

MERCER COUNTY SCHOOLS

2024-25 DRAFT BUDGET

BUDGET CYCLE

Draft – by January 31

- Board review only

Tentative – by May 30

- Board approved
- Send to KDE
- Balanced
- Minimum 2% contingency

Working – by September 30

- Board approved
- Send to KDE
- Balanced
- Minimum 2% contingency

Draft Budget

- The Draft Budget is the first step in the budgeting process
- No hard facts are known at this time
- A preliminary look at a conservative forecast

General Fund Revenue

- Total revenue of \$25,973,910, receipts in the year of \$20,973,910.
- Includes beginning balance of \$5 million.
- No change in local general fund revenue (tax revenue).
- Decrease in SEEK revenue.

General Fund Expenses

- Budgeted at \$24,867,584.
- Increase of \$144,197 in budgeted expenses compared to FY24 Working budget.
- Contingency must be at 2%, desired level of 12%
- Draft Budget has a contingency of 4.45%.
- No change in salaries/fringe at this time.

Excess (Deficiency) of Receipts Over Expenditures

Budgeted Recurring Receipts	\$20,973,910
Budgeted Recurring Expenditures	(\$24,867,584)
Excess/Deficiency of Receipts Over Expenditures	(\$3,893,674)
Expense as a Percent of Revenue	118.56%

Draft Budget Comparisons

Draft Budget Comparison	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Total Revenue	\$21,238,360	\$22,200,860	\$22,704,850	\$23,481,850	\$25,251,170	\$25,973,910
Recurring Receipts	\$18,438,360	\$19,400,860	\$19,844,850	\$20,081,850	\$20,351,170	\$20,973,910
Recurring Expenditures	\$20,625,016	\$21,343,198	\$21,793,074	\$22,963,965	\$23,145,849	\$24,867,584
Excess/Deficiency of Receipts Over Expenditures	(\$2,186,656)	(\$1,942,338)	(\$1,948,224)	(\$2,882,115)	(\$2,794,679)	(\$3,893,674)
Expense as a Percent of Revenue	111.86%	110.01%	109.82%	114.35%	113.73%	118.56%
Ending Balance	\$613,344	\$857,662	\$911,776	\$517,885	\$2,105,321	\$1,106,326
Contingency Percentage	2.44%	3.32%	4.18%	2.26%	9.10%	4.45%

Other Budget Factors

No changes have been made to Fund 2 at this time, as it is way too early to predict what those revenues will look like next fiscal year. We will hopefully have a better picture of that in May during the review of the Tentative Budget.

Food Service continues to be self-sustainable at this time, so there is no current change to that budget until closer to Tentative Budget time.

Changes between FY24 Working Budget and FY25 Draft Budget

- Updated revenue as projected
- Updated beginning balance as projected
- Updated non-salary/fringe expenses due to historical trends

Mercer County Schools

General Fund

Draft Budget Overview

2024-25

Revenue

Line Item	Budget
0999 Beginning Balance	\$5,000,000
1111 General Property Tax	\$6,600,000
1113 PSC Property Tax	\$1,000,000
1115 Delinquent Property Tax	\$120,000
1117 Motor Vehicle Tax	\$1,000,000
1121 Utilities Tax	\$1,600,000
1191 Omitted Property Tax	\$10,000
1310 Tuition	\$20,000
1410 Transportation Fees	\$3,500
1510 Interest	\$200,000
1819 Other Fees	\$1,500
1920 Contributions/Donations	\$0
1925 Reimbursements	\$0
1980 Refund of Prior Year Expense	\$0
1990 Miscellaneous Revenue	\$35,000
1994 Returned Payments	\$0
1997 Other Reimbursements	\$0
3111 SEK Revenue	\$10,000,000
3122 Vocational Transportation	\$65,000
3130 National Board Reimbursement	\$4,500
3132 Speech Additional State Reimb	\$8,000
4810 Medicaid Reimbursement	\$5,000
5210 Fund Transfers In	\$0
5220 Indirect Cost Transfers	\$80,000
5341 Sale of Equipment	\$0
5342 Equipment	\$0
5500 Capital Lease Proceeds	\$221,410
Total	\$25,973,910

