

SCITUATE SCHOOL DEPARTMENT FISCAL 2024 15 MONTH BUDGET PRESENTATION

*Budget Committee Meeting
February 16th 2023*

The Function of this Budget

To provide:

- School buildings that are safe, secure, healthy and sanitary: welcoming and educationally supportive; and environmentally friendly.
- A curriculum that is grade appropriate, current and supported by appropriate curriculum, supplies, instructional materials, software, hardware, and teacher professional development.
- Gap Closure in coordination with our federal ESSER funding, equity in services for all students in Scituate by providing services to students that address gap closure created by COVID. ESSER funds have been expended by Incorporating additional enrichment opportunities, embedded in the school day, before and after school, and during the summer. Addressing students social and emotional needs by the implementation of a Pre-K to 12 SEL program, “Choose Love” and the establishment of a summer recovery program. ESSER III funds have been allocated to support professional development connected to curriculum implementation to support this work
- A staff that is adequate to the educational, intellectual, physical, mental and emotional needs of the students being served, and is provided professional development in curriculum delivery, pedagogy and technology.
- All of the above are to assure Scituate’s twenty first century students receive a twenty first century education.

Budget Impact

Aligned with the newly developed district strategic plan.

This budget represents a focus on closing educational gaps connected to the pandemic, supporting students increased social and emotional needs and increased costs around utilities, contractual obligations and transportation.

- **Curriculum:** Although curriculum is a priority surrounding Science at the elementary schools and Career and Tech programs & pathways at the Secondary level, it should be noted that this area in the budget did have to be reduced by \$70,000, to offset increases in annual salary and benefits, extraordinary increases in utilities and a significant increase in transportation, as well as in out of district tuitions.
 - **Transportation:** Transportation costs have increased across the nation. The cost of personnel and gasoline are having a substantial impact on our budget.
 - **Utilities:** The cost of electricity, heating oil and gasoline have risen exponentially since the pandemic. There is no indication that these costs will fall to pre-pandemic levels. This budget reflects those anticipated increases.
- One of the goals in preparing the annual budget is to maintain base appropriations in our highest priorities such as curriculum, technology, maintenance, and instructional FTEs. I can assure you every contract, line item and invoice were taken into consideration to avoid reducing our top priorities. Although we tried, you will see that some of those budget items had to be slightly reduced which were very painful cuts. WE CANNOT afford to make any more cuts to achieve savings.
- The budget before you includes a significant increase in state education aid but unfortunately not enough additional funds to absorb all the increases in expenses.
- To help bridge the gap we are proposing a 1.29% increase from FY23 to FY24's 12 month budget, a 1.86% increase in the total 15 months.

FY 24 Proposed Revenue

Revenue	2023 Budget	2023 Projected	2024 Budget 4/1/23- 6/30/23	2024 Budget 7/1/23- 3/31/24	2024 Budget 4/1/23- 3/31/24	Budget Variance FY23 vs FY24	2024 Budget 4/1/24- 6/30/2024	2024 Total
Local Appropriation	\$21,343,117	\$21,343,117	\$5,335,779	\$16,283,376	\$21,619,156	\$276,039	\$5,457,471	\$27,076,627
Tuitions - Other LEA's	\$631,175	\$631,175	\$157,794	\$523,381	\$681,175	\$50,000	\$170,294	\$851,469
Unrestricted State Aid	\$2,447,265	\$2,447,265	\$611,816	\$2,528,198	\$3,140,015	\$692,750	\$842,733	\$3,982,747
Categorical State(High Cost Sped., ODT Transportation, ELL	\$156,612	\$156,612	\$39,153	\$117,755	\$156,908	\$296	\$39,252	\$196,160
Medicaid	\$150,000	\$150,000	\$37,500	\$112,500	\$150,000	\$0	\$37,500	\$187,500
Grand Total	\$24,728,169	\$24,728,169	\$6,182,042	\$19,565,211	\$25,747,253	\$1,019,084	\$6,547,250	\$32,294,503

