

Kankakee Area Career Center



2023-2024

“ Budget”

AUGUST 10, 2023

KACC - Final Budget FY24

TABLE OF CONTENTS

A	Summary Budget by Fund
B	Revenue Budget- Detail
B-1	Notes for Revenue Detail
C	Expense Budget- Detail
D	Fund Balances- Estimate for 6/30/23

KACC 2023 - 2024

" Final"

Summary Budget by Fund

		2020-2021			2021-2022			2022-2023			2023-2024
		Budget	as of 6/30/2021 Actual	difference	Budget	as of 6/30/2022 Actual	difference	Budget	as of 6/30/2023 Actual	difference	Budget
REVENUE:											
Fund 10	Education	1,922,777.00	1,845,274.26	-77,502.74	1,957,463.09	1,869,985.05	-87,478.04	2,141,222.00	2,006,073.87	-135,148.13	2,160,497.23
Fund 11	House	0.00	0.00	0.00	310,000.00	329,362.00	19,362.00	0.00	0.00	0.00	175,000.00
Fund 20	O & M	382,088.00	382,088.00	0.00	354,588.00	404,588.00	50,000.00	354,588.00	354,588.00	0.00	354,552.00
Fund 30	Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 40	Transportation	13,925.00	28,385.78	14,460.78	13,925.00	26,861.50	12,936.50	26,227.00	22,429.91	-3,797.09	33,000.00
Fund 91	91-CTEI	105,897.00	104,941.84	-955.16	105,278.87	104,998.27	-280.60	106,316.68	106,011.40	-305.28	105,691.81
Fund 92	92-Perkins	149,650.00	135,581.28	-14,068.72	184,959.72	171,538.34	-13,421.38	199,592.00	196,239.50	-3,352.50	200,631.96
Totals: Revenue		2,574,337.00	2,496,271.16	-78,065.84	2,926,214.68	2,907,333.16	-18,881.52	2,827,945.68	2,685,342.68	-142,603.00	3,029,373.00
EXPENSES:											
Fund 10	Education	2,004,100.89	1,943,871.62	-60,229.27	2,211,007.64	2,150,925.15	-60,082.49	2,213,017.63	2,222,347.01	9,329.38	2,300,895.17
Fund 11	House	70,000.00	107,269.33	37,269.33	50,000.00	164,253.21	114,253.21	60,000.00	92,695.99	32,695.99	44,000.00
Fund 20	O & M	382,088.00	353,644.06	-28,443.94	354,588.00	349,611.88	-4,976.12	431,547.00	431,312.17	-234.83	354,552.00
Fund 30	Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 40	Transportation	43,609.11	33,123.26	-10,485.85	37,933.39	30,031.17	-7,902.22	38,019.37	51,790.85	13,771.48	23,602.06
Fund 91	91-CTEI	105,897.00	104,941.84	-955.16	105,278.87	104,998.27	-280.60	106,316.68	106,011.40	-305.28	105,691.81
Fund 92	92-Perkins	149,650.00	135,581.28	-14,068.72	184,959.72	171,538.34	-13,421.38	199,592.00	196,239.50	-3,352.50	200,631.96
Totals: Expenses		2,755,345.00	2,678,431.39	-76,913.61	2,943,767.62	2,971,358.02	27,590.40	3,048,492.68	3,100,396.92	51,904.24	3,029,373.00
Revenue vs Expense Change		-181,008.00	-182,160.23		-17,552.94	-64,024.86		-220,547.00	-415,054.24		0.00

		Estimated Fund Balances for 6/30/2023	% of Fund Balances on hand for next year's expenses FY 24
Fund 10	Education	1,212,825.80	}
Fund 11	House	-82,427.06	
Fund 20	O & M	79,875.70	}
Fund 30	Bond	0.00	
Fund 40	Transportation	25,442.10	}
Fund 91	91-CTEI	0.00	
Fund 92	92-Perkins	0.00	
		1,235,716.54	

