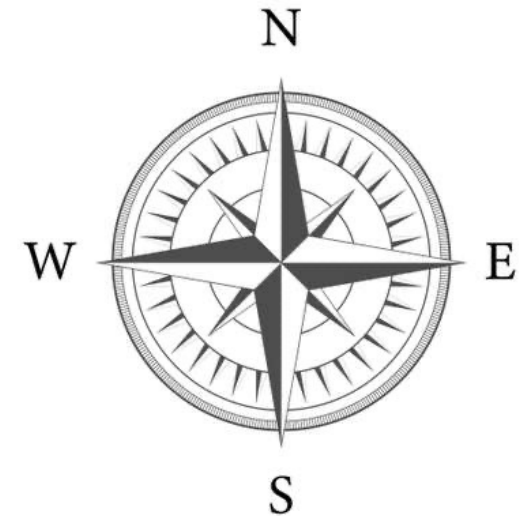




NORTH ATTLEBOROUGH PUBLIC SCHOOLS
PROPOSED FY'25 OPERATING BUDGET
FINANCE COMMITTEE MEETING – MAY 8, 2024

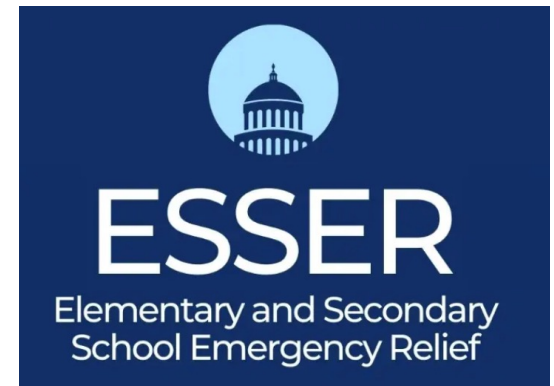
Guiding Principles of our Budget Development Process

- Ensure that the School Department Budget is accurate, transparent, easy-to-understand, and realistic.
- Ensure that budget priorities are aligned with Strategic Plan.
- Articulate the current “(Financial) State of the District”
- Prepare for a post-ESSER environment
- Focus areas: Operations and Maintenance, Special Education, Utilities, and Curriculum.



Preparing for a Post-ESSER Environment

- ESSER was established to address the impact that COVID-19 had on schools across the country.
- North Attleborough received over \$5 million from ESSER I, ESSER II, and ESSER III.
- In addition to adding temporary staff to provide much-needed student support, North Attleborough used ESSER to address some basic needs, including purchasing updated curriculum materials, technology, and addressing deferred operations and maintenance.
- Extremely beneficial, but also provided a false sense of financial security.



The (Financial) State of the District

- Coming off a strong three years due to infusion of ESSER funding, particularly in the areas of Curriculum and Instructional Software.
- Cost of doing business has escalated at historic levels in recent years.
- The hiring landscape has changed dramatically since Covid – forecasting and managing the salary budget has become increasingly challenging.
- We have increased our reliance on outside revenue sources, which is a less reliable and potentially unsustainable strategy.
- Class sizes are high, and our buildings are at capacity.
- Limited flexibility to enhance programming/add staff.
- School budget drivers are mostly beyond our control (e.g. Special Education Tuition, Utilities, Operations and Maintenance on old buildings, etc.)



FY'25 School Department Budget *Overall Summary*

Final FY'24 Budget	\$ 46,800,766
School Committee Voted FY'25 Budget	\$ 49,075,382
Increase (\$)	\$ 2,274,616
Increase (%)	4.86%

FY'25 School Department Budget

By DESE Accounting Categories (and with FTE count)

