

PUBLIC HEARING * ADJUSTED FY25 ELEMENTARY
SCHOOL BUDGET *****

ERVING SCHOOL COMMITTEE

**Wednesday, March 27, 2024
7:00 p.m.**

ERVING ELEMENTARY SCHOOL

AGENDA

- A. Call Meeting to Order**
 - B. Pledge of Allegiance**
 - C. Public Hearings**
 - **FY25 Budget***
 - **Other Public Hearings***
 - D. New Business**
 - **Draft Adjusted FY25 Erving Elementary Budget –Discussion and Possible Vote on Final Adoption**
 - **Number of Preschool Classrooms for FY25 – Vote**
 - E. Future Business**
 - **Next School Committee Meeting Date: Tuesday, April 23, 2024 – 7:00 p.m.**
 - **Erving Policy Committee – Tuesday, April 23, 2024 – 6:30 p.m.**
 - F. Adjournment**
- * **Enclosures**

ERVING ELEMENTARY SCHOOL

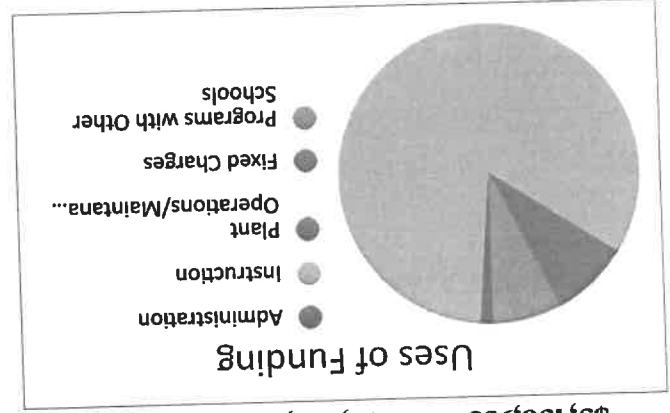
FISCAL YEAR 2025 BUDGET

Option 1 Draft: Increase in Revenue Budgeting

March 27, 2024

**Erving Elementary School
Fiscal Year 2025
Uses of Funding Budget Summary**

	FY 2023	FY 2024	FY 2025	
Uses of Funding	Operating Budget	Operating Budget	Requested Budget	\$ Difference
Administration	\$136,291	\$130,757	\$132,797	\$2,040
Instruction	\$2,712,204	\$2,883,137	\$3,010,253	\$127,116
Other School Services	\$238,931	\$417,498	\$350,835	-\$66,663
Plant Operations/Maintenance	\$317,051	\$349,809	\$362,473	\$12,664
Fixed Charges	\$6,274	\$6,112	\$6,540	\$428
ACQ/Improvement - Fixed Assets	\$28,182	\$28,200	\$15,626	-\$12,574
Programs with Other Schools	\$0	\$243,226	\$254,633	\$11,407
Total Use of Funding	\$3,438,933	\$4,058,739	\$4,133,158	\$74,419
				1.83%
Sources of Funding	Operating Budget	Operating Budget	Anticipated Value	\$ Difference
Amount remaining for Town Appropriations	\$3,331,596	\$3,866,081	\$3,867,478	\$1,397.01
Other Revenues (Grants)	\$107,337	\$192,658	\$265,680	\$73,022.00
Total Sources of Funding	\$3,438,933	\$4,058,739	\$4,133,158	\$74,419.01
				1.8%
				37.9%
				0.0%



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	1,013,757	21,044	2.1%
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%