Expenditure Source Totals	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23- 3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24- 6/30/2024	2024 Total
Salaries	\$14,956,730	\$14,939,305	\$15,358,377	\$401,647	2.7%	\$3,904,687	\$19,263,064
Fringe Benefits	\$4,701,632	\$4,476,635	\$4,790,797	\$89,164	1.9%	\$1,187,411	\$5,978,208
Purch & Pro Technical Services	\$349,135	\$673,788	\$657,356	\$248,307	60.7%	\$137,100	\$794,456
Purchased Property Services	\$374,323	\$476,952	\$395,968	\$20,920	5.6%	\$72,749	\$468,717
Other Purchased Services	\$2,582,632	\$2,445,769	\$2,920,677	\$338,073	13.1%	\$767,817	\$3,688,494
Supplies & Materials	\$1,040,226	\$1,259,570	\$1,324,960	\$284,734	27.4%	\$190,125	\$1,515,085
Property & Equipment	\$481,478	\$284,336	\$410,000	(\$71,478)	-14.8%	\$47,500	\$457,500
Dues & Fees	\$148,616	\$86,600	\$105,000	(\$43,616)	-29.3%	\$23,979	\$128,979
Grand Total	\$24,634,772	\$24,642,955	\$25,963,134	\$1,267,751	5.1%	\$6,331,368	\$32,294,503

- **The increase in Local Appropriation represented from the FY23 12 month budget to the FY24 12 month budget is 1.29% or \$276,039. The increase in Local Appropriation represented in the full 15 month budget is 1.86%.**

FY 24 Proposed Revenue

Revenue	2023 Budget	2023 Projected	2024 Budget 4/1/23- 6/30/23	2024 Budget 7/1/23- 3/31/24	2024 Budget 4/1/23- 3/31/24	Budget Variance FY23 vs FY24	2024 Budget 4/1/24- 6/30/2024	2024 Total
Local Appropriation	\$21,343,117	\$21,343,117	\$5,335,779	\$16,283,376	\$21,619,156	\$276,039	\$5,457,471	\$27,076,627
Tuitions - Other LEA's	\$631,175	\$631,175	\$157,794	\$523,381	\$681,175	\$50,000	\$170,294	\$851,469
Unrestricted State Aid	\$2,447,265	\$2,447,265	\$611,816	\$2,528,198	\$3,140,015	\$692,750	\$842,733	\$3,982,747
Categorical State(High Cost Sped., ODT Transportation, ELL	\$156,612	\$156,612	\$39,153	\$117,755	\$156,908	\$296	\$39,252	\$196,160
Medicaid	\$150,000	\$150,000	\$37,500	\$112,500	\$150,000	\$0	\$37,500	\$187,500
Grand Total	\$24,728,169	\$24,728,169	\$6,182,042	\$19,565,211	\$25,747,253	\$1,019,084	\$6,547,250	\$32,294,403

- **We currently have 35 out of district students attending our CTE programs. An additional 12 students are projected to attend Scituate High School in the FY24 for a total 15 month projected revenue of \$851,469.**
- **The increase in Local Appropriation represented from the FY23 12 month budget to the FY24 12 month budget is 1.29% or \$276,039. The increase in Local Appropriation represented in the full 15 month budget is 1.86%.**
- **State Aid represents a potential increase of \$923,666 in the FY24 15 month budget. State Aid note: Recommended formula changes by the governor based on property values and state share ratio. Since share ratios were frozen in FY23 at the FY22 rates a material change was recommended. This aid number could fluctuate based on General Assembly Approval.**