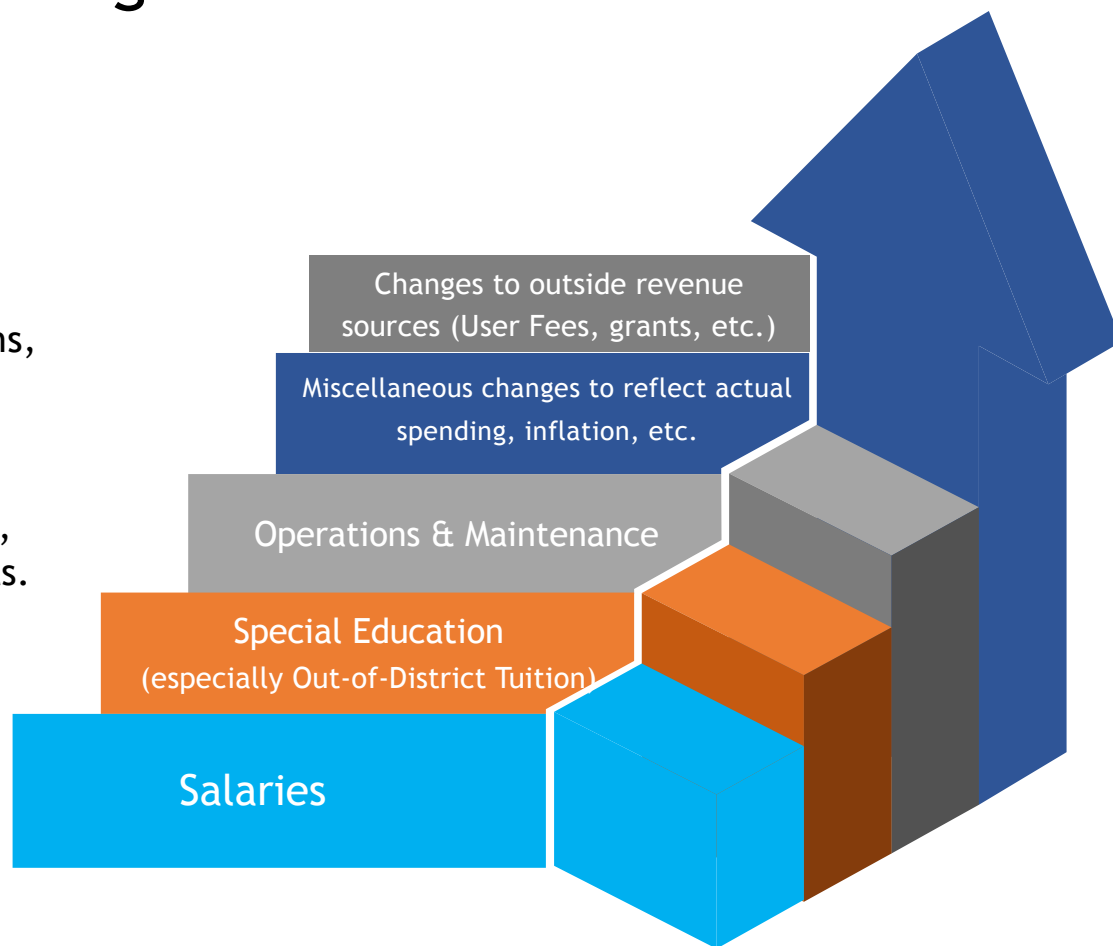
Account Type	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
1 - Professional Salaries	406.57	34,284,152	398.07	36,119,795	1,835,643	5.35%
2 - Administrative Salaries	26.00	1,415,595	26.00	1,460,404	44,809	3.17%
3 - Other Salaries	169.00	5,836,175	169.00	5,863,755	27,580	0.47%
4 - Contract Services		872,791		877,791	5,000	0.57%
5 - Supplies & Materials		1,661,429		1,760,462	99,033	5.96%
6 - Other Expenses		2,730,624		2,993,174	262,550	9.62%
Grand Total	601.57	46,800,766	593.07	49,075,382	2,274,616	4.86%

- Salaries account for 88.5% of the total budget, and 83.8% of the total increase.

School Budget Drivers

Although we will review *every* line item, what *drives* the budget increase year-to-year is fairly consistent, and typically includes:

- Salary increases due to contractual obligations, including Steps and Cost-of-living increases.
- Operations and Maintenance: Service contracts, Building and Grounds Maintenance, Supply and Equipment needs, and Utility costs.
- Special Education (especially Out-of-District Tuition).
- Fluctuations in the use of outside revenue sources, such as User Fees and Grants.



How was the budget calculated?

Budget Action	Budget Impact (\$)	Cumulative Total Budget	Cumulative % Increase
Starting Point: Final FY'24 Budget		46,800,766	
Salaries: Increase in Salaries, including steps, lanes, and estimated cost-of-living increases	2,006,800	48,807,566	4.29%
Special Education: Increase in Out-of-District Tuition.	164,739	48,972,305	4.64%
Facilities: Increase in NON-SALARY accounts (including Utilities)	137,812	49,110,117	4.93%
Technology: Increase in NON-SALARY accounts	11,201	49,121,318	4.96%
Contracted Services: Increase to newly established Athletic Budget for cost of ice time	10,000	49,131,318	4.98%
Miscellaneous adjustments: changes to NON-SALARY accounts (e.g. Library books, office supplies, etc.)	92,832	49,224,150	5.18%
Revenue Offsets: Increase in revenue offsets (i.e. budget <i>decrease</i>)	(148,768)	49,075,382	4.86%

- Major changes from FY'24:
 - Increased *Emergency Repair* (Maintenance) line item by \$100,000
 - Increased *District Instructional Supplies* line items by \$75,000
 - Tentative: Funded 1.0 FTE Adjustment Counselor at NAHS
 - Tentative: Funded \$20,000 for Co-Curricular Stipends at NAMS

Revenue Offsets: FY'24 to FY'25

Budget Offset	FY'24	FY'25	Incremental Change (\$)	Offset to Account Type	Notes
ESSER II (FY'23) and ESSER III (FY'23/FY'24)	692,441	-	(692,441)	Salary	Intervention Specialists
SPED Circuit Breaker Reimbursement	1,350,000	1,480,000	130,000	Expense	Special Education Out-of-District Tuition/Para Salaries
SPED IDEA Grant 240	1,151,299	1,151,299	-	Expense	Special Education Out-of-District Tuition
SPED Early Childhood Grant 262	28,000	28,000	-	Salary	SPED Teacher at ELC
Early Learning Center Tuition	80,000	80,000	-	Salary	4.0 FTE Paras at ELC
Title I Grant	522,545	541,223	18,678	Salary	5.0 FTE Teachers, 2.5 FTE Paras, 0.5 FTE Curriculum Coordinator
Title IIA Grant	109,616	109,616	-	Salary	0.5 FTE Elementary Curriculum Coordinator; 1.0 FTE teacher at Community School
School Choice	75,000	75,000	-		.5 Adjustment Counselor, Community; .5 Adjustment Counselor HS
Building Rental	72,248	72,248	-	Salary	Oil Offset
TOTAL	4,081,149	3,537,386	(543,763)		



