

Budget Detail Report

Actuals as of: **December 31st, 2024** Percentage of Year **50%**



		(245 Students)	(224 Students)	(245 Students)		(224 Students)	
		Previous Yr's Actuals FY24	Current Yr's Actuals FY25	Approved Budget FY25		Amount Changed	FY25 Forecast
Revenue							Actuals as a % of Forecast
1000 Local							
1510	Interest on Investments	\$ 53,500	\$ 43,413	\$ 70,000	\$ 10,000	\$ 80,000	54.3%
1610	Sales to Students	\$ 23,521	\$ 9,470	\$ 20,000	\$ -	\$ 20,000	47.4%
1620	Sales to Adults	\$ 5,282	\$ 2,528	\$ 3,500	\$ -	\$ 3,500	72.2%
1720	Bookstore Sales	\$ 6,503	\$ 3,593	\$ 5,000	\$ -	\$ 5,000	71.9%
1920	Donations	\$ 29,054	\$ 23,061	\$ 20,000	\$ 3,061	\$ 23,061	100.0%
1920	Art Works for Kids (BTS)	\$ 5,813	\$ -	\$ -	\$ -	\$ -	0.0%
1920	PTO Organization	\$ 5,813	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%
1990	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total 1000:		\$ 129,486	\$ 82,065	\$ 123,500	\$ 13,061	\$ 136,561	60.1%
3000 State							
30.3005	Regular School Prgm K	\$ 208,316	\$ 81,925	\$ 176,229	\$ (20,978)	\$ 155,251	52.8%
30.3010	Regular School Prgm 1-12	\$ 862,820	\$ 406,298	\$ 799,675	\$ (28,391)	\$ 771,284	52.7%
30.3020	Professional Staff	\$ 74,068	\$ 33,708	\$ 74,068	\$ (6,651)	\$ 67,417	50.0%
31.1205	Special Education -- Add-On	\$ 286,478	\$ 109,595	\$ 286,478	\$ (80,668)	\$ 205,810	53.3%
31.1210	Special Education -- Self-Contained	\$ 20,639	\$ 12,334	\$ 20,639	\$ 4,028	\$ 24,667	50.0%
31.1220	Special Education-- Extended Year	\$ 3,111	\$ 1,446	\$ 3,111	\$ (219)	\$ 2,892	50.0%
31.1225	Special Education - Impact Aid	\$ 4,270	\$ 1,589	\$ 4,270	\$ (1,092)	\$ 3,178	50.0%
31.1278	Special Education - Extended Year	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
31.5201	Class Size Reduction - K-8	\$ 114,679	\$ 49,836	\$ 114,679	\$ (17,452)	\$ 97,227	51.3%
31.5344	Enhancement for At-Risk Students	\$ 97,584	\$ 57,411	\$ 97,584	\$ 10,497	\$ 108,081	53.1%
32.0500	Charter School Base Fund	\$ 40,000	\$ 41,850	\$ 84,192	\$ (2,185)	\$ 82,007	51.0%
32.5310	Flexible Allocation	\$ 737	\$ 308	\$ 737	\$ (140)	\$ 597	51.6%
32.5619	Charter School Local Replacement	\$ 765,407	\$ 388,918	\$ 812,665	\$ (69,657)	\$ 743,008	52.3%
32.5651	Educator Professional Time	\$ 19,378	\$ 25,075	\$ 19,378	\$ 5,697	\$ 25,075	100.0%
32.5665	Grow Your Own Teacher	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
33.5805	Early Literacy Prgm K-3	\$ 17,317	\$ -	\$ 17,317	\$ -	\$ 17,317	0.0%
34.5868	Teacher Supplies & Materials	\$ 1,678	\$ 5,750	\$ 4,750	\$ 1,000	\$ 5,750	100.0%
34.5876	Educator Salary Adjustment	\$ 112,362	\$ 65,224	\$ 112,362	\$ 18,085	\$ 130,447	50.0%
34.5911	English Language Software Grant	\$ 12,704	\$ -	\$ 12,704	\$ -	\$ 12,704	0.0%