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

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

LINE	ACCOUNT TITLE	2022	2022	2023	2023	2024	2024	2025	\$ DIFF	% DIFF
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	REQUESTED		
41	SUBSTITUTES' SALARIES-SPED	3,500	7,928	4,000	262	8,000	8,000	8,000	6,899	2.3%
42	TEACHER PARA'S SALARIES REG ED	300,961	301,246	335,072	288,621	303,660	157,422	153,224	(4,198)	-2.7%
43	TEACHERS PARA'S SALARIES SPECIAL EDUCATION	146,821	187,400	122,030	166,947	166,947	85,097	67,427	(17,670)	-20.8%
44	LIBRARY TEACHER	64,962	76,761	78,680	78,296	78,296	85,097	85,097	67,427	-20.8%
45	PROF DEV SUBSTITUTES' SALARIES REG ED	4,000	120	4,000	120	4,000	4,000	2,000	(2,000)	-50.0%
46	PROF DEV SUBSTITUTES' SALARIES SPED	20,000	6,887	20,000	7,823	20,000	20,000	15,000	(5,000)	-25.0%
47	PROF DEV CONTRACTED SERVICE	500	72	500	0	500	500	250	(250)	-50.0%
48	PROF DEV STAFF LIBRARY MATERIALS	13,500	8,027	13,500	1,184	13,500	13,500	10,000	(3,500)	-25.9%
49	TEXTBOOKS & INSTRUCTIONAL MATERIALS	4,200	3,449	4,200	3,934	4,200	4,200	4,200	0	0.0%
50	LIBRARY MATERIALS	3,000	3,007	3,000	3,559	3,000	3,000	3,000	0	0.0%
51	SPED INSTRUCTIONAL SUPPLIES	6,000	5,748	6,000	5,748	6,000	7,700	7,700	1,700	28.3%
52	COPIER LEASE	17,000	21,548	17,000	4,756	20,000	20,000	20,000	0	0.0%
53	INSTRUCTIONAL SUPPLIES	10,000	3,563	10,000	4,847	10,000	8,000	8,000	(2,000)	-20.0%
54	FIELD TRIPS & PROGRAMS	12,000	5,140	12,000	9,921	12,000	12,000	12,000	0	0.0%
55	INSTRUCTIONAL TECHNOLOGY MATERIALS	1,600	883	1,600	0	1,600	900	900	(700)	-43.8%
56	TESTING & ASSESSMENT MATERIALS	66,810	0	68,480	48,890	62,671	65,361	65,361	2,690	4.3%
57	PSYCHOLOGIST'S SALARY	25,618	24,800	26,387	19,889	25,749	26,806	26,806	1,057	4.1%
58	U28 DIRECTOR OF STUDENT SUPPORT	14,276	14,191	15,040	13,160	14,943	16,381	16,381	1,438	9.6%
59	U28 STUDENT SUPPORT COORDINATOR	11,009	0	11,598	12,919	19,052	19,514	19,514	462	2.4%
60	U28 CURRICULUM & INSTRUCTION COORDINATOR	1,961	1,907	2,203	2,161	2,556	2,953	2,953	397	15.5%
61	U28 EC COORDINATOR	1,000	994	1,184	495	1,144	1,418	1,418	274	24.0%
62	U28 EC PROGRAM ASSISTANT	125	0	129	125	125	125	125	0	0.0%
63	U28 STIPENDS	749	124	776	761	750	750	750	0	0.0%
64	U28 DIRECTOR OF STUDENT SUPPORT TRAVEL	1,497	958	1,552	860	1,500	1,501	1,501	1	0.1%
65	U28 PROFESSIONAL DEVELOPMENT	2,669,425	2,536,902	2,712,204	2,440,950	2,883,137	3,010,253	3,010,253	127,116	4.4%
TOTAL INSTRUCTION										

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
103	GROSS TOTAL ELEMENTARY GRANTS (EES salaries)		3,438,933	3,367,903	4,059,114	4,133,158	74,044	1.8%
107	NET TOTAL ELEMENTARY		3,246,275	3,367,903	3,866,456	3,867,478	1,022	0.0%

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%	*New Superintendent with a lower salary
5	U28 OTHER SCHOOL COMMITTEE EXPENSE	375	375	0	0.0%	
6	U28 SUPERINTENDENT'S SALARY	37,453	36,271	(1,182)	-3.2%	
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%	*Increase in cost of supplies
15	U28 SUB CALLER SALARY	1,764	1,801	37	2.1%	
16	U28 OFFICE SUPPLIES	1,500	1,751	251	16.7%	
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%	*Contractual increase
29	CLERICAL SALARY	63,461	70,539	7,078	11.2%	
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%	*No reductions in staff
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	1,013,757	21,044	2.1%	
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%	*Adj. Coun. moved to GL, additional BCBA
38	THERAPEUTIC SERVICE (SPEECH, PT, OT)	269,554	381,473	111,919	41.5%	

