
MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
Through: Marjie Veeder, Acting City Manager
Date: July 23, 2024
Re: UCSD Budget Discussion

SUMMARY: Superintendent Kim Hanisch has notified the City of changes in school funding for FY25. Tonight's discussion is to delve into the details of those funding changes, and for City Council to determine if they want to make any changes to the FY25 budget appropriation to the Unalaska City School District. Ms. Hanisch will be in attendance and available for questions from Council.

PREVIOUS COUNCIL ACTION:

- June 11, 2024: Adopted Ordinance 2024-08, the FY25 Operating Budget, which includes funding to the Unalaska City School District
- April 23, 2024: Adopted Resolution 2024-15, which set the FY25 school funding sum at \$5,996,810
- April 9, 2024: Received a presentation from school district personnel regarding their FY25 budget and funding request to the city

BACKGROUND & DISCUSSION:

FY25 Appropriation to UCSD: This table summarizes the funding already approved by Council for FY25, compared to the FY24 amount, and the difference:

Fund	FY25 Request	FY24 Budget	Difference
General Operating Fund	\$4,351,810	\$4,150,242	\$201,568
Community Schools	\$975,000 (50/50 split)	\$730,000 (60/40 split)	\$245,000
Food Service	\$300,000	\$275,000	\$25,000
Student Travel	\$160,000	\$140,000	\$20,000
Pre-School	\$210,000	\$200,000	\$10,000
Totals	\$5,996,810	\$5,495,242	\$501,568

Funding Changes: As set out in the superintendent's July 1 letter, attached, there have been changes to the school district's FY25 budget:

- The school district's actual FY24 ending fund balance is \$640K, which is approximately \$185K higher than projected. This change was due, in part, to a miscalculation within the foundation formula. **This results in additional estimated funding of \$185,000.**
- The State of Alaska has approved additional one-time funding of approximately \$600,000 to \$640,000 for the Unalaska City School District. This equates to a \$680 increase to the BSA but is outside the funding formula (i.e., next year, this money may not to be appropriated again). The amount of this unexpected funding is not certain as of yet, as it is based on student enrollment, **but is expected to be \$600,000 to \$640,000.**
- The school's FY25 projected ending fund balance is between \$500K and \$800K, depending on student enrollment. Within the budget proposal that was approved by Council, the school's projected fund balance was -\$30K.

Recommended Fund Balance: It is recommended by the Government Finance Officers Association that all public entities maintain a fund balance to manage current and future risks. The typical maximum for the fund balance is 10% of total budget, but this was increased to 13% to accommodate the holdover of COVID funding. The school district's budget is \$8,203,865, so a fund balance between \$820,387 (10%) and \$1,066,502 (13%) is recommended. Coincidentally, the additional funding expected to be between \$785,000 and \$825,000, depending on school enrollment.

Maintenance: For at least the last two years, the school district has deferred some maintenance of its facilities due to funding restrictions. Just this summer, several unplanned maintenance expenses have been incurred: (1) dirt handler and filter system for the boilers, \$4,000; (2) additional work on the boilers, for which they haven't yet been invoiced; (3) furnace replacement in the UAF Building, \$3,000; and (4) a new cooling unit for the server room, which was damaged in the recent fire. The superintendent suspects they have not budgeted enough for maintenance to get them through the school year. They have hired one full time and two part-time maintenance workers, which will increase their capacity to maintain facilities and remain operational. Because of reduced overtime compared to last year, the additional staff is not expected to have a significant budgetary impact.

Community Schools Agreement Funding: During prior Council meetings, the increase to the Community Schools amount, an additional \$245,000 this year, was highlighted and discussed. Council may consider reducing this appropriation to the school district.

ALTERNATIVES:

1. Do nothing, and allow the Unalaska City School District to retain the full amount appropriated by the City, to be used to enhance their fund balance and maintenance needs; or
2. Adopt a budget amendment and reduce funding to the school by whatever amount the Council wishes.

FINANCIAL IMPLICATIONS: The financial implications are dependent on Council's decision.

LEGAL: None needed.

STAFF RECOMMENDATION: This is a Council decision, of course, but it would be good fiscal planning for the school district to maintain a fund balance and address deferred maintenance items.

PROPOSED MOTION: No proposed motion as this is a work session item. However, if Council wishes to take any action, a Directive to the City Manager is requested, which requires a motion, second and vote.

ATTACHMENTS:

1. July 1 letter from Superintendent Kim Hanisch
2. Resolution 2024-15 adopting the FY25 school funding sum
3. FY25 budget presentation from April 9, 2024
4. FY25 itemized school budget from April 9, 2024

Unalaska City School District



July 1, 2024

To Unalaska City Council Members,

Unalaska City School District proposed their FY25 budget to the city council in April. During the May council meeting, this budget was approved. We have learned some new information regarding the assumptions we made as we built this budget, which may influence the city's approved allocations.

A summary of FY25 Budget adjustments:

- Our actual FY24 ending fund balance is \$640K, which is approximately \$185K higher than projected. This change was due, in part, to a miscalculation within the foundation formula.
- The State of Alaska has approved the allocation of an additional 1-time funding of \$640K. This equates to a \$680 increase to the BSA, but is outside the funding formula (i.e. next year this money is, likely, not to be appropriated again).
- FY25 projected ending fund balance is now somewhere between \$500K - \$800K, depending upon actual student enrollment. Within the budget proposal that was approved, our projected fund balance was -\$30K. To note, it is recommended that a school district's fund balance be maintained at 10-13% of the budget total.

We are sharing this information with you as a means of full transparency. At the closure of the May budget presentation, I stated that if we ended up with additional funds we had not anticipated, we would let you know, providing an opportunity to adjust the amount of funding you had, originally, approved. Below is the table with the final breakdown in allocations we had requested and were approved. You will find the full budget presentation [here](#).

UCSD is grateful for Unalaska's support of our schools. This relationship is built upon years of trust building which I intend to maintain.

Please let me know if you have questions or requests for revisions to the approved budget allocations.

Sincerely,

Kim Hanisch

Kim Hanisch, Supt.

Unalaska City School District

Unalaska City School District

FY25 Budget Proposal – City Funding

Fund	FY25 Request	FY24 Budget	Difference
General Operating Fund	\$4,351,810	\$4,150,242	\$201,568
Community Schools	\$975,000 (50/50 split)	\$730,000 (60/40 split)	\$245,000
Food Service	\$300,000	\$275,000	\$25,000
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Totals	\$5,996,810	\$5,495,242	\$501,568

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2024-15

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE SUM TO BE MADE AVAILABLE FROM THE CITY OF UNALASKA TO THE UNALASKA CITY SCHOOL DISTRICT FOR FISCAL YEAR 2025

WHEREAS, the Unalaska City School District Fiscal Year 2025 Budget was received by the City of Unalaska by the April 1 deadline in accordance with UCO 2.98.090; and

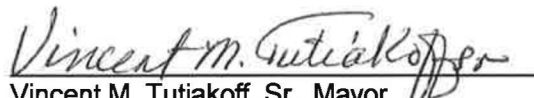
WHEREAS, within 30 days after receipt of the school budget, the City of Unalaska is required by UCO 2.98.090 to determine the total amount of money to be made available from local sources for school purposes and make available to the Unalaska City School District Board of Education a statement of the sum to be made available; and

WHEREAS, failure to furnish the Board of Education with a statement of the sum to be available would automatically approve the amount requested in the budget by the Unalaska City School District; and

WHEREAS, by June 30 the City Council shall appropriate the amount of funds to be made available from local sources to the Unalaska City School District for educational purposes.

NOW THEREFORE BE IT RESOLVED that the City of Unalaska has established the sum to be made available for local funding of school purposes for Fiscal Year 2025 to be \$5,996,810, which includes \$4,351,810 for the maximum allowable local contribution and \$1,645,000 in funding beyond the set funding cap.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 23, 2024.


Vincent M. Tutiakoff, Sr., Mayor
Mayor

ATTEST:


Estkaenen P. Magdaong
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Patricia Soule, Finance Director
Through: Marjie Veeder, Acting City Manager
Date: April 23, 2024
Re: Resolution 2024-15: A Resolution of the Unalaska City Council establishing the sum to be made available from the City of Unalaska to the Unalaska City School District for Fiscal Year 2025

SUMMARY: Unalaska City Code 2.98.090 states that the School Board shall submit the school budget to the City Council by April 1 each year. Within 30 days after receipt of the budget, the City Council must decide on the total to be made available from local sources for school purposes and provide the School Board notice of the amount to be made available. By submitting its budget on March 27, 2024, the school district met the requirements of code. Through Resolution 2024-15, Council will establish the level at which the City will fund the school district for FY25.

