

ERVING ELEMENTARY SCHOOL

FISCAL YEAR 2025 BUDGET

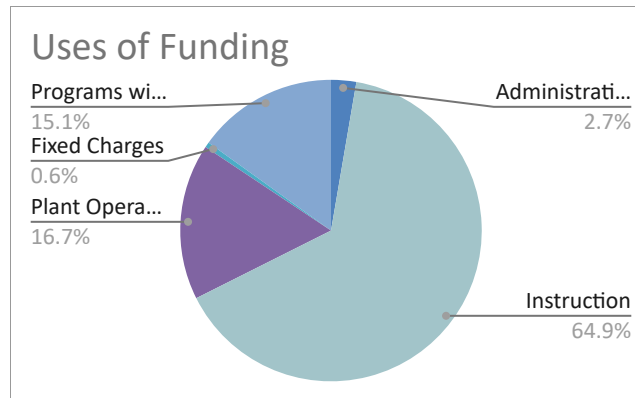
Option 2 Draft: Reduction in Classroom

March 27, 2024

Erving Elementary School
Fiscal Year 2025
Uses of Funding Budget Summary

<u>Uses of Funding</u>	FY 2023	FY 2024	FY 2025	<u>\$ Difference</u>	<u>% Difference</u>
	<u>Operating Budget</u>	<u>Operating Budget</u>	<u>Requested Budget</u>		
Administration	\$136,291	\$130,757	\$132,797	\$2,040	1.56%
Instruction	\$2,712,204	\$2,883,137	\$2,932,207	\$49,070	1.70%
Other School Services	\$238,931	\$417,498	\$350,835	-\$66,663	-15.97%
Plant Operations/Maintanance	\$317,051	\$349,809	\$362,473	\$12,664	3.62%
Fixed Charges	\$6,274	\$6,112	\$6,540	\$428	7.00%
ACQ/Improvement - Fixed Assets	\$28,182	\$28,200	\$15,626	-\$12,574	-44.59%
Programs with Other Schools	\$0	\$243,226	\$254,633	\$11,407	4.69%
Total Use of Funding	\$3,438,933	\$4,058,739	\$4,055,112	-\$3,627	-0.09%

<u>Sources of Funding</u>	FY 2023	FY 2024	FY 2025	<u>\$ Difference</u>	<u>% Difference</u>
	<u>Operating Budget</u>	<u>Operating Budget</u>	<u>Anticipated Value</u>		
Amount remaining for Town Appropriations	\$3,331,596	\$3,866,081	\$3,867,112	\$1,031.01	0.0%
Other Revenues (Grants)	\$107,337	\$192,658	\$188,000	-\$4,658.00	-2.4%
Total Sources of Funding	\$3,438,933	\$4,058,739	\$4,055,112	-\$3,626.99	-0.1%



