

2024-2025 General Fund

May Summary

- **Salaries (101-190)**
 - For fiscal year 2025 our total budget in our salary accounts is \$6,308,271 which is about 49% of our total budget. We are anticipating a deficit in these accounts of (\$70,910.07). We had some staff changes over the summer which is what is driving the forecasted deficit in addition to an increased forecast amount in our sub lines.
- **Benefits (210-290)**
 - Benefits include medical, dental, vision, life, short and long term disability insurance. This object code also includes employer taxes, tuition reimbursements, unemployment, workers' compensation, and other benefits. Other benefits are items such as district annuity contributions and DOT physicals. Our FY25 budget in our benefits accounts is \$1,890,462 which accounts for about 15% of our total budget. For May, we are anticipating a reserve of \$97,891.81. As mentioned with salaries, the changes in staffing that we saw over the summer months also contributes to our anticipated reserve in our Health Insurance account. This is the driver of our overall reserve in these accounts.
- **Professional Services (322-330)**
 - Professional services are in the 300 object codes. Professional services are budgeted items such as professional development for staff, contracted services, and purchased services. Some examples of purchased services or contracted services are our annual audit costs, attorney fees, Occupational and Physical Therapy, Behavioral Analysts, Speech services, Psych services, and diagnostic evals. Our FY25 budget for professional services is \$265,777 which is about 2% of our overall budget. We are currently anticipating a deficit of (\$5,086.66).
- **Plant Operations (410-431)**
 - All of the 400 object codes refer to plant operations and utilities. Items coded here would be electricity, maintenance agreements, facility repairs, and trash removal. Our FY25 budget for these accounts is \$313,219 which is about 3% of our overall budget. We are currently anticipating a deficit of (\$71,986.07). This is primarily driven by our utility accounts.
- **Transportation / Tuition / Insurance / Communication (510-590)**
 - The 500 object codes cover contracted transportation, travel reimbursements, all tuition, insurance (Property, liability, cyber, etc.), printing and binding, postage, telephone, and advertising. Our FY25 budget in these accounts is \$3,580,468 which is 28% of our overall budget. For May we are anticipating a reserve of \$147,041.04.
- **Supplies (611-690)**
 - Supply accounts will be found in the 600 object codes. Instructional supplies will be coded as 611, these are any supplies directly needed to aid in instruction. Other supplies (office supplies, nurse supplies, general school supplies) will be coded as 690. Facility (613, 614, 620) and transportation (626) supplies will be found here as well. Our total FY25 budget in these accounts is \$365,895 which is about 3% of our overall budget. We are currently forecasting a deficit of (\$7,901.85).
- **Equipment (730-739)**
 - Equipment will be coded in the 700 object codes. Technology equipment is coded as 733, software is coded as 735, facility equipment is coded as 736 and other equipment, such as for transportation, will be coded as 739. Our total FY25 budget in these accounts is \$156,038 which is about 2% of our overall budget. We are currently forecasting a reserve of \$7,547.58. We are also utilizing available grant funds for some of our equipment purchases.

- **Dues & Fees (810)**
 - All dues and fees accounts are coded as 810. Dues and fees are then broken out by program and function of each school or department. Our total FY25 budget in these accounts is \$23,691 which is about 1% of our overall budget. We currently anticipate these accounts to be just over fully spent.
- **Other Objects (899)**
 - Other objects are any expenses that would not fall into one of the above object codes would be coded here.

Our total spent to date is \$10,083,581.36 which is about 78.13% of our total budget of \$12,906,921. We are currently forecasting a reserve of \$95,916.79.