PREVIOUS COUNCIL ACTION: Each year Council adopts a resolution indicating the local contribution to be made to the School District for the upcoming fiscal year.

BACKGROUND: UCSD is basing their FY25 budget request on the Governor's proposed Base Student Allocation of \$5,960 which is the same as last year.

DISCUSSION: The School District submitted their budget on March 29, 2024 and presented their budget to Council on April 9, 2024. Council must indicate the level at which it intends to fund the District by May 1, the 30-day deadline set out in Title 2. Therefore, Council should adopt a resolution indicating the rate (Minimum Required Local Contribution or Maximum Allowable Local Contribution) at which they plan to authorize funding. For several years, the School District has requested funding at the Maximum Allowable Contribution rate, plus additional funding. In the past, Council has approved UCSD's requests for the maximum allowed by the cap and for funding that falls outside of the cap.

ALTERNATIVES: The Council has four alternatives:

1. If Council wishes to fund the full request that includes \$4,351,810 for the maximum contribution and \$1,645,000 in funding outside the cap, for a total of \$5,996,810. Resolution 2024-15 will be adopted as presented.
2. If Council wishes to fund only at the minimum required local contribution rate, Resolution 2024-15 must be amended to reflect the minimum required level of \$2,365,192 in local funding.
3. If Council wishes to fund only the request for funding at the allowable maximum level, Resolution 2024-15 must be amended to reflect the maximum local contribution level of \$4,351,810.

4. If Council wishes to fund the District's request at a level beyond the minimum required level but less than the maximum amount, Resolution 2024-15 must be amended to reflect that amount at which Council chooses to fund the district.

FINANCIAL IMPLICATIONS: The School District's FY25 Maximum Local Contribution request is \$4,150,242. The funding level requested for FY25 (and shown in the resolution) includes separate appropriations for community schools, preschool, food services, and student activities. The additional funding that falls outside the cap totals \$1,645,000.

LEGAL: Not applicable.

STAFF RECOMMENDATION: This is a Council decision, but Staff recommends that Council adopt Resolution 2024-15 establishing USCD's funding level for FY2025.

PROPOSED MOTION: I move to adopt Resolution 2024-15.

CITY MANAGER COMMENTS: I support the staff recommendation.

UNALASKA
City School District



**FY25 UCSD Budget
City Council
Presentation
April 9, 2024**

Appreciation to those involved in the Budget Development

Budget Committee Members

Aiona Bivol
Cameron Dean
Cheri Tremarco
Jerusha Humphrey
Ryan Humphrey
Laura Jarvis
Nicole Bice
Amanda Schmahl
Daneen Looby
Danielle Whittern
Joni Scott
Katie Bagley
Trevor Shaishnikoff

UCSD School Board Members

David Gibson, President
Kerry Mahoney, Secretary
Amanda Schmahl
Trevor Shaishnikoff
Brain Rankin

UCSD Business Manager

Leticia Holloway

FY25 Budget Proposal – City Funding

Fund	FY25 Request	FY24 Budget	Difference
General Operating Fund	\$4,351,810	\$4,150,242	\$201,568
Community Schools	\$975,000 (50/50 split)	\$730,000 (60/40 split)	\$245,000
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Our Dilemma

FY 25 Budget

Projected Revenues (-5.66%)	\$7,717,968
Projected Expenditures (2.2% increase from FY24)	\$8,203,865
Difference	-\$485,897
Projected Fund Balance Status	-\$30,787

Committee Process

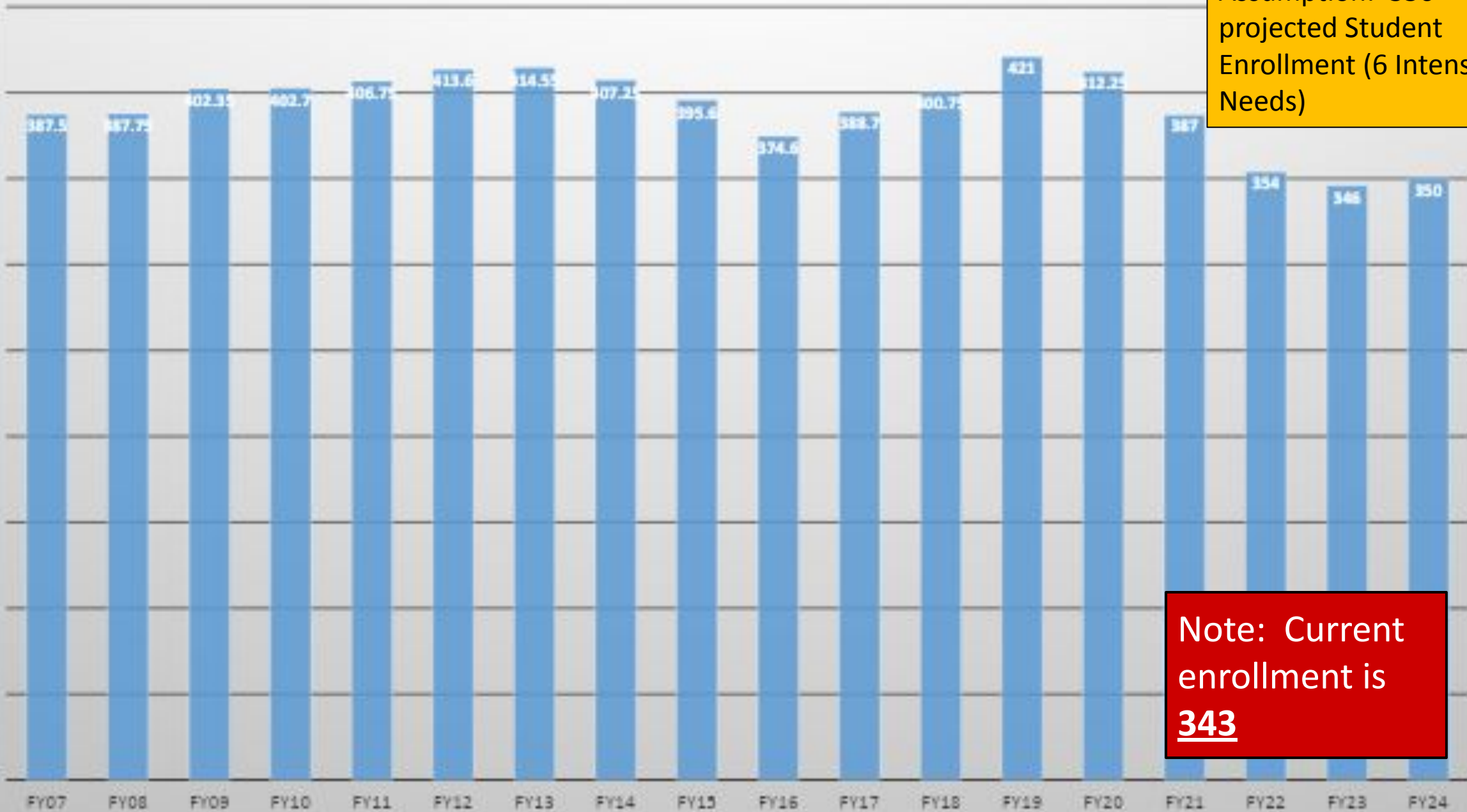
1. Lens of UCSD Vision, Mission and Strategic Plan Focus Areas
2. Determine budget development assumptions (student & intensive need enrollment, state and city contributions)
3. Analyze projected FY25 revenues and expenditures
4. Make expenditure reduction recommendations in operating budget
5. Determine reasonable asks for city contributions in special funds

General Operating Budget

Projected Revenues and Expenditures

UCSD Student Enrollment FY07-24

FY25 Budget Committee
Assumption: 350
projected Student
Enrollment (6 Intensive
Needs)