LINE	ACCOUNT TITLE	2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
ADMINISTRATION									
1	SC CONTRACTED SERVICES	4,000	7,124	4,000	5,918	4,000	5,000	1,000	25.0%
2	SCHOOL COMMITTEE ADVERTISING	4,000	67	4,000	387	2,000	2,000	0	0.0%
3	OTHER EXPENSE-SCHOOL COMMITTEE	2,000	1,846	2,000	12,812	2,000	2,000	0	0.0%
4	LEGAL COUNSEL-LOCAL BUDGET	5,000	7,300	5,600	4,800	7,000	7,000	0	0.0%
5	U28 OTHER SCHOOL COMMITTEE EXPENSE	374	526	388	114	375	375	0	0.0%
6	U28 SUPERINTENDENT'S SALARY	34,675	35,872	37,998	37,399	37,453	36,271	(1,182)	-3.2%
7	U28 SECRETARY'S SALARY	15,028	14,938	15,831	15,431	15,727	16,381	654	4.2%
8	U28 PROFESSIONAL LIBRARY	125	7	129	42	125	125	0	0.0%
9	U28 SUPERINTENDENT MISC EXPENSE	1,123	1,072	1,164	535	1,125	750	(375)	-33.3%
10	U28 EDUC LEADERSHIP IMPRVMT DUES	699	578	1,164	0	1,125	750	(375)	-33.3%
11	U28 SUPT'S CONFERENCE	998	336	776	295	750	750	0	0.0%
12	U28 SUPERINTENDENT'S TRAVEL	749	620	259	0	0	0	0	FY24=0
13	U28 DIRECTOR OF FINANCE/OPERATIONS	26,068	25,665	26,564	25,630	25,749	26,538	789	3.1%
14	U28 FINANCE SUPPORT SALARIES	23,889	25,869	23,887	24,973	24,964	26,079	1,115	4.5%
15	U28 SUB CALLER SALARY	1,685	1,676	1,770	1,718	1,764	1,801	37	2.1%
16	U28 OFFICE SUPPLIES	1,372	2,247	1,423	2,369	1,500	1,751	251	16.7%
17	U28 POSTAGE	499	369	517	488	500	500	0	0.0%
18	U28 MACHINE RENTAL CONTRACT	1,039	1,409	1,475	1,526	1,625	1,626	1	0.1%
19	U28 MACHINE MAINTENANCE	374	0	388	0	375	0	(375)	-100.0%
20	U28 CLASSIFIED ADS	125	29	129	16	125	125	0	0.0%
21	U28 OTHER CONFERENCES	749	81	776	355	750	750	0	0.0%
22	U28 DIRECTOR OF FINANCE TRAVEL	374	186	388	381	375	750	375	100.0%
23	U28 LEGAL COUNSEL-UNION	599	549	621	610	600	600	0	0.0%
24	U28 COMPUTER CONTRACTED SERVICES	4,366	3,765	4,786	0	0	0	0	FY24=0
25	U28 ADMINISTRATIVE TECHNOLOGY SUPPLIES	125	583	129	0	0	125	125	FY24=0
26	U28 MISC EXP	125	583	129	472	500	500	0	0.0%
27	U28 TRAVEL				0	250	250	0	0.0%
	TOTAL ADMINISTRATION	130,160	133,297	136,291	136,271	130,757	132,797	2,040	1.6%

INSTRUCTION									
28	PRINCIPAL'S SALARY	91,500	91,740	95,160	134,568	98,015	101,000	2,985	3.0%
29	CLERICAL SALARY	61,690	60,152	59,381	60,834	63,461	70,539	7,078	11.2%
30	COPIER MAINTENANCE	6,000	8,997	6,000	7,551	9,000	9,000	0	0.0%
31	OFFICE SUPPLIES	3,400	2,680	3,400	2,080	3,400	3,400	0	0.0%
32	PRINCIPAL PROFESSIONAL EXPENSE	2,000	839	2,000	1,114	2,000	2,000	0	0.0%
33	PRINCIPAL TECHNOLOGY	1,000	0	1,000	0	1,000	1,000	0	0.0%
34	SUMMER / TUTOR PROGRAMS	26,000	1,125	26,000	28,933	30,000	30,000	0	0.0%
35	CLASSROOM TEACHERS' SALARIES REG ED	989,349	854,474	944,237	763,485	992,713	946,330	(46,383)	-4.7%
36	SPECIALIST TEACHERS' SALARIES REG ED	219,440	212,769	314,440	169,217	317,900	317,201	(699)	-0.2%
37	SPECIALIST TEACHERS' SALARIES SPED	287,672	328,218	238,438	294,728	247,625	258,314	10,689	4.3%
38	THERAPEUTIC SERVICE (SPEECH, PT, OT)	197,285	197,585	202,217	206,721	269,554	381,473	111,919	41.5%
39	SPED CONTRACTED SERVICES	24,000	61,448	30,000	76,595	30,000	30,000	0	0.0%
40	SUBSTITUTES' SALARIES-REG ED	28,000	41,922	30,000	19,971	40,000	35,000	(5,000)	-12.5%