7/25/2023

**KACC 2023- 2024
REVENUE BUDGET**

B

Account #	Description	"Final"						Difference	
		2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual		2023-2024 Budget
10-0000-1321-000-000-000	Cosmo Summer Tuition	22,750.00	37,775.00	33,215.00	8,799.00	12,045.00	1,400.00	0.00	
10-0000-1332-000-000-000	Tuition From Local Districts	611,656.00	585,256.00	635,656.00	614,056.00	663,984.00	585,984.00	693,984.00	
10-0000-1332-000-000-001	Tuition From Other Districts	247,500.00	258,750.00	276,750.00	240,750.00	270,000.00	324,000.00	337,500.00	
10-0000-1991-000-000-001	Flat Assessment	59,964.00	59,964.00	64,964.00	64,964.00	64,964.00	64,964.00	58,000.00	
10-0000-1351-000-000-000	Cosmo Tuition	100,000.00	17,729.00	36,973.00	38,982.84	4,000.00	980.00	1,200.00	
10-0000-1510-000-000-000	Interest on Investments	3,305.00	1,151.35	2,000.00	1,265.67	2,000.00	2,455.35	2,500.00	
10-0000-1792-000-000-000	Cosmetology Service	22,000.00	940.56	15,000.00	2,545.80	0.00	0.00	0.00	
10-0000-1793-000-000-000	Cosmetology Retail Sales	2,500.00	73.20	2,500.00	738.15	400.00	0.00	400.00	
10-0000-1794-000-000-000	Cosmetology Student Kits	25,000.00	35,540.00	35,000.00	26,530.00	22,000.00	15,067.00	23,000.00	
10-0000-1795-000-000-000	Auto Tech Work Orders	1,500.00	755.99	1,500.00	768.13	1,000.00	354.60	1,000.00	
10-0000-1798-000-000-000	Child Care Services	26,000.00	11,062.50	12,000.00	23,750.00	23,000.00	30,748.50	27,000.00	
10-0000-1799-000-000-001	Student Activities			57,448.20	57,448.20	55,000.00	66,134.22	55,000.00	
10-0000-1799-000-000-002	Golf Memorial			32,766.48	32,766.48	30,000.00	36,354.00	30,000.00	
10-0000-1799-000-000-000	Sales Tax	156.00	-45.43	157.41	5.23	50.00	-6.00	50.00	
10-0000-1999-000-000-001	Misc. Income	8,000.00	43,876.09	6,019.00	11,101.55	8,000.00	12,338.84	28,773.15	
10-0000-1811-000-000-000	Textbook Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-0000-4998-000-000-000	Other Revenue - Emergency Relief Grant II	13,595.00	13,595.00	45,838.00	45,838.00	0.00	0.00	0.00	
	Other Revenue - Emergency Relief Grant III					102,977.00	102,977.00	0.00	
	Other Revenue - Robin Kelley - Grant					175,000.00	55,450.36	119,549.64	
	Voc Ed Formula Funding 2020	79,175.00	79,175.00					699,676.00	
	Voc Ed Formula Funding 2021	699,676.00	699,676.00					61,704.00	
	Voc Ed Formula Funding 2022			699,676.00	699,676.00			21,160.44	
	Voc Ed Formula Funding 2023					699,676.00	699,676.00		
	Perkins to KACC - FY23					7,198.00	7,198.00		
	Voc Ed Formula Funding 2024								
	Perkins to KACC - FY24								
	ESSER III - ROE to KACC								
	TOTALS: Fund 10 Education	1,922,777.00	1,845,274.26	1,957,463.09	1,869,985.05	2,141,294.00	2,006,073.87	2,160,487.23	19,203.23
11-0000-1992-000-000-000	Sale of Voc Ed house	0.00	0.00	310,000.00	329,362.00	0.00	0.00	175,000.00	
	TOTALS: Fund 11 House	0.00	0.00	310,000.00	329,362.00	0.00	0.00	175,000.00	175,000.00
20-0000-1991-000-000-000	Flat Assessment	359,588.00	359,588.00	354,588.00	354,588.00	354,588.00	354,588.00	354,552.00	
20-0000-3925-000-000-000	Other Sources	22,500.00	22,500.00		50,000.00				
	TOTALS: Fund 20 Building	382,088.00	382,088.00	354,588.00	404,588.00	354,588.00	354,588.00	354,552.00	-36.00
30-0000-1110-000-000-000	Bond Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTALS: Fund 30 Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40-0000-1991-000-000-000	Flat Assessment	1,000.00	1,000.00	1,000.00	1,000.03	1,000.00	1,000.00	8,000.00	
40-0000-3500-000-000-000	Transportation Reimbursement	12,925.00	27,385.78	12,925.00	25,861.47	25,227.00	21,429.91	25,000.00	
	TOTALS: Fund 40 Transportation	13,925.00	28,385.78	13,925.00	26,861.50	26,227.00	22,429.91	33,000.00	6,773.00
91-0000-3225-000-000-000	Vocational Education - Reimbursement KARVES	105,897.00	104,941.84	105,278.87	104,998.27	106,316.68	106,011.40	105,691.81	
	TOTALS: FUND 91 - CTEI	105,897.00	104,941.84	105,278.87	104,998.27	106,316.68	106,011.40	105,691.81	-624.87
92-000-3225-000-000-000	Vocational Education - Reimbursement KARVES	149,650.00	135,581.28	184,959.72	171,538.34	199,592.00	196,239.50	200,631.96	
	TOTALS: FUND 92 - Perkins	149,650.00	135,581.28	184,959.72	171,538.34	199,592.00	196,239.50	200,631.96	1,039.96
	TOTALS:	2,574,337.00	2,496,271.16	2,926,214.68	2,907,333.16	2,828,017.68	2,685,342.68	3,029,373.00	201,355.32

Notes for the 2023/2024

KACC

REVENUE BUDGET

In District:

		<u>Kids</u>	<u>Tuition</u>	<u>Totals</u>	
Actual	2023	605			
Estimate- Based on Preliminary Figures		695	1,200.00	834,000.00	
Less Reimbursement Amount From CTEI for Tuition Reduction				-140,016.00	
				<u>693,984.00</u>	*
				=====	

Out of District:

		<u>Kids</u>	<u>Tuition</u>	<u>Totals</u>	
Actual	2023	144			
Estimate- Based on Preliminary Figures		150	2,250.00	337,500.00	*
				<u>337,500.00</u>	
				=====	

Flat Assessment: 420,552.00 Same from last year.

Cosmo Summer Tuition	Kids	Tuition	
	0	365.00	0.00

SALARY TEACHERS & /SUPPORT STAFF /& ADMIN.

"FINAL"

