

# SAU #76 - Lyme School District

## Proposed Budget 2025

| Account Number / Description | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference | % |
|------------------------------|---|---|---|---|------------|---|
|------------------------------|---|---|---|---|------------|---|

### 1100 High School Instruction

|   |                       |                       |                       |                       |                    |              |
|---|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|--------------|
| 10-1-1100-5310-00000 Secondary 504 Services | \$6,000.00            | \$6,000.00            | \$6,000.00            | \$7,500.00            | \$1,500.00         | 25.00%       |
| 10-1-1100-5561-00000 Tuition, In-State      | \$1,285,403.00        | \$1,360,191.81        | \$1,635,112.00        | \$1,822,000.00        | \$186,888.00       | 11.43%       |
| 10-1-1100-5562-00000 Tuition, Out of State  | \$407,426.00          | \$463,807.00          | \$475,532.00          | \$357,420.00          | -\$118,112.00      | (24.84)%     |
| 10-1-1100-5563-00000 Vocational Tuition     | \$38,796.00           | \$69,016.75           | \$39,116.00           | \$23,900.00           | -\$15,216.00       | (38.90)%     |
| <b>1100 High School Instruction</b>         | <b>\$1,737,625.00</b> | <b>\$1,899,015.56</b> | <b>\$2,155,760.00</b> | <b>\$2,210,820.00</b> | <b>\$55,060.00</b> | <b>2.55%</b> |

### 1200 High School Special Ed.

|  |                     |                     |                     |                     |                    |               |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| 10-1-1200-5110-00000 Salaries                | \$51,739.73         | \$0.00              | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5130-00000 Extended Year Services  | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5211-00000 Health Insurance        | \$10,311.30         | \$0.00              | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5212-00000 Dental Insurance        | \$477.36            | \$0.00              | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5213-00000 Life/LTD Insurance      | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5220-00000 Social Security         | \$3,125.79          | \$0.00              | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5221-00000 Medicare                | \$731.03            | \$0.00              | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5232-00000 Retirement              | \$10,597.50         | \$0.00              | \$0.00              | \$0.00              | \$0.00             | 75.00%        |
| 10-1-1200-5234-00000 403B                    | \$1,512.54          | \$0.00              | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5320-00000 Contracted Services     | \$32,740.00         | \$7,268.00          | \$20,000.00         | \$35,000.00         | \$15,000.00        | (20.00)%      |
| 10-1-1200-5321-00000 Staff Development       | \$2,400.00          | \$900.00            | \$0.00              | \$0.00              | \$0.00             | 0.00%         |
| 10-1-1200-5360-00000 Legal Expenses          | \$2,800.00          | \$2,325.07          | \$2,500.00          | \$2,000.00          | -\$500.00          |               |
| 10-1-1200-5561-00000 Non Residential Tuition | \$135,500.00        | \$69,485.36         | \$118,500.00        | \$118,500.00        | \$0.00             | 0.00%         |
| 10-1-1200-5562-00000 Residential Tuition     | \$25,000.00         | \$119,041.28        | \$0.00              | \$0.00              | \$0.00             |               |
| 10-1-1200-5580-00000 Travel Reimbursement    | \$1,000.00          | \$0.00              | \$1,500.00          | \$1,500.00          | \$0.00             | 0.00%         |
| 10-1-1200-5810-00000 Dues & Fees             | \$2,325.00          | \$1,555.00          | \$2,000.00          | \$2,000.00          | \$0.00             | 0.00%         |
| <b>1200 High School Special Ed.</b>          | <b>\$280,260.25</b> | <b>\$200,574.71</b> | <b>\$144,500.00</b> | <b>\$159,000.00</b> | <b>\$14,500.00</b> | <b>10.03%</b> |

### 1100 Regular Instruction

|  |                |                |                |                |              |          |
|--|----------------|----------------|----------------|----------------|--------------|----------|
| 10-2-1100-5110-00000 Teacher Salaries          | \$1,494,108.95 | \$1,579,775.61 | \$1,577,035.60 | \$1,536,113.76 | -\$40,921.84 | (2.59)%  |
| 10-2-1100-5111-00000 Staff Salaries            | \$128,653.98   | \$59,382.78    | \$102,011.00   | \$55,504.32    | -\$46,506.68 | (45.59)% |
| 10-2-1100-5120-00000 Substitute Salaries       | \$21,530.00    | \$22,060.69    | \$26,912.00    | \$21,530.00    | -\$5,382.00  | (20.00)% |
| 10-2-1100-5130-00000 Extra Curricular Stipends | \$6,459.00     | \$1,200.00     | \$7,500.00     | \$10,200.00    | \$2,700.00   | 36.00%   |
| 10-2-1100-5210-00000 Health Buybacks           | \$18,640.00    | \$16,000.00    | \$12,000.00    | \$10,400.00    | -\$1,600.00  | (13.33)% |
| 10-2-1100-5211-00000 Health Insurance          | \$365,556.31   | \$382,853.78   | \$474,355.81   | \$489,190.32   | \$14,834.51  | 3.13%    |
| 10-2-1100-5212-00000 Dental Insurance          | \$26,173.57    | \$24,620.48    | \$26,203.49    | \$26,029.23    | -\$174.26    | (0.67)%  |
| 10-2-1100-5213-00000 Life/LTD Insurance        | \$7,000.00     | \$3,873.94     | \$7,000.00     | \$7,000.00     | \$0.00       | 0.00%    |
| 10-2-1100-5214-00000 Short Term Disability Ins | \$7,000.00     | \$5,933.81     | \$7,000.00     | \$7,000.00     | \$0.00       | 0.00%    |