LINE	ACCOUNT TITLE	2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
41	SUBSTITUTES' SALARIES-SPED	3,500	7,928	4,000	262	8,000	8,000	0	0.0%
42	TEACHER PARA'S SALARIES REG ED	300,961	301,246	335,072	288,621	303,660	299,940	(3,720)	-1.2%
43	TEACHERS PARA'S SALARIES SPECIAL EDUCATION	146,821	187,400	122,030	166,947	157,422	153,224	(4,198)	-2.7%
44	LIBRARY TEACHER	64,962	76,761	78,680	78,296	85,097	67,427	(17,670)	-20.8%
45	PROF DEV SUBSTITUTES' SALARIES REG ED	4,000	120	4,000	120	4,000	2,000	(2,000)	-50.0%
46	PROF DEV SUBSTITUTES' SALARIES SPED	1,000	200	1,000	0	1,000	500	(500)	-50.0%
47	PROF DEV CONTRACTED SERVICE	20,000	6,887	20,000	7,823	20,000	15,000	(5,000)	-25.0%
48	PROF DEV STAFF LIBRARY MATERIALS	500	72	500	0	500	250	(250)	-50.0%
49	TEXTBOOKS & INSTRUCTIONAL MATERIALS	13,500	8,027	13,500	1,184	13,500	10,000	(3,500)	-25.9%
50	LIBRARY MATERIALS	4,200	3,449	4,200	3,934	4,200	4,200	0	0.0%
51	SPED INSTRUCTIONAL SUPPLIES	3,000	3,007	3,000	3,559	3,000	3,000	0	0.0%
52	COPIER LEASE	6,000	5,748	6,000	5,748	6,000	7,700	1,700	28.3%
53	INSTRUCTIONAL SUPPLIES	17,000	21,548	17,000	4,756	20,000	20,000	0	0.0%
54	FIELD TRIPS & PROGRAMS	10,000	3,563	10,000	4,847	10,000	8,000	(2,000)	-20.0%
55	INSTRUCTIONAL TECHNOLOGY MATERIALS	12,000	5,140	12,000	9,921	12,000	12,000	0	0.0%
56	TESTING & ASSESSMENT MATERIALS	1,600	883	1,600	0	1,600	900	(700)	-43.8%
57	PSYCHOLOGIST'S SALARY	66,810	0	68,480	48,890	62,671	65,361	2,690	4.3%
58	U28 DIRECTOR OF STUDENT SUPPORT	25,618	24,800	26,387	19,889	25,749	26,806	1,057	4.1%
59	U28 STUDENT SUPPORT COORDINATOR	14,276	14,191	15,040	13,160	14,943	16,381	1,438	9.6%
60	U28 CURRICULUM & INSTRUCTION COORDINATOR	11,009	0	11,598	12,919	19,052	19,514	462	2.4%
61	U28 EC COORDINATOR	1,961	1,907	2,203	2,161	2,556	2,953	397	15.5%
62	U28 EC PROGRAM ASSISTANT	1,000	994	1,184	495	1,144	1,418	274	24.0%
63	U28 STIPENDS	125	0	129		125	125	0	0.0%
64	U28 DIRECTOR OF STUDENT SUPPORT TRAVEL	749	124	776	761	750	750	0	0.0%
65	U28 PROFESSIONAL DEVELOPMENT	1,497	958	1,552	860	1,500	1,501	1	0.1%
	TOTAL INSTRUCTION	2,669,425	2,536,902	2,712,204	2,440,950	2,883,137	2,932,207	49,070	1.7%