Incoming CTE Students

School	2020-2021 Total Students	2021-2022 Projected Students	2022-2023 Total Students	2023-2024 Total Students Sustained	2023-2024 Projected Students	2018-2019 Tuition	2019-2020 Tuition	2020-2021 Projected Tuition	2021-2022 Projected Tuition	2022-2023 Projected Tuition	2023-2024 Projected Tuition
Coventry	6	9	11	9	12	\$12,949	\$25,898	\$82,119	\$133,412	\$133,695	\$178,260
Cranston	2	2	1	1	2	\$0	\$0	\$27,373	\$29,647	\$14,517	\$29,034
Exeter	1	1	1	0	0	\$0	\$0	\$13,686	\$14,824	\$0	\$0
Glocester	1	1	1	1	3	\$0	\$0	\$13,686	\$14,824	\$17,303	\$51,804
Johnston	11	18	15	14	17	\$61,044	\$167,871	\$150,551	\$266,824	\$218,750	\$383,240
Smithfield	0	0	2	1	1	\$14,513	\$14,513	\$0	\$0	\$15,504	\$15,504
Burrville West	0	0	0	1	1	N/A	N/A	N/A	N/A	\$14,281	\$14,281
Greenwich	0	0	1	1	1	N/A	N/A	N/A	N/A	\$17,894	\$17,894
Chariho West	0	0	0	1	1	N/A	N/A	N/A	N/A	\$14,569	\$14,569
Warwick	0	0	1	0	1	N/A	N/A	N/A	N/A	\$0	\$15,735
Providence	0	0	2	3	4	N/A	N/A	N/A	N/A	\$42,429	\$56,612
Warwick	3	3	4	3	4	\$0	\$0	\$41,059	\$44,471	\$55,902	\$74,536
Total	24	34	39	35	47	\$ 88,506	\$ 208,282	\$ 328,475	\$ 504,000	\$ 544,844	\$ 851,469

- In FY24 35 out of district students are projected to continue attending our CTE programs after aging out graduating seniors, we have projected an additional 12 new applicants will also attend Scituate High School in FY24. This projection gives a total 15 month revenue of \$851,469.
- Projection is based on FY2024 students we currently bill, with consideration for students aging out as well as new applicants coming in.

Salaries	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23-3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24-6/30/2024	2024 Total
Reg. Salaries	\$13,930,642	\$13,593,415	\$14,087,095	\$156,453	1.2%	\$3,521,774	\$17,608,869
Sick Leave (Sick/Personal with full day sub)	\$150,840	\$150,840	\$130,000	(\$20,840)	-13.8%	\$60,000	\$190,000
Professional Development	\$110,000	\$114,000	\$120,840	\$10,840	9.9%	\$0	\$120,840
Salaries - Substitutes (Daily Building Substitutes/PD subs)	\$180,000	\$165,021	\$165,021	(\$14,979)	-8.3%	\$44,428	\$209,449
Department Heads/System-wide Spvrs.	\$136,579	\$130,188	\$130,188	(\$6,391)	-4.7%	\$32,547	\$162,735
Regular Overtime	\$45,000	\$75,332	\$50,000	\$5,000	11.1%	\$12,500	\$62,500
Pro. Development School	\$8,074	\$20,625	\$20,000	\$11,926	147.7%	\$9,000	\$29,000
Pro. Development District	\$0	\$880	\$1,000	\$1,000	-100.0%	\$880	\$1,880
Tutoring	\$0	\$3,885	\$4,000	\$4,000	-100.0%	\$1,000	\$5,000
Severance	\$4,907	\$53,638	\$25,000	\$20,093	409.5%	\$6,250	\$31,250
Other Compensation (Buy Back)	\$139,211	\$219,708	\$180,000	\$40,789	29.3%	\$45,000	\$225,000
Sick Leave Bonus	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Summer Pay	\$6,180	\$0	\$5,000	(\$1,180)	-19.1%	\$0	\$5,000
Class Overage (Class Coverage)	\$45,752	\$187,365	\$150,000	\$104,248	227.9%	\$25,000	\$175,000
Stipend - Other (Content Coordinators, Team leaders)	\$43,476	\$54,685	\$55,233	\$11,757	27.0%	\$13,808	\$69,041
Stipend - Directors Athletic	\$18,065	\$18,065	\$30,000	\$11,935	66.1%	\$30,000	\$60,000
Stipend - Coaches/Advisors/Athletic Extracurricular	\$138,004	\$201,282	\$205,000	\$66,996	48.5%	\$102,500	\$307,500
Total	\$14,956,730	\$14,988,929	\$15,358,377	\$401,647	2.7%	\$3,904,687	\$19,263,064

- **Salaries include step increases and provisions for a 2.5% negotiated salary increase.**
- **Salaries include a 3% turnover/breakage.**
- **Proposal of One .4 FTE Engineering teacher at the high school to support CTE programming**
- **Proposal of Four .02 FTE CTSO teachers (career and technical education for work-based learning hours)**

