June 2, 2023

To: MERSD School Committee (SC)

From: Avi Urbas, Director of Finance & Operations

Copy: Pam Beaudoin, Superintendent of Schools

Re: FY23 Spring Budget-to-Actual Report for 6/6/23 School Committee Meeting

Hello, MERSD School Committee.

Attached please find our 3<sup>rd</sup> budget-to-actual report for FY23 with final budget transfer requests. Previous FY23 updates were presented to School Committee on 11/1/22 and 1/24/23. For ease of view, page 1 of the report shows just the updated forecast and variances compared to the January adjusted FY23 budget, plus transfer requests and comments/explanations. Page 2 has greater detail, including the same information as page 1, plus the original FY23 budget, 11/1 and 1/24 transfers, and fiscal year-to-date actual spending, but comments have been removed so the extra detail can fit on a readable single page.

#### **Forecast Summary**

At a high level, savings in the forecast have declined from \$290K (1.0% of budget) in January's update to \$78K (0.3% of budget) at this time. Of note, this decline in savings is partly due to a proposed \$134K increase in prepayments of FY24 out-of-district (OOD) tuition, for reasons described below. Prior to this proposed increase in prepayments, the total FY23 savings would be \$212K (0.7% of budget), which is below the January forecast. The \$78K in updated budget savings forecasts breaks down as \$181K in personnel savings offset by \$103K in operating expense anticipated overages, both compared to the current FY23 budget, as adjusted by School Committee in January.

#### **Personnel Forecast**

The personnel forecast has changed only \$58K (0.3%) since November, which highlights the fact that the large majority of full-year personnel costs are known in the fall, after the main hiring season is complete. By contrast, there are typically more substantial personnel changes in the time between initial budget adoption (spring of prior year) and the start of each school year, due to unanticipated staffing departures and replacements over the summer. Notable exceptions to this timeline of visibility are substitute costs, which are difficult to predict in the fall and heavily impacted by unanticipated long-term leaves of absence throughout the year (e.g., maternity, or paid medical leave). Forecasts for hourly staff (e.g., cafeteria/recess aides) can also change mid-year, but are smaller in size.

Of the \$181K in total forecasted FY23 personnel savings, \$102K is non-recurring, relating to our inability to fill the new payroll/accounts payable clerk position, savings on the interim Essex Elementary principal, and a reduction in hours for the interim curriculum director. Other smaller savings are shown in the handouts.

#### **Operating Expense Forecast**

The largest change in our forecast for operating expense is the \$134K proposed increase in OOD prepayments. Earlier this year, we identified \$150K in FY23 savings, largely from health insurance, that was earmarked to prepay FY24 OOD with a separate budget transfer. That amount is consistent with prior years, and helped to reduce the FY24 budget, despite \$277K in anticipated increases in FY24 OOD expenses. The current proposed \$134K in additional prepayments will help to offset 1-2 newly

identified placements for the coming year that were not known when building the FY24 budget, and are therefore as-of-yet, unfunded. As noted previously, OOD can be difficult to predict a year in advance for budgeting purposes, and student needs will often change during the course of a school year.

Other notable changes in Operating Expenses are \$20K increase in utilities, on top of the \$188K increase requested in the fall, to account for new heating and electric contracts that we unfortunately had to renew during the early days the Russian-Ukraine war, when inflation was simultaneously peaking. The budget spike was compounded because previous multi-year contracts had been established during the COVID pandemic when rates had plummeted.

Facility capital expenses are also up by \$40K, as we continue to invest in remediating identified needs at Essex Elementary School (EES) and the Middle High School (MSHS). Total anticipated spending of \$96K in this category is notably just below our FY24 budget request of \$100K for annual operating small capital investments (in the 3/21/23 FY24 budget).

#### **Budget Transfers**

As a reminder budget transfer requests do not change the total budget amount, but rather seek School Committee approval for changes in how the current fiscal year budget may be spent, based on changes that have occurred throughout the year, since the FY23 budget was first adopted back in spring of 2022. Total transfer requests at this time of \$129K into operating expense (i.e., to allow for increased spending) are offset by \$129K of transfer reductions for personnel costs related to anticipated savings.