OTHER SCHOOL SERVICES									
66	HOME INSTRUCTION-PARENT LIAISON OTH EXP	500	65	0	0	0	0	0	FY24=0
67	NURSE'S SALARY-REG ED	70,469	70,469	72,231	71,843	74,398	75,573	1,175	1.6%
68	DOCTOR'S CONTRACTED SERVICE-REG ED	500	500	500	500	500	500	0	0.0%
69	HEALTH SUPPLIES	1,500	2,305	2,500	1,600	2,500	2,000	(500)	-20.0%
70	AFTER SCHOOL ACADEMY	5,000	4,988	5,000	6,754	5,000	5,000	0	0.0%
71	EXPERIENTIAL LEARNING	10,000	0	10,000	2,393	10,000	7,500	(2,500)	-25.0%
72	TRANSPORTATION	114,800	117,268	117,700	114,269	117,700	131,022	13,322	11.3%
73	SPED TRANSPORTATION	5,000	0	5,000	70,326	181,400	103,240	(78,160)	-43.1%
74	FOOD SERVICE	24,000	20,688	26,000	17,848	26,000	26,000	0	0.0%
	TOTAL OTHER SCHOOL SERVICES	231,769	216,283	238,931	285,533	417,498	350,835	(66,663)	-27.9%

PLANT OPERATIONS/MAINTENANCE									
75	SUBSTITUTE CUSTODIANS' SALARIES	1,400	14,916	1,400	6,378	2,000	6,000	4,000	200.0%
76	CUSTODIAL SALARIES	100,031	97,983	102,745	99,124	99,634	103,747	4,113	4.1%
77	CUSTODIAL SUPPLIES	14,000	12,317	14,000	13,209	14,000	14,000	0	0.0%
78	FUEL	42,000	59,326	42,000	48,208	50,000	50,000	0	0.0%

LINE	ACCOUNT TITLE	2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
79	SCHOOL TELEPHONE	2,000	5,073	7,500	7,759	7,500	8,000	500	6.7%
80	WATER	3,000	1,569	3,000	1,897	3,000	2,500	(500)	-16.7%
81	SCHOOL POWER	73,000	73,000	73,000	91,021	85,000	90,000	5,000	5.9%
82	SCHOOL GROUNDS MAINTENANCE	4,000	2,270	4,000	6,551	4,000	4,500	500	12.5%
83	SCHOOL BUILDING MAINT MTLs	25,000	29,097	25,000	23,943	28,000	28,000	0	0.0%
84	EQUIPMENT MAINTENANCE	20,000	23,617	20,000	16,799	20,000	20,000	0	0.0%
85	NETWORKING & TELECOM C/S	7,500	10,040	7,500	12,504	10,000	11,000	1,000	10.0%
86	NETWORKING & TELECOM MTLs	9,500	8,234	9,500	9,131	19,450	17,500	(1,950)	-10.0%
87	TECHNOLOGY MAINTENANCE & SUPPLIES	5,000	3,894	5,000	613	5,000	5,000	0	0.0%
88	U28 CENTRAL OFFICE TELEPHONE	299	717	698	750	825	825	0	0.0%
89	U28 SUB CALLER TELEPHONE	150	124	155	127	150	150	0	0.0%
90	U28 NETWORKING/TELECOMMUNICATIONS	250	296	259	296	250	250	0	0.0%
91	U28 TECHNOLOGY MAINTENANCE	1,248		1,294	2,008	1,000	1,001	1	0.1%
	TOTAL PLANT OPERATIONS/MAINTENANCE	308,378	342,473	317,051	340,318	349,809	362,473	12,664	3.6%

FIXED CHARGES									
92	STUDENT INSURANCE COVERAGE	1,100	1,045	1,100	1,045	1,100	1,150	50	4.5%
93	U28 DISABILITY INSURANCE	187	174	194	253	200	200	0	0.0%
94	U28 BENEFIT CONTINGENCY		0	1,164	0	1,125	1,126	1	0.1%
95	U28 PROP, LIAB, & WRKS COMP INS	3,119	2,042	3,363	2,189	3,250	3,252	2	0.1%
96	U28 SCHOOL BOARD LIABILITY INSURANCE	437	1,129	453	460	437	437	0	0.0%
97	U28 CENTRAL OFFICE RENT					375	375	0	0.0%
	TOTAL FIXED CHARGES	4,843	4,390	6,274	3,947	6,487	6,540	53	0.8%