Salary/Fringe

Line Item	Budget
0110 Certified Regular Salary	\$11,222,576
0111 Certified Extended Days	\$494,406
0112 Certified Extra Service	\$452,782
0113 Certified Additional Time	\$98,925
0114 National Board Pay	\$8,000
0116 Speech Additional	\$4,000
0120 Certified Substitute Pay	\$271,810
0130 Classified Regular Pay	\$3,619,275
0130R Classified Reimbursable	\$7,200
0131 Classified Additional Pay	\$286,250
0140 Classified Overtime Pay	\$29,000
0150 Classified Substitute Pay	\$60,910
0170 Paraprofessional Coaches	\$87,720
0190 Board Per Diem	\$30,000
0221 FICA	\$231,260
0221R FICA Reimbursable	\$300
0222 Medicare	\$235,820
0222R Medicare Reimbursable	\$70
0231 Teachers Retirement	\$378,073
0232 Classified Retirement	\$843,874
0232R Classified Retirement Reimbursable	\$989
0253 Unemployment	\$47,360
0253R Unemployment Reimbursable	\$50
0291 Accrued Sick Leave Paid	\$275,000
Total	\$18,685,650

REVENUES

\$25,973,910

EXPENDITURES

\$24,867,584

ENDING BALANCE

\$1,106,326

CONTINGENCY PERCENTAGE

4.45%

Professional & Technical Services

Line Item	Budget
0311 Tax Collection Fees	\$275,000
0312 KSBA Policy Services	\$9,000
0322 Education Consultant	\$5,000
0335 Other Professional Consultant	\$5,000
0338 Registration Fees	\$60,000
0339 Other Professional Training & Svcs	\$0
0341 Drug Testing	\$12,000
0342 Auditing Services	\$20,000
0343 Legal Services	\$45,000
0345 Medical Services	\$9,500
0346 Architect & Engineering Svcs	\$25,000
0347 Security Services	\$85,025
0349 Other Professional Services	\$130,000
Total	\$680,525

Purchased Property Services

Line Item	Budget
0411 Water/Sewage	\$99,900
0421 Sanitation Services	\$34,200
0424 Contract Grounds Service	\$95,000
0425 Pest Control Services	\$10,000
0426 Laundry/Dry Cleaning Svcs	\$4,800
0431 Non Tech Related Repairs & Maint	\$100,000
0432 Tech Related Repairs & Maint	\$2,000
0433 Equipment Repairs & Maint	\$10,000
0434 Building Repairs & Maintenance	\$120,000
0435 Vehicle Repairs & Maintenance	\$75,000
0439 Other Repairs & Maintenance	\$100,000
0444 Copier Rental	\$79,600
0449 Other Rental	\$35,000
Total	\$765,500

Other Purchased Services

Line Item	Budget
0522 Property Insurance	\$265,000
0523 Fidelity Bond	\$1,000
0524 Fleet Insurance	\$115,000
0529 Other Insurance	\$250,000
0531 Postage	\$13,519
0532 Telephone	\$32,000
0534 Cell Phone Service	\$0
0539 Other Communication	\$7,900
0541 Radio & TV Advertising	\$0
0542 Newspaper Advertising	\$4,850
0549 Other Advertising	\$100
0559 Other Printing	\$8,741
0580 Travel	\$96,200
0591 G Local Purch Svcs (Locksmith)	\$5,000
0591 H Local Purch Svcs (HVAC/Plumbing)	\$140,000
Total	\$939,310

