

2023-2024 Budget Breakdown - Fund 10 Expenditures

	2022-2023	2023-2024	% Increase or (Decrease)	Detailed Description
Instruction				
110 000 Undifferentiated Curriculum	3,808,537	4,100,833	7.7%	Elementary Staff Salary and Benefits, Elementary Supplies Budgets, General Ed. Middle School Staff Salary and Benefits, General Ed. MS Budgets
120 000 Regular Curriculum	3,401,551	3,599,510	5.8%	Art, English, Interventionists, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets
130 000 Vocational Curriculum	636,365	677,221	6.4%	Agriculture, Business, Technology & Building Trade Staff Salary & Classroom Budgets
140 000 Physical Curriculum	428,615	547,257	27.7%	Physical Education Staff and Classroom Budgets
160 000 Co-Curricular Activities	338,740	383,344	13.2%	
170 000 Other Special Needs	109,725	206,576	88.3%	Reading Specialist, Alternative Education, English Language Learner, and Classroom Budgets
Support Sources				
210 000 Pupil Services	737,733	790,728	7.2%	Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments
220 000 Instructional Staff Services	1,200,706	1,217,439	1.4%	Professional Development, Mentors, Building Level Leads, Educator Effectiveness, District Wide Curriculum Supplies, Library Staff Salary and Benefits, and related supplies budgets
230 000 General Administration	555,486	583,908	5.1%	Board of Education Expenses, District Administrator, Admin Assistant, Curriculum & Instruction Director, Legal Services, Background Checks, Audit Services
240 000 School Building Administration	1,146,470	1,212,840	5.8%	Building Principals, Assistant Principals, Building Secretaries & Supplies, Building Budgets
250 000 Business Administration	4,247,955	4,559,507	7.3%	District Maintenance & Supplies, Custodial, Buildings & Grounds, Maintenance, Transportation (Kobussen), Utilities, Business Office Staff, Gas for Vehicles
260 000 Central Services	48,070	47,688	-0.8%	Postage, Shredding Services, Employee Drug Tests, Phones
270 000 Insurance & Judgments	255,214	290,000	13.6%	Liability, Property, Worker's Compensation Insurance & Insurance Deductibles, Cyber Insurance
280 000 Debt Services	23,040	23,734	3.0%	Copier Leases
290 000 Other Support Services	626,275	558,134	-10.9%	TC Networks, Skyward, District-Wide System Software Subscriptions, Internet Services, Technology Budget
Non-Program Transactions				
410 000 Inter-fund Transfers	2,545,021	2,373,747	-6.7%	Transfer to Special Education (Fund 27)
430 000 Instructional Service Payments	1,480,746	1,740,524	17.5%	Open Enrollment Out & Voucher School Payment
490 000 Other Non-Program Transactions		10,280		Medicaid Services and Property Chargebacks
General Fund (Less Transfers - Fund 27)	\$ 19,045,227	\$ 20,549,523	7.9%	
TOTAL	\$ 21,590,249	\$ 22,923,270	6.17%	

Final Budget October 2023

2023-2024 Budget Breakdown - Fund 10 Revenues

CODE & DESCRIPTION	2023-2024 Budget	Detailed Description
Transfers-In (Source 100)	\$ -	
Local Sources (Source 200)	\$ 13,575,265	<i>Taxes (Includes Operating Referendum), Resale Items, Game Receipts, Building Rentals, Fees</i>
Inter-district Payments (Source 300 + 400)	\$ 129,270	<i>Open Enrollment In</i>
Intermediate Sources (Source 500)	\$ 64,000	<i>Carl Perkins Grant (Career & Technical Education), Federal Grants Through CESA</i>
State Sources (Source 600)	\$ 7,535,652	<i>General Aid, Categorical Aid, Payment in Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid, Transportation Aid, SAGE Aid</i>
Federal Sources (Source 700)	\$ 2,488,905	<i>Title Grants, Medicaid, ESSER (Covid) Grant</i>
All Other Sources (Source 800 + 900)	\$ 45,000	<i>Insurance Credits, Miscellaneous</i>
TOTAL	\$ 23,838,092	Final Budget October 2023
<i>Fund 10 Expenditure Total</i>	\$ 22,923,270	
Surplus/Deficit	\$ 914,822	