Benefits	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23-3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24-6/30/2024	2024 Total
Health & Medical Premiums	\$1,706,155	\$1,701,369	\$1,731,191	\$25,036	1.5%	\$428,749	\$2,159,940
Life	\$15,000	\$15,064	\$14,727	(\$273)	-1.8%	\$4,055	\$18,782
Dental	\$142,673	\$123,000	\$126,203	(\$16,470)	-11.5%	\$31,550	\$157,753
Teacher/Admin ERSRI (Defined Benefit) Retirement Certified	\$1,701,713	\$1,717,394	\$1,743,796	\$42,082	2.5%	\$435,949	\$2,179,744
Survivor Benefits ERSRI	\$17,629	\$15,707	\$15,819	(\$1,810)	-10.3%	\$3,954	\$19,773
MERS Pension (Defined Benefit) Non Certified Retirement	\$339,127	\$297,850	\$328,548	(\$10,579)	-3.1%	\$82,137	\$410,685
Teacher/Admin ERSRI Certified Defined Contribution TIAA	\$348,045	\$334,374	\$350,502	\$2,457	0.7%	\$87,625	\$438,127
MERS Pension (Defined Contribution) Non cert TIAA Creft	\$16,951	\$23,431	\$21,542	\$4,591	27.1%	\$5,386	\$26,928
FICA	\$197,421	\$194,037	\$193,045	(\$4,376)	-2.2%	\$54,151	\$247,196
Medicare	\$194,942	\$206,621	\$215,424	\$20,482	10.5%	\$53,856	\$269,280
Unemployment Insurance	\$5,000	\$0	\$5,000	\$0	0.0%	\$0	\$5,000
Worker's Comp. Prem.	\$16,976	\$6,813	\$45,000	\$28,024	165.1%	\$0	\$45,000
Total	\$4,701,632	\$4,635,660	\$4,790,797	\$89,164	1.9%	\$1,187,411	\$5,978,208

Wage Benefits (Including retirement)	Include 3% turnover/breakage
ERSRI Pension/MERS Pension	Budget reflects rate increases provided by the ERSRI
Health Premiums	Budget represents a 2% increase per projection from WB Health.

Purchased & Professional Services	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23-3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24-6/30/2024	2024 Total
Diagnosticians	\$0	\$123,426	\$148,000	\$148,000	-100.0%	\$40,000	\$188,000
Interpreters and Translators	\$900	\$0	\$500	(\$400)	-44.4%	\$100	\$600
Bus Assistants/Monitors	\$8,969	\$573	\$0	(\$8,969)	-100.0%	\$0	\$0
Tutoring Svcs. (Out of district)	\$7,000	\$31,043	\$24,000	\$17,000	242.9%	\$6,000	\$30,000
Other Purch. Pro. Ed. Svcs.	\$18,000	\$22,635	\$12,000	(\$6,000)	-33.3%	\$0	\$12,000
Virtual Classrooms	\$0	\$1,800	\$1,800	\$1,800	-100.0%	\$0	\$1,800
Web-based Supmtl. Inst. Prg.	\$37,156	\$65,682	\$65,000	\$27,844	74.9%		\$65,000
Instructions Teachers (ELL Services)	\$5,475	\$13,115	\$18,000	\$12,525	228.8%	\$5,000	\$23,000
Pro. Dev. & Training Svcs. (Curriculum implementation)	\$70,000	\$110,911	\$80,000	\$10,000	14.3%	\$3,500	\$83,500
Curriculum Development	\$5,000	\$0	\$15,000	\$10,000	200.0%	\$0	\$15,000
Conferences/Workshops	\$2,500	\$861	\$750	(\$1,750)	-70.0%	\$0	\$750
Auditing/Actuarial Services	\$39,730	\$39,361	\$35,000	(\$4,730)	-11.9%	\$4,000	\$39,000
Legal Services	\$60,000	\$100,000	\$85,000	\$25,000	41.7%	\$21,250	\$106,250
Other Services	\$40,000	\$25,142	\$15,000	(\$25,000)	-62.5%	\$5,000	\$20,000
Police/Fire Detail	\$0	\$1,849	\$2,000	\$2,000	-100.0%	\$1,500	\$3,500
Dentists	\$2,200	\$2,200	\$2,500	\$300	13.6%	\$500	\$3,000
Medicaid Claims Provider	\$5,000	\$4,572	\$5,000	\$0	0.0%	\$1,250	\$6,250
Officials/Referees	\$8,869	\$8,869	\$28,056	\$19,187	216.3%	\$20,000	\$48,056
NWR	\$55,000	\$55,000	\$55,000	\$0	0.0%	\$13,750	\$68,750
Data Processing/Data Mgmt.	\$24,000	\$40,298	\$45,000	\$21,000	87.5%	\$11,250	\$56,250
Other Technical Svcs.	\$18,000	\$12,043	\$16,000	(\$2,000)	-11.1%	\$4,000	\$20,000
Testing	\$150	\$0	\$150	\$0	0.0%	\$0	\$150
Other Charges	\$200	\$36	\$200	\$0	0.0%	\$0	\$200
Shipping & Postage	\$900	\$1,750	\$1,900	\$1,000	111.1%	\$0	\$1,900
Catering/Food Reimbursement	\$0	\$402	\$1,500	\$1,500	-100.0%	\$0	\$1,500
Total	\$409,049	\$661,568	\$657,356	\$248,307	60.7%	\$137,100	\$794,456