#### **OPEB Contribution**

Each year in June, I request School Committee approval for our annual contribution into MERSD's OPEB (Other Post Employment Benefits) trust fund for state mandated retiree health care. The contribution for FY23 is \$578,666, based on the formula contained in the teachers' contract, whereby MERSD pledges savings from negotiated changes in active employee health insurance coverage. This negotiation was put into effect in FY16. Savings stem from introducing lower-cost deductible plans and from reducing employer contribution rates from 80% to 75% for legacy staff and from 75% to 70% for new hires. MA State Law requires school districts to fund lifetime retiree health care for any retiree that earns pension eligibility, with a minimum employer contribution rate of 50% of health insurance premiums, but many districts and municipalities have yet to face and pre-fund these large future liabilities. MERSD's OPEB trust contributions are invested with PRIT, the same fund that manages teacher and state employee pensions. Earnings on these investments help to reduce the amount that MERSD must contribute. Contributions since inception now total \$3.97 million.

Please let me k	know if vou l	have anv c	auestions.
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Best regards,

Avi Urbas

## FY23 Budget-to-Actual

### Spring Update

DOE		Adjusted	Updated FY	Budget		Transfer	Proposed			
Account Code	Budget Summary	Budget	Forecast	Variance \$	% Variance	Request	Final Budget	Comments		
		<u> </u>					, ,			
	PERSONNEL - STAFF									
1210	Superintendent's Office	\$284,982	\$286,225	(\$1,243)	-0.4%	\$1,250	\$286,232	School Committee secretary hours		
1410	Business Office	\$480,719	\$443,732	\$36,988	7.7%	(\$35,000)	\$445,719	Payroll/AP Clerk open position. Savings funded contracted services for AP leave (below, Op. Exp.)		
1450	District Technology	\$271,059	\$273,059	(\$2,000)	-0.7%	\$2,000		New IT Admin hire after budget - salary differential		
2110	Student Services Office	\$229,760	\$229,897	(\$137)	-0.1%	\$200	\$229.960	True up of original budget adjustment		
	Curriculum Director	\$118,236	\$80,322	\$37,914	32.1%	(\$35,000)		Interim curriculum director - reduced hours mid-year due to retirement status		
2210	Principals/Asst. Principals	\$783,375	\$756,703	\$26,673	3.4%	(\$25,000)	\$758,375	Savings from EES interim - retiree in role		
	School Secretaries	\$277,642	\$277,643	(\$1)	0.0%	(, ,,,,,,	\$277,642	Savings nom EES interim - retiree in role		
	Dept. Heads/Team/Curr. Leaders/PDC	\$134,531	\$125,447	\$9,084	6.8%	(\$9,000)	\$125,531	Savings from unfilled stipends to fund pre-summer professional development		
	Classroom Teachers	\$9,297,448	\$9,289,743	\$7,705	0.1%	(+=,===)	\$9,297,448	g		
	Special Ed Teachers	\$2,867,304	\$2,862,254	\$5,050	0.2%		\$2,867,304			
	Special Ed Team Chairs	\$205,472	\$202,124	\$3,348	1.6%		\$205,472			
	Substitute Teachers	\$161,614	\$154,554	\$7,060	4.4%		\$161,614			
	Teaching Assistants	\$762,656	\$747,161	\$15,495	2.0%	(\$9,000)		\$9K spring changes vs. forecast in needs for hourly FTE		
	Library/Media Coordinators	\$107,079	\$107,079	\$0	0.0%	(ψ3,000)	\$107,079	ask spring changes vs. forecast in needs for hourly if it		
	SPED,LEP, H&H Tutors	\$107,079	\$142,762	\$1,960	1.4%		\$107,079			
	Guidance/Adj. Counselors	\$709,934	\$697,772	\$12,162	1.7%	(\$10,000)	\$699,934	Summer have a trained was Calumn may be recorded but not associated		
						(\$10,000)		Summer hours < typical year. Column moves requested but not completed		
	Psychologists	\$209,130	\$209,130	\$0	0.0%	<b>#0.000</b>	\$209,130			
	Nurses	\$206,103	\$209,768	(\$3,665)	-1.8%	\$3,800	\$209,903	Nurse substitute costs vs. prior estimates		
	Transportation/Traffic/Emergency/Title IX	\$20,986	\$20,825	\$161	0.8%	(07.500)	\$20,986			
	Cafeteria/Recess Aides	\$71,546	\$56,632	\$14,914	20.8%	(\$7,500)		Back to original budget - decline in usage at MS since prior forecast		