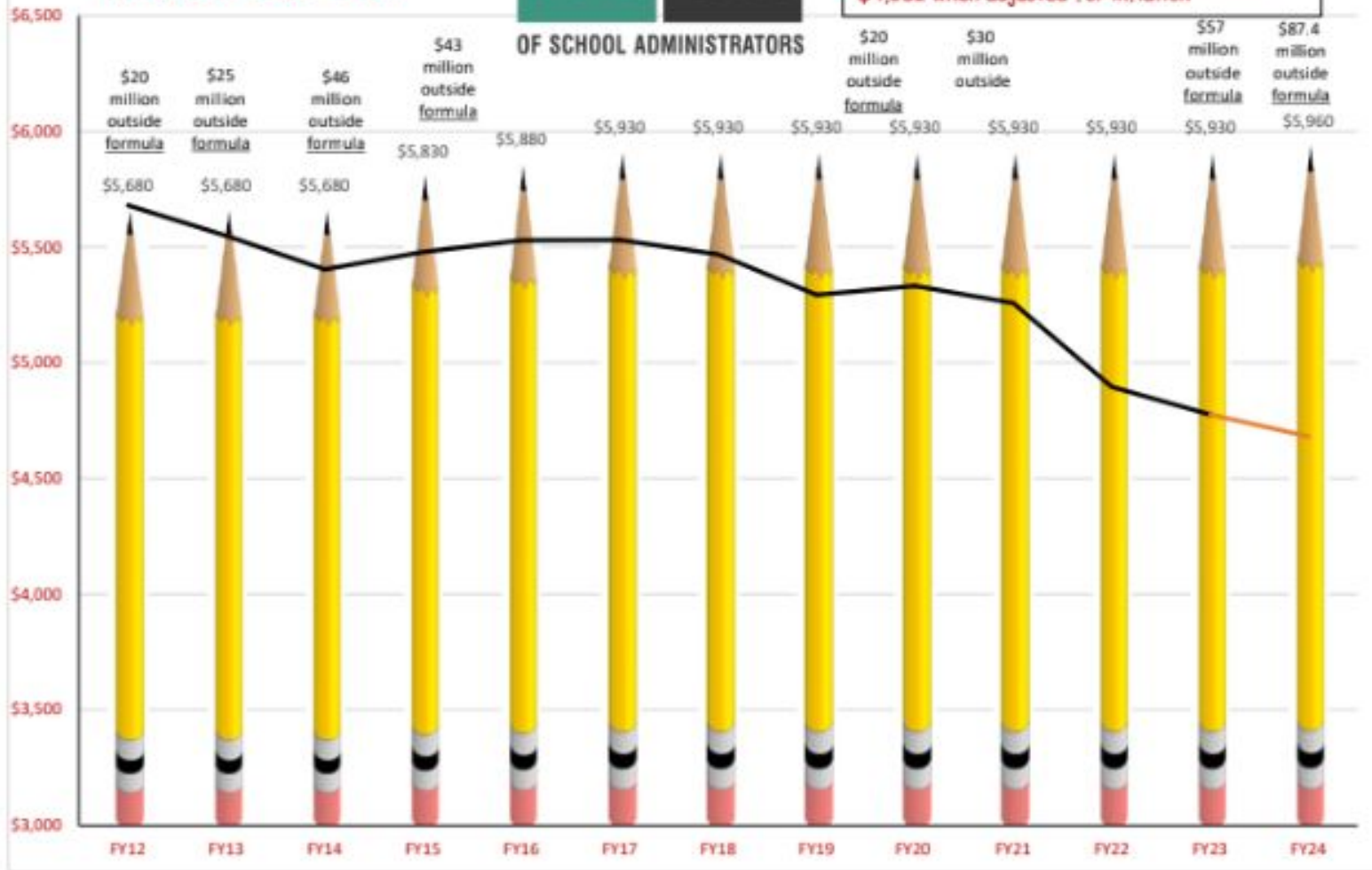


Note: Current
enrollment is
343



**Alaska K-12 Funding
Base Student Allocation
Fiscal Year 2012 - 2024**

Data source: Legislative Finance
Line shows inflation adjustment to FY12 value;
BSA of \$5,960 in FY24 has an FY12 value of \$4,682 when adjusted for inflation



- FY25 Budget Committee Assumptions:**
- Projected Flat Funding Continues (BSA \$5960)
 - \$0 1-time funding (\$233K)
 - Continued loss of BAG Funding
 - CLSD Grant (\$220,000 was one year)
 - Overall decrease in Federal Funding (grants)

Projected FY25 State Contributions

(Funding Formula based upon \$5960 flat funding)

Factor	Formula Calculations (rounded)
Average Daily Membership (ADM or Enrollment)	350
Adjusted ADM (School Size)	490.2
FY24 Hold Harmless	9.95
Cost Factor	720.72
Special Needs	864.86
CTE	877.83
Intensive Needs (6)	(78)
Totals	955.84
Base Student Allocation	\$5960
BSA State Aid total	\$5,696,806.40
BSA + Quality Schools Funding (Actual Total)	\$3,222,095.93

FY25 Local Funding Calculation

Assessed Property Value	\$935,873,173
Required Local Contribution (.00265 MILS)	\$2,480,064
Additional .002 MILS True \$ Value	\$1,870,746
Maximum Allowable Contribution	\$4,351,810

FY25 General Revenue Trends and Projections

Source	FY21	FY22	FY23	FY24	FY25 (Projected)
State	\$3,716,382	\$3,809,810	\$3,497,787	3,506,103	\$3,222,095.93
City	\$3,237,476	\$3,666,381	\$3,994,910	\$4,150,242	\$4,351,810
Other (Uaf rent,e-rate, BAG, other local)	\$312,218	\$354,783	\$498,268	\$514,216	\$358,293
Total	\$7,266,076	\$7,830,974	\$7,990,965	\$8,170,561	\$7,717,968

Decrease in FY25 Revenue due to no 1-time funding as in previous year (\$333K), continued \$106 decrease in e-Rate, ~~\$0 in BAG (in FY21 it was \$148K).~~

General Fund Expenditures Approach

Additions Made (Status Quo)

- 3% Known salary increases as per salary schedule
- 5% projected increase in staff benefits/insurance
- 5% increase in property, liability and workers comp insurance
- 2% increase in student travel budget (inflation)

Committee Guidance . . . IF Decrease in expenses needed

Consider 1st:

1. Library Books
2. In Service (district)
3. Maintenance Projects
4. Office Supplies
5. Custodial Supplies
6. District Sponsored PD

Consider Last:

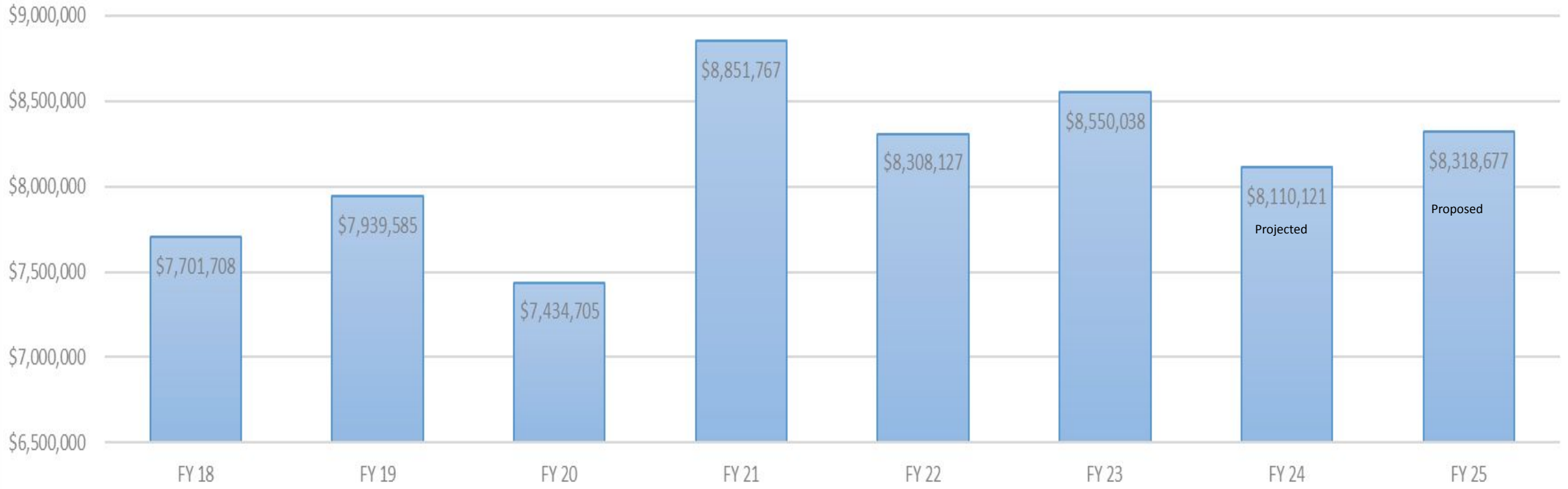
1. Teacher PD (negotiated agreement)
2. Non-Educational Technology
3. Educational Technology
4. Educational Supplies
5. Non-Educational Staff
6. Educational Staff

FY25 Expenditure Adjustments

Additions Made	Decreases Made
<ul style="list-style-type: none">● 3% Known salary increases as per salary schedule	<ul style="list-style-type: none">● Supply budgets for majority of departments
<ul style="list-style-type: none">● 5% projected increase in staff benefits/insurance	<ul style="list-style-type: none">● Library book purchases
<ul style="list-style-type: none">● 5% increase in property, liability and workers comp insurance	<ul style="list-style-type: none">● Insurance base cost (assumption)
<ul style="list-style-type: none">● 2% increase in student travel budget (inflation)	
<ul style="list-style-type: none">● .5 Certified*	
<ul style="list-style-type: none">● 3 classified*	