35.5420	School Land Trust Program	\$ 47,449	\$ 50,252	\$ 50,252	\$ -	\$ 50,252	100.0%
35.5666	Professional Learning Grant	\$ 3,596	\$ 1,317	\$ 3,596	\$ (961)	\$ 2,635	50.0%
35.5677	Computer Science Grant	\$ 14,000	\$ -	\$ 14,000	\$ -	\$ 14,000	0.0%
35.5678	Teacher & Student Success Act Program	\$ 76,696	\$ 41,003	\$ 76,696	\$ 5,311	\$ 82,007	50.0%
35.5679	Student Health & Counseling Support	\$ 35,057	\$ -	\$ 35,057	\$ (2,698)	\$ 32,359	0.0%
35.5882	Beverly Taylor Sorenson	\$ 27,600	\$ -	\$ 36,000	\$ (36,000)	\$ -	0.0%
38.5295	Assessment to Achievement Plus	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
38.5673	Substance Abuse	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	100.0%
38.5674	Suicide Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	100.0%
38.8070	School Lunch (Liquor Tax)	\$ 37,000	\$ 8,370	\$ 30,000	\$ (10,000)	\$ 20,000	41.9%
Total 3000:		\$ 2,887,946	\$ 1,387,209	\$ 2,891,439	\$ (232,474)	\$ 2,658,965	52.2%
4000 Federal							
42.7225	ESSER III ARP	\$ 149,778	\$ 11,537	\$ -	\$ 11,537	\$ 11,537	100.0%
45.4522	IDEA Pre-School	\$ 357	\$ -	\$ 1,187	\$ (96)	\$ 1,091	0.0%
45.4524	IDEA Part-B	\$ 63,807	\$ -	\$ 63,806	\$ (6,488)	\$ 57,318	0.0%
45.4525	IDEA ARP	\$ 11,311	\$ -	\$ 11,311	\$ -	\$ 11,311	0.0%
45.8075	NSLP - Free & Reduced	\$ 80,000	\$ 31,120	\$ 85,000	\$ -	\$ 85,000	36.6%
45.8075	National School Lunch Prgm	\$ 14,000	\$ 5,915	\$ 15,000	\$ -	\$ 15,000	39.4%
45.8075	NSLP - Breakfast	\$ 35,000	\$ 15,262	\$ 40,000	\$ -	\$ 40,000	38.2%
45.8080	Pandemic EBT Administration	\$ 653	\$ -	\$ 653	\$ -	\$ 653	0.0%
48.7801	Title I	\$ 52,423	\$ -	\$ 48,078	\$ -	\$ 48,078	0.0%
48.7860	Title II	\$ 7,461	\$ -	\$ 7,461	\$ -	\$ 7,461	0.0%
48.7893	Stronger Connections Grant	\$ 50,420	\$ -	\$ 50,420	\$ -	\$ 50,420	0.0%
48.7905	Title IV	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0.0%
Total 4000:		\$ 475,210	\$ 63,834	\$ 322,916	\$ 4,953	\$ 327,869	19.5%
Total Revenue:		\$ 3,492,642	\$ 1,533,108	\$ 3,337,856	\$ (214,460)	\$ 3,123,395	49.1%



	(245 Students) Previous Yr's Actuals FY24	(224 Students) Current Yr's Actuals FY25	(245 Students) Approved Budget FY25	Amount Changed	(224 Students) FY25 Forecast	Actuals as a % of Forecast
Expenses						
100 Salaries						
121 Principal & Assistants	\$ 65,000	\$ 38,450	\$ 80,000	\$ -	\$ 80,000	48.1%
131 Teachers	\$ 546,113	\$ 312,427	\$ 695,730	\$ -	\$ 695,730	44.9%
131 Special Education Salaries	\$ 47,000	\$ 32,918	\$ 101,000	\$ -	\$ 101,000	32.6%
131 Stipends	\$ 47,878	\$ 40,869	\$ 47,878	\$ -	\$ 47,878	85.4%
132 Substitute Teachers	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	0.0%
132 PTO Cash Out	\$ 9,976	\$ -	\$ 10,000	\$ -	\$ 10,000	0.0%
136 APTT Visits	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