| Account Number / Description                 | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference           | %              |
|--|---|---|---|---|----------------------|----------------|
| 10-2-1100-5215-00000 HRA Administration      | \$630.00  | \$555.00                                  | \$630.00  | \$630.00                                  | \$0.00               | 0.00%          |
| 10-2-1100-5220-00000 Social Security         | \$101,767.00                                      | \$101,124.55                              | \$104,844.88                                      | \$99,325.09                               | -\$5,519.79          | (5.26)%        |
| 10-2-1100-5221-00000 Medicare                | \$23,800.34                                       | \$23,650.41                               | \$24,520.18                                       | \$23,229.28                               | -\$1,290.90          | (5.26)%        |
| 10-2-1100-5232-00000 Teacher Retirement      | \$290,085.12                                      | \$327,361.81                              | \$331,492.46                                      | \$296,241.66                              | -\$35,250.80         | (10.63)%       |
| 10-2-1100-5234-00000 403B                    | \$44,013.75                                       | \$39,326.56                               | \$40,621.77                                       | \$38,090.78                               | -\$2,530.99          | (6.23)%        |
| 10-2-1100-5250-00000 Unemployment Comp       | \$500.00  | \$500.00                                  | \$500.00  | \$500.00                                  | \$0.00               | 0.00%          |
| 10-2-1100-5260-00000 Workers Comp            | \$10,109.00                                       | \$6,059.58                                | \$10,000.00                                       | \$10,000.00                               | \$0.00               | 0.00%          |
| 10-2-1100-5290-00000 Wellness Program        | \$1,000.00  | \$64.86                                   | \$1,000.00  | \$1,000.00                                | \$0.00               | 0.00%          |
| 10-2-1100-5310-00000 504 Services            | \$1,000.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                |
| 10-2-1100-5320-00000 Contracted Service      | \$15,000.00                                       | \$50,217.91                               | \$9,500.00  | \$7,000.00                                | -\$2,500.00          | (26.32)%       |
| 10-2-1100-5321-00000 Assessment              | \$900.00  | \$1,322.00                                | \$1,400.00  | \$1,800.00                                | \$400.00             | 28.57%         |
| 10-2-1100-5322-00000 Enrichment              | \$25,187.00                                       | \$356.25                                  | \$402.00  | \$17,984.00                               | \$17,582.00          | 4,374%         |
| 10-2-1100-5330-00000 ESL Services            | \$5,000.00  | \$0.00                                    | \$200.00  | \$0.00                                    | -\$200.00            | (100.00)%      |
| 10-2-1100-5430-00000 Repairs to Equipment    | \$800.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                |
| 10-2-1100-5442-00000 Copier/Laminator Leases | \$9,600.00  | \$4,433.01                                | \$5,000.00  | \$7,500.00                                | \$2,500.00           | 50.00%         |
| 10-2-1100-5610-00000 Supplies                | \$34,800.00                                       | \$30,290.98                               | \$23,746.85                                       | \$29,100.48                               | \$5,353.63           | 22.54%         |
| 10-2-1100-5611-00000 Supplies - Design Lab   | \$2,000.00  | \$1,032.58                                | \$0.00  | \$0.00                                    | \$0.00               |                |
| 10-2-1100-5640-00000 Books                   | \$33,355.00                                       | \$33,155.62                               | \$21,714.18                                       | \$33,741.07                               | \$12,026.89          | 55.39%         |
| 10-2-1100-5650-00000 Software                | \$0.00  | \$0.00                                    | \$1,338.50  | \$3,450.00                                | \$2,111.50           | 157.75%        |
| 10-2-1100-5733-00000 Furniture               | \$3,500.00  | \$1,745.16                                | \$3,117.00  | \$2,406.50                                | -\$710.50            | (22.79)%       |
| 10-2-1100-5739-00000 Equipment               | \$0.00  | \$0.00                                    | \$4,001.98  | \$62.00                                   | -\$3,939.98          | (98.45)%       |
| 10-2-1100-5740-00000 Computer Equipment      | \$0.00  | \$387.87                                  | \$0.00  | \$0.00                                    | \$0.00               |                |
| <b>1100 Regular Instruction</b>              | <b>\$2,678,169.02</b>                             | <b>\$2,717,285.24</b>                     | <b>\$2,824,047.70</b>                             | <b>\$2,735,028.49</b>                     | <b>(\$89,019.21)</b> | <b>(3.15)%</b> |
| <b>Reg Instruction - Technology</b>          |   |   |   |   |                      |                |
| 10-2-1120-5110-00000 Salaries                | \$0.00  | \$41,045.47                               | \$43,071.00                                       | \$17,228.40                               | -\$25,842.60         | (60.00)%       |
| 10-2-1120-5111-00000 Staff Salaries          | \$0.00  | \$27,687.16                               | \$30,630.60                                       | \$56,784.00                               | \$26,153.40          | 85.38%         |
| 10-2-1120-5211-00000 Health                  | \$0.00  | \$24,275.60                               | \$27,188.80                                       | \$40,095.12                               | \$12,906.32          | 47.47%         |
| 10-2-1120-5212-00000 Dental                  | \$0.00  | \$1,143.87                                | \$1,374.37  | \$873.03                                  | -\$501.34            | (36.48)%       |
| 10-2-1120-5213-00000 Life/LTD - Technology   | \$0.00  | \$123.84                                  | \$0.00  | \$0.00                                    | \$0.00               |                |
| 10-2-1120-5220-00000 Social Security         | \$0.00  | \$3,881.83                                | \$4,569.50  | \$4,588.77                                | \$19.27              | 0.42%          |
| 10-2-1120-5221-00000 Medicare                | \$0.00  | \$907.82                                  | \$1,068.67  | \$1,073.18                                | \$4.51               | 0.42%          |
| 10-2-1120-5231-00000 Staff Retirement        | \$0.00  | \$2,530.80                                | \$0.00  | \$7,683.00                                | \$7,683.00           |                |
| 10-2-1120-5232-00000 Retirement              | \$0.00  | \$8,627.27                                | \$9,053.46  | \$3,383.64                                | -\$5,669.82          | (62.63)%       |
| 10-2-1120-5234-00000 403b                    | \$0.00  | \$1,738.15                                | \$2,211.03  | \$1,652.51                                | -\$558.52            | (25.26)%       |
| 10-2-1120-5320-00000 Contracted Svs          | \$0.00  | \$650.00                                  | \$46,080.00                                       | \$7,000.00                                | -\$39,080.00         | (84.81)%       |
| 10-2-1120-5431-00000 Repairs - Technology    | \$3,000.00  | \$363.50                                  | \$3,000.00  | \$2,500.00                                | -\$500.00            | (16.67)%       |
| 10-2-1120-5532-00000 On-line Svs             | \$18,898.00                                       | \$12,011.85                               | \$17,504.00                                       | \$18,165.00                               | \$661.00             | 3.78%          |
| 10-2-1120-5610-00000 Supplies - Technology   | \$0.00  | \$0.00                                    | \$0.00  | \$500.00                                  | \$500.00             |                |
| 10-2-1120-5650-00000 Software                | \$10,970.00                                       | \$9,916.42                                | \$8,483.00  | \$11,200.00                               | \$2,717.00           | 32.03%         |