KACC		2020-2021	2021-2022	2022-2023	2023-2024		
ACCOUNT CODE	ACCOUNT DESCRIPTION	Budget	Budget	Budget	Budget	Difference	
EXPENSES			Subtotals	Subtotals	Subtotals	Subtotals	
10-1000-1100-000-000-000	Teacher Salaries	879,416.24	917,750.19	846,837.84	856,444.24		
10-1000-1110-000-000-000	Teacher Salary Moves	0.00	0.00	0.00	0.00		
10-1000-1120-000-000-000	Continuing Ed Salaries	0.00	0.00	0.00	0.00		
10-1000-1140-000-000-000	Health Clinical Supervisor	26,025.40	22,170.00	18,878.00	19,380.00		
10-1000-1200-000-000-000	Substitute Salaries	10,000.00	5,000.00	5,300.00	10,400.00		
10-1000-1210-000-000-000	Teacher Aide Salaries	56,570.00	32,104.32	47,411.00	50,004.00		
10-1000-1220-000-000-000	Teacher Club Stipends	5,500.00	5,500.00	5,500.00	5,500.00		
10-1000-1230-000-000-000	Retirement Bonus	0.00	0.00	0.00	0.00		
	Sub-Totals:		977,511.64	982,524.51	923,726.84	941,728.24	18,001.40
10-1000-2110-000-000-000	Board Pension Match	94,432.96	97,942.18	89,708.49	93,499.70		
10-1000-2120-000-000-000	Municipal Retirement	3,639.93	1,236.02	948.22	610.05		
10-1000-2130-000-000-000	F.I.C.A.	5,132.48	3,372.61	4,106.77	4,311.52		
10-1000-2140-000-000-000	Medicare Only	14,136.94	14,209.84	13,354.69	13,616.50		
10-1000-2160-000-000-000	This Match	9,328.16	7,043.32	6,526.40	6,827.12		
10-1000-2210-000-000-000	Life Insurance	2,624.00	2,624.00	2,848.00	2,848.00		
10-1000-2220-000-000-000	Medical Insurance	107,080.00	110,464.00	107,400.00	120,100.00		
10-1000-2230-000-000-000	Dental Insurance	1,300.00	3,676.00	3,260.00	3,500.00		
10-1000-2240-000-000-000	Vision Insurance	800.00	1,476.00	1,100.00	1,150.00		
10-1000-2300-000-000-000	Tuition Reimbursement	2,000.00	2,000.00	2,000.00	2,000.00		
10-1000-2320-000-000-000	Curriculum/Policy Development	1,500.00	1,500.00	1,500.00	1,000.00		
	Sub-Totals:		241,974.47	245,543.97	232,752.57	249,462.89	16,710.32
10-1000-3110-000-000-000	Contractual Services	1,000.00	1,000.00	1,000.00	1,000.00		
10-1000-3110-000-000-006	Contractual - Cosmo	0.00	0.00	0.00	0.00		
10-1000-3110-000-000-009	Contractual - Drafting	0.00	0.00	0.00	0.00		
10-1000-3110-000-000-015	Contractual - Welding	4,500.00	7,500.00	7,500.00	8,000.00		
10-1000-3190-000-000-000	Hepatitis B Shots	100.00	100.00	100.00	100.00		
10-1000-3230-000-000-000	Equipment Repair	2,300.00	3,700.00	2,000.00	1,500.00		
10-1000-3250-000-000-000	Rentals	200.00	300.00	400.00	400.00		
10-1000-3320-000-000-000	Travel Expense	3,000.00	1,500.00	1,500.00	1,480.70		
10-1000-3340-000-000-000	Staff Development	6,000.00	5,201.23	4,000.00	3,000.00		
10-1000-3400-000-000-000	Communications	1,500.00	1,200.00	1,200.00	1,200.00		
10-1000-3810-000-000-000	Unemployment Insurance	15,702.28	5,000.00	4,000.00	1,000.00		
10-1000-3820-000-000-000	Workers Compensation	8,000.00	10,000.00	10,000.00	9,249.00		
10-1000-3840-000-000-000	Student Accidental Insurance	2,475.00	2,865.00	2,865.00	2,865.00		
10-1000-3900-000-000-000	Other Services to Region	0.00	0.00	0.00	0.00		
10-1000-3910-000-000-000	Cosmo Tuition Reimbursement	0.00	0.00	0.00	0.00		
10-1000-3920-000-000-000	CPR/TB Testing for Students	0.00	0.00	0.00	0.00		
10-1000-3930-000-000-000	Tech Prep Expenses	0.00	0.00	0.00	0.00		
	Sub-Totals:		44,777.28	38,366.23	34,565.00	29,794.70	-4,770.30
10-1000-4100-000-000-000	Teacher Supplies	6,000.00	1,200.00	900.00	1,000.00		
10-1000-4110-000-000-001	Apprenticeship Supplies	0.00	0.00	0.00	0.00		
10-1000-4110-000-000-002	Auto Body Supplies	0.00	0.00	0.00	0.00		
10-1000-4110-000-000-003	Auto Tech Supplies	1,659.00	1,300.00	1,300.00	4,157.79		
10-1000-4110-000-000-004	Business Tech	0.00	0.00	0.00	0.00		
10-1000-4110-000-000-005	Child Care Supplies	1,300.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-006	Cosmetology Supplies	5,679.00	5,000.00	12,000.00	10,000.00		
10-1000-4110-000-000-007	Computer Tech	2,245.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-008	Construction Supplies	2,453.00	2,114.00	1,300.00	1,300.00		
10-1000-4110-000-000-009	Drafting Supplies	1,300.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-010	Fire Supplies/Contractual	1,300.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-011	Health Occ. Supplies- C.N.A.-Mattox	1,300.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-012	Law Supplies	1,909.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-013	Multi-Media Production- Supplies	1,946.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-014	Health Occ. Supplies - C.N.A. Luedtke	1,300.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-015	Welding Supplies	7,000.00	12,000.00	20,000.00	25,000.00		
10-1000-4110-000-000-016	Health Occupations II- Medical Terminology	1,997.00	1,300.00	1,300.00	1,300.00		
10-1000-4110-000-000-020	K3 Health Academy Supplies	0.00	0.00	0.00	0.00		
10-1000-4120-000-000-002	Auto Body Resale	0.00	0.00	0.00	0.00		
10-1000-4120-000-000-003	Auto Tech Resale	1,500.00	1,500.00	1,000.00	1,000.00		
10-1000-4120-000-000-004	Auto Body Supplies- 57 Chevy	0.00	0.00	0.00	0.00		
10-1000-4120-000-000-005	Pre-school supplies	2,000.00	1,300.00	1,300.00	1,300.00		
10-1000-4120-000-000-006	Cosmetology Dispensary	9,000.00	9,000.00	500.00	500.00		
10-1000-4120-000-000-007	Computer Tech Supplies	0.00	0.00	0.00	0.00		
10-1000-4140-000-000-000	Cosmo Retail Merchandise	2,000.00	2,500.00	400.00	400.00		
10-1000-4150-000-000-000	Student Kit Resale	27,000.00	28,000.00	15,000.00	23,000.00		
10-1000-4160-000-000-000	Equipment Supplies	3,500.00	21,860.00	6,000.00	6,000.00		
10-1000-4200-000-000-000	Textbooks	24,164.94	28,000.00	18,000.00	15,000.00		
10-1000-4200-000-000-002	Textbooks- Auto Body	0.00	0.00	0.00	0.00		
10-1000-4200-000-000-003	Textbooks- Auto Tech	0.00	0.00	0.00	0.00		
10-1000-4200-000-000-005	Textbooks- Childcare	0.00	0.00	0.00	0.00		
10-1000-4200-000-000-009	Textbooks- Drafting	0.00	0.00	0.00	0.00		
10-1000-4200-000-000-016	Textbooks- Health Occ II	0.00	0.00	0.00	0.00		
10-1000-4200-000-100-000	Workbooks	0.00	0.00	0.00	0.00		
10-1000-4700-000-000-000	Software	0.00	0.00	0.00	0.00		
10-1000-4900-000-000-000	Other Supplies	5,000.00	5,200.00	5,300.00	5,300.00		
	Sub-Totals:		111,552.94	128,674.00	94,700.00	105,657.79	10,957.79
10-1000-5400-000-000-000	Equipment	18,000.00	18,000.00	138,000.00	127,549.64		
	Sub-Totals:		18,000.00	18,000.00	138,000.00	127,549.64	-10,450.36
10-1000-6200-000-000-000	Skills USA	5,000.00	2,336.00	6,000.00	9,000.00		
10-1999-6000-000-000-001	Student Account- Expenditures	0.00	59,116.86	55,000.00	55,000.00		