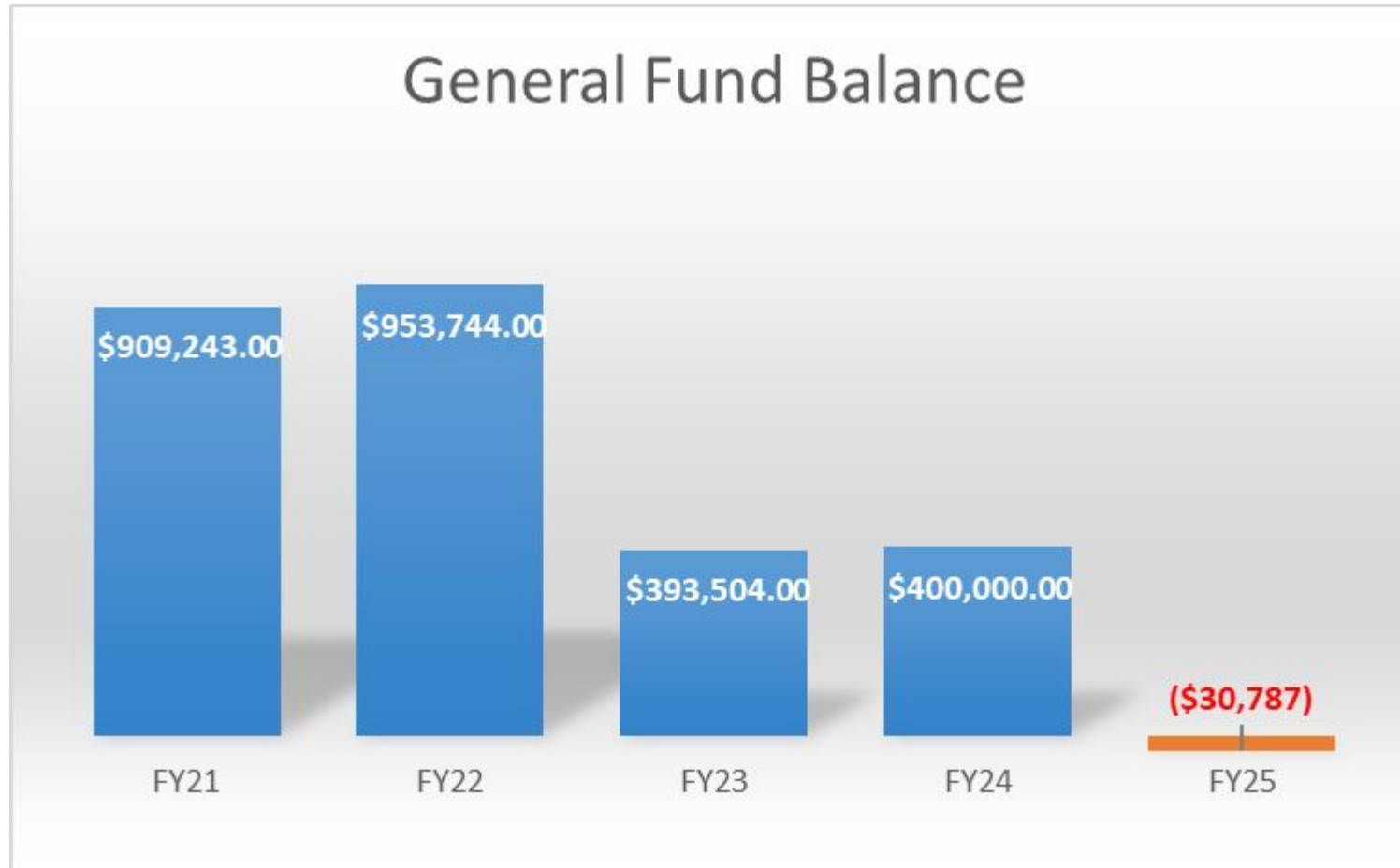
Expenditures Overview

Total General Fund Expenditures FY2018-25



2.44% Increase in budgeted expenditures FY24:FY25

General Fund – Fund Balance



Minimum
Recommendation:
10-12% of
Operating Budget

Re-Cap: General Fund City Request

FY25 Request	FY24 Budget	Difference
4,351,810	\$4,150,242	\$201,568

Special Funds

Community Schools

Food Service

Student Activities

Pre-School

Community Schools

	Total Expenditures	City Expenditures	Revenues City Request	Fund Balance
FY 20 (40%)	\$1,453,765	\$581,506	\$628,691	\$86,179
FY 21 (40%)	\$1,454,590	\$581,836	\$626,798	\$131,141
FY 22 (40%)	\$1,807,228	\$722,891	\$592,813	\$1,063
FY 23 (40%)	\$1,865,888	\$758,385	\$650,000	\$107,788
FY 24 (40%)	\$1,834,210	\$733,684	\$730,000	\$111,472
FY25 (50%)	\$2,180,210	\$980,293	\$975,000 (+\$245,000)	\$113,081

Rationale: Increases in

- Fuel and energy costs
- Swimming pool use
- Community activities in building

Food Service

	Expenditures	Revenues City Request	Fund Balance
FY 20	\$423,991	\$289,000	\$13,619
FY 21	\$404,284	\$290,000	\$137,958
FY 22	\$504,827	\$250,000	\$231,080
FY 23	\$531,198	\$170,000	\$67,512
FY 24	\$590,018	\$275,000	\$67,828
FY25	\$570,888	\$300,000 (increase \$25,000)	\$154,716

Rationale:
 Cost of food
 and shipping
 increases

Student Activities

Rationale:

2-3% increase in travel related costs (absorbed by both UCSD and the City)

Note: SY22-23, had a significant deficit due to dramatic changes in airfare. City responded by including this funding

	UCSD Travel Budget	City Request	Total Student Travel Budget
FY 13-18	\$473,000		\$473,000
FY 19	\$473,000		\$473,000
FY 20	\$473,000		\$473,000
FY 21	\$473,000		\$473,000
FY 22	\$473,000		\$473,000
FY 23	\$473,000		\$473,000
FY 24	\$498,000	\$140,000	\$638,000
FY25	\$510,450	\$160,000 (+\$20,000)	\$670,450

PreSchool

	Expenditures	Revenues City Request	Fund Balance
FY 20	\$209,800	\$191,000	\$54,221
FY 21	\$211,790	\$190,000	\$45,444
FY 22	\$251,360	\$190,000	\$36,542
FY 23	\$257,496	\$190,000	\$12,168
FY 24	\$258,747	\$200,000	\$7,422
FY 25	\$267,029	\$210,000 (+\$10,000)	\$107

UCSD Strategic Plan



Essential Question:

How do we best invest money so that UCSD's mission and vision, within these 4 focus areas, are achieved?

FY25 Budget Proposal – City Funding

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General Operating Fund	\$4,351,810	\$4,150,242	\$201,568
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UNALASKA CITY SCHOOL DISTRICT
FY 25 BUDGET Proposal
PROJECTED ENROLLMENT: 350
STATE FUNDING AT \$5,960 BSA, PERS/TRS AT FY 25 LEVEL

GENERAL FUND

FUNCTION 100 REGULAR INSTRUCTION

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	
100-315	TEACHERS	\$1,942,770	\$1,811,608	\$1,912,698	\$1,657,372	\$1,720,833	\$63,462	3.83%
100-316	EXTRA CURRICULAR STIPENDS	\$13,400	\$16,900	\$20,944	\$14,100	\$17,000	\$2,900	20.57%
100-317	TEACHER SUBING ON PREP				\$18,400	\$18,400	\$0	0.00%
100-323	AIDES	\$92,884	\$87,703	\$119,095	\$85,193	\$103,011	\$17,818	20.91%
100-329	SUBSTITUTES	\$48,438	\$73,019	\$24,586	\$13,800	\$13,800	\$0	0.00%
100-350	BENEFITS	\$1,354,420	\$1,411,118	\$1,213,870	\$1,030,883	\$1,020,805	(\$10,078)	-0.98%
100-410	PROFESSIONAL	\$18,472	\$15,231	\$17,931	\$20,000	\$20,000	\$0	0.00%
100-420	TRAVEL	\$11,012	\$2,714	\$17,851	\$30,000	\$0	(\$30,000)	-100.00%
100-425	STUDENT TRAVEL	\$2,150	\$69,848	\$104,722	\$173,000	\$168,000	(\$5,000)	-2.89%
100-450	SUPPLIES	\$283,744	\$64,591	\$165,560	\$98,439	\$105,000	\$6,561	6.66%
100-472	SPELLING BEE BOOKS				\$1,561	\$1,700	\$139	8.92%
100-474	TECHNOLOGY SUPPLIES	\$56,742	\$5,743	\$17,255	\$15,300	\$15,300	\$0	0.00%
100-490	OTHER EXPENSES	\$480	\$500	\$750	\$1,000	\$1,500	\$500	50.00%
100-510	EQUIPMENT	\$4,139	\$7,756	\$5,461	\$3,825	\$3,825	\$0	0.00%
100-511	TECHNOLOGY	\$135,040	\$2,559	\$29,550	\$53,550	\$53,550	\$0	0.00%
100-512	BUILDINGS	\$2,652	\$0	\$0	\$0	\$0	\$0	0.00%
TOTALS FUNCTION 100		\$3,966,343	\$3,569,290	\$3,650,273	\$3,216,422	\$3,262,724	\$46,302	1.44%
% OF FUND 100 EXPENDITURES		44.81%	42.96%	42.69%	37.62%	39.77%		