| Account Number / Description                    | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference           | %              |
|---|---|---|---|---|----------------------|----------------|
| 10-2-1120-5651-00000 Student Info Sys           | \$15,251.00                                       | \$7,454.50                                | \$2,386.00  | \$2,500.00                                | \$114.00             | 4.78%          |
| 10-2-1120-5739-00000 Equipment                  | \$8,648.00  | \$8,757.32                                | \$2,475.00  | \$2,471.00                                | -\$4.00              | (0.16)%        |
| 10-2-1120-5740-00000 Computer Equip             | \$21,500.00                                       | \$17,519.87                               | \$23,115.00                                       | \$30,153.00                               | \$7,038.00           | 30.45%         |
| <b>Technology</b>                               | <b>\$78,267.00</b>                                | <b>\$168,635.27</b>                       | <b>\$222,210.43</b>                               | <b>\$207,850.65</b>                       | <b>(\$14,359.78)</b> | <b>(6.46)%</b> |
| <b>1200 Elementary Special Ed</b>               |   |   |   |   |                      |                |
| 10-2-1200-5110-00000 Teacher Salaries           | \$359,762.23                                      | \$203,033.50                              | \$211,121.00                                      | \$211,121.00                              | \$0.00               | 0.00%          |
| 10-2-1200-5111-00000 Staff Salaries             | \$254,136.40                                      | \$152,774.78                              | \$182,050.40                                      | \$176,327.11                              | -\$5,723.29          | (3.14)%        |
| 10-2-1200-5112-00000 Pre-School Salaries        | \$0.00  | \$2,080.38                                | \$0.00  | \$0.00                                    | \$0.00               |                |
| 10-2-1200-5130-00000 Extended Year Services     | \$15,000.00                                       | \$32,296.96                               | \$15,000.00                                       | \$15,000.00                               | \$0.00               | 0.00%          |
| 10-2-1200-5210-00000 Health Buybacks            | \$12,000.00                                       | \$9,340.00                                | \$10,000.00                                       | \$12,000.00                               | \$2,000.00           | 20.00%         |
| 10-2-1200-5211-00000 Health Insurance           | \$162,409.70                                      | \$91,588.82                               | \$117,270.49                                      | \$95,292.13                               | -\$21,978.36         | (18.74)%       |
| 10-2-1200-5212-00000 Dental Insurance           | \$7,877.04  | \$872.03                                  | \$5,144.41  | \$3,935.22                                | -\$1,209.19          | (23.50)%       |
| 10-2-1200-5213-00000 Life/LTD Insurance         | \$0.00  | \$1,530.98                                | \$0.00  | \$0.00                                    | \$0.00               |                |
| 10-2-1200-5220-00000 Social Security            | \$38,723.68                                       | \$22,218.00                               | \$24,996.64                                       | \$24,765.76                               | -\$230.88            | (0.92)%        |
| 10-2-1200-5221-00000 Medicare                   | \$9,056.36  | \$5,196.09                                | \$5,846.01  | \$5,792.02                                | -\$53.99             | (0.92)%        |
| 10-2-1200-5232-00000 Retirement                 | \$75,343.87                                       | \$44,711.64                               | \$44,377.84                                       | \$41,464.28                               | -\$2,913.56          | (6.57)%        |
| 10-2-1200-5234-00000 403B                       | \$11,521.67                                       | \$8,699.37                                | \$10,994.34                                       | \$8,822.73                                | -\$2,171.61          | (19.75)%       |
| 10-2-1200-5320-00000 Contracted Services        | \$21,240.00                                       | \$78,393.24                               | \$0.00  | \$128,750.00                              | \$128,750.00         |                |
| 10-2-1200-5321-00000 Pre-School Consultant      | \$8,500.00  | \$0.65                                    | \$2,000.00  | \$2,000.00                                | \$0.00               | 0.00%          |
| 10-2-1200-5322-00000 Assessment                 | \$3,200.00  | \$130.40                                  | \$2,000.00  | \$3,360.00                                | \$1,360.00           | 68.00%         |
| 10-2-1200-5323-00000 Professional Dev           | \$0.00  | \$1,979.80                                | \$1,000.00  | \$1,500.00                                | \$500.00             | 50.00%         |
| 10-2-1200-5360-00000 Legal Expenses             | \$1,500.00  | \$524.16                                  | \$2,500.00  | \$2,500.00                                | \$0.00               | 0.00%          |
| 10-2-1200-5560-00000 Preschool Tuition          | \$0.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                |
| 10-2-1200-5561-00000 K-8 Tuition - In State     | \$0.00  | \$35,554.70                               | \$0.00  | \$0.00                                    | \$0.00               |                |
| 10-2-1200-5562-00000 K-8 Tuition - Out of State | \$0.00  | \$13,406.11                               | \$0.00  | \$0.00                                    | \$0.00               | (40.00)%       |
| 10-2-1200-5580-00000 Travel Reimbursement       | \$800.00  | \$8,440.23                                | \$500.00  | \$300.00                                  | -\$200.00            | 0.00%          |
| 10-2-1200-5610-00000 Supplies                   | \$4,550.00  | \$3,473.93                                | \$1,400.00  | \$1,400.00                                | \$0.00               | 0.00%          |
| 10-2-1200-5640-00000 Books                      | \$1,700.00  | \$1,371.59                                | \$500.00  | \$500.00                                  | \$0.00               |                |
| 10-2-1200-5650-00000 Software                   | \$550.00  | \$1,283.28                                | \$0.00  | \$0.00                                    | \$0.00               | 0.00%          |
| 10-2-1200-5733-00000 Furniture                  | \$2,500.00  | \$0.00                                    | \$500.00  | \$500.00                                  | \$0.00               | 0.00%          |
| 10-2-1200-5739-00000 Equipment                  | \$1,200.00  | \$698.00                                  | \$1,000.00  | \$1,000.00                                | \$0.00               |                |
| 10-2-1200-5740-00000 Computer Equip             | \$1,700.00  | \$564.83                                  | \$0.00  | \$0.00                                    | \$0.00               |                |
| <b>1200 Elementary Special Ed</b>               | <b>\$993,270.95</b>                               | <b>\$720,163.47</b>                       | <b>\$638,201.13</b>                               | <b>\$736,330.25</b>                       | <b>\$98,129.12</b>   | <b>15.38%</b>  |
| <b>2120 Guidance</b>                            |   |   |   |   |                      |                |
| 10-2-2120-5110-00000 Salaries                   | \$61,023.00                                       | \$61,023.00                               | \$64,482.00                                       | \$64,482.00                               | \$0.00               | 0.00%          |
| 10-2-2120-5211-00000 Health Insurance           | \$27,842.88                                       | \$27,842.88                               | \$31,237.70                                       | \$33,412.60                               | \$2,174.90           | 6.96%          |
| 10-2-2120-5212-00000 Dental Insurance           | \$1,674.40  | \$1,699.86                                | \$1,725.62  | \$1,806.74                                | \$81.12              | 4.70%          |
| 10-2-2120-5213-00000 Life/LTD Insurance         | \$0.00  | \$189.84                                  | \$0.00  | \$0.00                                    | \$0.00               |                |