- **Diagnosticians –These are consultants that provide social emotional supports to students across the district for increasing needs connected to the pandemic**
- **The balance of the increase is due to various changes across budget line items**

Property Services	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23- 3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24- 6/30/2024	2024 Total
Rubbish Disposal Svcs.	\$20,000	\$17,743	\$21,000	\$1,000	5.0%	\$4,500	\$25,500
Snow Plowing and Removal Svcs.	\$7,500	\$7,500	\$7,500	\$0	0.0%	\$0	\$7,500
Rodent & Pest Control	\$3,925	\$4,156	\$3,950	\$25	0.6%	\$990	\$4,940
Non-Tech. Main & Repair	\$38,000	\$51,369	\$40,000	\$2,000	5.3%	\$5,000	\$45,000
Main & Repairs Fixture & Equip.	\$90,000	\$45,685	\$45,000	(\$45,000)	-50.0%	\$8,000	\$53,000
Main & Repairs General	\$90,000	\$95,513	\$80,000	(\$10,000)	-11.1%	\$15,000	\$95,000
Main & Rep. non-stud. Vehicles	\$2,200	\$6,381	\$6,500	\$4,300	195.5%	\$500	\$7,000
Main & Rep. Technology hardware	\$30,000	\$70,901	\$40,000	\$10,000	33.3%	\$0	\$40,000
Main & Rep. electrical; svcs contracts & agmts.	\$0	\$4,694	\$8,000	\$8,000	-100.0%	\$1,500	\$9,500
Main & Rep. HVAC; svcs contracts & agmts.	\$0	\$7,744	\$5,000	\$5,000	-100.0%	\$1,250	\$6,250
Main & Rep. Plumbing; svcs contracts & agmts.	\$10,000	\$3,000	\$3,000	(\$7,000)	-70.0%	\$750	\$3,750
Water	\$2,800	\$2,949	\$2,950	\$150	5.4%	\$737	\$3,687
Telephone	\$20,034	\$31,036	\$30,166	\$10,132	50.6%	\$7,759	\$37,925
Sewage/Cesspool	\$3,300	\$7,900	\$4,000	\$700	21.2%	\$1,000	\$5,000
Rental of Equip. & Vehicles	\$0	\$7,273	\$0	\$0	0.0%	\$0	0
Rentals of Computers & Related Equip	\$0	\$84,093	\$75,852	\$75,852	-100.0%	\$18,963	\$94,815
Graduation Rentals	\$5,000	\$5,323	\$5,000	\$0	0.0%	\$5,000	\$10,000
Golf Course Rental	\$0	\$1,500	\$1,500	\$1,500	-100.0%	\$1,500	\$3,000
Other Purchased Property Services	\$18,000	\$11,651	\$15,000	(\$3,000)	-16.7%		\$15,000
Alarm & Fire Safety Svcs.	\$34,289	\$1,498	\$1,500	(\$32,789)	-95.6%	\$250	\$1,750
Vehicle Registration (non-student)	\$0	\$26	\$50	\$50	-100.0%	\$50	\$100
Total	\$375,048	\$467,935	\$395,968	\$20,920	5.6%	\$72,749	\$468,717