**GENERAL FUND
FUNCTION 120 BILINGUAL/BICULTURAL EDUCATION**

ACCT #	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 December Revision	FY 25 PROPOSED	Increase (reduction)	
							CHANGE	% CHG
120-314	ELL COORDINATOR				\$11,375	\$2,000	(\$9,375)	-82.42%
120-315	TEACHERS	\$31,055	\$36,407	\$46,635	\$62,088	\$71,832	\$9,744	15.69%
120-316	STIPENDS	\$840	\$2,400	\$6,600	\$5,300	\$5,400	\$100	1.89%
120-323	AIDES	\$64,178	\$66,358	\$67,389	\$74,609	\$74,609	\$0	0.00%
120-329	SUBSTITUTES	\$990	\$6,179	\$2,132	\$1,800	\$1,800	\$0	0.00%
120-350	BENEFITS	\$65,182	\$98,254	\$117,924	\$124,456	\$114,347	(\$10,109)	-8.12%
120-410	PROFESSIONAL SERVICES	\$1,200	\$0	\$0	\$0	\$0	\$0	0.00%
120-420	TRAVEL	\$0	\$0	\$0	\$1,500.00	\$0	(\$1,500)	-100.00%
120-424	STUDENT TRAVEL	\$0	\$23,618	\$34,780	\$25,000.00	\$26,250	\$1,250	5.00%
120-450	SUPPLIES	\$4,623	\$242	\$0	\$2,250.00	\$1,750	(\$500)	-22.22%
120-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TOTALS FUNCTION 120		\$168,068	\$233,458	\$275,460	\$308,378	\$297,987	(\$10,390)	-3.37%
% OF FUND 100 EXPENDITURES		1.90%	2.81%	3.22%	3.61%	3.63%		

**GENERAL FUND
FUNCTION 160 VOCATIONAL EDUCATION**

ACCT #	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 December Revision	FY 25 PROPOSED	Increase (reduction)	
							CHANGE	% CHG
160-315	TEACHERS	\$114,956	\$104,668	\$114,384	\$127,622	\$131,871	\$4,249	3.33%
160-316	STIPENDS	\$0	\$1,100	\$1,100	\$2,300	\$2,200	(\$100)	-4.35%
160-329	SUBSTITUTES	\$125	\$2,775	\$2,100	\$2,500	\$2,500	\$0	0.00%
160-350	BENEFITS	\$66,030	\$60,796	\$81,163	\$79,755	\$77,887	(\$1,868)	-2.34%
160-410	PROFESSIONAL SERVICES	\$0	\$2,500	\$0	0	\$0	\$0	0.00%
160-420	TRAVEL	\$0	\$0	\$0	\$2,500	\$13,650	\$11,150	446.00%
160-450	SUPPLIES	\$15,486	\$25,872	\$7,985	\$20,500	\$17,000	(\$3,500)	-17.07%
160-510	EQUIPMENT	\$0	\$14,809	\$36,095	5000	\$2,500	(\$2,500)	-50.00%
TOTALS FUNCTION 160		\$196,597	\$212,520	\$242,828	\$240,177	\$247,608	\$7,431	3.09%
% OF FUND 100 EXPENDITURES		2.22%	2.56%	2.84%	2.81%	3.02%		

**GENERAL FUND
FUNCTION 200 SPECIAL EDUCATION**

ACCT #	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 December Revision	FY 25 PROPOSED	Increase (reduction)	
							CHANGE	% CHG
200-315	TEACHERS	\$153,173	\$160,579	\$181,434	\$265,278	\$269,202	\$3,924	1.48%
200-323	AIDES	\$5,416	\$58,435	\$81,419	\$76,866	\$145,142	\$68,276	88.82%
200-329	SUBSTITUTES	\$213	\$5,478	\$4,046	\$3,600	\$15,066	\$11,466	318.50%
200-350	BENEFITS	\$106,260	\$186,096	\$204,510	\$208,166	\$313,440	\$105,274	50.57%
200-410	PROFESSIONAL SERVICES	\$30,242	\$36,334	\$27,378		\$0	\$0	0.00%
200-420	TRAVEL	\$0	\$0	\$7,158	\$10,760	\$2,500	(\$8,260)	-76.77%
200-450	SUPPLIES	\$7,272	\$3,264	\$5,115	\$2,250	\$2,250	\$0	0.00%
200-474	TECHNOLOGY SUPPLIES	\$0	\$0	\$4,167	\$0	\$0	\$0	0.00%
200-490	OTHER EXPENSES	\$0	\$100	\$0	\$0	\$0	\$0	0.00%
200-510	EQUIPMENT	\$6,157	\$0	\$0	\$0	\$0	\$0	0.00%
TOTALS FUNCTION 200		\$308,733	\$450,286	\$515,226	\$566,920	\$747,600	\$180,680	31.87%
% OF FUND 100 EXPENDITURES		3.49%	5.42%	6.03%	6.63%	9.11%		

**GENERAL FUND
FUNCTION 220 - SPECIAL EDUCATION - SERVICES**

ACCT #	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 December Revision	FY 25 PROPOSED	Increase (reduction)	
							CHANGE	% CHG
220-314	COORDINATOR(s)	\$50,375	\$71,367	\$50,992	\$17,062	\$10,000	(\$7,062)	-41.39%
220-350	BENEFITS	\$28,196	\$20,745	\$25,471	\$7,893	\$1,601	(\$6,292)	-79.72%
220-410	PROFESSIONAL SERVICES	\$1,192	\$23,998	\$28,290	\$52,500	\$62,500	\$10,000	19.05%
220-420	TRAVEL					\$2,500		0.00%
220-450	SUPPLIES				\$5,250	\$2,000	(\$3,250)	-61.90%
TOTALS FUNCTION 220		\$79,763	\$116,110	\$104,753	\$82,705	\$78,601	(\$4,104)	-4.96%
% OF FUND 100 EXPENDITURES		0.90%	1.40%	1.23%	0.97%	0.96%		

**GENERAL FUND
FUNCTION 300 SUPPORT SERVICES - STUDENTS**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	
300-315	COUNSELOR	\$100,639	\$108,781	\$91,461	\$96,371	\$86,103	(\$10,268)	-10.65%
300-323	AIDES	\$20,939	\$5,258	\$27,265	\$33,186	\$35,070	\$1,884	5.68%
300-350	BENEFITS	\$89,647	\$83,995	\$84,671	\$88,069	\$81,962	(\$6,107)	-6.93%
300-410	PROFESSIONAL SERVICES	\$936	\$11,574	\$0	\$0	\$0	\$0	0.00%
300-420	TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300-450	SUPPLIES	\$8,651	\$7,917	\$6,915	\$8,500.00	\$7,600	(\$900)	-10.59%
300-474	TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
300-511	TECHNOLOGY EQUIPMENT	\$0	\$12,965	\$0	\$1,196.40	\$0	(\$1,196)	-100.00%
TOTALS FUNCTION 300		\$220,812	\$230,490	\$210,313	\$227,322	\$210,735	(\$16,587)	-7.30%
% OF FUND 100 EXPENDITURES		2.49%	2.77%	2.46%	2.66%	2.57%		