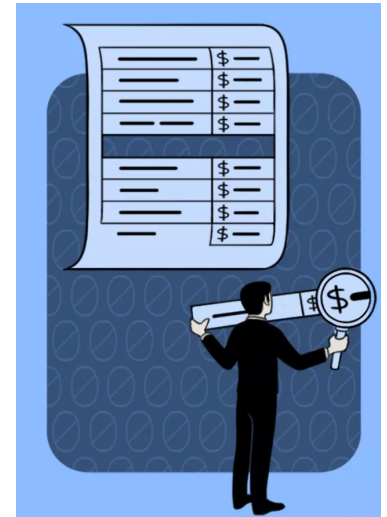
How revenue offsets are applied to line items

Account						FY25 Budget Obligation	FY25 Revenue Offset	FY25 Net Budget	Difference (\$)	Difference (%)	Notes
300	115	2815	9300	6	SPED Tuition - Non-Public	3,677,291	(2,551,299)	1,125,992	114,739	11.35%	Total tuition obligation offset by SPED 240 Grant and Circuit Breaker. FY'25 updated to reflect 4.7% increase for private placements.

- In this example, a portion of the Special Education Circuit Breaker revenue (\$1,400,000) and the Special Education IDEA 240 Grant revenue (\$1,151,299), are being used to reduce (i.e. “offset”) the school operating budget.

Examples of zero-based budget approach

- Classroom-by-classroom analysis (teacher FTE / class size)
- Student-by-Student forecast for Special Education Out-of-District Tuitions
- Review and analysis of maintenance and service contracts
- Review and analysis of technology software licenses, equipment needs, etc.
- Review and analysis of utilities expenditures.
- Review of historical expenditures for supplies, materials, contract services, and equipment budgets.
- Salary budgets are projected “to the dollar” – Steps/Lanes adjusted to reflect Collective Bargaining agreements.



ZBB Example:

