

Therapeutic Learning Center 2024-2025 Proposed Budget

	2023-2024 Projection	2024-2025 Proposed Budget	\$ Change	% Change	Narrative
Ordinary Income/Expense					
Income					
4070 · State revenue					
4070-1 · Capital Outlay	9,011	9,288	277	3.08%	
4070 · State revenue - Other	355,081	546,000	190,919	53.77%	Increase FTE's from 15 to 18 students. Additionally increase the number of weighted 255 FTE's from one to five students.
Total 4070 · State revenue	364,092	555,288	191,196	52.51%	
4300 · Donation	10,875	10,000	(875)	-8.05%	
4435 · Realized gain/loss disp asset	(2,624)		2,624	-100.00%	2023-2024 nonrecurring disposal of playground shades.
4500 · Interest income	4,638	4,796	158	3.40%	
Total Income	376,981	570,084	193,102	51.22%	
Expense					
7000 · Payroll	245,092	278,975	33,883	13.82%	Increase paraprofessional FTE's from 4 to 4.5. Increase paraprofessional hourly wages six percent.
7200 · Payroll tax expense	19,140	21,785	2,645	13.82%	
7400 · Workers' compensation	799	591	(208)	-26.02%	
7500 · Health insurance	13,909	17,028	3,119	22.42%	10 percent premium increase and the realization of Director health insurance premiums for twelve months. The Director position in 2023-2024 only incurred 9 months of expenses.
7550 · Group Insurance	196	300	104	53.08%	
7600 · ARC Retirement plan	18	-	(18)	-100.00%	
8010 · Electricity	5,982	6,221	239	4.00%	
8020 · Water & sewer	703	731	28	4.00%	
8030 · Communications/TV	600	600	-	0.00%	
8110 · Household supplies	2,006	2,460	454	22.66%	
8120 · Maintenance supplies	120	150	30	25.49%	
8130 · Ed/rec/reinforcement	3,165	4,500	1,335	42.18%	
8140 · Office expense	5,604	4,000	(1,604)	-28.62%	
8160 · Janitorial supplies/service	464	500	36	7.81%	
8170 · Technology	1,309	1,500	191	14.58%	
8190 · Advertising	2,863	2,500	(363)	-12.68%	
8200 · Building rental	48,000	84,672	36,672	76.40%	Increase based on independent appraisal of fair market value
8205 · Building rental allowance	-	(34,672)	(34,672)	-100.00%	Discount allowance from The Arc of the St. Johns, Inc. 2023- 2024 nonrecurring expense of \$3,875 to powerwash the roof.
8300 · Facility maintenance	8,408	6,500	(1,908)	-22.69%	
8320 · Equipment maintenance	382	467	85	22.22%	
8340 · Security	27,015	28,366	1,351	5.00%	
8410 · Employee certifications	655	750	95	14.58%	
8420 · Drug screening	349	200	(149)	-42.62%	
8430 · Background screening	99	100	1	1.29%	
8500 · Professional fees	87,754	100,917	13,163	15.00%	Additional services due to increase from 15 to 18 students.
8510 · Audit fee	4,975	5,500	525	10.55%	
8640 · Staff training	50	250	200	398.19%	

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8900 · Miscellaneous expense	279	250	(29)	-10.36%	
8920 · MISC FUND RAISING	1,854	1,000	(854)	-46.06%	
8980 · Payroll Service Fees	1,146	1,200	54	4.68%	
9010 · Liability insurance	964	1,109	145	15.00%	
9220 · Depreciation-Leasehold improv	8,305	8,384	79	0.95%	
9250 · Depreciation- equipment	214	214	-	0.00%	
9650 · TLC administrative costs	16,615	17,612	997	6.00%	
9654 · Maintenance allocation	4,857	5,000	143	2.95%	
Total Expense	<u>513,888</u>	<u>569,659</u>	<u>55,771</u>	<u>10.85%</u>	
Net Ordinary Income	<u>(136,907)</u>	<u>424</u>	<u>137,331</u>	<u>100.31%</u>	