SALARY TEACHERS & /SUPPORT STAFF /& ADMIN

"FINAL"

2023-2024

KACC

ACCOUNT CODE	ACCOUNT DESCRIPTION	2020-2021	2021-2022	2022-2023	2023-2024	Subtotals	Difference
		Budget	Budget	Budget	Budget		
EXPENSES							
10-1999-6000-000-000-002	Golf Memorial- Expenditures		48,650.76	30,000.00	30,000.00		
	Sub-Totals:		5,000.00	61,452.86	61,000.00	64,000.00	3,000.00
10-2120-1100-000-000-000	Counselor	0.00	23,499.00	20,912.56	54,896.88		
10-2120-1100-000-000-001	Counselor-Fed Salary	0.00	23,251.00	32,000.00	0.00		
10-2120-2110-000-000-000	TRS	0.00	2,622.60	5,570.36	5,779.25		
10-2120-2110-000-000-001	TRS Federal	0.00	2,397.18	3,357.00	0.00		
10-2120-2140-000-000-000	Medicare Payable	0.00	679.93	769.56	798.42		
10-2120-2160-000-000-000	THIS Match	0.00	344.86	389.58	404.19		
10-2120-2210-000-000-000	Life Insurance	0.00	164.00	178.00	178.00		
10-2120-2220-000-000-000	Medical Insurance	0.00	8,640.00	9,000.00	9,300.00		
10-2120-2230-000-000-000	Dental Insurance	0.00	0.00	0.00	0.00		
10-2120-2240-000-000-000	Vision Insurance	0.00	0.00	0.00	0.00		
	Sub-Totals:	0.00	61,598.57	72,177.06	71,356.73	71,356.73	-820.33
10-2220-4000-000-000-000	Technology-Educational Media Services	13,595.00	0.00	0.00	0.00		
10-2220-4300-000-000-000	Library & Reference Books	400.00	400.00	400.00	400.00		
10-2220-4400-000-000-000	Subscriptions	5,000.00	6,500.00	7,000.00	8,500.00		
	Sub-Totals:	18,995.00	6,900.00	7,400.00	8,900.00	8,900.00	1,500.00
10-2310-3100-000-000-000	Consultant Service	500.00	3,000.00	1,000.00	3,000.00		
10-2310-3110-000-000-000	Contractual Services	7,000.00	7,000.00	7,000.00	7,000.00		
10-2310-3150-000-000-000	Treasurer Service	1,000.00	1,000.00	1,000.00	1,000.00		
10-2310-3170-000-000-000	Audit Service	6,400.00	6,400.00	6,800.00	7,100.00		
10-2310-3180-000-000-000	Legal Fees	6,000.00	6,000.00	6,000.00	6,000.00		
10-2310-3190-000-000-000	Hepatitis B	100.00	100.00	100.00	100.00		
10-2310-3500-000-000-000	Advertising/Marketing	5,500.00	3,500.00	4,000.00	6,200.00		
10-2310-3500-000-000-001	Employment Recruitment (Frontline Tech)	0.00	0.00	0.00	0.00		
10-2310-3500-000-000-006	Cosmo Advertising	1,000.00	500.00	0.00	0.00		
10-2310-6900-000-000-000	Other Board Costs	100.00	100.00	100.00	100.00		
	Sub-Totals:	27,600.00	27,600.00	26,000.00	30,500.00	30,500.00	4,500.00
10-2320-1110-000-000-000	Director	88,218.14	92,615.92	97,219.56	102,038.26		
10-2320-1110-000-000-001	Coordinator	32,059.20	33,261.42	34,508.76	35,802.84		
10-2320-1120-000-000-000	Bookkeeper	31,669.07	33,812.10	35,080.13	36,025.29		
10-2320-1150-000-000-000	Secretary Salary	32,778.47	31,166.73	35,275.19	36,598.07		
10-2320-1160-000-000-000	Special Projects Coord/Admin Asst.	34,043.04	52,964.71	44,093.78	24,219.21		
10-2320-2110-000-000-000	Teacher Retirement	12,662.14	13,251.68	13,867.64	18,203.19		
10-2320-2120-000-000-000	Municipal Retirement	4,776.72	4,540.76	2,288.91	1,205.81		
10-2320-2130-000-000-000	F.I.C.A.	6,120.21	7,329.01	7,111.87	6,142.07		
10-2320-2140-000-000-000	Medicare Payable	3,206.76	3,571.13	3,605.40	3,467.33		
10-2320-2160-000-000-000	This Match	2,854.93	2,171.73	2,272.68	2,983.20		
10-2320-2210-000-000-000	Life Insurance	687.66	750.16	774.50	700.70		