	Athletics (Office & Coaching Stipends)	\$328,067	\$318,715	\$9,352	2.9%	(\$9,000)	\$319,067	Spring coaching savings due to fewer teams based on enrollment		
	Student Activity Stipends	\$135,809	\$135,809	(\$0)	0.0%		\$135,809			
	Custodians	\$90,445	\$87,340	\$3,105	3.4%			Custodial OT < budget		
4220	Facilities Department	\$184,123	\$184,321	(\$198)	-0.1%	\$200	\$184,323	Maintaince OT		
	Negotiations, Longevity, Expanded Effort	\$156,551	\$159,701	(\$3,150)	-2.0%	\$3,200	\$159,751	Mid-year longevity adjustments for employees attaining next level of service		
	Subtotal PERSONNEL	\$18 239 294	\$18 058 717	\$180,577	1.0%	(\$128.850)	\$18 110 444	\$102K of personnel savings is one-time (curriculum director, EES principal, AP leave)		
	Subtotal PERSONNEL   \$18,239,294   \$18,058,717   \$180,577   1.0%   (\$128,850)   \$18,110,444   \$102K of personnel savings is one-time (curriculum director, EES principal, AP leav									
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DOE				-				stora di personner savings is one-time (curriculum director, ELS principal, AF reave)		
Account		Adjusted	Updated FY	Budget		Transfer	Proposed			
	Budget Summary			-	% Variance					
Account		Adjusted	Updated FY	Budget		Transfer	Proposed			
Account Code	Budget Summary	Adjusted	Updated FY	Budget Variance \$	% Variance	Transfer	Proposed	Comments		
Account Code	Budget Summary  OPERATING EXPENSES District Admin. Expenses	Adjusted Budget \$354,368	Updated FY Forecast \$392,035	Budget Variance \$ (\$37,667)	% Variance	Transfer Request \$38,000	Proposed Final Budget \$392,368	Comments  Contracted AP for leave, funded by Business Office personnel savings above		
Account Code	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip	Adjusted Budget \$354,368 \$260,424	Updated FY Forecast \$392,035 \$277,411	Budget Variance \$ (\$37,667) (\$16,987)	% Variance -10.6% -6.5%	Transfer Request	Proposed Final Budget \$392,368 \$278,424	Comments		
1000 2000 2100	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses	Adjusted Budget \$354,368 \$260,424 \$31,600	Updated FY Forecast \$392,035 \$277,411 \$28,688	Budget Variance \$ (\$37,667) (\$16,987) \$2,912	% Variance -10.6% -6.5% 9.2%	Transfer Request \$38,000	Proposed Final Budget \$392,368 \$278,424 \$31,600	Comments  Contracted AP for leave, funded by Business Office personnel savings above		
1000 2000 2100 2210	Budget Summary  OPERATING EXPENSES  District Admin. Expenses  Bldg. Instr. Supplies/Equip  SPED Admin. Expenses  Bldg. Admin. Expenses	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565	Updated FY Forecast \$392,035 \$277,411 \$28,688 \$46,553	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12	% Variance -10.6% -6.5% 9.2% 0.0%	Transfer Request \$38,000	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565	Comments  Contracted AP for leave, funded by Business Office personnel savings above		
1000 2000 2100 2210 2300	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565 \$291,485	Updated FY Forecast \$392,035 \$277,411 \$28,688 \$46,553 \$286,363	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122	% Variance -10.6% -6.5% 9.2% 0.0% 1.8%	Transfer Request \$38,000 \$18,000	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction		
1000 2000 2100 2210 2300 2350	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500	Updated FY Forecast \$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$286,363 \$286,363	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544)	% Variance -10.6% -6.5% 9.2% 0.0% 1.8% -24.8%	Transfer Request \$38,000 \$18,000	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500	Comments  Contracted AP for leave, funded by Business Office personnel savings above		
1000 2000 2100 2210 2300 2350 2400	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000	Updated FY Forecast \$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4%	Transfer Request \$38,000 \$18,000	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction		