| Account Number / Description                | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference           | %               |
|---|---|---|---|---|----------------------|-----------------|
| 10-2-2120-5220-00000 Social Security        | \$3,783.43  | \$3,317.68                                | \$3,997.88  | \$3,997.88                                | \$0.00               | 0.00%           |
| 10-2-2120-5221-00000 Medicare               | \$884.83  | \$776.00                                  | \$934.99  | \$934.99                                  | \$0.00               | 0.00%           |
| 10-2-2120-5232-00000 Retirement             | \$12,827.10                                       | \$12,827.10                               | \$13,554.06                                       | \$12,664.34                               | -\$889.72            | (6.56)%         |
| 10-2-2120-5234-00000 403b                   | \$1,830.66  | \$1,830.66                                | \$1,934.40  | \$1,934.40                                | \$0.00               | 0.00%           |
| 10-2-2120-5320-00000 Contracted Services    | \$6,445.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2120-5610-00000 Supplies               | \$1,000.00  | \$661.06                                  | \$470.00  | \$691.00                                  | \$221.00             | 47.02%          |
| 10-2-2120-5650-00000 Software               | \$195.00  | \$197.00                                  | \$197.00  | \$197.00                                  | \$0.00               | 0.00%           |
| <b>2120 Guidance</b>                        | <b>\$117,506.30</b>                               | <b>\$110,365.08</b>                       | <b>\$118,533.65</b>                               | <b>\$120,120.95</b>                       | <b>\$1,587.30</b>    | 1.34%           |
| <b>2130 Health Services</b>                 |   |   |   |   |                      |                 |
| 10-2-2130-5110-00000 Salaries               | \$68,356.00                                       | \$55,165.99                               | \$71,773.00                                       | \$74,641.00                               | \$2,868.00           | 4.00%           |
| 10-2-2130-5111-00000 Staff Salaries         | \$0.00  | \$16,368.70                               | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2130-5210-00000 Health Buybacks        | \$1,600.00  | \$1,600.00                                | \$1,600.00  | \$1,600.00                                | \$0.00               | 0.00%           |
| 10-2-2130-5213-00000 Life/LTD Insurance     | \$0.00  | \$179.04                                  | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2130-5220-00000 Social Security        | \$4,337.27  | \$4,534.28                                | \$4,549.13  | \$4,726.94                                | \$177.81             | 3.91%           |
| 10-2-2130-5221-00000 Medicare               | \$1,014.36  | \$1,060.41                                | \$1,063.91  | \$1,105.49                                | \$41.58              | 3.91%           |
| 10-2-2130-5234-00000 403B                   | \$1,640.52  | \$1,643.58                                | \$2,153.14  | \$2,239.16                                | \$86.02              | 4.00%           |
| 10-2-2130-5240-00000 Professional Dev       | \$0.00  | \$343.00                                  | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2130-5430-00000 Repairs                | \$0.00  | \$570.00                                  | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2130-5610-00000 Supplies               | \$1,300.00  | \$1,092.09                                | \$550.00  | \$650.00                                  | \$100.00             | 18.18%          |
| 10-2-2130-5651-00000 Software               | \$895.00  | \$943.50                                  | \$895.00  | \$936.50                                  | \$41.50              | 4.64%           |
| 10-2-2130-5739-00000 Equipment              | \$700.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                 |
| <b>2130 Health Services</b>                 | <b>\$79,843.15</b>                                | <b>\$83,500.59</b>                        | <b>\$82,584.18</b>                                | <b>\$85,899.09</b>                        | <b>\$3,314.91</b>    | 4.01%           |
| <b>2140 Psychological Services</b>          |   |   |   |   |                      |                 |
| 10-2-2140-5320-00000 Psychogical Services   | \$19,500.00                                       | \$23,182.50                               | \$35,000.00                                       | \$25,000.00                               | -\$10,000.00         | (28.57)%        |
| <b>2140 Psychological Services</b>          | <b>\$19,500.00</b>                                | <b>\$23,182.50</b>                        | <b>\$35,000.00</b>                                | <b>\$25,000.00</b>                        | <b>(\$10,000.00)</b> | <b>(28.57)%</b> |
| <b>2150 Speech Services</b>                 |   |   |   |   |                      |                 |
| 10-2-2150-5220-00000 Social Security        | \$5,981.76  | \$6,807.60                                | \$6,138.00  | \$6,696.00                                | \$558.00             | 9.09%           |
| 10-2-2150-5221-00000 Medicare               | \$1,398.96  | \$1,592.12                                | \$1,435.50  | \$1,566.00                                | \$130.50             | 9.09%           |
| 10-2-2150-5320-00000 Speech Services        | \$96,480.00                                       | \$63,237.00                               | \$99,000.00                                       | \$108,000.00                              | \$9,000.00           | 9.09%           |
| 10-2-2150-5321-00000 Extended Year Program  | \$6,460.00  | \$6,400.00                                | \$6,500.00  | \$6,500.00                                | \$0.00               | 0.00%           |
| <b>2150 Speech Services</b>                 | <b>\$110,320.72</b>                               | <b>\$78,036.72</b>                        | <b>\$113,073.50</b>                               | <b>\$122,762.00</b>                       | <b>\$9,688.50</b>    | 8.57%           |
| <b>2160 OT/PT Services</b>                  |   |   |   |   |                      |                 |
| 10-2-2160-5220-00000 Social Security        | \$447.64  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2160-5221-00000 Medicare               | \$104.69  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2160-5320-00000 OT/PT Services         | \$60,000.00                                       | \$36,030.70                               | \$53,000.00                                       | \$53,000.00                               | \$0.00               | 0.00%           |
| 10-2-2160-5321-00000 Extended Year Services | \$4,306.00  | \$1,868.03                                | \$0.00  | \$1,500.00                                | \$1,500.00           | 2.83%           |

| Account Number / Description                   | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference         | %      |
|--|---|---|---|---|--------------------|--------|
| 10-2-2160-5610-00000 Supplies                  | \$0.00  | \$616.70                                  | \$0.00  | \$0.00                                    | \$0.00             |        |
| <b>2160 OT/PT Services</b>                     | <b>\$64,858.33</b>                                | <b>\$38,515.43</b>                        | <b>\$53,000.00</b>                                | <b>\$54,500.00</b>                        | <b>\$1,500.00</b>  | 2.83%  |
| <b>2210 Improvement/Instruction</b>            |   |   |   |   |                    |        |
| 10-2-2210-5220-00000 Social Security           | \$0.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00             | 27.51% |
| 10-2-2210-5221-00000 Medicare                  | \$0.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00             | 0.00%  |
| 10-2-2210-5232-00000 Retirement                | \$0.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00             |        |
| 10-2-2210-5240-00000 Teacher Reimb- Conf       | \$18,000.00                                       | \$17,576.86                               | \$25,000.00                                       | \$37,000.00                               | \$12,000.00        |        |
| 10-2-2210-5241-00000 Incent/TeacherExcellence  | \$10,000.00                                       | \$4,518.30                                | \$15,000.00                                       | \$15,000.00                               | \$0.00             |        |
| 10-2-2210-5242-00000 SS Reimb - Conferences    | \$1,000.00  | \$180.00                                  | \$0.00  | \$0.00                                    | \$0.00             | 0.00%  |
| 10-2-2210-5320-00000 Contracted Svs            | \$0.00  | \$850.00                                  | \$0.00  | \$0.00                                    | \$0.00             | 0.00%  |
| 10-2-2210-5321-00000 Inservice Contract Serv   | \$3,500.00  | \$900.00                                  | \$0.00  | \$0.00                                    | \$0.00             |        |
| 10-2-2210-5329-00000 Wellness Program          | \$1,000.00  | \$0.00                                    | \$1,000.00  | \$1,000.00                                | \$0.00             |        |
| 10-2-2210-5580-00000 Travel Expense            | \$0.00  | \$1,804.90                                | \$2,619.00  | \$2,619.00                                | \$0.00             |        |
| 10-2-2210-5610-00000 Supplies                  | \$250.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00             |        |
| 10-2-2210-5640-00000 Prof. Library/Publication | \$250.00  | \$552.96                                  | \$0.00  | \$0.00                                    | \$0.00             |        |
| <b>2210 Improvement/Instruction</b>            | <b>\$34,000.00</b>                                | <b>\$26,383.02</b>                        | <b>\$43,619.00</b>                                | <b>\$55,619.00</b>                        | <b>\$12,000.00</b> | 27.51% |
| <b>2211 Supervision/Improvement</b>            |   |   |   |   |                    |        |
| 10-2-2211-5322-00000 Evaluators                | \$8,600.00  | \$0.00                                    | \$10,000.00                                       | \$10,000.00                               | \$0.00             | 0.00%  |
| 10-2-2211-5532-00000 On-Line Serv              | \$0.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00             |        |
| <b>2211 Supervision/Improvement</b>            | <b>\$8,600.00</b>                                 | <b>\$0.00</b>                             | <b>\$10,000.00</b>                                | <b>\$10,000.00</b>                        | <b>\$0.00</b>      | 0.00%  |
| <b>2220 Library</b>                            |   |   |   |   |                    |        |
| 10-2-2220-5110-00000 Teacher Salaries          | \$41,045.50                                       | \$41,045.53                               | \$43,071.00                                       | \$68,913.60                               | \$25,842.60        | 60.00% |
| 10-2-2220-5211-00000 Health Insurance          | \$5,155.67  | \$13,922.09                               | \$15,618.85                                       | \$26,730.08                               | \$11,111.23        | 71.14% |
| 10-2-2220-5212-00000 Dental Insurance          | \$248.17  | \$849.99                                  | \$862.81  | \$1,445.39                                | \$582.58           | 67.52% |
| 10-2-2220-5213-00000 Life/LTD                  | \$0.00  | \$96.00                                   | \$0.00  | \$0.00                                    | \$0.00             |        |
| 10-2-2220-5220-00000 Social Security           | \$2,544.82  | \$2,222.29                                | \$2,670.40  | \$4,272.64                                | \$1,602.24         | 60.00% |
| 10-2-2220-5221-00000 Medicare                  | \$595.16  | \$519.72                                  | \$624.53  | \$999.25                                  | \$374.72           | 60.00% |
| 10-2-2220-5232-00000 Teacher Retirement        | \$8,627.71  | \$8,628.20                                | \$9,053.46  | \$13,534.56                               | \$4,481.10         | 49.50% |
| 10-2-2220-5234-00000 403b                      | \$1,231.36  | \$1,231.42                                | \$1,292.07  | \$2,067.31                                | \$775.24           | 60.00% |
| 10-2-2220-5610-00000 Supplies                  | \$1,000.00  | \$839.03                                  | \$2,300.00  | \$2,500.00                                | \$200.00           | 8.70%  |
| 10-2-2220-5640-00000 Books                     | \$4,500.00  | \$3,053.83                                | \$5,000.00  | \$5,350.00                                | \$350.00           | 7.00%  |
| <b>2220 Library</b>                            | <b>\$64,948.39</b>                                | <b>\$72,408.10</b>                        | <b>\$80,493.12</b>                                | <b>\$125,812.83</b>                       | <b>\$45,319.71</b> | 56.30% |
| <b>2310 School Board</b>                       |   |   |   |   |                    |        |
| 10-2-2310-5110-00000 Salaries                  | \$1,025.00  | \$2,413.12                                | \$1,025.00  | \$1,025.00                                | \$0.00             | 0.00%  |
| 10-2-2310-5220-00000 Social Security           | \$78.41   | \$149.61                                  | \$79.00   | \$79.00                                   | \$0.00             | 0.00%  |
| 10-2-2310-5221-00000 Medicare                  | \$0.00  | \$34.99                                   | \$0.00  | \$0.00                                    | \$0.00             |        |