FY25 BUDGET DRIVERS

LINE	ACCOUNT TITLE	2024		2025	
		BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
39	SPED CONTRACTED SERVICES	30,000	30,000	0	0.0%
40	SUBSTITUTES' SALARIES-REG ED	8,000	8,000	0	0.0%
41	SUBSTITUTES' SALARIES-SPED	303,660	310,559	6,899	2.3%
42	TEACHER PARA'S SALARIES REG ED	157,422	153,224	(4,198)	-2.7%
43	TEACHERS PARA'S SALARIES SPECIAL EDUCATION	85,097	67,427	(17,670)	-20.8%
44	LIBRARY TEACHER	4,000	2,000	(2,000)	-50.0%
45	PROF DEV SUBSTITUTES' SALARIES REG ED	1,000	500	(500)	-50.0%
46	PROF DEV SUBSTITUTES' SALARIES SPED	20,000	15,000	(5,000)	-25.0%
47	PROF DEV CONTRACTED SERVICE	500	250	(250)	-50.0%
48	PROF DEV STAFF LIBRARY MATERIALS	13,500	10,000	(3,500)	-25.9%
49	TEXTBOOKS & INSTRUCTIONAL MATERIALS	4,200	4,200	0	0.0%
50	LIBRARY MATERIALS	3,000	3,000	0	0.0%
51	SPED INSTRUCTIONAL SUPPLIES	6,000	7,700	1,700	28.3%
52	COPIER LEASE	20,000	20,000	0	0.0%
53	INSTRUCTIONAL SUPPLIES	10,000	8,000	(2,000)	-20.0%
54	FIELD TRIPS & PROGRAMS	12,000	12,000	0	0.0%
55	INSTRUCTIONAL TECHNOLOGY MATERIALS	1,600	900	(700)	-43.8%
56	TESTING & ASSESSMENT MATERIALS	62,671	65,361	2,690	4.3%
57	PSYCHOLOGIST'S SALARY	25,749	26,806	1,057	4.1%
58	U28 DIRECTOR OF STUDENT SUPPORT	14,943	16,381	1,438	9.6%
59	U28 STUDENT SUPPORT COORDINATOR	19,052	19,514	462	2.4%
60	U28 CURRICULUM & INSTRUCTION COORDINATOR	2,556	2,953	397	15.5%
61	U28 EC COORDINATOR	1,144	1,418	274	24.0%
62	U28 EC PROGRAM ASSISTANT	125	125	0	0.0%
63	U28 STIPENDS	750	750	0	0.0%
64	U28 DIRECTOR OF STUDENT SUPPORT TRAVEL	1,501	1,501	1	0.1%
65	U28 PROFESSIONAL DEVELOPMENT	2,883,137	3,010,253	127,116	4.4%
TOTAL INSTRUCTION		2,883,137	3,010,253	127,116	4.4%

*Estimates for Unit B salaries

*No reductions in staff

*New Copier Lease

*All COLA comes from non-grant funded portion

*All COLA comes from non-grant funded portion

OTHER SCHOOL SERVICES		TOTAL OTHER SCHOOL SERVICES	
66	HOME INSTRUCTION-PARENT LIAISON OTH EXP	0	0
67	NURSE'S SALARY-REG ED	500	500
68	DOCTORS CONTRACTED SERVICE-REG ED	2,500	2,500
69	HEALTH SUPPLIES	5,000	5,000
70	AFTER SCHOOL ACADEMY	10,000	7,500
71	EXPERIENTIAL LEARNING	117,700	131,022
72	TRANSPORTATION	181,400	103,240
73	SPED TRANSPORTATION	26,000	26,000
74	FOOD SERVICE	417,498	350,835
TOTAL OTHER SCHOOL SERVICES		417,498	350,835

*Reflective of 20 hr/week driver position

*New transportation contract

PLANT OPERATIONS/MAINTENANCE

OTHER SCHOOL SERVICES		TOTAL OTHER SCHOOL SERVICES	
66	HOME INSTRUCTION-PARENT LIAISON OTH EXP	0	0
67	NURSE'S SALARY-REG ED	500	500
68	DOCTORS CONTRACTED SERVICE-REG ED	2,500	2,500
69	HEALTH SUPPLIES	5,000	5,000
70	AFTER SCHOOL ACADEMY	10,000	7,500
71	EXPERIENTIAL LEARNING	117,700	131,022
72	TRANSPORTATION	181,400	103,240
73	SPED TRANSPORTATION	26,000	26,000
74	FOOD SERVICE	417,498	350,835
TOTAL OTHER SCHOOL SERVICES		417,498	350,835