1000 2000 2100 2210 2300 2350 2400 2451	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0%	\$38,000 \$18,000 \$12,000 (\$28,000)	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction		
1000 2000 2100 2210 2300 2350 2400 2451 3200	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 \$1 (\$257)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0%	\$38,000 \$18,000 \$12,000 (\$28,000)	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials		
1000 2000 2100 2210 2350 2451 3200 3300	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073	\$392,035 \$277,411 \$28,688 \$46,553 \$266,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 (\$11,544) \$28,254 \$1 (\$257) \$105,936	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9%	\$38,000 \$18,000 \$12,000 (\$28,000)	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials		
1000 2000 2100 2210 2350 2400 2451 3200 3300 3300	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073 \$724,310	Updated FY Forecast \$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6%	Transfer Request  \$38,000 \$18,000  \$12,000 (\$28,000)  \$300 (\$100,000)	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.		
1000 2000 2100 2210 2350 2400 2451 3200 3300 3500	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638 \$115,730	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,500	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs		
1000 2000 2100 2210 2310 2350 2451 3200 3300 3500 4100	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$5,122 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7%	Transfer Request  \$38,000 \$18,000  \$12,000 (\$28,000)  \$300 (\$100,000)	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,500 \$765,695	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.		
1000 2000 2100 2211 2300 2350 2400 2451 3200 3300 3500 4100 4110	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695 \$60,000	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253	% Variance  -10.6% -6.5% 9.2% 0.0% -1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,500 \$765,695 \$60,000	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season		
1000 2000 2100 2210 2310 2350 2450 3300 3300 3500 4110 4200	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies Maintenance	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695 \$60,000 \$822,886	\$392,035 \$277,411 \$28,688 \$46,553 \$266,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747 \$847,726	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253 (\$24,840)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4% -3.0%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000 \$20,000 \$25,000	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,509 \$60,000 \$847,886	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season  Inflation impact on outsourced custodial + maintenance at EES/MSHS		
1000 2000 2000 2210 2350 2451 3200 3300 4100 4110 4200 5000	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies Maintenance Insurance & Other Benefits	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$770,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695 \$60,000 \$822,886 \$5,421,579	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747 \$847,726 \$53,68,062	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253 (\$24,840) \$53,517	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4% -3.0% 1.0%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000 \$20,000 \$25,000 (\$50,000)	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$174,500 \$765,695 \$60,000 \$847,886 \$5,371,579	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$16K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season  Inflation impact on outsourced custodial + maintenance at EES/MSHS  OPEB \$43K < budget, based on formula savings through end-of-year		