142 Staff Developer	\$ 45,000	\$ -	\$ -	\$ -	\$ -	0.0%
152 Secretarial & Clerical	\$ 80,148	\$ 42,647	\$ 83,500	\$ -	\$ 83,500	51.1%
161 Special Education Aides	\$ 107,000	\$ 52,358	\$ 145,350	\$ -	\$ 145,350	36.0%
161 General Aides	\$ 105,000	\$ -	\$ -	\$ -	\$ -	0.0%
161 Title I & ESL Aides	\$ 85,000	\$ 72,151	\$ 143,325	\$ -	\$ 143,325	50.3%
165 Summer School	\$ 23,888	\$ 21,216	\$ 25,000	\$ -	\$ 25,000	84.9%
172 Bus Drivers	\$ 47,957	\$ 26,617	\$ 49,219	\$ -	\$ 49,219	54.1%
180 Custodial Maintenance	\$ 35,000	\$ 16,799	\$ 30,900	\$ -	\$ 30,900	54.4%
191 Kitchen Salaries	\$ 85,000	\$ 43,856	\$ 96,535	\$ -	\$ 96,535	45.4%
Total 100:	\$ 1,329,960	\$ 700,307	\$ 1,515,437	\$ -	\$ 1,515,437	46.2%
200 Benefits						
220 FICA	\$ 101,742	\$ 51,788	\$ 115,931	\$ -	\$ 115,931	44.7%
230 Retirement	\$ 60,000	\$ 27,619	\$ 75,000	\$ -	\$ 75,000	36.8%
240 Insurance (H/D/L) & HSA	\$ 370,000	\$ 194,012	\$ 400,000	\$ -	\$ 400,000	48.5%
270 Worker's Compensation Fund	\$ 11,394	\$ 2,454	\$ 11,394	\$ -	\$ 11,394	21.5%
280 Unemployment Insurance	\$ 15,000	\$ 1,220	\$ 15,000	\$ -	\$ 15,000	8.1%
Total 200:	\$ 558,136	\$ 277,093	\$ 617,325	\$ -	\$ 617,325	44.9%
300 Prof & Technical Services						
323 Special Education Services	\$ 127,000	\$ 42,975	\$ 117,000	\$ -	\$ 117,000	36.7%
327 Counselor Services	\$ 60,000	\$ 20,000	\$ 53,000	\$ -	\$ 53,000	37.7%
330 Employee Training & Development	\$ 16,500	\$ 2,195	\$ 10,000	\$ -	\$ 10,000	22.0%
345 Audit Services	\$ 22,000	\$ 19,528	\$ 22,000	\$ -	\$ 22,000	88.8%
345 Business Manager Services	\$ 68,700	\$ 35,382	\$ 70,764	\$ -	\$ 70,764	50.0%
347 Interpretation Services	\$ 600	\$ -	\$ 300	\$ -	\$ 300	0.0%
349 Legal Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
350 Technical Services	\$ 66,934	\$ -	\$ -	\$ -	\$ -	0.0%
350 Technology Services (IT)	\$ 25,000	\$ 13,340	\$ 25,000	\$ -	\$ 25,000	53.4%
Total 300:	\$ 386,734	\$ 133,420	\$ 299,064	\$ -	\$ 299,064	44.6%
400 Purchased Property Services						
410 Water / Sewage / Garbage	\$ 5,000	\$ 6,083	\$ 7,500	\$ 4,500	\$ 12,000	50.7%
431 Repairs & Maintenance	\$ 31,500	\$ 11,149	\$ 31,500	\$ -	\$ 31,500	35.4%
431 Lawn Care & Snow Removal	\$ 15,000	\$ 18,156	\$ 15,000	\$ 7,500	\$ 22,500	80.7%
431 Bus Repairs & Maintenance	\$ 17,000	\$ 5,064	\$ 17,000	\$ -	\$ 17,000	29.8%
443 Copier Lease & Service	\$ 5,500	\$ 4,042	\$ 10,000	\$ -	\$ 10,000	40.4%
Total 400:	\$ 74,000	\$ 44,494	\$ 81,000	\$ 12,000	\$ 93,000	47.8%
500 Other Purchase Services						
518 Field Trips	\$ 1,000	\$ 50	\$ 500	\$ -	\$ 500	10.0%
520 Liability, Property, D & O Insurance	\$ 15,000	\$ 18,426	\$ 15,000	\$ 3,426	\$ 18,426	100.0%
530 Telephone	\$ 4,000	\$ 389	\$ 4,000	\$ -	\$ 4,000	9.7%