Supplies

Line Item	Budget
0610 General Supplies	\$516,537
0616 Food Non Instructional	\$31,400
0617 Food Instructional Non Food Service	\$3,600
0621 Natural Gas	\$90,000
0622 Electricity	\$589,000
0626 Gasoline	\$0
0627 Diesel Fuel	\$235,000
0629 Alternative Fuels	\$50,000
0641 Library Books	\$6,500
0642 Periodicals & Newspapers	\$0
0643 Supplementary Books/Study Guides	\$5,700
0644 Textbooks	\$1,500
0645 Audiovisual Materials	\$0
0646 Tests	\$67,500
0650 Computer Related Supplies	\$93,700
0661 Lubricants	\$15,000
0662 Tires & Lubes	\$55,000
0663 Repair Parts	\$176,000
0673 Fees/Registrations (Students)	\$0
0674 Awards	\$1,000
0676 Scholarships	\$25,000
0679 Other Student Activities	\$0
0692 Health Supplies	\$1,300
0694 Equipment Supplies	\$25,000
0695 Furniture/Fixtures Supplies	\$7,300
0697 Other Supplies & Materials	\$13,500
Total	\$2,009,537

Property

Line Item	Budget
0710 Land	\$760,000
0731 Machinery	\$7,000
0732 Vehicles	\$221,410
0733 Furniture & Fixtures	\$6,000
0734 Tech Related Hardware	\$25,000
0735 Tech Software	\$7,000
0739 Other Equipment	\$22,000
Total	\$1,048,410

Debt Service/Miscellaneous

Line Item	Budget
0810 Dues & Fees	\$21,312
0831 Principal	\$201,884
0832 Interest	\$19,530
0891 Graduation Expenses	\$4,500
0893 Uniforms	\$42,000
0894 Instructional Field Trips	\$500
0896 Student Wages	\$14,000
0899 Other Miscellaneous	\$35,000
Total	\$338,726

Other Items

Line Item	Budget
0910 Fund Transfers Out	\$399,926
Total	\$399,926

Mercer County Schools - Draft Budget 2024-25

						2023-24	2024-25	
Revenue	Actual FY22	Actual FY23	Difference			Working Budget	Draft Budget	Difference
0999 Beginning Balance	\$ 5,174,846	\$ 5,618,847	\$444,001	8.58%	\$	6,965,900	\$ 5,000,000	(\$1,965,900)
1111 General Property Tax	\$ 5,959,814	\$ 6,239,422	\$279,608	4.69%	\$	6,600,000	\$ 6,600,000	\$0
1113 PSC Property Tax	\$ 1,022,911	\$ 1,000,320	(\$22,591)	-2.21%	\$	1,050,000	\$ 1,000,000	(\$50,000)
1115 Delinquent Property Tax	\$ 127,574	\$ 121,362	(\$6,211)	-4.87%	\$	100,000	\$ 120,000	\$20,000
1117 Motor Vehicle Tax	\$ 960,467	\$ 1,127,429	\$166,962	17.38%	\$	925,000	\$ 1,000,000	\$75,000
1121 Utilities Tax	\$ 1,458,738	\$ 1,810,154	\$351,416	24.09%	\$	1,350,000	\$ 1,600,000	\$250,000
1191 Omitted Property Tax	\$ 90,363	\$ 7,195	(\$83,168)	-92.04%	\$	10,000	\$ 10,000	\$0
1310 Tuition	\$ 7,305	\$ 24,505	\$17,200	235.46%	\$	18,000	\$ 20,000	\$2,000
1410 Transportation Fees	\$ -	\$ 2,318	\$2,318	2318.00%	\$	3,500	\$ 3,500	\$0
1510 Interest	\$ 42,257	\$ 47,600	\$5,343	12.64%	\$	85,000	\$ 200,000	\$115,000
1819 Other Fees	\$ 339	\$ 5,254	\$4,915	1450.29%	\$	-	\$ 1,500	\$1,500
1911 Building Rental	\$ -	\$ 150	\$150	150.00%	\$	-	\$ -	\$0
1920 Contributions/Donations	\$ 500	\$ 500	\$0	0.00%	\$	5,000	\$ -	(\$5,000)
1925 Reimbursements	\$ 5,390	\$ 7,447	\$2,057	38.17%	\$	-	\$ -	\$0
1980 Refund of Prior Year Expense	\$ 51	\$ 62,668	\$62,617	121774.99%	\$	-	\$ -	\$0
1990 Miscellaneous Revenue	\$ 33,512	\$ 48,929	\$15,417	46.00%	\$	30,000	\$ 35,000	\$5,000
1994 Returned Payments	\$ (270)	\$ (406)	(\$136)	50.27%	\$	-	\$ -	\$0
1997 Other Reimbursements	\$ 3,890	\$ 10,469	\$6,579	169.12%	\$	-	\$ -	\$0
3111 SEEK Revenue	\$ 10,707,767	\$ 11,012,164	\$304,397	2.84%	\$	10,200,000	\$ 10,000,000	(\$200,000)
3122 Vocational Transportation	\$ 30,444	\$ 73,522	\$43,078	141.50%	\$	65,000	\$ 65,000	\$0
3130 National Board Reimbursement	\$ 5,989	\$ 8,000	\$2,011	33.58%	\$	4,500	\$ 4,500	\$0
3132 Speech Additional State Reimb	\$ -	\$ 10,000	\$10,000	10000.00%	\$	8,000	\$ 8,000	\$0
4810 Medicaid Reimbursement	\$ 5,917	\$ 4,980	(\$937)	-15.84%	\$	5,000	\$ 5,000	\$0
5210 Fund Transfers In	\$ 309,987	\$ 900,787	\$590,800	190.59%	\$	830,509	\$ -	(\$830,509)
5220 Indirect Cost Transfers	\$ 92,106	\$ 181,631	\$89,525	97.20%	\$	95,000	\$ 80,000	(\$15,000)
5311 Sale of Land & Improvements	\$ -	\$ 10,000	\$10,000	10000.00%	\$	-	\$ -	\$0
5341 Sale of Equipment	\$ 12,603	\$ 99	(\$12,504)	-99.21%	\$	-	\$ -	\$0
5342 Equipment	\$ 29,320	\$ -	(\$29,320)	-100.00%	\$	-	\$ -	\$0
5500 Capital Lease Proceeds	\$ -	\$ -	\$0	0.00%	\$	244,141	\$ 221,410	(\$22,731)
Revenue Total	\$ 26,081,821	\$ 28,335,346	\$2,253,525	8.64%	\$	28,594,550	\$ 25,973,910	(\$2,620,640)