1000 2000 2000 2211 2300 2356 2405 2451 3300 3300 4100 4111 4200 5000 7000	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies Maintenance Insurance & Other Benefits Facility Capital Expense	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695 \$60,000 \$822,886 \$5,421,579 \$55,752	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747 \$847,726 \$5,368,062 \$94,889	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253 (\$24,840) \$33,517 (\$39,138)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4% -3.0% 1.0% -70.2%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000 \$20,000 \$25,000 (\$50,000) \$40,000	\$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,500 \$765,695 \$60,000 \$847,886 \$5,371,579 \$95,752	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season  Inflation impact on outsourced custodial + maintenance at EES/MSHS  OPEB \$43K < budget, based on formula savings through end-of-year Accelerated replacement of auditorium projection, due to condition (\$32K), EES security (\$6K)		
1000 2000 2000 2211 2300 2356 2405 2451 3300 3300 4100 4111 4200 5000 7000	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies Maintenance Insurance & Other Benefits	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$770,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695 \$60,000 \$822,886 \$5,421,579	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747 \$847,726 \$5,368,062 \$94,889	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253 (\$24,840) \$53,517	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4% -3.0% 1.0% -70.2%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000 \$20,000 \$25,000 (\$50,000)	\$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,500 \$765,695 \$60,000 \$847,886 \$5,371,579 \$95,752	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$16K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season  Inflation impact on outsourced custodial + maintenance at EES/MSHS  OPEB \$43K < budget, based on formula savings through end-of-year		
1000 2000 2100 2211 2300 2356 2405 2451 3300 3300 4100 4111 4200 5000 7000	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies Maintenance Insurance & Other Benefits Facility Capital Expense SPED Tuition-Out/Summer	**Adjusted Budget**  \$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$95,500 \$745,695 \$60,000 \$745,695 \$60,000 \$822,886 \$5,421,579 \$55,752 \$1,306,244	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747 \$847,726 \$5,368,062 \$94,889 \$1,439,794	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253 (\$24,840) \$53,517 (\$39,138) (\$133,550)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4% -3.0% 1.0% -70.2%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000 \$20,000 \$25,000 (\$50,000) \$40,000 \$133,550	\$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,500 \$765,695 \$60,000 \$847,886 \$5,371,579 \$95,752	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season  Inflation impact on outsourced custodial + maintenance at EES/MSHS  OPEB \$43K < budget, based on formula savings through end-of-year Accelerated replacement of auditorium projection, due to condition (\$32K), EES security (\$6K)		
1000 2000 2100 2211 2300 2356 2405 2451 3300 3300 4100 4111 4200 5000 7000	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr.Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies Maintenance Insurance & Other Benefits Facility Capital Expense	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695 \$60,000 \$822,886 \$5,421,579 \$55,752	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747 \$847,726 \$5,368,062 \$94,889 \$1,439,794	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253 (\$24,840) \$33,517 (\$39,138)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4% -3.0% 1.0% -70.2%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000 \$20,000 \$25,000 (\$50,000) \$40,000	\$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,500 \$765,695 \$60,000 \$847,886 \$5,371,579 \$95,752	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season  Inflation impact on outsourced custodial + maintenance at EES/MSHS  OPEB \$43K < budget, based on formula savings through end-of-year Accelerated replacement of auditorium projection, due to condition (\$32K), EES security (\$6K)		