540 Marketing	\$ 8,500	\$ 800	\$ 5,000	\$ -	\$ 5,000	16.0%
580 Travel	\$ 3,000	\$ 317	\$ 3,500	\$ -	\$ 3,500	9.1%
Total 500:	\$ 31,500	\$ 19,982	\$ 28,000	\$ 3,426	\$ 31,426	63.6%
600 Supplies and Materials						
610 Classroom	\$ 7,000	\$ 5,202	\$ 7,000	\$ -	\$ 7,000	74.3%
610 SpEd Classroom Supplies	\$ 5,000	\$ 3,926	\$ 5,000	\$ -	\$ 5,000	78.5%
610 Student Government	\$ 500	\$ 227	\$ 500	\$ -	\$ 500	45.4%
610 Professional Dev. / Appreciation	\$ 5,000	\$ 3,316	\$ 5,000	\$ -	\$ 5,000	66.3%
610 Board Supplies	\$ 500	\$ -	\$ 500	\$ -	\$ 500	0.0%
610 Office & General Supplies	\$ 31,000	\$ 7,373	\$ 19,000	\$ -	\$ 19,000	38.8%
610 Food Program - Non Food	\$ 1,332	\$ 1,022	\$ -	\$ 2,000	\$ 2,000	51.1%
614 PTO/ Supplies / Contributions(Student Teac	\$ 6,715	\$ 2,674	\$ 6,500	\$ -	\$ 6,500	41.1%
621 Natural Gas	\$ 14,500	\$ 2,041	\$ 14,000	\$ -	\$ 14,000	14.6%
622 Electricity	\$ 25,000	\$ 17,317	\$ 25,000	\$ -	\$ 25,000	69.3%
624 Motor Fuel	\$ 12,000	\$ 3,861	\$ 11,000	\$ -	\$ 11,000	35.1%
630 Food and Kitchen	\$ 80,000	\$ 40,265	\$ 80,000	\$ (2,000)	\$ 78,000	51.6%
641 Textbooks & Curriculum	\$ 80,000	\$ 31,758	\$ 25,000	\$ 5,000	\$ 30,000	105.9%
644 Library	\$ 2,500	\$ 2,576	\$ 2,500	\$ 100	\$ 2,600	99.1%
650 Supplies-Technology Related	\$ -	\$ 10,746	\$ -	\$ 10,746	\$ 10,746	100.0%
680 Maint/ Cleaning/ Bus Supplies	\$ 15,000	\$ 13,400	\$ 12,000	\$ -	\$ 12,000	111.7%
Total 600:	\$ 286,047	\$ 145,704	\$ 213,000	\$ 15,846	\$ 228,846	63.7%
700 Property, Equipment						
710 Land & Site Improvements	\$ 41,880	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%
733 Furniture and Fixtures	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
734 Technology Related Hardware	\$ 54,000	\$ 42,428	\$ 45,000	\$ -	\$ 45,000	94.3%
739 Kitchen Equipment	\$ 60,000	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%
790 Cap Ex Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0.0%
Total 700:	\$ 206,880	\$ 42,428	\$ 56,000	\$ -	\$ 56,000	75.8%
800 Debt Service and Misc						
810 Dues & Fees	\$ 9,500	\$ 4,852	\$ 9,500	\$ -	\$ 9,500	51.1%
812 Banking Fees	\$ 3,500	\$ 151	\$ 3,500	\$ -	\$ 3,500	4.3%
830 Interest Facility	\$ 298,982	\$ 149,491	\$ 298,982	\$ -	\$ 298,982	50.0%
840 Principal Facility	\$ 123,843	\$ 61,922	\$ 123,843	\$ -	\$ 123,843	50.0%
890 Contingency	\$ 87,293	\$ -	\$ 20,000	\$ -	\$ 20,000	0.0%
Total 800:	\$ 523,118	\$ 216,416	\$ 455,825	\$ -	\$ 455,825	47.5%
Total Expenses:	\$ 3,396,375	\$ 1,579,844	\$ 3,265,651	\$ 31,272	\$ 3,296,923	47.9%
Net Income:	\$ 96,268	\$ (46,736)	\$ 72,205	\$ -	\$ (173,527)	26.9%
Current Operating Margin					\$ (173,527)	-5.56%
Operating Goal 3+%					\$ 93,702	3.00%
Operating Goal 5+%					\$ 156,170	5.00%
Operating Goal 6+%					\$ 187,404	6.00%