Salary/Fringe								
0110 Certified Regular Salary	\$ 9,998,935	\$ 10,172,535	\$173,600	1.74%	\$ 11,222,576	\$ 11,222,576	\$0	
0111 Certified Extended Days	\$ 450,088	\$ 432,582	(\$17,506)	-3.89%	\$ 494,406	\$ 494,406	\$0	
0112 Certified Extra Service	\$ 364,473	\$ 429,142	\$64,668	17.74%	\$ 452,782	\$ 452,782	\$0	
0113 Certified Additional Time	\$ 172,524	\$ 145,950	(\$26,575)	-15.40%	\$ 98,925	\$ 98,925	\$0	
0114 National Board Pay	\$ 11,000	\$ 8,000	(\$3,000)	-27.27%	\$ 8,000	\$ 8,000	\$0	
0116 Speech Additional	\$ -	\$ 8,083	\$8,083	8083.00%	\$ 4,000	\$ 4,000	\$0	
0120 Certified Substitute Pay	\$ 171,328	\$ 319,963	\$148,635	86.75%	\$ 271,810	\$ 271,810	\$0	
0130 Classified Regular Pay	\$ 2,794,438	\$ 3,182,260	\$387,822	13.88%	\$ 3,619,275	\$ 3,619,275	\$0	
0130B Classified Band Pay	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$0	
0130R Classified Reimbursable	\$ -	\$ -	\$0	0.00%	\$ 7,200	\$ 7,200	\$0	
0131 Classified Additional Pay	\$ 260,845	\$ 264,910	\$4,066	1.56%	\$ 286,250	\$ 286,250	\$0	
0140 Classified Overtime Pay	\$ 22,986	\$ 18,010	(\$4,975)	-21.65%	\$ 29,000	\$ 29,000	\$0	
0150 Classified Substitute Pay	\$ 26,764	\$ 23,549	(\$3,215)	-12.01%	\$ 60,910	\$ 60,910	\$0	
0170 Paraprofessional Coaches	\$ 76,921	\$ 79,625	\$2,704	3.52%	\$ 87,720	\$ 87,720	\$0	
0190 Board Per Diem	\$ 20,400	\$ 15,000	(\$5,400)	-26.47%	\$ 30,000	\$ 30,000	\$0	
0221 FICA	\$ 164,618	\$ 193,657	\$29,039	17.64%	\$ 231,260	\$ 231,260	\$0	
0221B FICA Band	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$0	
0221R FICA Reimbursable	\$ -	\$ -	\$0	0.00%	\$ 300	\$ 300	\$0	
0222 Medicare	\$ 199,671	\$ 209,364	\$9,692	4.85%	\$ 235,820	\$ 235,820	\$0	
0222B Medicare Band	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$0	
0222R Medicare Reimbursable	\$ -	\$ -	\$0	0.00%	\$ 70	\$ 70	\$0	
0231 Teachers Retirement	\$ 352,942	\$ 357,517	\$4,575	1.30%	\$ 378,073	\$ 378,073	\$0	
0232 Classified Retirement	\$ 726,761	\$ 845,227	\$118,465	16.30%	\$ 843,874	\$ 843,874	\$0	
0232B Classified Retirement Band	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$0	
0232R Classified Retirement Reimbursable	\$ -	\$ -	\$0	0.00%	\$ 989	\$ 989	\$0	
0253 Unemployment	\$ 23,803	\$ 25,504	\$1,700	7.14%	\$ 47,360	\$ 47,360	\$0	
0253B Unemployment Band	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$0	
0253R Unemployment Reimbursable	\$ -	\$ -	\$0	0.00%	\$ 50	\$ 50	\$0	
0291 Accrued Sick Leave Paid	\$ 235,098	\$ 118,855	(\$116,243)	-49.44%	\$ 275,000	\$ 275,000	\$0	
Salary/Fringe Total	\$ 16,073,595	\$ 16,849,731	\$776,136	4.83%	\$ 18,685,650	\$ 18,685,650	\$0	