Building the budget one classroom at a time

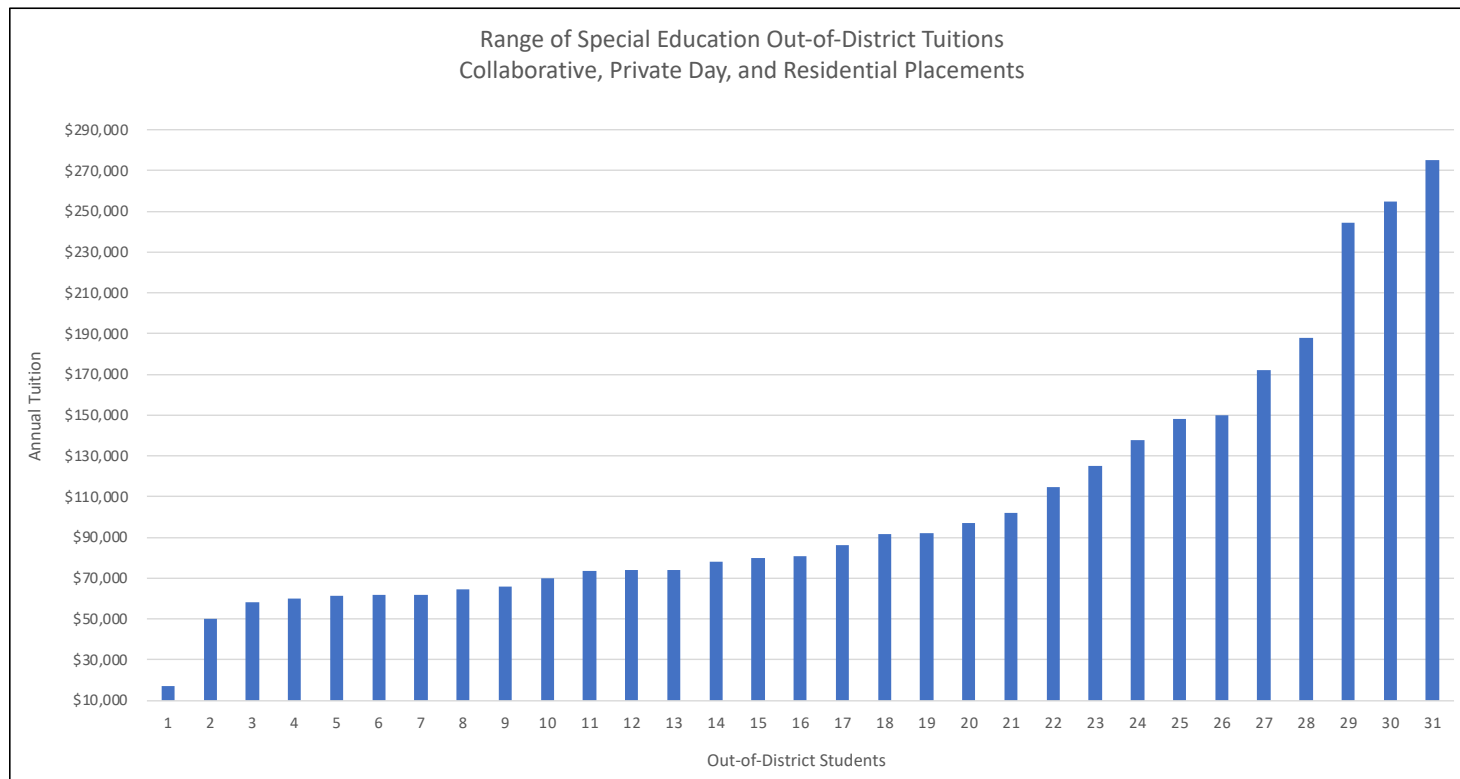
80 classrooms = 80 classroom teachers



Amvet School		Community School		Falls School Updated		Martin School		Roosevelt School	
Kindergarten	20	Kindergarten	25	Kindergarten	19	Kindergarten	19	Kindergarten	18
# of classes	19	# of classes	22	# of classes	20	# of classes	22	# of classes	17
3	19	2		2		4	21	2	
Enrollment		Enrollment		Enrollment		Enrollment	20	Enrollment	
58		47		39		82		35	
Average		Average		Average		Average		Average	
19.33		23.50		19.50		20.50		17.50	
Grade 1	16	Grade 1	23	Grade 1	24	Grade 1	21	Grade 1	17
# of classes	15	# of classes	23	# of classes	24	# of classes	21	# of classes	16
3	17	2		2		4	21	2	
Enrollment		Enrollment		Enrollment		Enrollment		Enrollment	
48		46		48		83		33	
Average		Average		Average		Average		Average	
16.00		23.00		24.00		20.75		16.50	
Grade 2	23	Grade 2	24	Grade 2	25	Grade 2	21	Grade 2	22
# of classes	22	# of classes	26	# of classes	25	# of classes	23	# of classes	23
4	22	2		2		4	23	2	
Enrollment		Enrollment		Enrollment		Enrollment		Enrollment	
89		50		50		90		45	
Average		Average		Average		Average		Average	
22.25		25.00		25.00		22.50		22.50	
Grade 3	24	Grade 3	25	Grade 3	18	Grade 3	25	Grade 3	23
# of classes	26	# of classes	22	# of classes	17	# of classes	24	# of classes	23
3	25	2		2		4	25	2	
Enrollment		Enrollment		Enrollment		Enrollment	26	Enrollment	
75		47		35		100		46	
Average		Average		Average		Average		Average	
25.00		23.50		17.50		25.00		23.00	
Grade 4	25	Grade 4	20	Grade 4	15	Grade 4	21	Grade 4	22
# of classes	25	# of classes	22	# of classes	16	# of classes	22	# of classes	21
3	26	2		2		4	24	2	
Enrollment		Enrollment		Enrollment		Enrollment	23	Enrollment	
76		42		31		90		43	
Average		Average		Average		Average		Average	
25.33		21.00		15.50		22.50		21.50	
Grade 5	25	Grade 5	17	Grade 5	19	Grade 5	23	Grade 5	24
# of classes	25	# of classes	16	# of classes	19	# of classes	25	# of classes	24
3		3		2		4	23	2	
Enrollment		Enrollment		Enrollment		Enrollment	25	Enrollment	
75		53		38		96		48	
Average		Average		Average		Average		Average	
25.00		17.67		19.00		24.00		24.00	
421		285		241		541		250	

ZBB Example: Special Education Out-of-District Tuitions

Projected FY'25 - State-Approved 4.6% tuition increase (after 14% in FY'24)





Our commitment to seeking alternate funding sources



Innovation Pathways Grant



Expanded School Choice Program



School Behavioral Health Grant



Emergency Connectivity Fund to Purchase Chromebooks



School Committee voted to accept students on F-1 Visas



Evaluate the use of revenue offsets annually – increase when feasible

Exhibit 1
FY'25 Superintendent's Recommended Budget: Summary By Account Type

Account Type	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
1 - Professional Salaries	406.57	34,284,152	398.07	35,853,378	1,569,226	4.58%
2 - Administrative Salaries	26.00	1,415,595	26.00	1,460,404	44,809	3.17%
3 - Other Salaries	169.00	5,836,175	169.00	5,943,755	107,580	1.84%
4 - Contract Services		872,791		877,791	5,000	0.57%
5 - Supplies & Materials		1,661,429		1,760,462	99,033	5.96%
6 - Other Expenses		2,730,624		2,993,174	262,550	9.62%
Grand Total	601.57	46,800,766	593.07	48,888,965	2,088,199	4.46%

Exhibit 2
FY'25 Superintendent's Recommended Budget: Summary By Location

Column7	(All)
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Location	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
Amvet	46.00	3,064,530	46.00	3,183,700	119,170	3.89%
Community	60.50	3,202,323	60.50	3,317,370	115,047	3.59%
District-Wide	88.57	11,271,240	80.07	12,111,970	840,730	7.46%
ELC	30.80	1,386,161	30.80	1,432,478	46,317	3.34%
Falls	34.00	2,175,376	34.00	2,244,848	69,472	3.19%
High School	126.20	10,083,973	126.20	10,422,901	338,927	3.36%
Martin	67.50	4,686,613	67.50	4,851,875	165,261	3.53%
Middle School	117.00	8,651,458	117.00	8,933,882	282,424	3.26%
Roosevelt	31.00	2,279,092	31.00	2,389,941	110,849	4.86%
Grand Total	601.57	46,800,766	593.07	48,888,965	2,088,199	4.46%

Exhibit 3

FY'25 Superintendent's Recommended Budget: Summary By Location (Salary and General Expense)