10-2320-2220-000-000-000	Medical Insurance	44,889.80	47,338.85	40,330.00	44,178.00		
10-2320-2230-000-000-000	Dental Insurance	2,374.00	2,684.80	2,848.00	2,415.00		
10-2320-2240-000-000-000	Vision Insurance	610.60	593.52	505.00	510.00		
10-2320-3110-000-000-000	Contractual Service	500.00	500.00	200.00	200.00		
10-2320-3250-000-000-000	Rentals	25,000.00	23,000.00	20,000.00	17,500.00		
10-2320-3260-000-000-000	8th Grade Day Expenses	0.00	0.00	0.00	0.00		
10-2320-3320-000-000-000	Travel Expense	4,000.00	4,500.00	4,500.00	5,000.00		
10-2320-3320-000-000-001	Travel Expense- Coordinator	1,200.00	1,200.00	1,200.00	2,000.00		
10-2320-3400-000-000-000	Communications	600.00	600.00	1,000.00	1,000.00		
10-2320-3410-000-000-000	Telephone Expense	11,500.00	13,500.00	13,000.00	20,000.00		
10-2320-3420-000-000-000	Postage	2,000.00	1,900.00	1,600.00	1,600.00		
10-2320-3900-000-000-000	Other Purchased Services	500.00	150.00	150.00	150.00		
10-2320-3910-000-000-000	Printing & Binding	300.00	2,000.00	1,500.00	1,500.00		
10-2320-4100-000-000-000	Office Supplies	6,000.00	6,500.00	7,500.00	9,000.00		
10-2320-4160-000-000-000	Equipment Supplies	2,500.00	2,500.00	2,500.00	4,000.00		
10-2320-4170-000-000-000	Paper Supplies	2,500.00	2,800.00	2,000.00	2,500.00		
10-2320-4900-000-000-000	Other Supplies	1,500.00	1,500.00	2,000.00	2,000.00		
	Sub-Totals:	355,050.75	387,002.52	376,931.42	382,938.97	382,938.97	6,007.55
10-2410-1100-000-000-000	Principal Salary	77,522.54	81,404.54	85,468.64	89,723.08		
10-2410-1150-000-000-000	Secretary for Principal- Salary	34,776.72	36,080.86	37,434.00	60,904.40		
10-2410-2110-000-000-000	TRS Pension - Full	8,161.16	8,569.83	8,997.68	9,445.56		
10-2410-2120-000-000-000	Municipal Retirement	1,686.67	1,389.11	748.68	743.03		
10-2410-2130-000-000-000	FICA	2,161.04	2,242.08	2,326.16	3,784.61		
10-2410-2140-000-000-000	Medicare Only	1,643.28	1,718.71	1,797.50	2,200.72		
10-2410-2160-000-000-000	This Match	1,840.10	1,404.45	1,474.57	1,547.97		
10-2410-2210-000-000-000	Life Insurance	344.18	346.36	380.00	453.80		
10-2410-2220-000-000-000	Medical Insurance	23,453.26	22,226.27	23,345.00	25,100.00		
10-2410-2230-000-000-000	Dental Insurance	990.00	1,160.65	1,210.00	1,220.00		
10-2410-2240-000-000-000	Vision Insurance	259.88	351.34	350.00	260.00		
10-2410-3110-000-000-000	Contractual Services	0.00	0.00	0.00	0.00		
10-2410-3130-000-000-000	Contractual Services	0.00	0.00	0.00	0.00		
10-2410-3320-000-000-000	Travel Expense	2,000.00	2,000.00	2,000.00	2,000.00		
10-2410-3330-000-000-000	Food Related Expenses	7,500.00	4,000.00	5,000.00	7,500.00		
10-2410-3340-000-000-000	8th Grade Day -Food Expense	1,000.00	0.00	1,200.00	1,800.00		
10-2410-4100-000-000-000	Principal's Office Supplies	3,000.00	3,000.00	1,832.52	2,000.00		
10-2410-4120-000-000-000	Safety Glasses	1,000.00	1,500.00	1,500.00	1,800.00		
10-2410-4130-000-000-000	Equipment Supplies	800.00	800.00	200.00	4,023.02		
10-2410-4200-000-000-000	Software	35,000.00	36,000.00	40,000.00	44,000.00		
	Sub-Totals:	203,138.82	204,194.22	215,264.74	258,506.20	258,506.20	43,241.46

SALARY TEACHERS & /SUPPORT STAFF /& ADMIN.

