

	<u>FY 2024</u>	<u>FY 2025</u>	<u>\$ Variance</u>	<u>% Variance</u>
Regular Instruction				
Pre-K Instruction	\$ 202,285	\$ 213,001	\$ 10,716	5.3%
K-2 Instruction	386,095	410,522	\$ 24,427	6.3%
Elementary Instruction	2,319,318	2,424,405	\$ 105,087	4.5%
Secondary Instruction	1,884,554	1,910,094	\$ 25,540	1.4%
Gifted and Talented	90,012	94,838	\$ 4,826	5.4%
English as a Second Language	20,626	21,854	1,228	6.0%
	<u>4,902,890</u>	<u>5,074,714</u>	<u>171,824</u>	<u>3.5%</u>
Special Education				
Elementary Instruction	1,139,490	1,356,635	94,838	8.3%
Secondary Instruction	692,442	701,639	9,197	1.3%
	<u>1,831,932</u>	<u>2,058,274</u>	<u>226,342</u>	<u>12.4%</u>
Other Instruction				
Elementary Extra & Co-Curricular	91,255	102,610	11,355	12.4%
Secondary Extra & Co-Curricular	212,250	218,853	6,603	3.1%
	<u>303,505</u>	<u>321,463</u>	<u>17,958</u>	<u>5.9%</u>
Student & Staff Support				
Elementary Guidance	164,138	174,227	10,089	6.1%
Secondary Guidance	182,681	190,579	7,898	4.3%
Health Services	81,184	86,579	5,395	6.6%
Career Advisor	40,540	41,410	870	2.1%
Elementary Curriculum Coordinator	-	-	-	N/A
Secondary Curriculum Coordinator	-	-	-	N/A
Elementary Professional Development	40,600	40,600	-	0.0%
Secondary Professional Development	15,000	24,000	9,000	60.0%
Elementary Library	90,794	97,904	7,110	7.8%
Secondary Library	47,917	51,599	3,682	7.7%
Elementary Technology	159,698	174,138	14,440	9.0%
Secondary Technology	206,377	365,945	159,568	77.3%
	<u>1,028,929</u>	<u>1,246,981</u>	<u>218,052</u>	<u>21.2%</u>
System Administration				
School Board and Trustees	50,850	50,850	-	0.0%
Central Office Administration	321,403	318,924	(2,479)	-0.8%
	<u>372,253</u>	<u>369,774</u>	<u>(2,479)</u>	<u>-0.7%</u>
School Administration				
Elementary Principal's Office	410,381	414,147	3,766	0.9%
Secondary Principal's Office	277,111	287,570	10,459	3.8%
	<u>687,492</u>	<u>701,717</u>	<u>14,225</u>	<u>2.1%</u>
Transportation and Buses	432,191	477,257	45,066	10.4%
Facilities Maintenance	1,563,128	1,837,717	274,589	17.6%
Debt Service	405,000	390,000	(15,000)	-3.7%
All Other Expenditures/School Nutrition	<u>215,000</u>	<u>265,000</u>	<u>50,000</u>	<u>23.3%</u>
TOTAL BUDGETED EXPENDITURES	<u>\$ 11,742,320</u>	<u>\$ 12,742,897</u>	<u>\$ 1,000,577</u>	<u>8.5%</u>

	<u>FY 2024</u>	<u>FY 2025</u>	<u>\$ Variance</u>	<u>% Variance</u>
Non-Tax Funding Sources				
Tuition	\$ 1,060,000	\$ 1,230,000	\$ 170,000	16.0%
Special Education Related Services	-	-	-	0.0%
State Subsidy	610,682	832,252	221,570	36.3%
Other Income	65,000	65,000	-	0.0%
Use of Fund Balance	<u>600,000</u>	<u>100,000</u>	<u>(500,000)</u>	<u>-83.3%</u>
TOTAL NON-TAX FUNDING SOURCES	<u>\$ 2,335,682</u>	<u>\$ 2,227,252</u>	<u>\$ (108,430)</u>	<u>-4.6%</u>

	<u>FY 2024</u>	<u>FY 2025</u>	<u>\$ Variance</u>	<u>% Variance</u>
Elementary and Secondary Education				
Total Budgeted Expenditures	\$ 11,742,320	\$ 12,742,897	\$ 1,000,577	8.5%
Less: Total Non-Tax Funding Sources	<u>2,335,682</u>	<u>2,227,252</u>	<u>(108,430)</u>	<u>-4.6%</u>
	9,406,638	10,515,645	1,109,007	11.8%
Adult Education	<u>68,114</u>	<u>59,840</u>	<u>(8,274)</u>	<u>-12.1%</u>
TOTAL TAX ASSESSMENT	<u>\$ 9,474,752</u>	<u>\$ 10,575,485</u>	<u>\$ 1,100,733</u>	<u>11.6%</u>

	<u>FY 2024</u>	<u>FY 2025</u>	<u>\$ Variance</u>	<u>% Variance</u>
Boothbay Harbor				
Operating Costs	\$ 3,302,701	\$ 3,217,930	\$ (84,771)	-2.6%
Debt Service	162,000	156,000	(6,000)	-3.7%
Adult Education	<u>27,246</u>	<u>23,936</u>	<u>(3,310)</u>	<u>-12.1%</u>
	3,491,947	3,397,866	(94,081)	-2.69%
Boothbay				
Operating Costs	5,698,937	6,907,715	1,208,778	21.2%
Debt Service	243,000	234,000	(9,000)	-3.7%
Adult Education	<u>40,868</u>	<u>35,904</u>	<u>(4,964)</u>	<u>-12.1%</u>
	<u>5,982,805</u>	<u>7,177,619</u>	<u>1,194,814</u>	<u>19.97%</u>
TOTAL TAX ASSESSMENT	<u>\$ 9,474,752</u>	<u>\$ 10,575,485</u>	<u>\$ 1,100,733</u>	<u>11.6%</u>

	<u>FY24 Students</u>	<u>FY25 Students</u>	<u>FY24 Alloc %</u>	<u>FY25 Alloc %</u>
Operating Costs Allocation				
Boothbay Harbor	142	123	36.69%	31.78%
Boothbay	<u>245</u>	<u>264</u>	<u>63.31%</u>	<u>68.22%</u>
	387	387	100.0%	100.0%

*Debt Service allocations can be no more than 60% and no less than 40%. Thus, 40% for Boothbay Harbor and 60% for Boothbay.

*Adult Education is allocated as 40% for Boothbay Harbor and 60% for Boothbay.