| Account Number / Description               | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference         | %              |
|--|---|---|---|---|--------------------|----------------|
| 10-2-2310-5320-00000 Contracted Services   | \$2,400.00  | \$9,173.00                                | \$6,000.00  | \$43,000.00                               | \$37,000.00        | 616.67%        |
| 10-2-2310-5360-00000 Legal Services        | \$2,000.00  | \$7,880.90                                | \$5,000.00  | \$5,000.00                                | \$0.00             | 0.00%          |
| 10-2-2310-5370-00000 Audit                 | \$9,500.00  | \$12,200.00                               | \$11,000.00                                       | \$13,000.00                               | \$2,000.00         | 18.18%         |
| 10-2-2310-5540-00000 Advertising           | \$2,000.00  | \$2,673.89                                | \$3,000.00  | \$3,000.00                                | \$0.00             | 0.00%          |
| 10-2-2310-5610-00000 Supplies              | \$350.00  | \$127.23                                  | \$350.00  | \$350.00                                  | \$0.00             | 0.00%          |
| 10-2-2310-5810-00000 Dues and Fees         | \$3,500.00  | \$3,378.96                                | \$3,580.00  | \$3,580.00                                | \$0.00             | 0.00%          |
| <b>2310 School Board</b>                   | <b>\$20,853.41</b>                                | <b>\$38,031.70</b>                        | <b>\$30,034.00</b>                                | <b>\$69,034.00</b>                        | <b>\$39,000.00</b> | <b>129.85%</b> |
| <b>2320 SAU Administration</b>             |   |   |   |   |                    |                |
| 10-2-2320-5110-00000 Salaries              | \$205,983.19                                      | \$323,824.89                              | \$272,870.39                                      | \$314,162.00                              | \$41,291.61        | 15.13%         |
| 10-2-2320-5111-00000 Staff Salaries        | \$0.00  | \$15,007.03                               | \$66,260.76                                       | \$46,415.28                               | -\$19,845.48       | (29.95)%       |
| 10-2-2320-5210-00000 Health Buybacks       | \$1,250.00  | \$1,250.00                                | \$3,240.00  | \$1,804.00                                | -\$1,436.00        | (44.32)%       |
| 10-2-2320-5211-00000 Health Insurance      | \$47,415.31                                       | \$53,441.84                               | \$77,265.84                                       | \$57,988.34                               | -\$19,277.50       | (24.95)%       |
| 10-2-2320-5212-00000 Dental Insurance      | \$1,959.12  | \$2,403.60                                | \$3,732.86  | \$2,610.19                                | -\$1,122.67        | (30.08)%       |
| 10-2-2320-5213-00000 Life/LTD              | \$0.00  | \$711.60                                  | \$0.00  | \$0.00                                    | \$0.00             |                |
| 10-2-2320-5220-00000 Social Security       | \$12,733.13                                       | \$20,750.72                               | \$20,964.05                                       | \$22,467.65                               | \$1,503.60         | 7.17%          |
| 10-2-2320-5221-00000 Medicare              | \$2,977.91  | \$4,852.88                                | \$4,902.89  | \$5,254.53                                | \$351.64           | 7.17%          |
| 10-2-2320-5231-00000 Staff Retirement      | \$12,637.89                                       | \$12,637.89                               | \$13,269.62                                       | \$13,280.28                               | \$10.66            | 0.08%          |
| 10-2-2320-5232-00000 Retirement            | \$17,656.92                                       | \$17,867.04                               | \$18,760.30                                       | \$18,229.90                               | -\$530.40          | (2.83)%        |
| 10-2-2320-5234-00000 403B                  | \$6,123.60  | \$6,195.27                                | \$9,011.34  | \$6,818.50                                | -\$2,192.84        | (24.33)%       |
| 10-2-2320-5320-00000 Contracted Services   | \$700.00  | \$103.32                                  | \$700.00  | \$700.00                                  | \$0.00             | 0.00%          |
| 10-2-2320-5321-00000 Professional Dev      | \$2,750.00  | \$0.00                                    | \$9,000.00  | \$9,000.00                                | \$0.00             | 0.00%          |
| 10-2-2320-5430-00000 Repairs               | \$200.00  | \$548.00                                  | \$200.00  | \$200.00                                  | \$0.00             | 0.00%          |
| 10-2-2320-5431-00000 Network/Comp Maint    | \$14,500.00                                       | \$16,056.25                               | \$15,500.00                                       | \$16,500.00                               | \$1,000.00         | 6.45%          |
| 10-2-2320-5531-00000 Telephone             | \$1,200.00  | \$1,439.32                                | \$1,400.00  | \$1,400.00                                | \$0.00             | 0.00%          |
| 10-2-2320-5534-00000 Postage               | \$850.00  | \$961.10                                  | \$900.00  | \$900.00                                  | \$0.00             | 0.00%          |
| 10-2-2320-5580-00000 Travel                | \$1,000.00  | \$0.00                                    | \$2,500.00  | \$2,500.00                                | \$0.00             | 0.00%          |
| 10-2-2320-5590-00000 Hiring/Pre Employment | \$500.00  | \$517.65                                  | \$500.00  | \$500.00                                  | \$0.00             | 0.00%          |
| 10-2-2320-5610-00000 Supplies              | \$1,000.00  | \$905.90                                  | \$1,000.00  | \$1,000.00                                | \$0.00             | 0.00%          |
| 10-2-2320-5733-00000 Furniture             | \$250.00  | \$0.00                                    | \$1,000.00  | \$1,000.00                                | \$0.00             | 0.00%          |
| 10-2-2320-5739-00000 Equipment             | \$0.00  | \$851.12                                  | \$0.00  | \$0.00                                    | \$0.00             |                |
| 10-2-2320-5740-00000 Computer Equip        | \$1,000.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00             |                |
| 10-2-2320-5810-00000 Dues and Fees         | \$500.00  | \$2,670.00                                | \$1,900.00  | \$1,899.27                                | -\$0.73            | (0.04)%        |
| <b>2320 SAU Administration</b>             | <b>\$333,187.07</b>                               | <b>\$482,995.42</b>                       | <b>\$524,878.05</b>                               | <b>\$524,629.94</b>                       | <b>(\$248.11)</b>  | <b>(0.05)%</b> |
| <b>2400 School Administration</b>          |   |   |   |   |                    |                |
| 10-2-2400-5110-00000 Salaries              | \$227,494.32                                      | \$210,126.25                              | \$215,413.57                                      | \$220,532.00                              | \$5,118.43         | 2.38%          |
| 10-2-2400-5111-00000 Staff Salaries        | \$35,911.20                                       | \$35,859.41                               | \$42,094.86                                       | \$40,425.12                               | -\$1,669.74        | (3.97)%        |
| 10-2-2400-5211-00000 Health Insurance      | \$58,776.94                                       | \$58,776.96                               | \$65,947.39                                       | \$70,540.27                               | \$4,592.88         | 6.96%          |
| 10-2-2400-5212-00000 Dental Insurance      | \$3,125.31  | \$3,173.07                                | \$3,221.02  | \$3,372.57                                | \$151.55           | 4.71%          |