*Reflective of 20 hr/week driver position

*New transportation contract

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	

ERVING ELEMENTARY SCHOOL

FISCAL YEAR 2025 BUDGET

Option 2 Draft: Reduction in Classroom

March 27, 2024

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
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		2023		2024		2025		Percent Difference
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF	

25,000	25,000	0	0	0.0%
3,000	3,000	0	0	0.0%
10,000	10,000	0	0	0.0%
56,091	50,000	(6,091)	-10.9%	
1,516	0	(1,516)	-100.0%	
576	0	(576)	-100.0%	
6,475	0	(6,475)	-100.0%	
65,000	65,000	0	FY23=0	
10,000	20,000	10,000	FY23=0	
15,000	15,000	0	0.0%	
192,658	188,000	(4,658)	-2.4%	

108	305 - Title I: Improving Basic Programs	GRANTS/REVENUES
109	140 - Title II: Building Systems of Support for Excellent Teaching and Leading	
110	309 - Title IV: Student Support and Academic Enrichment	
111	240 - IDEA Federal Special Education Entitlement Grant	
112	262 - Early Childhood Special Education Entitlement Grant	
127	264 - American Rescue Plan: IDEA- Early Childhood	
128	252 - American Rescue Plan: IDEA	
129	Circuit Breaker	
130	Rural Aid	
131	REAP	TOTAL GRANTS/REVENUES

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

*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		PLANT OPERATIONS/MAINTENANCE	
66	HOME INSTRUCTION-PARENT LIAISON OTH EXP	0	0
67	NURSE'S SALARY-REG ED	500	500
68	DOCTOR'S CONTRACTED SERVICE-REG ED	2,500	2,000
69	HEALTH SUPPLIES	5,000	5,000
70	AFTER SCHOOL ACADEMY	10,000	7,500
71	EXPERIENTIAL LEARNING	117,700	131,022
72	TRANSPORTATION	181,400	103,240
73	SPED TRANSPORTATION	26,000	26,000
74	FOOD SERVICE	417,498	350,835
TOTAL OTHER SCHOOL SERVICES			

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

FY25 BUDGET DRIVERS

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

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

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

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

FY25 BUDGET DRIVERS

ERVING ELEMENTARY SCHOOL

FISCAL YEAR 2025 BUDGET

Option 3 Draft: Reduction in Classroom and Increased Revenues

March 27, 2024

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

LINE	ACCOUNT TITLE	2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
	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%