Location	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
Amvet	46.00	3,064,530	46.00	3,183,700	119,170	3.89%
SALARY	46.00	2,853,482	46.00	2,967,048	113,566	3.98%
GENERAL EXPENSE		211,048		216,652	5,604	2.66%
Community	60.50	3,202,323	60.50	3,317,370	115,047	3.59%
SALARY	60.50	3,003,266	60.50	3,116,160	112,894	3.76%
GENERAL EXPENSE		199,057		201,210	2,153	1.08%
District-Wide	88.57	11,271,240	80.07	12,111,970	840,730	7.46%
SALARY	88.57	8,107,171	80.07	8,634,959	527,788	6.51%
GENERAL EXPENSE		3,164,069		3,477,011	312,942	9.89%
ELC	30.80	1,386,161	30.80	1,432,478	46,317	3.34%
SALARY	30.80	1,319,821	30.80	1,359,736	39,915	3.02%
GENERAL EXPENSE		66,340		72,742	6,402	9.65%
Falls	34.00	2,175,376	34.00	2,244,848	69,472	3.19%
SALARY	34.00	2,058,211	34.00	2,123,068	64,857	3.15%
GENERAL EXPENSE		117,165		121,780	4,615	3.94%
High School	126.20	10,083,973	126.20	10,422,901	338,927	3.36%
SALARY	126.20	9,443,740	126.20	9,768,399	324,658	3.44%
GENERAL EXPENSE		640,233		654,502	14,269	2.23%
Martin	67.50	4,686,613	67.50	4,851,875	165,261	3.53%
SALARY	67.50	4,444,529	67.50	4,607,397	162,868	3.66%
GENERAL EXPENSE		242,084		244,477	2,393	0.99%
Middle School	117.00	8,651,458	117.00	8,933,882	282,424	3.26%
SALARY	117.00	8,134,379	117.00	8,429,984	295,605	3.63%
GENERAL EXPENSE		517,079		503,898	(13,181)	-2.55%
Roosevelt	31.00	2,279,092	31.00	2,389,941	110,849	4.86%
SALARY	31.00	2,171,323	31.00	2,250,786	79,463	3.66%
GENERAL EXPENSE		107,769		139,155	31,386	29.12%
Grand Total	601.57	46,800,766	593.07	48,888,965	2,088,199	4.46%

Exhibit 4
Revenue Offsets: FY'24 vs. FY'25

Budget Offset	FY'24	FY'25	Incremental Change (\$)	Offset to Account Type	Notes
ESSER II (FY'23) and ESSER III (FY'23/FY'24)	692,441	-	(692,441)	Salary	Intervention Specialists
SPED Circuit Breaker Reimbursement	1,350,000	1,400,000	50,000	Expense	Special Education Out-of-District Tuition
SPED IDEA Grant 240	1,151,299	1,151,299	-	Expense	Special Education Out-of-District Tuition
SPED Early Childhood Grant 262	28,000	28,000	-	Salary	SPED Teacher at ELC
Early Learning Center Tuition	80,000	80,000	-	Salary	4.0 FTE Paras at ELC
Title I Grant	522,545	541,223	18,678	Salary	5.0 FTE Teachers, 2.5 FTE Paras, 0.5 FTE Curriculum Coordinator
Title IIA Grant	109,616	109,616	-	Salary	0.5 FTE Elementary Curriculum Coordinator; 1.0 FTE teacher at Community School
School Choice	75,000	75,000	-		.5 Adjustment Counselor, Community; .5 Adjustment Counselor HS
Building Rental	72,248	72,248	-	Salary	Oil Offset
TOTAL	4,081,149	3,457,386	(623,763)		

Exhibit 5

FY'25 Superintendent's Recommended Budget: Special Education

Special Education	(Multiple Items)
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Account Type	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
1 - Professional Salaries	112.07	9,740,185	112.07	10,166,346	426,161	4.38%
2 - Administrative Salaries	4.00	203,267	4.00	210,748	7,481	3.68%
3 - Other Salaries	100.00	2,049,712	100.00	2,049,712	-	0.00%
4 - Contract Services		447,000		447,000	-	0.00%
5 - Supplies and Materials		80,143		80,529	386	0.48%
6 - Other Expenses		1,051,069		1,165,808	114,739	10.92%
Total Special Education	216.07	13,571,376	216.07	14,120,142	548,767	4.04%

Exhibit 6
FY'25 Superintendent's Recommended Budget: Special Education With Account Detail