**GENERAL FUND
FUNCTION 350 SUPPORT SERVICES - INSTRUCTION**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	
350-314	TESTING COORDINATOR				\$7,892.78	\$2,000.00	(\$5,893)	-74.66%
350-321	IT COORDINATOR	\$0	\$0	\$0	\$80,810.00	\$85,315	\$4,505	5.57%
350-323	LIBRARIAN	\$56,209	\$79,908	\$61,011	\$55,280.80	\$58,594	\$3,313	5.99%
350-324	IT SUPPORT STAFF	\$64,037	\$89,276	\$121,814	\$69,888.94	\$59,779	(\$10,110)	-14.47%
350-329	SUBS	\$173	\$0	\$390	\$1,272.24	\$1,272	\$0	0.00%
350-350	BENEFITS	\$94,644	\$146,526	\$159,296	\$178,255.00	\$165,234	(\$13,021)	-7.30%
350-410	PROFESSIONAL SERVICES	\$72,814	\$65,034	\$78,051	\$61,000.00	\$61,000	\$0	0.00%
350-420	TRAVEL	\$1,088	\$4,146	\$543	\$0.00	\$0	\$0	0.00%
350-433	COMMUNICATIONS	\$433,573	\$267,013	\$234,635	\$106,212.00	\$106,212	\$0	0.00%
350-450	SUPPLIES	\$44,182	\$34,025	\$48,668	\$4,500.00	\$4,500	\$0	0.00%
350-472	LIBRARY BOOKS AND SUPPLIES				\$19,250.00	\$14,000	(\$5,250)	-27.27%
350-474	TECHNOLOGY SUPPLIES	\$13,922	\$45,978	\$57,423	\$24,000.00	\$24,000	\$0	0.00%
350-510	EQUIPMENT	\$40,279	\$2,826	\$4,460	\$4,250.00	\$4,250	\$0	0.00%
TOTALS FUNCTION 350		\$820,921	\$734,732	\$766,289	\$612,612	\$586,157	(\$26,455)	-4.32%
% OF FUND 100 EXPENDITURES		9.27%	8.84%	8.96%	7.17%	7.14%		

**GENERAL FUND
FUNCTION 400 SCHOOL ADMINISTRATION**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	
400-313	PRINCIPALS	\$117,625	\$159,339	\$61,409	\$114,609	\$186,204	\$71,595	62.47%
400-350	BENEFITS	\$65,212	\$64,945	\$35,471	\$54,476.95	\$92,554.76	\$38,078	69.90%
400-410	PROFESSIONAL SERVICES	\$0	\$0	\$0		\$0	\$0	0.00%
400-420	TRAVEL	\$3,000	\$10,434	\$8,371	\$10,000	\$5,000	(\$5,000)	-50.00%
400-450	SUPPLIES	\$309	\$1,628	\$2,620	\$3,650	\$3,650	\$0	0.00%
400-474	TECHNOLOGY SUPPLIES	\$120	\$0	\$0	\$1,500	\$0	(\$1,500)	-100.00%
400-510	EQUIPMENT	\$0	\$0	\$0		\$0	\$0	0.00%
400-490	OTHER EXPENSE	\$1,214	\$0	\$1,507		\$1,500	\$1,500	0.00%
TOTALS FUNCTION 400		\$187,480	\$236,346	\$109,378	\$184,236	\$288,909	\$104,672	56.81%
% OF FUND 100 EXPENDITURES		2.12%	2.84%	1.28%	2.15%	3.52%		

**GENERAL FUND
FUNCTION 450 SCHOOL ADMINISTRATION**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	
450-324	OFFICE AND REGISTRAR	\$153,248	\$124,248	\$158,789	\$141,178	\$144,799	\$3,621	2.56%
450-329	SUBS	\$102	\$11,700	\$268	\$3,816	\$2,520	(\$1,296)	-33.97%
450-350	BENEFITS	\$124,458	\$119,511	\$130,614	\$124,171	\$149,086	\$24,915	20.07%
450-450	SUPPLIES	\$4,754	\$855	\$2,674	\$8,000	\$6,400	(\$1,600)	-20.00%
450-420	TRAVEL	\$0	\$860	\$0	\$0	\$0	\$0	0.00%
450-474	TECHNOLOGY SUPPLIES	\$229	\$913	\$0	\$0	\$0	\$0	0.00%
TOTALS FUNCTION 450		\$282,791	\$258,087	\$292,346	\$277,165	\$302,805	\$10,459	3.77%
% OF FUND 100 EXPENDITURES		3.19%	3.11%	3.42%	3.24%	3.69%		

**GENERAL FUND
FUNCTION 510 DISTRICT ADMINISTRATION - SUPERINTENDENT**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	
510-311	SUPERINTENDENT	\$182,765	\$124,900	\$229,007	\$130,000.00	\$136,475	\$6,475	2.83%
510-324	ADMIN ASSISTANT	\$49,444	\$55,790	\$39,404	\$33,446.40	\$45,214	\$11,768	29.86%
510-350	BENEFITS	\$130,004	\$131,280	\$115,165	\$95,806.00	\$102,916	\$7,110	6.17%
510-410	PROFESSIONAL SRVC	\$22,057	\$108,718	\$30,621	\$30,000	\$9,000	(\$21,000)	-68.58%
510-420	TRAVEL	\$15,000	\$14,121	\$21,866	\$20,000	\$10,500	(\$9,500)	-43.45%
510-440	OTHER PURCHASED SRVC	\$1,000	\$0	\$25	\$0	\$0	\$0	0.00%
510-450	SUPPLIES	\$18,219	\$14,786	\$18,648	\$16,000	\$16,000	\$0	0.00%
510-474	TECHNOLOGY SUPPLIES	\$0	\$537	\$0	\$0	\$0	\$0	0.00%
510-510	EQUIPMENT	\$4,402	\$0	\$0	\$0	\$0	\$0	0.00%
510-511	TECHNOLOGY EQUIPMENT	\$3,086	\$0	\$0	\$0	\$0	\$0	0.00%
510-490	OTHER EXPENSE	\$7,320	\$7,686	\$5,000	\$8,000	\$8,000	\$0	0.00%
TOTALS FUNCTION 510		\$433,297	\$457,819	\$459,737	\$333,252	\$328,105	(\$5,147)	-1.54%
% OF FUND 100 EXPENDITURES		4.90%	5.51%	5.38%	3.90%	4.00%		

**GENERAL FUND
FUNCTION 511 BOARD OF EDUCATION**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	
511-410	PROFESSIONAL SRVC	\$3,315	\$8,502	\$9,269	\$20,000.00	\$20,000	\$0	0.00%
511-420	TRAVEL	\$0	\$8,682	\$24,429	25,000.00	\$20,000	(\$5,000)	-20.00%
511-450	SUPPLIES	\$720	\$1,397	\$584	2,500.00	\$1,000	(\$1,500)	-60.00%
511-474	TECHNOLOGY SUPPLIES	\$0	\$2,249	\$1,499	\$1,000.00	\$1,000	\$0	0.00%
511-490	OTHER EXPENSE	\$14,187	\$975	\$10,924	\$12,000.00	\$12,000	\$0	0.00%
TOTALS FUNCTION 511		\$18,222	\$21,805	\$46,706	\$60,500	\$54,000	(\$6,500)	-10.74%
% OF FUND 100 EXPENDITURES		0.21%	0.26%	0.55%	0.71%	0.66%		

**GENERAL FUND
FUNCTION 550 BUSINESS OFFICE**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	
550-314	COORDINATOR	\$0	\$0	\$0		\$0	\$0	
550-321	BUSINESS MANAGER	\$78,924	\$87,435	\$88,528	\$87,444	\$91,869	\$4,425	5.06%
550-324	ACCT PAYABLE	\$53,301	\$57,654	\$71,273	\$65,610	\$67,572	\$1,961	2.99%
550-350	BENEFITS	\$100,089	\$109,988	\$130,266	\$120,381	\$113,243	(\$7,138)	-5.93%
550-410	PROFESSIONAL	\$41,920	\$23,002	\$62,378	\$60,000	\$65,000	\$5,000	8.33%
550-445	INSURANCE	\$37,055	\$53,571	\$7,150	70,686.00	\$45,000	(\$25,686)	-36.34%
550-420	TRAVEL	\$0	\$0	\$5,233	\$5,000	\$5,000	\$0	0.00%
550-440	JOB POSTING FEES	\$475	\$225	\$100	\$500	\$500	\$0	0.00%
550-450	SUPPLIES	\$12,030	\$295	\$1,441	\$1,190	\$1,500	\$310	26.05%
550-474	TECHNOLOGY SUPPLIES	\$0	\$457	\$0	\$4,500	\$0	(\$4,500)	-100.00%
550-510	EQUIPMENT	\$5,651	\$0	\$4,862	\$0	\$0	\$0	0.00%
550-490	OTHER EXPENSE	\$6,831	\$5,049	\$12,917	\$14,000	\$14,000	\$0	0.00%
TOTALS FUNCTION 550		\$336,276	\$337,676	\$384,147	\$429,311	\$403,684	(\$25,628)	-5.97%
% OF FUND 100 EXPENDITURES		3.80%	4.06%	4.49%	5.02%	4.92%		