| Account Number / Description                 | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference        | %            |
|--|---|---|---|---|-------------------|--------------|
| 10-2-2400-5213-00000 Life/LTD                | \$0.00  | \$547.48                                  | \$0.00  | \$0.00                                    | \$0.00            |              |
| 10-2-2400-5220-00000 Social Security         | \$15,888.56                                       | \$14,920.99                               | \$15,692.59                                       | \$16,303.34                               | \$610.75          | 3.89%        |
| 10-2-2400-5221-00000 Medicare                | \$3,715.87  | \$3,489.65                                | \$3,670.04  | \$3,812.87                                | \$142.83          | 3.89%        |
| 10-2-2400-5231-00000 Staff Retirement        | \$5,330.42  | \$5,381.32                                | \$5,745.61  | \$5,740.05                                | -\$5.56           | (0.10)%      |
| 10-2-2400-5232-00000 Retirement              | \$45,898.38                                       | \$42,635.46                               | \$44,612.88                                       | \$43,312.62                               | -\$1,300.26       | (2.91)%      |
| 10-2-2400-5234-00000 403B                    | \$7,627.81  | \$6,789.40                                | \$7,144.35  | \$7,424.46                                | \$280.11          | 3.92%        |
| 10-2-2400-5320-00000 Staff Development       | \$4,900.00  | \$247.00                                  | \$6,000.00  | \$6,000.00                                | \$0.00            | 0.00%        |
| 10-2-2400-5321-00000 Staff Training          | \$0.00  | \$650.00                                  | \$0.00  | \$0.00                                    | \$0.00            |              |
| 10-2-2400-5531-00000 Telephone               | \$4,500.00  | \$4,915.43                                | \$5,200.00  | \$5,200.00                                | \$0.00            | 0.00%        |
| 10-2-2400-5534-00000 Postage                 | \$700.00  | \$626.75                                  | \$700.00  | \$700.00                                  | \$0.00            | 0.00%        |
| 10-2-2400-5539-00000 Substitute Serv         | \$2,000.00  | \$2,000.00                                | \$2,000.00  | \$2,000.00                                | \$0.00            | 0.00%        |
| 10-2-2400-5580-00000 Travel                  | \$1,000.00  | \$249.79                                  | \$0.00  | \$0.00                                    | \$0.00            |              |
| 10-2-2400-5610-00000 Supplies                | \$250.00  | \$599.24                                  | \$2,300.00  | \$2,650.00                                | \$350.00          | 15.22%       |
| 10-2-2400-5640-00000 Publications            | \$200.00  | \$326.97                                  | \$300.00  | \$300.00                                  | \$0.00            | 0.00%        |
| 10-2-2400-5739-00000 Office Equipment        | \$0.00  | \$695.83                                  | \$0.00  | \$1,250.00                                | \$1,250.00        |              |
| 10-2-2400-5810-00000 Dues and Fees           | \$0.00  | \$1,074.98                                | \$1,500.00  | \$1,825.00                                | \$325.00          | 21.67%       |
| <b>2400 School Administration</b>            | <b>\$417,318.81</b>                               | <b>\$393,085.98</b>                       | <b>\$421,542.31</b>                               | <b>\$431,388.30</b>                       | <b>\$9,845.99</b> | <b>2.34%</b> |
| <b>2600 Building &amp; Grounds</b>           |   |   |   |   |                   |              |
| 10-2-2600-5110-00000 Salaries                | \$95,160.00                                       | \$71,067.44                               | \$107,244.80                                      | \$115,440.00                              | \$8,195.20        | 7.64%        |
| 10-2-2600-5112-00000 Summer Custodian Help   | \$8,230.00  | \$0.00                                    | \$0.00  | \$25,000.00                               | \$25,000.00       |              |
| 10-2-2600-5120-00000 Custodial Substitutes   | \$2,153.00  | \$136.50                                  | \$0.00  | \$0.00                                    | \$0.00            |              |
| 10-2-2600-5211-00000 Health Insurance        | \$36,841.94                                       | \$28,333.48                               | \$60,968.44                                       | \$31,051.48                               | -\$29,916.96      | (49.07)%     |
| 10-2-2600-5212-00000 Dental Insurance        | \$1,011.77  | \$587.99                                  | \$1,495.52  | \$1,071.20                                | -\$424.32         | (28.37)%     |
| 10-2-2600-5213-00000 Life/LTD                | \$0.00  | \$236.36                                  | \$0.00  | \$0.00                                    | \$0.00            |              |
| 10-2-2600-5220-00000 Social Security         | \$5,899.92  | \$4,079.28                                | \$6,649.18  | \$7,157.28                                | \$508.10          | 7.64%        |
| 10-2-2600-5221-00000 Medicare                | \$1,379.82  | \$954.06                                  | \$1,555.05  | \$1,673.88                                | \$118.83          | 7.64%        |
| 10-2-2600-5231-00000 Retirement              | \$13,379.48                                       | \$9,780.56                                | \$15,078.70                                       | \$15,619.24                               | \$540.54          | 3.58%        |
| 10-2-2600-5234-00000 403B                    | \$1,705.32  | \$2,012.44                                | \$3,217.24  | \$1,362.92                                | -\$1,854.32       | (57.64)%     |
| 10-2-2600-5260-00000 Worker's Comp           | \$0.00  | \$2,754.00                                | \$0.00  | \$0.00                                    | \$0.00            |              |
| 10-2-2600-5320-00000 Contracted Services     | \$0.00  | \$131,993.66                              | \$107,500.00                                      | \$100,000.00                              | -\$7,500.00       | (6.98)%      |
| 10-2-2600-5421-00000 Trash Removal           | \$10,000.00                                       | \$14,070.60                               | \$10,000.00                                       | \$15,000.00                               | \$5,000.00        | 50.00%       |
| 10-2-2600-5424-00000 Snow Removal            | \$5,300.00  | \$3,181.40                                | \$5,000.00  | \$5,000.00                                | \$0.00            | 0.00%        |
| 10-2-2600-5430-00000 Repairs to Building     | \$30,000.00                                       | \$63,417.53                               | \$65,000.00                                       | \$65,000.00                               | \$0.00            | 0.00%        |
| 10-2-2600-5431-00000 Grounds Upkeep          | \$8,000.00  | \$6,123.01                                | \$10,000.00                                       | \$10,000.00                               | \$0.00            | 0.00%        |
| 10-2-2600-5432-00000 Building Renovations    | \$70,000.00                                       | \$80,260.18                               | \$50,000.00                                       | \$0.00                                    | -\$50,000.00      | (100.00)%    |
| 10-2-2600-5433-00000 LWA Water Fee           | \$3,600.00  | \$3,811.90                                | \$4,000.00  | \$4,100.00                                | \$100.00          | 2.50%        |
| 10-2-2600-5434-00000 Generator Repairs/Maint | \$0.00  | \$2,388.55                                | \$1,500.00  | \$2,000.00                                | \$500.00          | 33.33%       |
| 10-2-2600-5435-00000 Equip Repairs/Maint     | \$10,000.00                                       | \$11,638.72                               | \$8,000.00  | \$10,000.00                               | \$2,000.00        | 25.00%       |
| 10-2-2600-5441-00000 Rental Fees             | \$0.00  | \$820.00                                  | \$0.00  | \$0.00                                    | \$0.00            |              |