- **In an effort to achieve savings and offset increases in other budget categories, the maintenance budget was reduced by \$45,000 (50%).**
- **3% of the operating budget must be allocated to facility maintenance under RI General laws Title 16 Chapter 7 Section 23 which will require these funds to be restored in the future.**
- **The proposed budget has been adjusted for other contractual increases in property services and to accommodate supply chain impacts.**

Other Purchased Services	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23-3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24-6/30/2024	2024 Total
Transportation Contractors	\$1,434,580	\$1,415,228	\$1,585,055	\$150,475	10.5%	\$396,264	\$1,981,319
Prop & Liab. Insurance	\$37,652	\$150,000	\$140,000	\$102,348	271.8%	\$37,500	\$177,500
Fire Insurance	\$77,000	\$56,000	\$56,000	(\$21,000)	-27.3%	\$14,000	\$70,000
Fleet/Vehicle Insurance	\$9,800	\$9,800	\$10,000	\$200	2.0%	\$2,500	\$12,500
Advertising Cost	\$2,500	\$37,178	\$40,000	\$37,500	1500.0%	\$10,000	\$50,000
Printing	\$0	\$3,188	\$4,000	\$4,000	-100.0%	\$0	\$4,000
Tuition to Other School Dist. (in-state)	\$780,580	\$780,580	\$777,107	(\$3,473)	-0.4%	\$219,300	\$996,407
Tuition to Private Sources	\$174,392	\$74,814	\$146,139	(\$28,254)	-16.2%	\$56,315	\$202,453
Tuition to Ed. Srvs. Agencies (in-state)	\$0	\$51,048	\$63,710	\$63,710	-100.0%	\$15,928	\$79,638
Tuition to Charter Schools	\$48,000	\$133,653	\$92,166	\$44,166	92.0%	\$15,361	\$107,527
Employee Travel Non-Teachers	\$16,000	\$11,558	\$5,000	(\$11,000)	-68.8%	\$500	\$5,500
Employee Travel - Teachers	\$2,100	\$1,029	\$1,500	(\$600)	-28.6%	\$150	\$1,650
Total	\$2,582,604	\$2,724,076	\$2,920,677	\$338,073	13.1%	\$767,817	\$3,688,494

- **Transportation increases over the 15 months by 12% which reflects the anticipated increases in fuel and salaries.**
- **Property and liability insurance increases significantly by \$102,348.**
- **We have a projected increase in outgoing CTE students which results in a 12% annual increase.**
- **The balance of the variance is a result of various increase and decreases in other line items.**

Outgoing CTE Students

FY23			FY24 Projected 12 Month		FY24 5 th Quarter	
School	Students	Tuition	School	Students	Tuition	Tuition
Coventry	5	\$86,000	Coventry	4	\$68,800	\$17,200
Warwick	1	\$17,200	Warwick	1	\$17,200	\$4,300
Cranston West	3	\$51,600	Cranston West	1	\$17,200	\$4,300
Ponaganset	27	\$464,400	Ponaganset	40	\$673,907	\$193,500
Total CTE	36	\$618,800	Total CTE	46	\$777,107	\$219,300

- We have a projected increase of 12% annually in CTE tuitions.
- Enrollments and applications have not yet been finalized so these numbers may change.
- Numbers have been adjusted for graduating students.