Professional & Technical Services								
0311 Tax Collection Fees	\$ 243,656	\$ 258,200	\$14,544	5.97%	\$ 275,000	\$ 275,000.00	\$0	
0312 KSBA Policy Services	\$ 5,090	\$ 5,090	\$0	0.00%	\$ 9,000	\$ 9,000	\$0	
0322 Education Consultant	\$ 500	\$ 3,800	\$3,300	660.00%	\$ 5,000	\$ 5,000	\$0	
0335 Other Professional Consultant	\$ 4,550	\$ -	(\$4,550)	-100.00%	\$ -	\$ 5,000	\$5,000	
0338 Registration Fees	\$ 52,188	\$ 58,673	\$6,485	12.43%	\$ 58,530	\$ 60,000	\$1,470	

0339 Other Professional Training & Svcs	\$ -	\$ 424	\$424	424.00%	\$ -	\$ -	\$0
0341 Drug Testing	\$ 8,285	\$ 9,252	\$967	11.67%	\$ 12,000	\$ 12,000	\$0
0342 Auditing Services	\$ 18,300	\$ 19,961	\$1,661	9.08%	\$ 20,000	\$ 20,000	\$0
0343 Legal Services	\$ 23,374	\$ 39,185	\$15,811	67.64%	\$ 45,000	\$ 45,000	\$0
0345 Medical Services	\$ 5,243	\$ 5,447	\$204	3.90%	\$ 9,500	\$ 9,500	\$0
0346 Architect & Engineering Svcs	\$ 17,225	\$ 13,469	(\$3,756)	-21.81%	\$ 25,000	\$ 25,000	\$0
0347 Security Services	\$ 66,165	\$ 66,322	\$157	0.24%	\$ 95,665	\$ 85,025	(\$10,640)
0349 Other Professional Services	\$ 105,991	\$ 30,693	(\$75,298)	-71.04%	\$ 150,158	\$ 130,000	(\$20,158)
Professional & Technical Services Total	\$ 550,566	\$ 510,515	(\$40,051)	-7.27%	\$ 704,853	\$ 680,525	(\$24,328)