| Account Number / Description                  | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference           | %               |
|---|---|---|---|---|----------------------|-----------------|
| 10-2-2600-5520-00000 Building Insurance       | \$12,198.00                                       | \$14,264.39                               | \$16,560.00                                       | \$16,560.00                               | \$0.00               | 0.00%           |
| 10-2-2600-5580-00000 Travel                   | \$400.00  | \$0.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2600-5610-00000 Custodial Supplies       | \$18,000.00                                       | \$16,850.79                               | \$20,000.00                                       | \$20,000.00                               | \$0.00               | 0.00%           |
| 10-2-2600-5621-00000 LP Gas                   | \$7,000.00  | \$4,569.70                                | \$10,000.00                                       | \$10,000.00                               | \$0.00               | 0.00%           |
| 10-2-2600-5622-00000 Electricity              | \$34,000.00                                       | \$32,769.72                               | \$68,000.00                                       | \$46,470.00                               | -\$21,530.00         | (31.66)%        |
| 10-2-2600-5624-00000 Wood Pellets             | \$23,000.00                                       | \$17,304.02                               | \$23,000.00                                       | \$23,000.00                               | \$0.00               | 0.00%           |
| 10-2-2600-5626-00000 Diesel Fuel              | \$1,500.00  | \$951.47                                  | \$1,500.00  | \$1,500.00                                | \$0.00               | 0.00%           |
| 10-2-2600-5733-00000 Furniture/Furniture Rep  | \$1,500.00  | \$0.00                                    | \$1,500.00  | \$1,500.00                                | \$0.00               | 0.00%           |
| 10-2-2600-5739-00000 Equipment                | \$2,000.00  | \$2,412.13                                | \$0.00  | \$0.00                                    | \$0.00               |                 |
| <b>2600 Building &amp; Grounds</b>            | <b>\$402,259.25</b>                               | <b>\$526,769.88</b>                       | <b>\$597,768.93</b>                               | <b>\$528,506.00</b>                       | <b>(\$69,262.93)</b> | <b>(11.59)%</b> |
| <b>2700 Transportation</b>                    |   |   |   |   |                      |                 |
| 10-2-2700-5260-00000 Worker's Comp            | \$0.00  | \$6.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 10-2-2700-5320-00000 Contracted Services      | \$0.00  | \$11,607.74                               | \$0.00  | \$134,260.00                              | \$134,260.00         |                 |
| 10-2-2700-5440-00000 Field Trips              | \$5,000.00  | \$4,752.22                                | \$5,000.00  | \$5,000.00                                | \$0.00               | 0.00%           |
| 10-2-2700-5443-00000 Bus Lease                | \$120,315.00                                      | \$120,315.00                              | \$124,315.00                                      | \$0.00                                    | -\$124,315.0         | (100.00)%       |
| 10-2-2700-5626-00000 Bus Fuel                 | \$2,000.00  | \$6,529.96                                | \$10,000.00                                       | \$10,000.00                               | \$0.00               | 0.00%           |
| <b>2700 Transportation</b>                    | <b>\$127,315.00</b>                               | <b>\$143,210.92</b>                       | <b>\$139,315.00</b>                               | <b>\$149,260.00</b>                       | <b>\$9,945.00</b>    | <b>7.14%</b>    |
| <b>5100 Debt Service</b>                      |   |   |   |   |                      |                 |
| 10-2-5100-5830-00000 Bond Interest            | \$81,124.28                                       | \$81,069.64                               | \$74,515.40                                       | \$67,502.66                               | -\$7,012.74          | (9.41)%         |
| 10-2-5100-5910-00000 Bond Principal           | \$133,482.72                                      | \$133,537.36                              | \$143,971.60                                      | \$149,481.84                              | \$5,510.24           | 3.83%           |
| <b>5100 Debt Service</b>                      | <b>\$214,607.00</b>                               | <b>\$214,607.00</b>                       | <b>\$218,487.00</b>                               | <b>\$216,984.50</b>                       | <b>(\$1,502.50)</b>  | <b>(0.69)%</b>  |
| <b>5221 Transfer to Food Service</b>          |   |   |   |   |                      |                 |
| 10-2-5221-5930-00000 Transfer to Food Service | \$26,435.45                                       | \$48,263.99                               | \$25,000.00                                       | \$65,000.00                               | \$40,000.00          | 160.00%         |
| <b>5221 Transfer to Food Service</b>          | <b>\$26,435.45</b>                                | <b>\$48,263.99</b>                        | <b>\$25,000.00</b>                                | <b>\$65,000.00</b>                        | <b>\$40,000.00</b>   | <b>160.00%</b>  |
| <b>Total General Fund Budget</b>              | <b>\$7,809,145.10</b>                             | <b>\$7,985,030.58</b>                     | <b>\$8,478,048.00</b>                             | <b>\$8,633,546.00</b>                     | <b>\$155,498.00</b>  | <b>1.83%</b>    |
| <b>3100 Food Service</b>                      |   |   |   |   |                      |                 |
| 21-2-3100-5110-00000 Salaries                 | \$0.00  | \$0.00                                    | \$0.00  | \$65,000.00                               | \$65,000.00          |                 |
| 21-2-3100-5111-00000 Assistant Salaries       | \$0.00  | \$0.00                                    | \$0.00  | \$13,876.08                               | \$13,876.08          |                 |
| 21-2-3100-5211-00000 Health Insurance         | \$0.00  | \$0.00                                    | \$0.00  | \$18,563.82                               | \$18,563.82          |                 |
| 21-2-3100-5212-00000 Dental Insurance         | \$0.00  | \$0.00                                    | \$0.00  | \$803.44                                  | \$803.44             |                 |
| 21-2-3100-5213-00000 Life/LTD                 | \$0.00  | \$8.00                                    | \$0.00  | \$0.00                                    | \$0.00               |                 |
| 21-2-3100-5220-00000 Social Security          | \$0.00  | \$0.00                                    | \$0.00  | \$4,890.32                                | \$4,890.32           |                 |
| 21-2-3100-5221-00000 Medicare                 | \$0.00  | \$0.00                                    | \$0.00  | \$1,143.70                                | \$1,143.70           |                 |
| 21-2-3100-5231-00000 Retirement               | \$0.00  | \$0.00                                    | \$0.00  | \$9,139.02                                | \$9,139.02           |                 |
| 21-2-3100-5234-00000 403B                     | \$0.00  | \$0.00                                    | \$0.00  | \$2,366.32                                | \$2,366.32           |                 |