"FINAL"

KACC		2020-2021	2021-2022	2022-2023	2023-2024	
ACCOUNT CODE	ACCOUNT DESCRIPTION	Budget	Budget	Budget	Budget	
			Subtotals	Subtotals	Subtotals	Subtotals
						Difference
EXPENSES						
10-4140-7000-000-000-000	Matching Funds to Region		0.00		0.00	0.00
	Sub-Totals:			0.00	0.00	0.00
10-6000-6000-000-000-000	Provision for Contingencies	500.00	500.00	500.00	500.00	500.00
	Sub-Totals:		500.00	500.00	500.00	500.00
	Totals: Fund 10		2,004,100.89	2,211,007.64	2,213,017.63	2,300,895.17
11-1400-3110-000-000-000	Contractual Service Realtor	0.00	0.00	0.00	0.00	0.00
11-1400-4000-000-000-000	Construction House	0.00	0.00	0.00	0.00	0.00
11-1400-4000-000-000-018	SUPPLIES AND MATERIALS - Stonecutter	0.00	0.00	0.00	0.00	0.00
11-1400-4000-000-000-019	Supplies & Materials - House #19	0.00	0.00	0.00	0.00	0.00
11-1400-4000-000-000-020	Supplies & Materials - House #20	0.00	0.00	0.00	0.00	0.00
11-1400-4000-000-000-021	Supplies & Materials - House # 21	0.00	0.00	0.00	0.00	0.00
11-1400-4000-000-000-022	Supplies & Materials - House # 22	70,000.00	10,000.00	0.00	0.00	0.00
11-1400-4000-000-000-023	Supplies & Materials -		40,000.00	60,000.00	44,000.00	44,000.00
11-1400-5000-000-000-000	Lot Purchase & Tax Payments	0.00	0.00	0.00	0.00	0.00
11-2300-1140-000-000-000		0.00	0.00	0.00	0.00	0.00
	Totals: Fund 11		70,000.00	50,000.00	60,000.00	44,000.00
20-2540-1160-000-000-000	Technology Person	800.00	800.00	400.00	500.00	500.00
20-2540-1170-000-000-000	Head Custodian Salary	0.00	0.00	0.00	0.00	0.00
20-2540-1180-000-000-000	Custodian Salary	42,444.72	31,509.60	0.00	0.00	0.00
20-2540-1190-000-000-000	Maintenance Salary	12,000.00	16,000.00	30,000.00	18,000.00	18,000.00
20-2540-2120-000-000-000	Municipal Retirement	2,058.57	1,213.12	0.00	0.00	0.00
20-2540-2130-000-000-000	F.I.C.A.	3,432.91	3,001.96	1,889.06	1,149.94	1,149.94
20-2540-2140-000-000-000	Medicare Only	803.48	702.61	442.14	269.06	269.06
20-2540-2210-000-000-000	Life Insurance	164.00	164.00	164.00	164.00	164.00
20-2540-2220-000-000-000	Medical Insurance	0.00	0.00	0.00	0.00	0.00
20-2540-2230-000-000-000	Dental Insurance	0.00	0.00	0.00	0.00	0.00
20-2540-2240-000-000-000	Vision Insurance	0.00	0.00	0.00	0.00	0.00
20-2540-3100-000-000-000	Janitorial Service	35,000.00	36,000.00	55,000.00	63,789.00	63,789.00
20-2540-3110-000-000-000	Technology Consultant	1,000.00	700.00	500.00	600.00	600.00
20-2540-3210-000-000-000	Garbage Collection	6,500.00	7,000.00	6,500.00	6,500.00	6,500.00
20-2540-3230-000-000-000	Building Repair/Maintenance	29,000.00	30,696.71	30,000.00	36,000.00	36,000.00
20-2540-3240-000-000-000	Equipment Repair	8,000.00	9,000.00	9,000.00	10,000.00	10,000.00
20-2540-3280-000-000-000	Lawn Maintenance	8,500.00	9,500.00	7,000.00	5,000.00	5,000.00
20-2540-3281-000-000-000	Snow Removal	7,500.00	8,000.00	8,000.00	8,000.00	8,000.00
20-2540-3290-000-000-000	Hazardous Waste Removal/ Security/Fire Ala	7,000.00	7,000.00	9,000.00	12,000.00	12,000.00
20-2540-3700-000-000-000	Water & Sewer	6,800.00	6,900.00	8,000.00	8,000.00	8,000.00
20-2540-3800-000-000-000	Bldg & Equipment - Insurance	47,500.00	39,500.00	46,877.00	51,000.00	51,000.00
20-2540-3830-000-000-000	Liability Insurance	17,000.00	17,000.00	32,300.00	38,000.00	38,000.00
20-2540-4110-000-000-000	Custodial Supplies	12,984.32	12,000.00	14,000.00	14,000.00	14,000.00
20-2540-4120-000-000-000	Maintenance Supplies	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00
20-2540-4150-000-000-000	Technology Contracts & Supplies	9,000.00	8,000.00	8,000.00	7,000.00	7,000.00
20-2540-4650-000-000-000	Heat - Gas	10,000.00	9,800.00	13,000.00	14,000.00	14,000.00
20-2540-4660-000-000-000	Electric	34,000.00	34,000.00	36,000.00	36,000.00	36,000.00