2023-2024 Budget Breakdown - Fund 27 - Expenditures

	2023-2024	Detailed Description
150 000 Special Education Curriculum	\$ 3,144,245	<i>Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets.</i>
210 000 Pupil Services	\$ 549,386	<i>Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits</i>
220 000 Instructional Staff Services	\$ 313,685	<i>Director of Special Education, Secretary, Professional Development, Summer School</i>
250 000 Business Administration	\$ 162,730	<i>Special Education Transportation</i>
270 000 Insurance & Judgments	\$ 17,000	<i>Worker's Compensation Insurance for Special Education Staff</i>
430 000 Instructional Service Payments	\$ 130,000	<i>Special Education Outside Placement/Tuition, Contracted CESA Services</i>
TOTAL	\$ 4,317,046	<i>Final Budget October 2023</i>

2023-2024 Budget Breakdown - Fund 27 - Revenues

	2023-2024	Detailed Description
Transfers-In (Source 100)	\$ 2,373,747	<i>Fund 10 Transfer</i>
Local Sources (Source 200)	\$ -	
Inter-district Payments (Source 300 + 400)	\$ -	
Intermediate Sources (Source 500)	\$ 7,825	<i>Aid through CESA</i>
State Sources (Source 600)	\$ 1,015,000	<i>Special Education State Aid (~30%)</i>
Federal Sources (Source 700)	\$ 920,474	<i>Flow Through Grants and Medicaid</i>
All Other Sources (Source 800 + 900)	\$ -	
TOTAL	\$ 4,317,046	<i>Final Budget October 2023</i>

2023-2024 Budget Breakdown - Fund 50 - Expenditures

	2023-2024	Detailed Description
100 Salaries	\$ 304,861	
200 Benefits	\$ 147,005	
300 Purchased Services	\$ 32,749	<i>Maintenance & Repairs, Commodity Handling Expenses</i>
400 Non-Capital Objects	\$ 677,282	
500 Capital Objects	\$ -	
700 Insurance	\$ 10,194	<i>Worker's Compensation Insurance</i>
TOTAL	\$ 1,172,091	<i>Final Budget October 2023</i>

2023-2024 Budget Breakdown - Fund 50 - Revenues

	2023-2024	Detailed Description
Transfers-In (Source 100)	\$ -	
Local Sources (Source 200)	\$ 28,050	<i>Sales - a la Carte</i>
State Sources (Source 600)		
Federal Sources (Source 700)	\$ 1,027,774	<i>Federal Aid: National School Lunch Program</i>
All Other Sources (Source 800 + 900)		
TOTAL	\$ 1,055,824	<i>Final Budget October 2023</i>

Fund 50 Surplus/Deficit = \$ (116,267)

2023-2024 Budget Breakdown - Fund 21 - Revenues & Expenditures

	2023-2024	Detailed Description
Fund 21 Revenues	\$ 293,422	<i>Fund 21 is used to account for activity accounts, gifts, and donations.</i>
Fund 21 Expenditures	\$ 255,730	

2023-2024 Budget Breakdown - Fund 38 - Revenues & Expenditures

	2023-2024	Detailed Description
Fund 38 Revenues	\$ 97,600	<i>Fund 38 is used to account for non-referendum debt service.</i>
Fund 38 Expenditures	\$ 97,520	

2023-2024 Budget Breakdown - Fund 80 - Revenues & Expenditures

	2023-2024	Detailed Description
Fund 80 Revenues	\$ 200,000	<i>Fund 80 is used to report activities for community use. Includes Fine Arts Center Director & Supplies, Summer Recreation Program, Library Consortium, After School Program, 1/2 School Resource Officer</i>
Fund 80 Expenditures	\$ 207,159	

*Note: Current Fund 80 Fund balance of \$11,156.90

Final Budget October 2023