Special Education	(Multiple Items)
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Account Description	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
Professional Salaries	112.07	9,740,185	112.07	10,166,346	426,161	
Adjustment Counselor - Amvet (NEW)	0.50	44,592	0.50	48,067	3,475	7.79%
Adjustment Counselor - Community (NEW)	1.00	65,970	1.00	68,213	2,243	3.40%
Adjustment Counselor - ELC (NEW)	0.00	-	0.00	0	-	-
Adjustment Counselor - Falls (NEW)	0.00	-	0.00	0	-	-
Adjustment Counselor - High (NEW)	1.00	98,885	1.00	101,100	2,215	2.24%
Adjustment Counselor - Martin (NEW)	1.00	97,742	1.00	101,236	3,494	3.57%
Adjustment Counselor - Middle (NEW)	1.00	76,435	1.00	81,218	4,783	6.26%
Adjustment Counselor - Roosevelt	0.50	43,387	0.50	46,137	2,750	6.34%
ASST DIRECTOR - SPECIAL NEEDS	1.00	101,000	1.00	101,000	-	0.00%
BCBA (NEW)	4.00	282,194	4.00	292,937	10,743	3.81%
DIRECTOR - SPECIAL NEEDS	1.00	152,970	1.00	152,970	-	0.00%
PSYCHOLOGICAL - DISTRICT	4.00	339,741	4.00	356,280	16,539	4.87%
PSYCHOLOGICAL - HS	1.00	77,140	1.00	82,031	4,891	6.34%
PSYCHOLOGICAL - MS	1.00	57,114	1.00	66,044	8,930	15.63%
SPED SUMMER SCHOOL	0.00	114,197	0.00	114,197	-	0.00%
SPED TEACHER - AMVET	6.50	526,239	6.50	547,834	21,594	4.10%
SPED TEACHER - COMM	8.00	650,651	8.00	684,026	33,375	5.13%
SPED TEACHER - ELC	9.00	756,003	9.00	788,166	32,163	4.25%
SPED TEACHER - FALLS	3.00	281,639	3.00	291,717	10,078	3.58%
SPED TEACHER - HIGH SCHOOL	12.00	1,010,589	12.00	1,058,795	48,206	4.77%
SPED TEACHER - MARTIN	12.00	951,121	12.00	993,412	42,291	4.45%
SPED TEACHER - MIDDLE	16.00	1,399,806	16.00	1,453,475	53,669	3.83%
SPED TEACHER - ROOSEVELT	4.00	300,694	4.00	316,144	15,450	5.14%
TEACHER SPED - DIST-WIDE (RENAME FOR TEAM CHAIRS	6.00	578,253	6.00	607,787	29,533	5.11%
THERAPY - OT / PT / SPEECH	18.57	1,651,823	18.57	1,731,561	79,738	4.83%
TUTORS - HOME INSTRUCTION	0.00	82,000	0.00	82,000	-	0.00%
Administrative Salaries	4.00	203,267	4.00	210,748	7,481	3.68%
SECRETARY - SPECIAL NEEDS	4.00	203,267	4.00	210,748	7,481	3.68%
Other Salaries	100.00	2,049,712	100.00	2,049,712	0.00	0.00%
PARAPROFESSIONAL - SPED	0.00	-	0.00	0	-	-
SECRETARIAL - PART-TIME & OT	0.00	-	0.00	0	-	-
SPED PARA - AMVET	10.00	195,792	10.00	195,792	-	0.00%
SPED PARA - COMM	16.00	349,650	16.00	349,650	-	0.00%
SPED PARA - ELC	17.80	258,163	17.80	258,163	-	0.00%
SPED PARA - FALLS	8.00	191,326	8.00	191,326	-	0.00%
SPED PARA - HIGH SCHOOL	13.20	309,015	13.20	309,015	-	0.00%
SPED PARA - MARTIN	12.00	255,170	12.00	255,170	-	0.00%
SPED PARA - MIDDLE	21.00	447,802	21.00	447,802	-	0.00%
SPED PARA - ROOS	2.00	42,794	2.00	42,794	-	0.00%

Exhibit 6
FY'25 Superintendent's Recommended Budget: Special Education With Account Detail

Special Education	(Multiple Items)
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Account Description	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
THERAPY - COTA (NEW)	0.00	-	0.00	0	-	-
Contracted Services		447,000		447,000	-	0.00%
CONTRACT SERVICES - SPED		407,000		407,000	-	0.00%
COPIER EXPENSE - SPED		-		0	-	-
LEGAL COUNSEL - SPED (NEW)		40,000		40,000	-	0.00%
Supplies and Materials		80,143		80,529	386	0.48%
COMPUTER HARDWARE - SPED		4,031		4,031	-	0.00%
COMPUTER SOFTWARE - SPED		12,875		13,261	386	3.00%
COMPUTER SUPPLIES - SPED		-		0	-	-
Instructional Supplies - SPED - ELC		-		0	-	-
Instructional Supplies - SPED - AMVET		-		0	-	-
Instructional Supplies - SPED - FALLS		-		0	-	-
Instructional Supplies - SPED - MARTIN		-		0	-	-
Instructional Supplies - SPED - ROOSEVELT		-		0	-	-
Instructional Supplies - SPED -DISTRICT		50,639		50,639	-	0.00%
Instructional Supplies - SPED- HS SPED		2,800		2,800	-	0.00%
OFFICE SUPPLIES - ADJ COUNS		-		0	-	-
OFFICE SUPPLIES - SPED		4,000		4,000	-	0.00%
PETTY CASH - SPED		-		0	-	-
Workbooks and Textbooks - SPED - MARTIN		-		0	-	-
Workbooks and Textbooks - SPED - ROOSEVELT		1,000		1,000	-	0.00%
Workbooks and Textbooks - SPED -DISTRICT		4,798		4,798	-	0.00%
Other Expenses		1,051,069		1,165,808	114,739	10.92%
Equipment Acquisition (currently inactive)		5,000		5,000	-	0.00%
Equipment Replacment (currently inactive)		5,000		5,000	-	0.00%
IN-STATE TRAVEL - SPED		1,194		1,194	-	0.00%
SPED TESTING & SUPPLIES - HS		-		0	-	-
SPED TUITION - NON-PUBLIC		1,011,253		1,125,992	114,739	11.35%
TESTING - SPED		28,622		28,622	-	0.00%
Grand Total	216.07	13,571,376	216.07	14,120,142	548,767	4.04%

Exhibit 7

FY'25 Superintendent's Recommended Budget: Facilities Department With Account Detail