**GENERAL FUND
FUNCTION 600 MAINTENANCE**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	% CHG
600-324	MAINTENANCE	\$66,821	\$87,847	\$73,159	\$71,773.00	\$61,899	(\$9,874)	-13.76%
600-325	CUSTODIANS	\$129,330	\$100,133	\$117,891	\$140,765.03	\$121,328	(\$19,437)	-13.81%
600-350	BENEFITS	\$141,186	\$152,739	\$142,979	\$174,029.00	\$120,576	(\$53,453)	-30.71%
600-445	INSURANCE	\$49,673	\$34,045	\$79,691	\$75,297.16	\$65,885	(\$9,412)	-12.50%
600-410	PROFESSIONAL SERVICES	\$70	\$2,126	\$1,485	\$1,500.00	\$5,000	\$3,500	233.33%
600-430	UTILITIES	\$34,380	\$44,367	\$42,237	\$48,000.00	\$41,400	(\$6,600)	-13.75%
600-435	ENERGY	\$273,292	\$393,743	\$463,664	\$470,000	\$405,375	(\$64,625)	-13.75%
600-433	INTERNET/TELEPHONE/FAX	\$48,606	\$109,279	\$50,606	\$115,727	\$105,106	(\$10,621)	-9.18%
600-434	POSTAGE	\$7,335	\$2,005	\$5,138	\$8,000	\$5,000	(\$3,000)	-37.50%
600-440	OTHER PURCHASED SERVICES	\$19,600	\$3,660	\$17,976	\$15,000	\$20,850	\$5,850	39.00%
600-450	SUPPLIES	\$51,490	\$58,930	\$65,886	\$52,000	\$46,000	(\$6,000)	-11.54%
600-512	BUILDINGS	\$1,184	\$3,381	\$0	\$6,000	\$5,000	(\$1,000)	-16.67%
600-510	EQUIPMENT	\$1,655	\$19,178	\$3,417	\$2,000	\$0	\$0	0.00%
TOTALS FUNCTION 600		\$824,622	\$1,011,433	\$1,064,129	\$1,180,091	\$1,003,420	(\$176,672)	-14.97%
% OF FUND 100 EXPENDITURES		9.32%	12.17%	12.45%	13.80%	12.23%		

**GENERAL FUND
FUNCTION 700 PUPIL ACTIVITIES**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	% CHG
700-314	ACTIVITIES DIRECTOR	\$10,453	\$10,671	\$4,951	\$15,454	\$10,717	(\$4,737)	-30.65%
700-316	CERTIFIED Staff coach/ref.	\$9,270	\$22,500	\$12,190	\$23,000	\$29,535	\$6,535	28.41%
700-324	CLASSIFIED Staff Coach/Ref.	\$4,930	\$12,215	\$8,400	\$7,750.00	\$1,200	(\$6,550)	-84.52%
700-329	NON STAFF Coach/Ref.				\$5,750	\$6,000	\$250	4.35%
700-350	BENEFITS	\$12,946	\$20,178	\$9,835	\$14,325	\$13,779	(\$546)	-3.81%
700-410	PROFESSIONAL SERVICES	\$0	\$950	\$950	\$2,000	\$0	(\$2,000)	-100.00%
700-420	TRAVEL	\$848	\$0	\$4,972	\$4,000	\$7,800	\$3,800	95.00%
700-424	STUDENT TRAVEL	\$1,148	\$314,808	\$362,083	\$300,000	\$307,500	\$7,500	2.50%
700-450	SUPPLIES	\$6,348	\$17,359	\$6,120	\$12,750	\$10,000	(\$2,750)	-21.57%
700-510	EQUIPMENT	\$0	\$0	\$0		\$0	\$0	0.00%
700-490	OTHER EXPENSE	\$3,993	\$3,921	\$2,358	\$5,000	\$5,000	\$0	0.00%
TOTALS FUNCTION 700		\$49,936	\$402,602	\$411,860	\$390,029	\$391,531	\$1,502	0.39%
% OF FUND 100 EXPENDITURES		0.56%	4.85%	4.82%	4.56%	4.77%		

		FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	% CHG
TOTAL EXPENDITURES								
GENERAL FUND		\$8,851,767	\$8,308,127	\$8,550,038	\$8,110,121	\$8,203,865	\$93,744	1.16%
Per Pupil Expenditures		\$22,879	\$23,436	\$24,700	\$23,070	\$23,440		
Per Pupil Revenue		\$20,286	\$23,694	\$23,085	\$23,242	\$22,051		
Student Count		386.9	354.5	346.15	351.55	350		
FUND 100 REVENUES							Increase (reduction)	
ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	CHANGE	% CHG
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED		
011	CITY APPROPRIATION	\$3,237,476	\$3,666,381	\$3,994,910	\$4,150,242.00	\$4,351,810	\$201,568	4.86%
025	INTEREST INCOME	\$542	\$421	\$15,620.06	\$12,000.00	\$15,000	\$3,000	25.00%
040	OTHER LOCAL REVENUE	\$17,124	\$3,600	\$21,334	\$4,000.00	\$4,000	\$0	0.00%
043	STUDENT SPORTS FEES	\$0	\$0	\$2,300	\$5,000.00	\$5,000	\$0	0.00%
044	LAB, SHOP, TEXTBOOK FEES	\$330	\$150	\$3,021	\$2,000.00	\$2,000	\$0	0.00%
045	GATE RECEIPTS	\$0	\$0	\$1,365	\$0	\$0	\$0	0.00%
046	RENTAL INCOME	\$10,350	\$10,350	\$10,350.00	\$10,350.00	\$10,350	\$0	0.00%
047	E-RATE REVENUE	\$255,960	\$255,960	\$256,060	\$106,212.00	\$106,212	\$0	0.00%
048	CHARTER REVENUE	\$0	\$0	\$0	0	\$0	\$0	0.00%
049	EMERGENCY CONNECTIVITY	\$0	\$75,033	\$0	0	\$0	\$0	0.00%
050	BROADBAND ASSISTANCE GRANT	\$148,557	\$0	\$0	\$0	\$0	\$0	0.00%
051	FOUNDATION PROGRAM	\$3,716,463	\$3,809,811	\$3,486,468	\$3,506,130.00	\$3,222,096	(\$284,034)	-8.10%
052	ONE TIME STATE FUNDING	\$0	\$0	\$213,397	\$333,127.00	\$0	(\$333,127)	-100.00%
056	TRS/PERS ON-BEHALF	\$582,761	\$568,378	\$0	\$0	\$0	\$0	0.00%
097	DIVIDEND RAFFLE FUND	\$1,749	\$1,686	\$1,639	\$1,500	\$1,500	\$0	0.00%
110	IMPACT AID	\$26,173	\$7,583	\$24,482	\$30,000	\$0	(\$30,000)	-100.00%
	other sources			(\$39,982)	\$10,000	\$0	(\$10,000)	-100.00%
TOTALS REVENUES FUND 100		\$7,848,837	\$8,399,352	\$7,990,965	\$8,170,561	\$7,717,968	(\$452,593)	-5.54%
Expenses - Revenues		(\$860,196)	\$92,525	(\$559,073)	\$60,440	(\$485,897)		
FUND BALANCE		\$909,243.00	\$953,744.00	\$394,670.00	\$455,110.00	(\$30,787)		
		75.01%	69.61%	68.71%	67.06%	69.73%		

**SPECIAL FUND
FUND 215 COMMUNITY SCHOOLS**

BEGINNING FUND BALANCE: \$86,179 \$131,141 (\$1,403) (\$107,745) (\$111,429)

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	% CHG
780-314	COMMUNITY SCHOOL COORDINATOR	\$34,729	\$48,577	\$34,604	\$35,970	\$35,000.00	(\$970.00)	-2.70%
780-324	MAINTENANCE STAFF	\$41,477	\$58,736	\$42,534	\$38,634	\$61,899	\$23,265.10	60.22%
780-325	CUSTODIANS	\$111,448	\$80,079	\$107,361	\$91,578	\$121,328	\$29,750.10	32.49%
780-350	BENEFITS	\$89,833	\$108,536	\$114,680	\$118,300	\$132,555	\$14,255.40	12.05%
780-410	PROFESSIONAL SERVICES	\$0	\$1,418	\$983	\$0	\$0	\$0.00	0.00%
780-430	UTILITIES	\$22,964	\$29,344	\$40,058	\$32,000	\$41,400	\$9,400.00	29.38%
780-435	ENERGY	\$182,215	\$256,557	\$305,905	\$300,000	\$405,375	\$105,375.00	35.13%
780-440	OTHER PURCHASED SERVICES	\$13,067	\$2,440	\$11,984	\$10,000	\$20,850	\$10,850.00	108.50%
780-445	INSURANCE BOND AND PREMIUMS	\$54,659	\$54,315	\$55,905	\$67,202	\$110,885	\$43,683.00	65.00%
780-450	SUPPLIES	\$29,040	\$34,178	\$38,524	\$34,667	\$46,000	\$11,333.30	32.69%
780-510	EQUIPMENT	\$1,559	\$8,711	\$2,278	\$1,333	\$0	(\$1,333.30)	-100.00%
780-512	BUILDINGS	\$845	\$40,000	\$3,570	\$4,000	\$5,000	\$1,000.00	25.00%
TOTAL EXPENDITURES FUND 215		\$581,836	\$722,891	\$758,385	\$733,684	\$980,293	\$246,609	33.61%