LINE	ACCOUNT TITLE	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2025 REQUESTED BUDGET	% DIFF	\$ DIFF	% DIFF
37	SPECIALIST TEACHERS' SALARIES SPED	287,672	328,218	238,438	202,217	294,728	258,314	4.3%	10,689	4.3%
38	THERAPEUTIC SERVICE (SPEECH, PT, OT)	197,285	197,585	206,721	206,721	206,721	381,473	0.0%	111,919	41.5%
39	SPED CONTRACTED SERVICES	28,000	41,922	30,000	30,000	30,000	35,000	-12.5%	(5,000)	-12.5%
40	SUBSTITUTES' SALARIES-REG ED	3,500	7,928	4,000	4,000	8,000	8,000	0.0%	0	0.0%
41	SUBSTITUTES' SALARIES-SPED	300,961	301,246	335,072	335,072	303,660	299,940	-1.2%	(3,720)	-1.2%
42	TEACHER PARAS' SALARIES REG ED	146,821	187,400	122,030	122,030	157,422	153,224	-2.7%	(4,198)	-2.7%
43	TEACHERS PARAS' SALARIES SPECIAL EDUCATION	64,962	76,761	78,296	78,296	85,097	67,427	-50.0%	(2,000)	-50.0%
44	LIBRARY TEACHER	4,000	120	1,000	1,000	4,000	500	-50.0%	(500)	-50.0%
45	PROF DEV SUBSTITUTES' SALARIES SPED	1,000	200	20,000	20,000	20,000	250	-25.9%	(3,500)	-25.9%
46	PROF DEV CONTRACTED SERVICE	500	72	1,184	1,184	13,500	10,000	0.0%	0	0.0%
47	PROF DEV STAFF LIBRARY MATERIALS	13,500	8,227	4,200	3,934	4,200	4,200	0.0%	0	0.0%
48	TEXTBOOKS & INSTRUCTIONAL MATERIALS	4,200	3,449	3,000	3,559	3,000	7,700	28.3%	1,700	28.3%
49	LIBRARY MATERIALS	3,000	3,007	6,000	5,748	6,000	20,000	0.0%	0	0.0%
50	LIBRARY MATERIALS	6,000	5,748	17,000	4,756	10,000	8,000	-20.0%	(2,000)	-20.0%
51	SPED INSTRUCTIONAL SUPPLIES	17,000	21,548	10,000	4,847	12,000	12,000	0.0%	0	0.0%
52	COPIER LEASE	10,000	3,563	12,000	9,921	1,600	900	-43.8%	(700)	-43.8%
53	INSTRUCTIONAL SUPPLIES	12,000	5,140	1,600	1,600	65,361	26,690	4.3%	2,690	4.3%
54	FIELD TRIPS & PROGRAMS	1,600	883	48,890	62,671	26,806	1,057	4.1%	1,057	4.1%
55	INSTRUCTIONAL TECHNOLOGY MATERIALS	66,810	0	19,889	25,749	16,381	1,438	9.6%	1,438	9.6%
56	TESTING & ASSESSMENT MATERIALS	25,618	24,800	13,160	14,943	19,514	462	2.4%	462	2.4%
57	PSYCHOLOGIST'S SALARY	14,276	14,191	12,919	19,052	2,953	397	15.5%	397	15.5%
58	U28 DIRECTOR OF STUDENT SUPPORT	11,009	1,907	2,203	2,161	1,418	274	24.0%	274	24.0%
59	U28 CURRICULUM & INSTRUCTION COORDINATOR	1,961	994	1,184	495	1,25	0	0.0%	0	0.0%
60	U28 EC COORDINATOR	1,000	0	129	761	750	1	0.1%	1	0.1%
61	U28 EC PROGRAM ASSISTANT	125	124	776	860	1,501	49,070	1.7%	49,070	1.7%
62	U28 STIPENDS	749	958	1,552	2,440,950	2,883,137	2,932,207	0.0%	0	0.0%
63	U28 DIRECTOR OF STUDENT SUPPORT TRAVEL	1,497	958	1,552	2,440,950	2,883,137	2,932,207	0.0%	0	0.0%
64	U28 PROFESSIONAL DEVELOPMENT	2,669,425	2,536,902	2,712,204	2,440,950	2,883,137	2,932,207	0.0%	0	0.0%
65	TOTAL INSTRUCTION	2,669,425	2,536,902	2,712,204	2,440,950	2,883,137	2,932,207	0.0%	0	0.0%
66	OTHER SCHOOL SERVICES	500	65	72,231	71,843	74,398	75,573	1.6%	1,175	1.6%
67	HOME INSTRUCTION-PARENT LIAISON OTH EXP	70,469	70,469	500	500	500	500	0.0%	0	0.0%
68	NURSE'S SALARY-REG ED	500	500	2,500	1,600	2,500	2,000	-20.0%	(500)	-20.0%
69	DOCTOR'S CONTRACTED SERVICE-REG ED	1,500	2,305	5,000	6,754	7,500	13,322	11.3%	13,322	11.3%
70	HEALTH SUPPLIES	5,000	4,988	10,000	2,393	117,700	103,240	-43.1%	(78,160)	-43.1%
71	AFTER SCHOOL ACADEMY	10,000	117,268	117,700	70,326	181,400	131,022	0.0%	0	0.0%
72	EXPERIENTIAL LEARNING	114,800	0	5,000	5,000	5,000	5,000	0.0%	0	0.0%
73	SPED TRANSPORTATION	5,000	0	0	0	0	0	0.0%	0	0.0%
	FY24=0	0	0	0	0	0	0	0.0%	0	0.0%

LINE	ACCOUNT TITLE	2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
	FOOD SERVICE	24,000	20,688	26,000	17,848	26,000	26,000	0	0.0%
74	TOTAL OTHER SCHOOL SERVICES	231,769	216,283	238,931	285,533	417,498	350,835	(66,663)	-27.9%

PLANT OPERATIONS/MAINTENANCE		2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
LINE	ACCOUNT TITLE	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
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%
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		2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
LINE	ACCOUNT TITLE	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
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		2022	2022	2023	2023	2024	2025	\$ DIFF	% DIFF
LINE	ACCOUNT TITLE	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
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