1000 2000 2100 2211 2300 2356 2405 2451 3300 3300 4100 4111 4200 5000 7000	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies Maintenance Insurance & Other Benefits Facility Capital Expense SPED Tuition-Out/Summer  Subtotal OPERATIONS	Adjusted Budget \$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$70,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695 \$60,000 \$822,886 \$5,421,579 \$55,752 \$1,306,244 \$11,011,693	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747 \$847,726 \$5,680,662 \$14,39,794 \$11,114,227	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 (\$11,544) \$28,254 \$1 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253 (\$24,840) \$53,517 (\$39,138) (\$133,550)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4% -3.0% 1.0% -70.2%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000 \$20,000 \$25,000 (\$50,000) \$40,000 \$133,550	Proposed Final Budget \$392,368 \$278,424 \$11,600 \$46,565 \$291,485 \$58,500 \$42,000 \$342,961 \$13,050 \$222,073 \$724,310 \$116,500 \$765,695 \$60,000 \$847,886 \$5,371,579 \$95,752 \$1,439,794	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season  Inflation impact on outsourced custodial + maintenance at EES/MSHS  OPEB \$43K < budget, based on formula savings through end-of-year Accelerated replacement of auditorium projection, due to condition (\$32K), EES security (\$6K)		
1000 2000 2100 2211 2300 2356 2405 2451 3300 3300 4100 4111 4200 5000 7000	Budget Summary  OPERATING EXPENSES District Admin. Expenses Bldg. Instr. Supplies/Equip SPED Admin. Expenses Bldg. Admin. Expenses Bldg. Admin. Expenses SPED Contracted Services Professional Development New Curriculum Materials Instructional Technology Health Expenses Transportation/Traffic/Security SPED Transportation Athletics/Student Activities Utilities Custodial Supplies Maintenance Insurance & Other Benefits Facility Capital Expense SPED Tuition-Out/Summer  Subtotal OPERATIONS	\$354,368 \$260,424 \$31,600 \$46,565 \$291,485 \$46,500 \$77,000 \$342,961 \$12,750 \$322,073 \$724,310 \$96,500 \$745,695 \$60,000 \$822,886 \$5,421,579 \$55,752 \$1,306,244 \$11,011,693	\$392,035 \$277,411 \$28,688 \$46,553 \$286,363 \$58,044 \$41,746 \$342,961 \$13,007 \$216,137 \$719,638 \$115,730 \$765,698 \$59,747 \$847,726 \$5,368,062 \$94,889 \$1,439,794 \$11,114,227	Budget Variance \$ (\$37,667) (\$16,987) \$2,912 \$12 \$5,122 (\$11,544) \$28,254 (\$257) \$105,936 \$4,673 (\$19,230) (\$20,002) \$253 (\$24,840) \$33,517 (\$39,138) (\$133,550) (\$102,534)	% Variance  -10.6% -6.5% 9.2% 0.0% 1.8% -24.8% 40.4% 0.0% -2.0% 32.9% 0.6% -19.9% -2.7% 0.4% -3.0% 1.0% -70.2% -10.2%	\$38,000 \$18,000 \$12,000 (\$28,000) \$300 (\$100,000) \$20,000 \$20,000 \$25,000 (\$50,000) \$40,000 \$133,550 \$128,850	Proposed Final Budget \$392,368 \$278,424 \$31,600 \$46,565 \$291,485 \$58,500 \$342,961 \$13,050 \$765,695 \$60,000 \$847,886 \$5,371,579 \$95,752 \$1,439,794 \$11,140,543	Comments  Contracted AP for leave, funded by Business Office personnel savings above Savings < initial estimate (incl. special ed instructional equip.): return \$18K of \$50K fall reduction  Additional professional development funded by savings in new curriculum materials  \$150K FY22 excess State Aid must offset FY23 budget. Route consolidation savings > budget.  Increased transportation for end-of-year activities in lieu of overnight chaperone costs Heating and electric - last forecast was prior to peak heating/lighting season  Inflation impact on outsourced custodial + maintenance at EES/MSHS  OPEB \$43K < budget, based on formula savings through end-of-year Accelerated replacement of auditorium projection, due to condition (\$32K), EES security (\$6K)		