Purchased Property Services							
0411 Water/Sewage	\$ 52,538	\$ 95,681	\$43,143	82.12%	\$ 99,900	\$ 99,900	\$0
0421 Sanitation Services	\$ 28,518	\$ 29,214	\$697	2.44%	\$ 34,200	\$ 34,200	\$0
0424 Contract Grounds Service	\$ 69,737	\$ 79,051	\$9,314	13.36%	\$ 95,000	\$ 95,000	\$0
0425 Pest Control Services	\$ 9,878	\$ 9,878	\$0	0.00%	\$ 10,000	\$ 10,000	\$0
0426 Laundry/Dry Cleaning Svcs	\$ 3,093	\$ 2,797	(\$295)	-9.55%	\$ 4,800	\$ 4,800	\$0
0431 Non Tech Related Repairs & Maint	\$ 73,729	\$ 63,264	(\$10,465)	-14.19%	\$ 117,000	\$ 100,000	(\$17,000)
0432 Tech Related Repairs & Maint	\$ -	\$ -	\$0	0.00%	\$ 2,000	\$ 2,000	\$0
0433 Equipment Repair & Maint	\$ -	\$ 8,995	\$8,995	8995.00%	\$ -	\$ 10,000	\$10,000
0434 Building Repairs & Maintenance	\$ 155,826	\$ 74,444	(\$81,382)	-52.23%	\$ 128,300	\$ 120,000	(\$8,300)
0435 Vehicle Repairs & Maintenance	\$ 50,679	\$ 66,049	\$15,370	30.33%	\$ 75,000	\$ 75,000	\$0
0439 Other Repairs & Maintenance	\$ 151,162	\$ 65,056	(\$86,106)	-56.96%	\$ 123,960	\$ 100,000	(\$23,960)
0444 Copier Rental	\$ 8,071	\$ 10,518	\$2,447	30.32%	\$ 79,600	\$ 79,600	\$0
0449 Other Rental	\$ 20,796	\$ 33,611	\$12,815	61.62%	\$ 40,500	\$ 35,000	(\$5,500)
Purchased Property Services Total	\$ 624,026	\$ 538,560	(\$85,467)	-13.70%	\$ 810,260	\$ 765,500	(\$44,760)

Other Purchased Services							
0522 Property Insurance	\$ 156,381	\$ 238,697	\$82,316	52.64%	\$ 250,000	\$ 265,000	\$15,000
0523 Fidelity Bond	\$ -	\$ 1,185	\$1,185	1185.00%	\$ 1,000	\$ 1,000	\$0
0524 Fleet Insurance	\$ 94,313	\$ 93,849	(\$464)	-0.49%	\$ 115,000	\$ 115,000	\$0
0529 Other Insurance	\$ 258,519	\$ 192,083	(\$66,436)	-25.70%	\$ 288,600	\$ 250,000	(\$38,600)
0531 Postage	\$ 9,338	\$ 11,075	\$1,737	18.60%	\$ 13,519	\$ 13,519	\$0
0532 Telephone	\$ 30,680	\$ 25,147	(\$5,533)	-18.04%	\$ 43,610	\$ 32,000	(\$11,610)
0534 Cell Phone Service	\$ 1,486	\$ -	(\$1,486)	-100.00%	\$ 4,000	\$ -	(\$4,000)
0539 Other Communication	\$ -	\$ 24,486	\$24,486	24486.00%	\$ 7,900	\$ 7,900	\$0
0541 Radio & TV Advertising	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$0
0542 Newspaper Advertising	\$ 1,460	\$ 1,289	(\$171)	-11.72%	\$ 4,850	\$ 4,850	\$0
0549 Other Advertising	\$ -	\$ -	\$0	0.00%	\$ 100	\$ 100	\$0
0559 Other Printing	\$ 3,647	\$ 3,494	(\$154)	-4.22%	\$ 8,741	\$ 8,741	\$0