20-2540-4900-000-000-000	Other	100.00	100.00	100.00	100.00	100.00
20-2540-5200-000-000-000	Building & Site Improvement	65,000.00	25,000.00	61,656.00	15,000.00	15,000.00
20-2540-5400-000-000-000	Equipment	10,000.00	25,000.00	47,288.81	5,000.00	5,000.00
20-6000-6000-000-000-000	Provision For Contingencies	500.00	500.00	500.00	500.00	500.00
	Totals: Fund 20		382,088.00	354,588.00	431,547.00	354,552.00
30-5140-3110-000-000-000	Bond Flow Thru	0.00	0.00	0.00	0.00	0.00
	Totals: Fund 30		0.00	0.00	0.00	0.00
40-2550-1130-000-000-000	Bus Driver Salary	15,978.80	0.00	0.00	0.00	0.00
40-2550-2120-000-000-000	Imrf Match	0.00	0.00	0.00	0.00	0.00
40-2550-2130-000-000-000	Fica Match	992.92	0.00	0.00	0.00	0.00
40-2550-2140-000-000-000	Medicare Only	232.40	0.00	0.00	0.00	0.00
40-1000-2210-000-000-000	Life Insurance	0.00	0.00	0.00	0.00	0.00
40-1000-2220-000-000-000	Medical Insurance	0.00	0.00	0.00	0.00	0.00
40-1000-2230-000-000-000	Dental Insurance	0.00	0.00	0.00	0.00	0.00
40-1000-2240-000-000-000	Vision Insurance	0.00	0.00	0.00	0.00	0.00
40-2550-3390-000-000-000	Purchased Services	21,000.00	32,000.00	32,500.00	19,000.00	19,000.00
40-2550-4100-000-000-000	Supplies	3,500.00	4,000.00	3,500.00	2,500.00	2,500.00
40-2550-1100-000-000-000	Salary	1,409.50	1,462.36	1,517.20	1,574.09	1,574.09
40-2550-2110-000-000-000	Teachers Retirement/This	148.38	153.95	159.72	165.71	165.71
40-2550-2140-000-000-000	Medicare Only	22.69	23.46	24.26	25.08	25.08
40-2550-2160-000-000-000	This Match	33.46	25.23	26.18	27.16	27.16
40-2550-2210-000-000-000	Life Insurance	3.28	3.28	4.00	4.00	4.00
40-2550-2220-000-000-000	Medical Insurance	264.96	239.74	260.00	278.00	278.00
40-2550-2240-000-000-000	Vision Insurance	4.72	4.52	5.00	5.00	5.00
40-2550-2230-000-000-000	Dental Insurance	18.00	20.85	23.00	23.00	23.00
	Totals: Fund 40		43,609.11	37,933.39	38,019.37	23,602.06
91-1000-1150-000-000-000	Salaries - Career Coach	0.00	0.00	0.00	0.00	0.00
91-1000-2130-000-000-000	Federal Insurance Contribution Act	0.00	0.00	0.00	0.00	0.00
91-1000-2140-000-000-000	Medicare Only	0.00	0.00	0.00	0.00	0.00
	Sub-Totals:		0.00	0.00	0.00	0.00
91-2210-1110-000-000-000	Project Coordinator	32,059.20	33,261.42	34,508.76	35,802.84	35,802.84
91-2210-2110-000-000-000	Teachers Retirement	3,377.31	3,503.87	3,635.19	3,771.42	3,771.42
91-2210-2140-000-000-000	Medicare Only	482.25	499.73	517.88	536.70	536.70
91-2210-2160-000-000-000	This Match	761.43	761.43	761.43	617.70	617.70
91-2210-2210-000-000-000	Life Insurance	109.85	109.85	109.85	118.50	118.50
91-2210-2220-000-000-000	Medical Insurance	5,220.00	5,046.00	5,350.00	5,860.00	5,860.00
91-2210-2230-000-000-000	Dental Insurance	204.00	202.50	220.00	215.00	215.00
91-2210-2240-000-000-000	Vision Insurance	48.00	46.01	45.00	45.00	45.00
	Sub-Totals:		42,262.04	43,430.81	45,148.10	46,967.15
91-2310-1110-000-000-000	Director Salary - CTEI	16,803.19	16,343.72	15,826.17	15,246.83	15,246.83
91-2310-1120-000-000-000	Asst Director Salary	15,034.64	14,823.53	14,160.44	13,642.07	13,642.07
91-2310-1140-000-000-000	Salaries - Secretary	0.00	0.00	0.00	0.00	0.00
91-2310-2110-000-000-000	Teachers Retirement	3,502.20	3,410.55	3,307.31	3,191.75	3,191.75
91-2310-2120-000-000-000	Municipal Retirement	0.00	0.00	0.00	0.00	0.00
91-2310-2130-000-000-000	Federal Insurance Contribution Act	0.00	0.00	0.00	0.00	0.00
91-2310-2140-000-000-000	Medicare Only	498.38	485.72	471.46	455.49	455.49
91-2310-2160-000-000-000	This Match	760.65	539.21	522.29	503.35	503.35
91-2310-2210-000-000-000	Life Insurance	70.00	65.64	66.12	66.12	66.12
91-2310-2220-000-000-000	Medical Insurance	7,550.00	6,684.86	6,700.56	6,740.56	6,740.56