# FY23 Budget-to-Actual Spring Update

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DOE Account Code	Budget Summary	Original Budget	11/1 Transfer	1/24 Transfer	Adjusted Budget	Actual: FY to Date	Updated FY Forecast	Budget Variance \$	% Variance	Transfer Request	Proposed Final Budget
	PERSONNEL - STAFF										
	Superintendent's Office	\$257,450	\$27,532		\$284.982	\$263,133	\$286,225	(\$1,243)	-0.4%	\$1,250	\$286,232
	Business Office	\$416.901	\$63.818		\$480.719	\$402.640	\$443.732		7.7%	(\$35,000)	\$445.719
	District Technology	\$284,562	(\$13,504)		\$271,059	\$251.056	\$273,059	(\$2,000)	•	\$2,000	\$273,059
	Student Services Office	\$258,564	(\$28,804)		\$271,039	\$231,030	\$273,039	(\$2,000) (\$137)		\$2,000	\$229,960
	Curriculum Director	\$118,236	(\$20,004)		\$118,236	\$74,850			32.1%	(\$35,000)	\$83,236
	Principals/Asst. Principals	\$783.375			\$783.375	\$693.045	\$756,703		3.4%	(\$35,000)	\$758.375
	School Secretaries	\$277.642			\$277.642	\$255,233	\$277,643	\$20,073 (\$1)		(\$25,000)	\$277,642
	Dept. Heads/Team/Curr. Leaders/PDC	\$134.531			\$134,531	\$235,233 \$124,282	\$125,447	\$9,084	6.8%	(\$9,000)	\$125,531
	Classroom Teachers	\$9,111,321	\$186,127		\$9,297,448	\$7,137,034	\$9,289,743	\$9,064 \$7,705	0.6%	(\$9,000)	\$9,297,448
	Special Ed Teachers	\$2.992.304	(\$45,000)	(\$80,000)		\$2.195.708		\$5.050	0.1%		\$2,867,304
	Special Ed Teachers Special Ed Team Chairs	\$2,992,304	(\$45,000)	(\$60,000)	\$2,667,304	\$155,480		\$3,030 \$3,348	1.6%		\$2,867,304
	Substitute Teachers	\$147.000	\$14.614		\$161.614	\$133,460	\$154,554	\$7,060	4.4%		\$161,614
	Teaching Assistants	\$827.656	(\$65,000)		\$762,656	\$718,734	\$747,161	\$15,495	2.0%	(\$9,000)	\$753,656
	Library/Media Coordinators	\$107,079	(\$05,000)		\$107,079	\$82,368		\$13,493 \$0	0.0%	(\$9,000)	\$107,079
	SPED,LEP, H&H Tutors	\$144,723			\$144.723	\$96,772			1.4%		\$144,723
	Guidance/Adj. Counselors	\$709,934			\$709,934	\$536,005	\$697,772		1.7%	(\$10,000)	\$699,934
	Psychologists	\$319.209	(\$110.079)		\$209,130	\$160,869	\$209,130		0.0%	(ψ10,000)	\$209,130
	Nurses	\$254,822	(\$48,719)		\$206,103	\$159,123	\$209,768	(\$3,665)		\$3,800	\$209,903
	Transportation/Traffic/Emergency/Title IX	\$9.500	\$5,613	\$5,874	\$20,986	\$18,892		(ψ3,003) \$161	0.8%	ψ5,000	\$20,986
	Cafeteria/Recess Aides	\$64,235	\$7,310	ψ5,07 4	\$71,546	\$48,639	\$56,632		20.8%	(\$7,500)	\$64,046
	Athletics (Office & Coaching Stipends)	\$363,837	(\$44,871)	\$9,100		\$271,661	\$318,715	\$9,352	2.9%	(\$9,000)	\$319,067
	Student Activity Stipends	\$135,809	(ψ++,07 1)	ψ3,100	\$135,809	\$123,606	\$135,809	ψ3,332 (\$0)		(ψ3,000)	\$135,809
	Custodians	\$90,445			\$90,445	\$77.445		. ,	3.4%		\$90,445
-	Facilities Department	\$182.134	\$1.989		\$184.123	\$179,312		(\$198)		\$200	\$184,323
	Negotiations, Longevity, Expanded Effort	\$131,300	\$25,251		\$156,551	\$132,424	\$159,701	(\$3,150)	-	\$3,200	\$159,751
	riogonanorio, congevity, expanded enort	ψ151,500	Ψ20,201		ψ100,001	ψ102,724	ψ100,701	(ψυ, 100)	-2.070	ψυ,200	ψ100,701
	Subtotal PERSONNEL	\$18,328,043	(\$23,723)	(\$65,026)	\$18,239,294	\$14,518,925	\$18,058,717	\$180,577	1.0%	(\$128,850)	\$18,110,444