0580 Travel	\$ 45,851	\$ 83,890	\$38,039	82.96%	\$ 96,200	\$ 96,200	\$0
0591G Local Purch Svcs (Locksmith)	\$ 8,181	\$ -	(\$8,181)	-100.00%	\$ 5,000	\$ 5,000	\$0
0591H Local Purch Svcs (HVAC/Plumbing)	\$ 262,605	\$ 64,278	(\$198,327)	-75.52%	\$ 167,700	\$ 140,000	(\$27,700)
Other Purchased Services Total	\$ 872,461	\$ 739,472	\$ (132,989)	-15.24%	\$ 1,006,220	\$ 939,310	(\$66,910)

Supplies							
0610 General Supplies	\$ 368,046	\$ 475,630	\$107,584	29.23%	\$ 516,537	\$ 516,537	\$0
0616 Food Non Instructional	\$ 22,018	\$ 28,101	\$6,084	27.63%	\$ 31,400	\$ 31,400	\$0
0617 Food Instructional Non Food Service	\$ 4,006	\$ 382	(\$3,624)	-90.46%	\$ 3,600	\$ 3,600	\$0
0621 Natural Gas	\$ 63,084	\$ 82,222	\$19,138	30.34%	\$ 97,300	\$ 90,000	(\$7,300)
0622 Electricity	\$ 487,884	\$ 529,188	\$41,305	8.47%	\$ 589,000	\$ 589,000	\$0
0626 Gasoline	\$ 104	\$ -	(\$104)	-100.00%	\$ -	\$ -	\$0
0627 Diesel Fuel	\$ 187,243	\$ 216,585	\$29,343	15.67%	\$ 235,000	\$ 235,000	\$0
0629 Alternative Fuels	\$ 35,886	\$ 39,910	\$4,024	11.21%	\$ 50,000	\$ 50,000	\$0
0641 Library Books	\$ 5,726	\$ 1,902	(\$3,825)	-66.79%	\$ 6,500	\$ 6,500	\$0
0642 Periodicals & Newspapers	\$ 1,215	\$ 356	(\$858)	-70.65%	\$ -	\$ -	\$0
0643 Supplementary Books/Study Guides	\$ 45,649	\$ 3,750	(\$41,899)	-91.78%	\$ 5,700	\$ 5,700	\$0
0644 Textbooks	\$ 1,276	\$ 1,513	\$238	18.64%	\$ 1,000	\$ 1,500	\$500
0645 Audiovisual Materials	\$ 653	\$ 45	(\$608)	-93.12%	\$ -	\$ -	\$0
0646 Tests	\$ 29,612	\$ 4,250	(\$25,362)	-85.65%	\$ 67,500	\$ 67,500	\$0
0650 Computer Related Supplies	\$ 3,100	\$ 74,525	\$71,425	2304.04%	\$ 93,700	\$ 93,700	\$0
0661 Lubricants	\$ 79,306	\$ 11,890	(\$67,416)	-85.01%	\$ 15,000	\$ 15,000	\$0
0662 Tires & Lubes	\$ 9,153	\$ 34,898	\$25,745	281.29%	\$ 55,000	\$ 55,000	\$0
0663 Repair Parts	\$ 10,824	\$ 165,857	\$155,033	1432.31%	\$ 176,000	\$ 176,000	\$0
0673 Fees/Registrations (Students)	\$ 156,511	\$ -	(\$156,511)	-100.00%	\$ -	\$ -	\$0
0674 Awards	\$ 495	\$ 763	\$268	54.07%	\$ -	\$ 1,000	\$1,000
0676 Scholarships	\$ 372	\$ 20,748	\$20,376	5477.42%	\$ 25,000	\$ 25,000	\$0
0679 Other Student Activities	\$ -	\$ 16	\$16	16.00%	\$ -	\$ -	\$0
0692 Health Supplies	\$ 1,876	\$ 1,291	(\$585)	-31.17%	\$ 1,073	\$ 1,300	\$227
0694 Equipment Supplies	\$ 19,979	\$ 26,048	\$6,069	30.37%	\$ 5,483	\$ 25,000	\$19,517
0695 Furniture/Fixtures Supplies	\$ 34,616	\$ 10,375	(\$24,241)	-70.03%	\$ 7,300	\$ 7,300	\$0
0697 Other Supplies & Materials	\$ 63,802	\$ 19,893	(\$43,909)	-68.82%	\$ 13,500	\$ 13,500	\$0
Supplies Total	\$ 1,632,433	\$ 1,750,137	\$117,704	7.21%	\$ 1,995,593	\$ 2,009,537	\$13,944