Facilities Department	(Multiple Items)
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Account Description	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
Other Salaries	35.50	1,967,007	35.50	2,034,621	67,613	3.44%
CUSTODIAN - AMVET	2.50	118,449	2.50	125,681	7,233	6.11%
CUSTODIAN - COMMUNITY	3.00	145,453	3.00	155,598	10,145	6.97%
CUSTODIAN - ELC	1.00	50,000	1.00	51,250	1,250	2.50%
CUSTODIAN - FALLS	2.00	93,115	2.00	95,443	2,328	2.50%
CUSTODIAN - HIGH	10.00	490,551	10.00	504,590	14,039	2.86%
CUSTODIAN - MARTIN	3.50	171,317	3.50	176,487	5,170	3.02%
CUSTODIAN - MIDDLE	5.00	245,091	5.00	259,123	14,032	5.73%
CUSTODIAN - OVERTIME	0.00	9,000	0.00	9,000	0	0.00%
CUSTODIAN - ROOSEVELT	2.00	98,667	2.00	101,134	2,467	2.50%
CUSTODIAN - SUBSTITUTES & PT	0.00	50,000	0.00	50,000	0	0.00%
CUSTODIAN - WOODCOCK	0.50	23,327	0.50	23,910	583	2.50%
TRADESMEN - DISTRICT	6.00	447,038	6.00	457,405	10,367	2.32%
TRADESMEN - OVERTIME	0.00	5,000	0.00	5,000	0	0.00%
TRADESMEN - SUBSTITUTES & PT (Summer Work)	0.00	20,000	0.00	20,000	0	0.00%
Contracted Services		81,705		86,705	5,000	6.12%
CONTRACT SERVICES - DISTRICT		2,300		7,300	5,000	217.39%
MAINT CONTRACTS / INSPECTIONS		0		0	0	0.00%
TRASH FEE ASSESSMENT		79,405		79,405	0	0.00%
Supplies and Materials		185,330		185,330	0	0.00%
CUSTODIAL SUPPLIES - AMVET		7,773		7,773	0	0.00%
CUSTODIAL SUPPLIES - COMM		12,326		12,326	0	0.00%
CUSTODIAL SUPPLIES - ELC		2,078		2,078	0	0.00%
CUSTODIAL SUPPLIES - FALLS		4,114		4,114	0	0.00%
CUSTODIAL SUPPLIES - HS		25,951		25,951	0	0.00%
CUSTODIAL SUPPLIES - MARTIN		10,284		10,284	0	0.00%
CUSTODIAL SUPPLIES - MS		26,248		26,248	0	0.00%
CUSTODIAL SUPPLIES - ROOSEVELT		4,024		4,024	0	0.00%
CUSTODIAL SUPPLIES - WOODCOCK		2,201		2,201	0	0.00%
CUSTODIAL UNIFORMS - DISTRICT		10,331		10,331	0	0.00%
GROUNDS MAINTENANCE SUPPLIES - DISTRICT		47,000		47,000	0	0.00%

Exhibit 7

FY'25 Superintendent's Recommended Budget: Facilities Department With Account Detail

Facilities Department	(Multiple Items)
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Account Description	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
SUPPLIES - CARPENTER		3,500		3,500	0	0.00%
SUPPLIES - ELECTRICIAN		7,500		7,500	0	0.00%
SUPPLIES - HVAC (NEW)		15,000		15,000	0	0.00%
SUPPLIES - PLUMBER		7,000		7,000	0	0.00%
Other Expenses		1,534,666		1,672,478	137,812	8.98%
BUILDING MAINT - AMVET		32,728		32,728	0	0.00%
BUILDING MAINT - COMM		51,901		51,901	0	0.00%
BUILDING MAINT - ELC		8,750		8,750	0	0.00%
BUILDING MAINT - FALLS		17,321		17,321	0	0.00%
BUILDING MAINT - HS		109,268		109,268	0	0.00%
BUILDING MAINT - MARTIN		43,302		43,302	0	0.00%
BUILDING MAINT - MS		110,517		110,517	0	0.00%
BUILDING MAINT - ROOSEVELT		16,945		16,945	0	0.00%
BUILDING MAINT - WOODCOCK		9,268		9,268	0	0.00%
ELECTRICITY - AMVET		40,000		40,000	0	0.00%
ELECTRICITY - COMM		39,000		39,000	0	0.00%
ELECTRICITY - DISTRICT		11,000		11,000	0	0.00%
ELECTRICITY - ELC		12,000		12,000	0	0.00%
ELECTRICITY - FALLS		32,000		32,000	0	0.00%
ELECTRICITY - HIGH		300,000		300,000	0	0.00%
ELECTRICITY - MARTIN		47,000		47,000	0	0.00%
ELECTRICITY - MIDDLE		173,000		173,000	0	0.00%
ELECTRICITY - ROOSEVELT		24,000		24,000	0	0.00%
EMERGENCY REPAIRS - DISTRICT		0		100,000	100,000	0.00%
GAS - AMVET		1,300		1,300	0	0.00%
GAS - COMM		1,400		1,400	0	0.00%
GAS - DISTRICT		12,200		12,200	0	0.00%
GAS - ELC		20,000		25,000	5,000	25.00%
GAS - FALLS		1,400		1,400	0	0.00%
GAS - HIGH		10,000		10,000	0	0.00%
GAS - MARTIN		11,100		11,100	0	0.00%

Exhibit 7

FY'25 Superintendent's Recommended Budget: Facilities Department With Account Detail