| Account Number / Description              | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference          | %             |
|---|---|---|---|---|---------------------|---------------|
| 21-2-3100-5320-00000 Contracted Services  | \$135,000.00                                      | \$119,234.00                              | \$115,000.00                                      | \$0.00                                    | -\$115,000.00       | (100.00)%     |
| 21-2-3100-5610-00000 Supplies             | \$0.00  | \$549.00                                  | \$550.00  | \$4,999.30                                | \$4,449.30          | 808.96%       |
| 21-2-3100-5630-00000 Food Purchases       | \$0.00  | \$21.62                                   | \$0.00  | \$60,000.00                               | \$60,000.00         |               |
| <b>Total Food Service</b>                 | <b>\$135,000.00</b>                               | <b>\$119,812.62</b>                       | <b>\$115,550.00</b>                               | <b>\$180,782.00</b>                       | <b>\$65,232.00</b>  | <b>56.45%</b> |
| <b>Total Operating Budget</b>             | <b>\$7,944,145.10</b>                             | <b>\$8,104,843.20</b>                     | <b>\$8,593,598.00</b>                             | <b>\$8,814,328.00</b>                     | <b>\$220,730.00</b> | <b>2.57%</b>  |
| <b>Ideab Grant ARP #82609</b>             |   |   |   |   |                     |               |
| 22-2-1200-5320-82609 Contracted Service   | \$0.00  | \$291.00                                  | \$0.00  | \$0.00                                    | 0.00                |               |
| 22-2-1200-5562-82609 Tuition              | \$0.00  | \$14,953.00                               | \$0.00  | \$0.00                                    | 0.00                |               |
| <b>Ideab Grant ARP #82609</b>             | <b>\$0.00</b>                                     | <b>\$15,244.00</b>                        | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |               |
| <b>Ideab Grant #02549</b>                 |   |   |   |   |                     |               |
| 22-2-1100-5110-02549 Salaries             | \$0.00  | \$404.32                                  | \$0.00  | \$0.00                                    | \$0.00              |               |
| 22-2-1200-5320-02549 Contracted Services  | \$0.00  | \$2,112.14                                | \$0.00  | \$0.00                                    | \$0.00              |               |
| 22-2-1200-5562-02549 Tuition Out of State | \$0.00  | \$11,532.00                               | \$0.00  | \$0.00                                    | \$0.00              |               |
| 22-2-2150-5320-02549 Speech Services      | \$0.00  | \$39,402.00                               | \$0.00  | \$0.00                                    | \$0.00              |               |
| 22-2-2160-5320-02549 OT/PT                | \$0.00  | \$10,418.00                               | \$0.00  | \$0.00                                    | \$0.00              |               |
| <b>Ideab Grant #02549</b>                 | <b>\$0.00</b>                                     | <b>\$63,868.46</b>                        | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |               |
| <b>Ideab Grant #02742</b>                 |   |   |   |   |                     |               |
| 22-2-2150-5320-02742 Speech Services      | \$0.00  | \$761.00                                  | \$0.00  | \$0.00                                    | \$0.00              |               |
| <b>Ideab Grant #02742</b>                 | <b>\$0.00</b>                                     | <b>\$761.00</b>                           | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |               |
| <b>Esser III</b>                          |   |   |   |   |                     |               |
| 22-2-1100-5320-02753 Contracted Services  | \$0.00  | \$25,691.25                               | \$0.00  | \$0.00                                    | \$0.00              |               |
| <b>Esser III Grant</b>                    | <b>\$0.00</b>                                     | <b>\$25,691.25</b>                        | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |               |
| <b>Title I Grant #70159</b>               |   |   |   |   |                     |               |
| 22-2-1100-5110-70159 Salaries             | \$0.00  | \$11,453.73                               | \$0.00  | \$0.00                                    | \$0.00              |               |
| 22-2-1100-5220-70159 Social Security      | \$0.00  | \$791.31                                  | \$0.00  | \$0.00                                    | \$0.00              |               |
| 22-2-1100-5221-70159 Medicare             | \$0.00  | \$1,148.89                                | \$0.00  | \$0.00                                    | \$0.00              |               |
| 22-2-1100-5232-70159 Retirement           | \$0.00  | \$1,707.77                                | \$0.00  | \$0.00                                    | \$0.00              |               |
| <b>Title I Grant #70159</b>               | <b>\$0.00</b>                                     | <b>\$15,101.70</b>                        | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |               |
| <b>Title II Grant #58837</b>              |   |   |   |   |                     |               |
| 22-2-2210-5320-58837 Staff Training       | \$0.00  | \$2,075.00                                | \$0.00  | \$0.00                                    | \$0.00              |               |
| 22-2-2210-5640-58837 Books                | \$0.00  | \$717.94                                  | \$0.00  | \$0.00                                    | \$0.00              |               |
| <b>Title II Grant #58837</b>              | <b>\$0.00</b>                                     | <b>\$2,792.94</b>                         | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |               |

| Account Number / Description                 | FY23<br>Revised Budget<br>7/1/2022 -<br>6/30/2023 | FY23<br>Actual<br>7/1/2022 -<br>6/30/2023 | FY24<br>Revised Budget<br>7/1/2023 -<br>6/30/2024 | FY25<br>Budget<br>7/1/2024 -<br>6/30/2025 | Difference          | %            |
|--|---|---|---|---|---------------------|--------------|
| <b>Title II Grant #68848</b>                 |   |   |   |   |                     |              |
| 22-2-2210-5320-68848 Prof. Dev.              | \$0.00  | \$1,750.00                                | \$0.00  | \$0.00                                    | \$0.00              |              |
| <b>Title II Grant #68848</b>                 | <b>\$0.00</b>                                     | <b>\$1,750.00</b>                         | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |              |
| <b>Title IV Grant #88848</b>                 |   |   |   |   |                     |              |
| 22-2-1100-5610-88848 Supplies                | \$0.00  | \$4,479.30                                | \$0.00  | \$0.00                                    | \$0.00              |              |
| 22-2-2210-5320-88848 Professional Dev        | \$0.00  | \$1,440.00                                | \$0.00  | \$0.00                                    | \$0.00              |              |
| <b>Title IV Grant #88848</b>                 | <b>\$0.00</b>                                     | <b>\$5,919.30</b>                         | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |              |
| <b>Small Rural Schools Grant</b>             |   |   |   |   |                     |              |
| 22-2-2190-5320-00000 Contracted Service      | \$0.00  | \$11,506.65                               | \$0.00  | \$0.00                                    | \$0.00              |              |
| 22-2-2190-5430-00000 Repairs to the Building | \$0.00  | \$14,717.00                               | \$0.00  | \$0.00                                    | \$0.00              |              |
| <b>Small Rural Schools Grant</b>             | <b>\$0.00</b>                                     | <b>\$26,223.65</b>                        | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |              |
| <b>Total Grants</b>                          | <b>\$0.00</b>                                     | <b>\$157,352.30</b>                       | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |              |
| <b>Total Budget with Grants</b>              |   |   |   |   |                     |              |
|  | <b>\$7,944,145.10</b>                             | <b>\$8,262,195.50</b>                     | <b>\$8,593,598.00</b>                             | <b>\$8,814,328.00</b>                     | <b>\$220,730.00</b> | <b>2.57%</b> |
| <b>5251 TR to Capital Reserves</b>           |   |   |   |   |                     |              |
| 10-2-5251-5930-00000 Transfer from Surplus   | \$0.00  | \$45,602.00                               | \$0.00  | \$0.00                                    | \$0.00              |              |
| <b>5251 TR to Capital Reserves</b>           | <b>\$0.00</b>                                     | <b>\$45,602.00</b>                        | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |              |
| <b>Total Fund Transfers</b>                  | <b>\$0.00</b>                                     | <b>\$45,602.00</b>                        | <b>\$0.00</b>                                     | <b>\$0.00</b>                             | <b>\$0.00</b>       |              |
| <b>Total Operations</b>                      |   |   |   |   |                     |              |
|  | <b>\$7,944,145.10</b>                             | <b>\$8,307,797.50</b>                     | <b>\$8,593,598.00</b>                             | <b>\$8,814,328.00</b>                     | <b>\$220,730.00</b> | <b>2.57%</b> |