ACQ/IMPROVEMENT - FIXED ASSETS									
98	ACQUISITION OF NEW EQUIPMENT	5,000	4,709	5,000	9,333	5,000	5,500	500	10.0%
99	REPLACEMENT OF EQUIPMENT	7,000	0	7,000	1,506	7,000	6,000	(1,000)	-14.3%
100	EQUIPMENT LEASE	14,500	0	14,500	0	14,500	2,500	(12,000)	-82.8%
101	U28 NEW EQUIPMENT	1,123	1,703	1,682	1,376	1,700	1,626	(74)	-4.4%
	TOTAL ACQUISITION OF FIXED ASSETS	27,623	6,412	28,182	12,215	28,200	15,626	(12,574)	-44.6%

PROGRAMS WITH OTHER SCHOOLS									
102	SPED TUITION OTHER SCHOOLS	0	0	0	148,669	243,226	254,633	11,407	4.7%
	TOTAL PROGRAMS WITH OTHER SCHOOLS	0	0	0	148,669	243,226	254,633	11,407	4.7%

				2023 Budget			2025 REQUESTED BUDGET	\$ DIFF	% DIFF
	GROSS TOTAL ELEMENTARY			3,438,933	3,367,903	4,059,114	4,055,112	(4,002)	-0.1%
103	GRANTS (EES salaries)			192,658		192,658	188,000	(4,658)	-2.4%
107	NET TOTAL ELEMENTARY			3,246,275	3,367,903	3,866,456	3,867,112	656	0.0%

LINE	ACCOUNT TITLE	2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
	GRANTS/REVENUES					FY24 BUDGET	FY25 ANTICIPATED BUDGET	Difference	Percent Difference
108	305 - Title I: Improving Basic Programs					25,000	25,000	0	0.0%
109	140 - Title II: Building Systems of Support for Excellent Teaching and Leading					3,000	3,000	0	0.0%
110	309 - Title IV: Student Support and Academic Enrichment					10,000	10,000	0	0.0%
111	240 - IDEA Federal Special Education Entitlement Grant					56,091	50,000	(6,091)	-10.9%
112	262 - Early Childhood Special Education Entitlement Grant					1,516	0	(1,516)	-100.0%
127	264 - American Rescue Plan: IDEA- Early Childhood					576	0	(576)	-100.0%
128	252 - American Rescue Plan: IDEA					6,475	0	(6,475)	-100.0%
129	Circuit Breaker					65,000	65,000	0	FY23=0
130	Rural Aid					10,000	20,000	10,000	FY23=0
131	REAP					15,000	15,000	0	0.0%
	TOTAL GRANTS/REVENUES					192,658	188,000	(4,658)	-2.4%