Property							
0710 Land	\$ -	\$ 454,138	\$454,138	454138.00%	\$ 450,000	\$ 760,000	\$310,000

0731 Machinery	\$ -	\$ 6,790	\$6,790	6790.00%	\$ 3,000	\$ 7,000	\$4,000
0732 Vehicles	\$ -	\$ 15,000	\$15,000	15000.00%	\$ 254,141	\$ 221,410	(\$32,731)
0733 Furniture & Fixtures	\$ 21,368	\$ 5,449	(\$15,919)	-74.50%	\$ 300	\$ 6,000	\$5,700
0734 Tech Related Hardware	\$ 6,272	\$ 13,907	\$7,635	121.74%	\$ 33,500	\$ 25,000	(\$8,500)
0735 Tech Software	\$ -	\$ 6,985	\$6,985	6985.00%	\$ 5,500	\$ 7,000	\$1,500
0739 Other Equipment	\$ -	\$ 20,977	\$20,977	20977.00%	\$ 7,500	\$ 22,000	\$14,500
Property Total	\$ 27,640	\$ 523,246	\$ 495,605	20977.00%	\$ 753,941	\$ 1,048,410	\$294,469

Debt Service/Miscellaneous							
0810 Dues & Fees	\$ 14,515	\$ 14,815	\$300	2.06%	\$ 21,312	\$ 21,312	\$0
0831 Principal	\$ 459,214	\$ 285,026	(\$174,188)	-37.93%	\$ 218,121	\$ 201,884	(\$16,237)
0832 Interest	\$ 58,563	\$ 30,546	(\$28,017)	-47.84%	\$ 26,020	\$ 19,530	(\$6,490)
0891 Graduation Expenses	\$ 7,204	\$ 4,364	(\$2,840)	-39.42%	\$ 4,500	\$ 4,500	\$0
0893 Uniforms	\$ 21,224	\$ 27,818	\$6,593	31.07%	\$ 42,000	\$ 42,000	\$0
0894 Instructional Field Trips	\$ 5,910	\$ 2,335	(\$3,575)	-60.50%	\$ 500	\$ 500	\$0
0896 Student Wages	\$ 402	\$ 11,967	\$11,564	2873.98%	\$ 14,000	\$ 14,000	\$0
0899 Other Miscellaneous	\$ 61,688	\$ 24,438	(\$37,250)	-60.38%	\$ 45,197	\$ 35,000	(\$10,197)
Debt Service/Miscellaneous Total	\$ 628,721	\$ 401,308	(\$227,414)	-36.17%	\$ 371,650	\$ 338,726	(\$32,924)

Other Items							
0910 Fund Transfers Out	\$ 53,531	\$ 56,432	\$2,901	5.42%	\$ 395,220	\$ 399,926	\$4,706
Other Items Total	\$ 53,531	\$ 56,432	\$ 2,901	5.42%	\$ 395,220	\$ 399,926	\$4,706

Receipts	\$ 20,906,975	\$ 22,716,499	\$1,809,524	8.66%	\$ 21,628,650	\$ 20,973,910	(\$654,740)
Total Revenue	\$ 26,081,821	\$ 28,335,346	\$2,253,525	8.64%	\$ 28,594,550	\$ 25,973,910	(\$2,620,640)
Total Expenses	\$ 20,462,975	\$ 21,369,400	\$906,426	4.43%	\$ 24,723,387	\$ 24,867,584	\$144,197
Ending Balance	\$ 5,618,847	\$ 6,965,946	\$1,347,100	23.97%	\$ 3,871,163	\$ 1,106,326	(\$2,764,837)
Contingency Percentage	27.46%	32.60%			15.66%	4.45%	