Supplies	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23-3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24-6/30/2024	2024 Total
General Supplies & Materials (Instructional)	\$140,000	\$22,313	\$125,000	(\$15,000)	-10.7%	\$0	\$125,000
Graduation Supplies	\$5,000	\$5,000	\$5,000	\$0	0.0%	\$5,000	\$10,000
Medical Supplies	\$3,900	\$2,687	\$4,000	\$100	2.6%		\$4,000
Athletic Supplies	\$18,000	\$13,342	\$15,000	(\$3,000)	-16.7%	\$3,750	\$18,750
Honors/Awards Supplies	\$3,000	\$1,500	\$1,500	(\$1,500)	-50.0%	\$1,500	\$3,000
Gasoline	\$6,000	\$4,504	\$6,500	\$500	8.3%	\$1,625	\$8,125
Propane	\$13,000	\$11,196	\$13,000	\$0	0.0%	\$3,250	\$16,250
Fuel Oil	\$260,000	\$489,272	\$400,000	\$140,000	53.8%	\$15,000	\$415,000
Other Supplies	\$25,000	\$44,337	\$35,000	\$10,000	40.0%	\$0	\$35,000
Electricity	\$265,000	\$376,000	\$473,760	\$208,760	78.8%	\$118,500	\$592,260
Plumbing & Heating Supplies	\$7,500	\$2,000	\$5,000	(\$2,500)	-33.3%	\$1,250	\$6,250
Custodial Supplies	\$42,000	\$61,480	\$50,000	\$8,000	19.0%	\$12,000	\$62,000
Textbooks (Instructional materials)	\$224,126	\$85,739	\$155,000	(\$69,126)	-30.8%	\$20,000	\$175,000
Library Books	\$12,000	\$1,447	\$4,000	(\$8,000)	-66.7%	\$0	\$4,000
Reference Books	\$6,500	\$352	\$500	(\$6,000)	-92.3%	\$0	\$500
Subscriptions & Periodicals	\$4,000	\$9,577	\$10,000	\$6,000	150.0%	\$2,500	\$12,500
Textbooks - Non Public	\$4,000	\$4,709	\$3,700	(\$300)	-7.5%	\$0	\$3,700
Web-based Software & Databases	\$0	\$14,705	\$15,000	\$15,000	-100.0%	\$5,000	\$20,000
Technology Supplies	\$1,200	\$2,931	\$3,000	\$1,800	150.0%	\$750	\$3,750
Total	\$1,040,226	\$1,153,091	\$1,324,960	\$284,734	27.4%	\$190,125	\$1,515,085

- **Fuel Oil and electricity increases by \$348,760K.**
- **We have calculated fuel & diesel usage based on historical use per gallon, per school, with the projected rate.**
- **Curriculum is reduced by 70k to offset the dramatic increases in utilities. This reduction of our highest priorities will be restored in the FY25 proposed budget, when federal ESSER funds end.**

Equipment	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23-3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24-6/30/2024	2024 Total
Building Improvements	\$0	\$37,030	\$0	\$0	0.0%	\$0	\$0
Equipment (Classrooms & Athletics)	\$175,450	\$103,595	\$125,000	(\$50,450)	-28.8%	\$25,000	\$150,000
Furniture & Fixtures	\$19,028	\$42,585	\$30,000	\$10,972	57.7%	\$7,500	\$37,500
Tech. Related Hardware	\$145,000	\$65,358	\$130,000	(\$15,000)	-10.3%		\$130,000
Technology Software	\$142,000	\$81,141	\$125,000	(\$17,000)	-12.0%	\$15,000	\$140,000
Total	\$481,478	\$329,709	\$410,000	(\$71,478)	-14.8%	\$47,500	\$457,500

- **21st Century Technology and Furniture grant in the amount of \$85,514 was allocated to offset furniture needs and expenses.**
- **Technology continues to be a priority of the district, yet painful cuts were made to offset higher costs in other budget categories, these cuts also will be restored in the FY25 proposed budget.**

Dues & Fees	2023 Budget	2023 Projected	2024 Budget Quarters 4/1/23-3/31/24	Budget Variance FY23 vs FY24	Budget Variance FY23 vs FY24	2024 Budget Quarter 4/1/24-6/30/2024	2024 Total
Professional Org. Fees	\$60,916	\$35,740	\$25,000	(\$35,916)	-59.0%	\$8,979	\$33,979
Other Dues & Fees /Interscholastic league fees	\$86,000	\$56,420	\$75,000	(\$11,000)	-12.8%	\$13,500	\$88,500
License & Permit Fees	\$1,700	\$800	\$5,000	\$3,300	194.1%	\$1,500	\$6,500
Total	\$148,616	\$92,960	\$105,000	(\$43,616)	-29.3%	\$23,979	\$128,979

- **Professional Organizational Fees support professional development through association with professional organizations and increase slightly.**

THANK YOU FOR YOUR CONTINUED
SUPPORT