FY25 BUDGET DRIVERS

LINE	ACCOUNT TITLE	2024	2025	\$ DIFF	% DIFF	
		BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF	
ADMINISTRATION						
1	SC CONTRACTED SERVICES	4,000	5,000	1,000	25.0%	*Increase in Medicaid C/S fees
2	SCHOOL COMMITTEE ADVERTISING	2,000	2,000	0	0.0%	
3	OTHER EXPENSE-SCHOOL COMMITTEE	2,000	2,000	0	0.0%	
4	LEGAL COUNSEL-LOCAL BUDGET	7,000	7,000	0	0.0%	
5	U28 OTHER SCHOOL COMMITTEE EXPENSE	375	375	0	0.0%	
6	U28 SUPERINTENDENT'S SALARY	37,453	36,271	(1,182)	-3.2%	*New Superintendent with a lower salary
7	U28 SECRETARY'S SALARY	15,727	16,381	654	4.2%	
8	U28 PROFESSIONAL LIBRARY	125	125	0	0.0%	
9	U28 SUPERINTENDENT MISC EXPENSE	1,125	750	(375)	-33.3%	
10	U28 EDUC LEADERSHIP IMPRVMT DUES	1,125	750	(375)	-33.3%	
11	U28 SUPT'S CONFERENCE	750	750	0	0.0%	
12	U28 SUPERINTENDENT'S TRAVEL	0	0	0	FY24=0	
13	U28 DIRECTOR OF FINANCE/OPERATIONS	25,749	26,538	789	3.1%	
14	U28 FINANCE SUPPORT SALARIES	24,964	26,079	1,115	4.5%	
15	U28 SUB CALLER SALARY	1,764	1,801	37	2.1%	
16	U28 OFFICE SUPPLIES	1,500	1,751	251	16.7%	*Increase in cost of supplies
17	U28 POSTAGE	500	500	0	0.0%	
18	U28 MACHINE RENTAL CONTRACT	1,625	1,626	1	0.1%	
19	U28 MACHINE MAINTENANCE	375	0	(375)	-100.0%	
20	U28 CLASSIFIED ADS	125	125	0	0.0%	
21	U28 OTHER CONFERENCES	750	750	0	0.0%	
22	U28 DIRECTOR OF FINANCE TRAVEL	375	750	375	100.0%	
23	U28 LEGAL COUNSEL-UNION	600	600	0	0.0%	
24	U28 COMPUTER CONTRACTED SERVICES	0	0	0	FY24=0	
25	U28 ADMINISTRATIVE TECHNOLOGY SUPPLIES	0	125	125	FY24=0	
26	U28 MISC EXP	500	500	0	0.0%	
27	U28 TRAVEL	250	250	0	0.0%	
	TOTAL ADMINISTRATION	130,757	132,797	2,040	1.6%	

INSTRUCTION						
28	PRINCIPAL'S SALARY	98,015	101,000	2,985	3.0%	
29	CLERICAL SALARY	63,461	70,539	7,078	11.2%	*Contractual increase
30	COPIER MAINTENANCE	9,000	9,000	0	0.0%	
31	OFFICE SUPPLIES	3,400	3,400	0	0.0%	
32	PRINCIPAL PROFESSIONAL EXPENSE	2,000	2,000	0	0.0%	
33	PRINCIPAL TECHNOLOGY	1,000	1,000	0	0.0%	
34	SUMMER / TUTOR PROGRAMS	30,000	30,000	0	0.0%	
35	CLASSROOM TEACHERS' SALARIES REG ED	992,713	946,330	(46,383)	-4.7%	*Removal of Early Childhood classroom
36	SPECIALIST TEACHERS' SALARIES REG ED	317,900	317,201	(699)	-0.2%	
37	SPECIALIST TEACHERS' SALARIES SPED	247,625	258,314	10,689	4.3%	
38	THERAPEUTIC SERVICE (SPEECH, PT, OT)	269,554	381,473	111,919	41.5%	*Adj. Coun. moved to GL, additional BCBA