SALARY TEACHERS & /SUPPORT STAFF /& ADMIN.

KACC

"FINAL"
2023-2024

ACCOUNT CODE	ACCOUNT DESCRIPTION	2020-2021	2021-2022	2022-2023	2023-2024		Difference
		Budget	Budget	Budget	Budget	Subtotals	
EXPENSES			Subtotals	Subtotals	Subtotals	Subtotals	
91-2310-2230-000-000-000	Dental Insurance	384.00	417.00	425.00	400.00		
91-2310-2240-000-000-000	Vision Insurance	101.00	90.49	87.20	80.20		
	Sub-Totals:		44,704.06	42,660.72	41,566.55	40,326.37	-1,240.18
91-2520-1160-000-000-000	Bookkeeper Salary - CTEI	16,314.00	16,653.35	17,277.90	16,296.18		
91-2520-2120-000-000-000	Municipal Retirement	791.90	641.82	346.22	199.47		
91-2520-2130-000-000-000	Federal Insurance Contribution Act	1,014.30	1,035.39	1,074.20	1,013.20		
91-2520-2140-000-000-000	Medicare Only	238.30	243.23	252.32	238.04		
91-2520-2210-000-000-000	Life Insurance	56.30	54.42	60.30	60.30		
91-2520-2220-000-000-000	Medical Insurance	0.00	0.00	0.00	0.00		
91-2520-2230-000-000-000	Dental Insurance	408.10	458.80	490.10	490.10		
91-2520-2240-000-000-000	Vision Insurance	108.00	100.33	101.00	101.00		
	Sub-Totals:		18,930.89	19,187.33	19,602.02	18,398.27	-1,203.75
	Totals: Fund 91		105,897.00	105,278.87	106,316.68	105,691.81	-624.87
92-1400-1150-000-000-000	Tutors & Notetakers	0.00	0.00	0.00	0.00		
92-1400-1170-000-000-000	Teacher Aide/Paraprofessional	109,656.00	149,304.68	169,708.11	171,699.60		
92-1400-2110-000-000-000	Teachers Retirement	0.00	0.00	0.00	0.00		
92-1400-2120-000-000-000	Municipal Retirement	4,816.00	3,299.42	2,298.02	1,493.70		
92-1400-2130-000-000-000	Federal Insurance Contribution Act	6,814.00	9,277.77	10,545.63	10,669.39		
92-1400-2140-000-000-000	Medicare Only	1,595.00	2,171.65	2,468.40	2,497.36		
92-1400-2160-000-000-000	This Match	0.00	0.00	0.00	0.00		
92-2120-1000-000-000-000	Career Coaches	10,860.00	6,271.90	5,576.90	5,603.90		
92-2120-2130-000-000-000	Federal Insurance Contribution Act	677.00	390.85	347.46	349.14		
92-2120-2140-000-000-000	Medicare Only	158.00	91.18	81.11	81.50		
	Sub-Totals:		134,596.00	170,807.25	191,025.63	192,394.58	1,368.95
92-2210-1130-000-000-000	Special Projects Coordinator	11,348.03	10,848.54	7,781.61	7,535.22		
92-2210-2120-000-000-000	Municipal Retirement	551.96	419.26	157.23	93.53		
92-2210-2130-000-000-000	Federal Insurance Contribution Act	706.00	674.97	484.39	469.08		
92-2210-2140-000-000-000	Medicare Only	167.00	159.73	115.12	111.54		
92-2210-2210-000-000-000	Life Insurance	41.00	37.15	28.00	28.00		
92-2210-2220-000-000-000	Medical Insurance	2,240.00	2,012.80	0.00	0.00		
	Sub-Totals:		15,054.00	14,152.45	8,566.34	8,237.36	-328.98
92-2310-1110-000-000-000	Special Populations Facilitator	0.00	0.00	0.00	0.00		
92-2310-2120-000-000-000	Municipal Retirement	0.00	0.00	0.00	0.00		
92-2310-2130-000-000-000	FICA	0.00	0.00	0.00	0.00		
92-2310-2140-000-000-000	Medicare Only	0.00	0.00	0.00	0.00		
92-2310-2210-000-000-000	Life Insurance	0.00	0.00	0.00	0.00		
92-2310-2220-000-000-000	Medical Insurance	0.00	0.00	0.00	0.00		
	Sub-Totals:		0.00	0.00	0.00	0.00	0.00
	Totals: Fund 92		149,650.00	184,959.72	199,592.00	200,631.96	1,039.96
	Grand Total:	2,755,345.00	2,943,767.62	3,048,492.68	3,029,373.00		
Fund 10	Education	2,004,100.89	2,211,007.64	2,213,017.63	2,300,895.17		
Fund 11	House	70,000.00	50,000.00	60,000.00	44,000.00		
Fund 20	Building	382,088.00	354,588.00	431,547.00	354,552.00		
Fund 30	Bond	0.00	0.00	0.00	0.00		
Fund 40	Transportation	43,609.11	37,933.39	38,019.37	23,602.06		
Fund 91	91-CTEI	105,897.00	105,278.87	106,316.68	105,691.81		
Fund 92	92-Perkins	149,650.00	184,959.72	199,592.00	200,631.96		
		2,755,345.00	2,943,767.62	3,048,492.68	3,029,373.00		

KACC - Fund Balances for June 30, 2023

	<u>Fund 10 & 11</u>	<u>Fund 20</u>	<u>Fund 40</u>	<u>BOND Fund 30</u>	<u>Totals</u>
Fund Balance at 06/30/2023	1,130,398.74	79,875.70	25,442.10		1,235,716.54
Budgeted Expenses for FY24	2,344,895.17	354,552.00	23,602.06		2,723,049.23
Percentage of Fund Balance at 6/30/2023 on hand for FY24 Expenses	48.21%	22.53%	107.80%		45.38%

Note:

Fund Balances at 6/30/2013	899,994.00	361,105.00	15,967.00		1,277,066.00
Fund Balances at 6/30/2014	1,188,785.34	308,733.77	43,965.30		1,541,484.41
Fund Balances at 6/30/2015	1,368,119.12	165,832.55	42,351.25		1,576,302.92
Fund Balances at 6/30/2016	1,475,230.85	75,485.39	44,032.10		1,594,748.34
Fund Balances at 6/30/2017	741,554.44	173,803.34	45,513.49		960,871.27
Fund Balances at 6/30/2018	1,314,685.11	55,996.50	64,433.13		1,435,114.74
Fund Balances at 6/30/2019	1,822,116.48	57,562.87	72,841.55		1,952,520.90
Fund Balances at 6/30/2020	1,694,331.44	73,179.81	62,710.19		1,830,221.44
Fund Balances at 6/30/2021	1,488,464.75	101,623.75	57,972.71		1,648,061.21
Fund Balances at 6/30/2022	1,439,367.87	156,599.87	54,803.04		1,650,770.78
Fund Balances at 6/30/2023	1,130,398.74	79,875.70	25,442.10		1,235,716.54