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Account Code	<b>Budget Summary</b>	Original Budget	11/1 Transfer	1/24 Transfer	Adjusted Budget	Actual: FY to Date	Updated FY Forecast	Budget Variance \$	% Variance	Transfer Request	Proposed Final Budget
	OPERATING EXPENSES										
1000	District Admin. Expenses	\$274,017	\$80,352		\$354,368	\$349,113	\$392,035	(\$37,667)	-10.6%	\$38,000	\$392,368
2000	Bldg. Instr.Supplies/Equip	\$310,424	(\$50,000)		\$260,424	\$235,126	\$277,411	(\$16,987)	-6.5%	\$18,000	\$278,424
2100	SPED Admin. Expenses	\$31,600			\$31,600	\$18,514	\$28,688	\$2,912	9.2%		\$31,600
2210	Bldg. Admin. Expenses	\$46,565			\$46,565	\$32,591	\$46,553	\$12	0.0%		\$46,565
2300	SPED Contracted Services	\$260,000		\$31,485	\$291,485	\$208,419	\$286,363	\$5,122	1.8%		\$291,485
2350	Professional Development	\$46,500			\$46,500	\$35,149	\$58,044	(\$11,544)	-24.8%	\$12,000	\$58,500
2400	New Curriculum Materials	\$70,000			\$70,000	\$41,746	\$41,746	\$28,254	40.4%	(\$28,000)	\$42,000
2451	Instructional Technology	\$308,587	\$34,375		\$342,961	\$169,845	\$342,961	\$1	0.0%		\$342,961
3200	Health Expenses	\$8,000	\$4,750		\$12,750	\$9,572	\$13,007	(\$257)	-2.0%	\$300	\$13,050
3300	Transportation/Traffic/Security	\$448,200	(\$126,127)		\$322,073	\$232,398	\$216,137	\$105,936	32.9%	(\$100,000)	\$222,073
3300	SPED Transportation	\$687,100	\$37,210		\$724,310	\$540,224	\$719,638	\$4,673	0.6%		\$724,310
3500	Athletics/Student Activities	\$96,500			\$96,500	\$81,753	\$115,730	(\$19,230)	-19.9%	\$20,000	\$116,500
4100	Utilities	\$557,900	\$187,795		\$745,695	\$546,938	\$765,698	(\$20,002)	-2.7%	\$20,000	\$765,695
4110	Custodial Supplies	\$60,000			\$60,000	\$54,075	\$59,747	\$253	0.4%		\$60,000
4200	Maintenance	\$782,131	\$40,755		\$822,886	\$681,845	\$847,726	(\$24,840)	-3.0%	\$25,000	\$847,886
5000	Insurance & Other Benefits	\$5,720,287	(\$185,387)	(\$113,321)	\$5,421,579	\$4,671,568	\$5,368,062	\$53,517	1.0%	(\$50,000)	\$5,371,579
7000	Facility Capital Expense	\$53,000		\$2,752	\$55,752	\$38,474	\$94,889	(\$39,138)	-70.2%	\$40,000	\$95,752
9100	SPED Tuition-Out/Summer	\$1,162,134		\$144,110	\$1,306,244	\$976,393	\$1,439,794	(\$133,550)	-10.2%	\$133,550	\$1,439,794
	Subtotal OPERATIONS	\$10,922,944	\$23,722	\$65,026	\$11,011,693	\$8,923,743	\$11,114,227	(\$102,534)	-0.9%	\$128,850	\$11,140,543
	TOTAL	\$29,250,987	(\$0)	(\$0)	\$29,250,987	\$23,442,667		\$78,043	0.3%	\$0	\$29,250,987
	(Less: Funded Outside of General Fund)*	(\$325,000)			(\$325,000)		(\$325,000)				(\$325,000)
	General Fund Operating Spending	\$28,925,987	(\$0)	(\$0)	\$28,925,987	\$23,442,667	\$28,847,944	\$78,043	0.3%	\$0	\$28,925,987