108	305 - Title I: Improving Basic Programs
109	140 - Title II: Building Systems of Support for Excellent Teaching and Leading
110	309 - Title IV: Student Support and Academic Enrichment
111	240 - IDEA Federal Special Education Entitlement Grant
112	262 - Early Childhood Special Education Entitlement Grant
127	264 - American Rescue Plan: IDEA- Early Childhood
128	252 - American Rescue Plan: IDEA
129	Circuit Breaker
130	Rural Aid
131	REAP
TOTAL GRANTS/REVENUES	

LINE	ACCOUNT TITLE
102	SPED TUITION OTHER SCHOOLS
103	TOTAL PROGRAMS WITH OTHER SCHOOLS
107	NET TOTAL ELEMENTARY
	GRANTS (EES salaries)
	GROSS TOTAL ELEMENTARY

	2022	2022	2023	2023	2024	2025		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	REQUESTED	% DIFF	\$ DIFF
	0	0	0	148,669	243,226	254,633	4.7%	11,407
	0	0	0	148,669	243,226	254,633	4.7%	11,407
			2023			2025		
			Budget			REQUESTED		
			3,438,933	3,367,903	4,059,114	4,055,112	-0.1%	(4,002)
			192,658	192,658	192,658	265,680	37.9%	73,022
			3,246,275	3,367,903	3,866,456	3,789,432	-2.0%	(77,024)

	FY24 BUDGET	FY25 ANTICIPATED BUDGET	Difference	Percent Difference
25,000	25,000	25,000	0	0.0%
3,000	3,000	3,000	0	0.0%
10,000	10,000	10,000	0	0.0%
56,091	56,091	50,000	(6,091)	-10.9%
1,516	1,516	0	(1,516)	-100.0%
576	576	0	(576)	-100.0%
6,475	6,475	0	(6,475)	-100.0%
65,000	65,000	122,500	57,500	FY23=0
10,000	10,000	35,900	25,900	FY23=0
15,000	15,000	19,280	4,280	28.5%
192,658	192,658	265,680	73,022	37.9%

FY25 BUDGET DRIVERS

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

INSTRUCTION						
		98,015	101,000	2,985	3.0%	
28	PRINCIPAL'S SALARY	63,461	70,539	7,078	11.2%	*Contractual increase
29	CLERICAL SALARY	9,000	9,000	0	0.0%	
30	COPIER MAINTENANCE	3,400	3,400	0	0.0%	
31	OFFICE SUPPLIES	2,000	2,000	0	0.0%	
32	PRINCIPAL PROFESSIONAL EXPENSE	1,000	1,000	0	0.0%	
33	PRINCIPAL TECHNOLOGY					

FY25 BUDGET DRIVERS

LINE	ACCOUNT TITLE	2024		2025	
		BUDGET	REQUESTED	\$ DIFF	% DIFF
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%
36	SPECIALIST TEACHERS' SALARIES SPED	317,900	317,201	(699)	-0.2%
37	SPECIALIST TEACHERS' SALARIES REG ED	247,625	258,314	10,689	4.3%
38	THERAPUTIC SERVICE (SPEECH, PT, OT)	30,000	30,000	0	0.0%
39	SPED CONTRACTED SERVICES	40,000	35,000	(5,000)	-12.5%
40	SUBSTITUTES' SALARIES-REG ED	8,000	8,000	0	0.0%
41	SUBSTITUTES' SALARIES-SPED	303,660	299,940	(3,720)	-1.2%
42	TEACHER PARA'S SALARIES SPECIAL EDUCATION	157,422	153,224	(4,198)	-2.7%
43	TEACHERS PARA'S SALARIES REG ED	85,097	67,427	(17,670)	-20.8%
44	LIBRARY TEACHER	4,000	2,000	(2,000)	-50.0%
45	PROF DEV SUBSTITUTES' SALARIES SPED	1,000	500	(500)	-50.0%
46	PROF DEV CONTRACTED SERVICE	500	250	(250)	-50.0%
47	PROF DEV STAFF LIBRARY MATERIALS	13,500	10,000	(3,500)	-25.9%
48	TEXTBOOKS & INSTRUCTIONAL MATERIALS	4,200	4,200	0	0.0%
49	LIBRARY MATERIALS	3,000	7,700	4,700	156.7%
50	SPED INSTRUCTIONAL SUPPLIES	6,000	20,000	14,000	233.3%
51	COPIER LEASE	20,000	8,000	(12,000)	-60.0%
52	INSTRUCTIONAL SUPPLIES	10,000	12,000	2,000	20.0%
53	FIELD TRIPS & PROGRAMS	12,000	900	(11,100)	-92.5%
54	INSTRUCTIONAL TECHNOLOGY MATERIALS	1,600	2,690	1,090	68.1%
55	TESTING & ASSESSMENT MATERIALS	62,671	65,361	2,690	4.3%
56	PSYCHOLOGISTS' SALARY	25,749	26,806	1,057	4.1%
57	U28 DIRECTOR OF STUDENT SUPPORT	14,943	16,381	1,438	9.6%
58	U28 STUDENT SUPPORT COORDINATOR	19,052	19,514	462	2.4%
59	U28 CURRICULUM & INSTRUCTION COORDINATOR	2,556	2,953	397	15.5%
60	U28 EC COORDINATOR	1,144	1,418	274	24.0%
61	U28 EC PROGRAM ASSISTANT	125	125	0	0.0%
62	U28 STIPENDS	750	750	0	0.0%
63	U28 DIRECTOR OF STUDENT SUPPORT TRAVEL	1,501	1,501	0	0.0%
64	U28 PROFESSIONAL DEVELOPMENT	1,500	1,501	1	0.1%
65	TOTAL INSTRUCTION	2,883,137	2,932,207	49,070	1.7%
66	HOME INSTRUCTION-PARENT LIAISON OTH EXP	0	0	0	0.0%
67	OTHER SCHOOL SERVICES	74,398	75,573	1,175	1.6%
					FY24=0