Facilities Department	(Multiple Items)
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Account Description	FY'24 FTE	FY'24 Budget	FY'25 FTE	FY'25 Budget	Difference (\$)	Difference (%)
GAS - MIDDLE		71,000		66,000	-5,000	-7.04%
GAS - ROOSEVELT		1,300		1,300	0	0.00%
GASOLINE - ALL VEHICLES		5,900		5,900	0	0.00%
GROUND'S EQUIP MAINTENANCE		7,500		7,500	0	0.00%
IN-STATE TRAVEL - Facilities		1,028		1,028	0	0.00%
MACHINE/INST REPAIR - AMVET		0		0	0	0.00%
MACHINE/INST REPAIR - COMM		0		0	0	0.00%
MACHINE/INST REPAIR - DISTRICT		0		0	0	0.00%
MACHINE/INST REPAIR - MARTIN		0		0	0	0.00%
MACHINE/INST REPAIR - MS		0		0	0	0.00%
MACHINE/INST REPAIR - ROOSEVELT		0		0	0	0.00%
MACHINE/INT REPAIR - HS		0		0	0	0.00%
OIL - AMVET		67,000		73,404	6,404	9.56%
OIL - COMM		40,700		40,700	0	0.00%
OIL - DISTRICT		0		0	0	0.00%
OIL - ELC		0		0	0	0.00%
OIL - FALLS		29,200		29,200	0	0.00%
OIL - MARTIN		45,300		47,162	1,862	4.11%
OIL - MIDDLE		0		0	0	0.00%
OIL - ROOSEVELT		21,400		50,945	29,545	138.06%
SEWER - AMVET		2,455		1,455	-1,000	-40.73%
SEWER - COMM		3,893		4,893	1,000	25.69%
SEWER - DISTRICT		695		395	-300	-43.17%
SEWER - ELC		656		956	300	45.73%
SEWER - FALLS		1,299		3,299	2,000	153.96%
SEWER - HIGH		8,195		13,195	5,000	61.01%
SEWER - MARTIN		3,245		2,245	-1,000	-30.82%
SEWER - MIDDLE		8,289		2,289	-6,000	-72.39%
SEWER - ROOSEVELT		1,271		1,271	0	0.00%
TELEPHONE - AMVET		800		800	0	0.00%
TELEPHONE - COMM		2,000		2,000	0	0.00%

Exhibit 8
FY'25 Superintendent's Recommended Budget: Utilities

Account Description	FY'24 Budget	FY'25 Budget	Difference (\$)	Difference (%)
ELECTRICITY - AMVET	40,000	40,000	-	0.0%
ELECTRICITY - COMM	39,000	39,000	-	0.0%
ELECTRICITY - DISTRICT	11,000	11,000	-	0.0%
ELECTRICITY - ELC	12,000	12,000	-	0.0%
ELECTRICITY - FALLS	32,000	32,000	-	0.0%
ELECTRICITY - HIGH	300,000	300,000	-	0.0%
ELECTRICITY - MARTIN	47,000	47,000	-	0.0%
ELECTRICITY - MIDDLE	173,000	173,000	-	0.0%
ELECTRICITY - ROOSEVELT	24,000	24,000	-	0.0%
Total Electricity	678,000	678,000	-	0.0%
GAS - AMVET	1,300	1,300	-	0.0%
GAS - COMM	1,400	1,400	-	0.0%
GAS - DISTRICT	12,200	12,200	-	0.0%
GAS - ELC	20,000	25,000	5,000	25.0%
GAS - FALLS	1,400	1,400	-	0.0%
GAS - HIGH	10,000	10,000	-	0.0%
GAS - MARTIN	11,100	11,100	-	0.0%
GAS - MIDDLE	71,000	66,000	(5,000)	-7.0%
GAS - ROOSEVELT	1,300	1,300	-	0.0%
Total Gas	129,700	129,700	-	0.0%
OIL - AMVET	67,000	73,404	6,404	9.6%
OIL - COMM	40,700	40,700	-	0.0%
OIL - DISTRICT	-	-	-	
OIL - ELC	-	-	-	
OIL - FALLS	29,200	29,200	-	0.0%
OIL - MARTIN	45,300	47,162	1,862	4.1%
OIL - MIDDLE	-	-	-	
OIL - ROOSEVELT	21,400	50,945	29,545	138.1%
Total Oil	203,600	241,412	37,812	18.6%
SEWER - AMVET	2,455	1,455	(1,000)	-40.7%
SEWER - COMM	3,893	4,893	1,000	25.7%
SEWER - DISTRICT	695	395	(300)	-43.2%
SEWER - ELC	656	956	300	45.7%
SEWER - FALLS	1,299	3,299	2,000	154.0%
SEWER - HIGH	8,195	13,195	5,000	61.0%
SEWER - MARTIN	3,245	2,245	(1,000)	-30.8%
SEWER - MIDDLE	8,289	2,289	(6,000)	-72.4%
SEWER - ROOSEVELT	1,271	1,271	-	0.0%
Total Sewer	29,998	29,998	-	0.0%
TELEPHONE - AMVET	800	800	-	0.0%

Exhibit 8
FY'25 Superintendent's Recommended Budget: Utilities

TELEPHONE - COMM	2,000	2,000	-	0.0%
TELEPHONE - DISTRICT	21,000	21,000	-	0.0%
TELEPHONE - ELC	700	700	-	0.0%
TELEPHONE - FALLS	700	700	-	0.0%
TELEPHONE - HIGH	3,200	3,200	-	0.0%
TELEPHONE - MARTIN	1,600	1,600	-	0.0%
TELEPHONE - MIDDLE	3,000	3,000	-	0.0%
TELEPHONE - ROOSEVELT	750	750	-	0.0%
Total Telephone	33,750	33,750	-	0.0%
WATER - AMVET	2,864	1,864	(1,000)	-34.9%
WATER - COMM	4,541	4,541	-	0.0%
WATER - District (irrigation)	6,000	2,000	(4,000)	-66.7%
WATER - ELC	766	766	-	0.0%
WATER - FALLS	1,516	2,516	1,000	66.0%
WATER - HIGH	9,561	16,561	7,000	73.2%
WATER - MARTIN	3,789	3,789	-	0.0%
WATER - MIDDLE	9,670	5,670	(4,000)	-41.4%
WATER - ROOSEVELT	1,483	2,483	1,000	67.4%
Total Water	40,190	40,190	-	0.0%
Grand Total Utilities	1,115,238	1,153,050	37,812	3.4%