FY25 BUDGET DRIVERS

LINE	ACCOUNT TITLE	2024	2025	\$ DIFF	% DIFF
		BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
39	SPED CONTRACTED SERVICES	30,000	30,000	0	0.0%
40	SUBSTITUTES' SALARIES-REG ED	40,000	35,000	(5,000)	-12.5%
41	SUBSTITUTES' SALARIES-SPED	8,000	8,000	0	0.0%
42	TEACHER PARA'S SALARIES REG ED	303,660	299,940	(3,720)	-1.2%
43	TEACHERS PARA'S SALARIES SPECIAL EDUCATION	157,422	153,224	(4,198)	-2.7%
44	LIBRARY TEACHER	85,097	67,427	(17,670)	-20.8%
45	PROF DEV SUBSTITUTES' SALARIES REG ED	4,000	2,000	(2,000)	-50.0%
46	PROF DEV SUBSTITUTES' SALARIES SPED	1,000	500	(500)	-50.0%
47	PROF DEV CONTRACTED SERVICE	20,000	15,000	(5,000)	-25.0%
48	PROF DEV STAFF LIBRARY MATERIALS	500	250	(250)	-50.0%
49	TEXTBOOKS & INSTRUCTIONAL MATERIALS	13,500	10,000	(3,500)	-25.9%
50	LIBRARY MATERIALS	4,200	4,200	0	0.0%
51	SPED INSTRUCTIONAL SUPPLIES	3,000	3,000	0	0.0%
52	COPIER LEASE	6,000	7,700	1,700	28.3%
53	INSTRUCTIONAL SUPPLIES	20,000	20,000	0	0.0%
54	FIELD TRIPS & PROGRAMS	10,000	8,000	(2,000)	-20.0%
55	INSTRUCTIONAL TECHNOLOGY MATERIALS	12,000	12,000	0	0.0%
56	TESTING & ASSESSMENT MATERIALS	1,600	900	(700)	-43.8%
57	PSYCHOLOGIST'S SALARY	62,671	65,361	2,690	4.3%
58	U28 DIRECTOR OF STUDENT SUPPORT	25,749	26,806	1,057	4.1%
59	U28 STUDENT SUPPORT COORDINATOR	14,943	16,381	1,438	9.6%
60	U28 CURRICULUM & INSTRUCTION COORDINATOR	19,052	19,514	462	2.4%
61	U28 EC COORDINATOR	2,556	2,953	397	15.5%
62	U28 EC PROGRAM ASSISTANT	1,144	1,418	274	24.0%
63	U28 STIPENDS	125	125	0	0.0%
64	U28 DIRECTOR OF STUDENT SUPPORT TRAVEL	750	750	0	0.0%
65	U28 PROFESSIONAL DEVELOPMENT	1,500	1,501	1	0.1%
	TOTAL INSTRUCTION	2,883,137	2,932,207	49,070	1.7%

*Estimates for Unit B salaries
*Reduction of part time paraeducator

*New Copier Lease

*All COLA comes from non-grant funded portion
*All COLA comes from non-grant funded portion

OTHER SCHOOL SERVICES					
66	HOME INSTRUCTION-PARENT LIAISON OTH EXP	0	0	0	FY24=0
67	NURSE'S SALARY-REG ED	74,398	75,573	1,175	1.6%
68	DOCTOR'S CONTRACTED SERVICE-REG ED	500	500	0	0.0%
69	HEALTH SUPPLIES	2,500	2,000	(500)	-20.0%
70	AFTER SCHOOL ACADEMY	5,000	5,000	0	0.0%
71	EXPERIENTIAL LEARNING	10,000	7,500	(2,500)	-25.0%
72	TRANSPORTATION	117,700	131,022	13,322	11.3%
73	SPED TRANSPORTATION	181,400	103,240	(78,160)	-43.1%
74	FOOD SERVICE	26,000	26,000	0	0.0%
	TOTAL OTHER SCHOOL SERVICES	417,498	350,835	(66,663)	-16.0%

*New transportation contract
*Reflective of 20 hr/week driver position

PLANT OPERATIONS/MAINTENANCE					
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FY25 BUDGET DRIVERS

LINE	ACCOUNT TITLE	2024	2025	\$ DIFF	% DIFF	
		BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF	
75	SUBSTITUTE CUSTODIANS' SALARIES	2,000	6,000	4,000	200.0%	*Matches contractual time off
76	CUSTODIAL SALARIES	99,634	103,747	4,113	4.1%	
77	CUSTODIAL SUPPLIES	14,000	14,000	0	0.0%	
78	FUEL	50,000	50,000	0	0.0%	
79	SCHOOL TELEPHONE	7,500	8,000	500	6.7%	
80	WATER	3,000	2,500	(500)	-16.7%	
81	SCHOOL POWER	85,000	90,000	5,000	5.9%	
82	SCHOOL GROUNDS MAINTENANCE	4,000	4,500	500	12.5%	*Increase cost of materials
83	SCHOOL BUILDING MAINT MTLs	28,000	28,000	0	0.0%	
84	EQUIPMENT MAINTENANCE	20,000	20,000	0	0.0%	
85	NETWORKING & TELECOM C/S	10,000	11,000	1,000	10.0%	
86	NETWORKING & TELECOM MTLs	19,450	17,500	(1,950)	-10.0%	*Decrease after 1 year expense
87	TECHNOLOGY MAINTENANCE & SUPPLIES	5,000	5,000	0	0.0%	
88	U28 CENTRAL OFFICE TELEPHONE	825	825	0	0.0%	
89	U28 SUB CALLER TELEPHONE	150	150	0	0.0%	
90	U28 NETWORKING/TELECOMMUNICATIONS	250	250	0	0.0%	
91	U28 TECHNOLOGY MAINTENANCE	1,000	1,001	1	0.1%	
	TOTAL PLANT OPERATIONS/MAINTENANCE	349,809	362,473	12,664	3.6%	