*Removal of Early Childhood classroom

*Adj. Coun. moved to GL, additional BCBA

*Estimates for Unit B salaries

*Reduction of part time paraeducator

*New Copier Lease

*All COLA comes from non-grant funded portion

FY25 BUDGET DRIVERS

LINE	ACCOUNT TITLE	2024	2025	\$ DIFF	% DIFF
		BUDGET	REQUESTED BUDGET	\$ DIFF	% DIFF
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					
75	SUBSTITUTE CUSTODIANS' SALARIES	2,000	6,000	4,000	200.0%
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%
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%
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%

*Matches contractual time off

*Increase cost of materials

*Decrease after 1 year expense

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%

LINE	ACCOUNT TITLE	2024 BUDGET	2025 REQUESTED BUDGET	\$ DIFF	% DIFF
98	ACQUISITION OF NEW EQUIPMENT	5,000	5,500	(1,000)	-14.3%
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%

LINE	PROGRAMS WITH OTHER SCHOOLS	2024 BUDGET	2025 REQUESTED BUDGET	\$ DIFF	% DIFF
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%

LINE	GRANTS (EES salaries)	2024 BUDGET	2025 REQUESTED BUDGET	\$ DIFF	% DIFF
103	NET TOTAL ELEMENTARY	4,059,114	4,055,112	(4,002)	-0.1%
107	TOTAL TOTAL ELEMENTARY	3,866,456	3,789,432	(77,024)	-2.0%

Percent Difference	FY24 BUDGET	FY25 ANTICIPATED BUDGET	Difference
0.0%	25,000	25,000	0
0.0%	3,000	3,000	0
0.0%	10,000	10,000	0
-10.9%	56,091	50,000	(6,091)
-100.0%	1,516	0	(1,516)
-100.0%	576	0	(576)
-100.0%	6,475	0	(6,475)
FY23=0	65,000	122,500	57,500
FY23=0	10,000	35,900	25,900
28.5%	15,000	19,280	4,280
37.9%	192,658	265,680	73,022

GRANTS/REVENUES	AMOUNT
108	305 - Title I: Improving Basic Programs
109	140 - Title II: Building Systems of Support for Excellent Te
110	309 - Title IV: Student Special Education Entitlement Grant
111	240 - IDEA Federal Special Education Entitlement Grant
112	262 - Early Childhood Special Education Entitlement Gra
127	264 - American Rescue Plan: IDEA- Early Childhood
128	252 - American Rescue Plan: IDEA
129	Circuit Breaker
130	Rural Aid
131	REAP
TOTAL GRANTS/REVENUES	

*Increase in Circuit Breaker estimate
 *Increase to match FY24 amount
 *Increase to match FY24 amount