**SPECIAL FUND
FUND 215 COMMUNITY SCHOOLS REVENUES**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	% CHG
11	CITY APPROPRIATION	\$626,798	\$592,813	\$650,000	\$730,000	\$975,000	\$245,000	33.56%
549	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40	OTHER LOCAL REVENUE	\$0	\$0	\$2,000	\$0	\$0	\$0	0.00%
TOTAL REVENUES FUND 215		\$626,798	\$592,813	\$652,000	\$730,000	\$975,000	\$245,000	33.56%
ENDING FUND BALANCE:		\$131,141	(\$1,403)	(\$107,745)	(\$111,429)	(\$116,722)		

**SPECIAL FUND
FUND 255 FOOD SERVICE EXPENDITURES**

BEGINNING FUND BALANCE:		(\$13,619)	\$137,958	\$231,080	\$59,190	(\$67,828)		
ACCT #	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 December Revision	FY 25 PROPOSED	Increase (reduction) CHANGE	% CHG
790-321	FOOD SRVC COORD				\$59,000	\$64,046	\$5,046	8.55%
790-323	AIDES	\$11,009	\$18,935	\$20,523	\$32,576	\$ 26,241.74	(\$6,334)	-19.44%
790-324	SUPPORT STAFF	\$137,157	\$153,574	\$159,625	\$108,314	\$ 107,792.92	(\$521)	-0.48%
790-329	SUBSTITUTES	\$0	\$402	\$13,417	\$13,000	\$4,368	(\$8,632)	-66.40%
790-350	BENEFITS	\$109,314	\$167,428	\$175,767	\$218,053	\$204,440	(\$13,613)	-6.24%
790-410	PROFESSIONAL SERVICES	\$0	\$200	\$0		\$0	\$0	0.00%
790-420	TRAVEL	\$0	\$0	\$0		\$0	\$0	0.00%
790-435	ENERGY	\$0	\$6,154				\$0	0.00%
790-459	FOOD	\$134,206	\$139,707	\$145,683	\$143,325	\$149,000	\$5,675	3.96%
790-469	NON-FOOD	\$12,598	\$18,427	\$16,183	\$15,750	\$15,000	(\$750)	-4.76%
790-510	EQUIPMENT	\$0	\$0	\$0		\$0	\$0	0.00%
790-550	TRANS. FROM COMM. ENGAGEME	\$0	\$0	\$0		\$0	\$0	0.00%
TOTAL EXPENDITURES FUND 255		\$404,284	\$504,827	\$531,198	\$590,018	\$570,888	(\$19,130)	-3.24%

**SPECIAL FUND
FUND 255 FOOD SERVICE REVENUES**

ACCT #	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 December Revision	FY 25 PROPOSED	Increase (reduction) CHANGE	% CHG
011	CITY APPROPRIATION	\$290,000	\$250,000	\$170,000	\$275,000.00	\$300,000	\$25,000	9.09%
099	AK NUTRITIONAL FOODS GRANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
161	TYPE A MEAL REIMBURSEMENT	\$220,255	\$322,747	\$104,967.98	\$105,000.00	\$90,000.00	(\$15,000)	-14.29%
21	STUDENT MEAL SALES	\$24,087	\$2,194	\$63,902.31	\$60,000.00	\$70,000.00	\$10,000	16.67%
22	ADULT LUNCH SALES	\$4,303	\$7,593	\$8,491.45	\$ 7,000.00	\$8,000.00	\$1,000	14.29%
162	USDA COMMODITIES	\$17,216	\$15,415	\$11,947	\$16,000	\$16,000	\$0	0.00%
TOTAL REVENUES FUND 255		\$555,861	\$597,949	\$359,308	\$463,000	\$484,000	\$124,692	34.70%
ENDING FUND BALANCE:		\$137,958	\$231,080	\$59,191	(\$67,828)	(\$154,716)		

**SPECIAL FUND
FUND 378 PRESCHOOL EXPENDITURES**

BEGINNING FUND BALANCE:		\$54,221	\$45,444	\$36,542	\$12,169	\$7,422		
ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	
		ACTUAL	ACTUAL	ACTUAL	December Revision	PROPOSED	CHANGE	% CHG
780-314	PRINCIPAL	\$0	\$0	\$10,282	\$0	\$5,000	\$5,000	100.00%
780-315	TEACHERS	\$95,449	\$106,572	\$99,904	\$99,251	\$101,790	\$2,539	2.56%
780-323	AIDES	\$30,602	\$31,819	\$35,078	\$35,129	\$37,997	\$2,868	8.16%
780-324	OFFICE CLERK	\$5,015	\$5,221	\$5,506	\$4,124	\$4,638	\$514	12.46%
780-325	CUSTODIANS	\$1,500	\$8,000	\$0	\$1,500	\$1,500	\$0	0.00%
780-329	SUBSTITUTES	\$1,699	\$2,859	\$694	\$1,800	\$1,800	\$0	0.00%
780-350	BENEFITS	\$59,810	\$85,978	\$97,638	\$100,743	\$98,104	(\$2,639)	-2.62%
780-420	TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
780-410	SCHOLARSHIP FUND	\$2,562	\$7,313	\$7,725	\$7,500	\$7,500	\$0	0.00%
780-430	UTILITIES	\$0	\$1,400	\$0	\$1,500	\$1,500	\$0	0.00%
780-435	ENERGY	\$5,000	\$0	\$0	\$6,450	\$6,450	\$0	0.00%
780-450	SUPPLIES	\$3,007	\$2,198	\$669	\$750	\$750	\$0	0.00%
780-510	EQUIPMENT	\$7,146	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL EXPENDITURES FUND 378		\$211,790	\$251,360	\$257,496	\$258,747	\$267,029	\$8,282	3.20%

**SPECIAL FUND
FUND 378 PRESCHOOL REVENUES**

ACCT #	DESCRIPTION	FY 21	FY 22	FY 23	FY 24	FY 25	Increase (reduction)	
		ACTUAL	ACTUAL	ACTUAL	Actual	PROPOSED	CHANGE	% CHG
011	CITY APPROPRIATION	\$190,000	\$189,995	\$190,000	\$200,000	\$210,000	\$10,000	5.00%
049	OTHER LOCAL REVENUE	\$13,013	\$52,463	\$43,123	\$54,000	\$49,500	(\$4,500)	-8.33%
TOTAL REVENUES FUND 378		\$203,013	\$242,458	\$233,123	\$254,000	\$259,500	\$5,500	2.17%
ENDING FUND BALANCE:		\$45,444	\$36,542	\$12,168	\$7,422	(\$107)		

**SPECIAL FUND
FUND 377 EXTRACURRICULAR Travel**

BEGINNING FUND BALANCE:		\$0	\$0	\$0	\$0	\$0		
ACCT #	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 December Revision	FY 25 PROPOSED	Increase (reduction) CHANGE	% CHG
425	Strudent Travel				\$140,000	\$160,000	\$20,000	14.29%
TOTAL EXPENDITURES FUND 377		\$0	\$0	\$0	\$140,000	\$160,000	\$20,000	14.29%

**SPECIAL FUND
FUND 377 EXTRA CURRICULAR TRAVEL REVENUES**

ACCT #	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 December Revision	FY 25 PROPOSED	Increase (reduction) CHANGE	% CHG
11	CITY APPROPRIATION	\$0	\$0	\$0	\$140,000	\$160,000	\$20,000	14.29%
TOTAL REVENUES FUND 377		\$0	\$0	\$0	\$140,000	\$160,000	\$20,000	100.00%
ENDING FUND BALANCE:		\$0	\$0	\$0	\$0	\$0		

**SPECIAL FUND
CITY REVENUE SUMMARY**

	FY 21	FY 22	FY 23	FY 24	FY 25
COMMUNITY SCHOOLS	\$626,798.00	\$592,813.00	\$650,000.00	\$730,000.00	\$975,000.00
FOOD SERVICES	\$290,000.00	\$250,000.00	\$169,999.84	\$275,000.00	\$300,000.00
EXTRA CURRICULAR TRAVEL	\$0.00	\$0.00	\$0.00	\$140,000.00	\$160,000.00
PRESCHOOL	\$190,000.00	\$189,995.00	\$190,000.08	\$200,000.00	\$210,000.00
Total	\$1,106,798.00	\$1,032,808.00	\$1,009,999.92	\$1,345,000.00	\$1,645,000.00