and utilities.

Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00
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Expenditure Total	\$29,238,417.46	\$31,707,240.00	\$32,435,445.00	\$728,205.00
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<i>Increase in Reserve Deduction</i>	<i>\$29,238,417.46</i>	<i>\$31,707,240.00</i>	<i>\$32,435,445.00</i>	<i>\$728,205.00</i>
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