FIXED CHARGES						
92	STUDENT INSURANCE COVERAGE	1,100	1,150	50	4.5%	
93	U28 DISABILITY INSURANCE	200	200	0	0.0%	
94	U28 BENEFIT CONTINGENCY	1,125	1,126	1	0.1%	
95	U28 PROP, LIAB, & WRKS COMP INS	3,250	3,252	2	0.1%	
96	U28 SCHOOL BOARD LIABILITY INSURANCE	437	437	0	0.0%	
97	U28 CENTRAL OFFICE RENT	375	375	0	0.0%	
	TOTAL FIXED CHARGES	6,487	6,540	53	0.8%	

ACQ/IMPROVEMENT - FIXED ASSETS						
98	ACQUISITION OF NEW EQUIPMENT	5,000	5,500	500	10.0%	
99	REPLACEMENT OF EQUIPMENT	7,000	6,000	(1,000)	-14.3%	
100	EQUIPMENT LEASE	14,500	2,500	(12,000)	-82.8%	
101	U28 NEW EQUIPMENT	1,700	1,626	(74)	-4.4%	
	TOTAL ACQUISITION OF FIXED ASSETS	28,200	15,626	(12,574)	-44.6%	

PROGRAMS WITH OTHER SCHOOLS						
102	SPED TUITION OTHER SCHOOLS	243,226	254,633	11,407	4.7%	
	TOTAL PROGRAMS WITH OTHER SCHOOLS	243,226	254,633	11,407	4.7%	

			2025 REQUESTED BUDGET	\$ DIFF	% DIFF
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FY25 BUDGET DRIVERS

LINE	ACCOUNT TITLE	2024	2025	\$ DIFF	% DIFF
		BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
	GROSS TOTAL ELEMENTARY	4,059,114	4,055,112	(4,002)	-0.1%
103	GRANTS (EES salaries)	192,658	188,000	(4,658)	-2.4%
107	NET TOTAL ELEMENTARY	3,866,456	3,867,112	656	0.0%

		FY24 BUDGET	FY25 ANTICIPATED BUDGET	Difference	Percent Difference
	GRANTS/REVENUES				
108	305 - Title I: Improving Basic Programs	25,000	25,000	0	0.0%
109	140 - Title II: Building Systems of Support for Excellent Te	3,000	3,000	0	0.0%
110	309 - Title IV: Student Support and Academic Enrichment	10,000	10,000	0	0.0%
111	240 - IDEA Federal Special Education Entitlement Grant	56,091	50,000	(6,091)	-10.9%
112	262 - Early Childhood Special Education Entitlement Grant	1,516	0	(1,516)	-100.0%
127	264 - American Rescue Plan: IDEA- Early Childhood	576	0	(576)	-100.0%
128	252 - American Rescue Plan: IDEA	6,475	0	(6,475)	-100.0%
129	Circuit Breaker	65,000	65,000	0	FY23=0
130	Rural Aid	10,000	20,000	10,000	FY23=0
131	REAP	15,000	15,000	0	0.0%
	TOTAL GRANTS/REVENUES	192,658	188,000	(4,658)	-2.4%