

How does Danville School District fund its education?

**Danville Education Fund sources**

	<b>TOTAL</b>		
<b>RESIDENTS</b>	\$ 2,521,814	<b>33%</b>	<i>ONLY 33% of Education Needs are paid by RESIDENTS</i>
<b>NON-RESIDENTS</b>	\$ 2,337,519	<b>31%</b>	
<b>GEN EDUCATION FUND</b>	\$ 2,735,376	<b>36%</b>	
	<u>\$ 7,594,708</u>		<i>67% of Education Needs are paid by NON Residents</i>

**Homestead (a.k.a - Resident) Demographics**

**INCOME GROUPING**

**Danville**

<b>Less than \$47,000</b>	<b>193</b>	<b>24%</b>	Pay <i>ONLY</i> a flat 2.0% of their Income
<b>Greater than \$47K, Less than \$90K</b>	<b>254</b>	<b>31%</b>	Pay the FY26 Income Sensitive rate of 2.46% on their Income
Greater than \$90K, Less than \$128K	161	20%	Pay a combination of Income Sensitive rate & Homestead Tax Rate
Greater than \$128K	207	25%	Pay the Full Homestead Tax Rate of: \$1,7369 or \$1,737 per \$100,000 of Housesite Value
<b>Total</b>	<u><b>815</b></u>		<i>55% of Danville Residents pay Either 2.0% or 2.46% of their Income for Property Taxes</i>

**Maximum Household Income limit dropped to \$115K. Waiting on revised homestead Tax demographic data**

### FY26 Budget

2.00%                      2.46%                      \$1.74

DANVILLE		Homestead Income					
Homestead Value	\$ 35,000	\$ 47,000	\$ 60,000	\$ 90,000	\$ 110,000	\$ 115,001	
\$ 50,000	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 2,702	\$ 868	
\$ 100,000	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 2,702	\$ 1,737	
\$ 150,000	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 2,702	\$ 2,605	
\$ 200,000	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 2,702	\$ 3,474	
<b>\$ 225,000</b>	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 2,702	\$ 3,908	
\$ 250,000	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 3,136	\$ 4,342	
\$ 300,000	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 4,004	\$ 5,211	
\$ 350,000	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 4,873	\$ 6,079	
<b>\$ 400,000</b>	\$ 700	\$ 940	\$ 1,474	\$ 2,210	\$ 5,741	\$ 6,948	
\$ 450,000	\$ 1,568	\$ 1,808	\$ 2,342	\$ 3,079	\$ 6,610	\$ 7,816	
\$ 500,000	\$ 2,437	\$ 2,677	\$ 3,211	\$ 3,947	\$ 7,478	\$ 8,685	
\$ 550,000	\$ 3,305	\$ 3,545	\$ 4,079	\$ 4,816	\$ 8,347	\$ 9,553	
\$ 600,000	\$ 4,174	\$ 4,414	\$ 4,947	\$ 5,684	\$ 9,215	\$ 10,422	

\$1.74

55% of Danville Residents pay Either 2.0% or 2.46% of their Income for Property Taxes

### FY25 Budget

2.00%                      2.85%                      \$1.70

DANVILLE		Homestead Income					
Homestead Value	\$ 35,000	\$ 47,000	\$ 60,000	\$ 90,000	\$ 115,000	\$ 128,001	
\$ 50,000	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 3,272	\$ 849	
\$ 100,000	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 3,272	\$ 1,699	
\$ 150,000	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 3,272	\$ 2,548	
\$ 200,000	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 3,272	\$ 3,397	
<b>\$ 225,000</b>	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 3,272	\$ 3,822	
\$ 250,000	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 3,697	\$ 4,246	
\$ 300,000	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 4,546	\$ 5,096	
\$ 350,000	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 5,395	\$ 5,945	
<b>\$ 400,000</b>	\$ 700	\$ 940	\$ 1,707	\$ 2,561	\$ 6,244	\$ 6,794	
\$ 450,000	\$ 1,549	\$ 1,789	\$ 2,556	\$ 3,410	\$ 7,094	\$ 7,643	
\$ 500,000	\$ 2,399	\$ 2,639	\$ 3,406	\$ 4,259	\$ 7,943	\$ 8,493	
\$ 550,000	\$ 3,248	\$ 3,488	\$ 4,255	\$ 5,108	\$ 8,792	\$ 9,342	
\$ 600,000	\$ 4,097	\$ 4,337	\$ 5,104	\$ 5,958	\$ 9,641	\$ 10,191	

\$1.70

55% of Danville Residents pay Either 2.0% or 2.85% of their Income for Property Taxes

### FY24 Budget

2.00%                      2.41%                      \$1.45

DANVILLE		Homestead Income					
Homestead Value	\$ 35,000	\$ 47,000	\$ 60,000	\$ 90,000	\$ 120,000	\$ 137,001	
\$ 50,000	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 2,892	\$ 725	
\$ 100,000	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 2,892	\$ 1,450	
\$ 150,000	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 2,892	\$ 2,175	
\$ 200,000	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 2,892	\$ 2,900	
<b>\$ 225,000</b>	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 2,892	\$ 3,263	
\$ 250,000	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 3,255	\$ 3,625	
\$ 300,000	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 3,980	\$ 4,350	
\$ 350,000	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 4,705	\$ 5,075	
<b>\$ 400,000</b>	\$ 700	\$ 940	\$ 1,446	\$ 2,169	\$ 5,430	\$ 5,800	
\$ 450,000	\$ 1,425	\$ 1,665	\$ 2,171	\$ 2,894	\$ 6,155	\$ 6,525	
\$ 500,000	\$ 2,150	\$ 2,390	\$ 2,896	\$ 3,619	\$ 6,880	\$ 7,250	
\$ 550,000	\$ 2,875	\$ 3,115	\$ 3,621	\$ 4,344	\$ 7,605	\$ 7,975	
\$ 600,000	\$ 3,600	\$ 3,840	\$ 4,346	\$ 5,069	\$ 8,330	\$ 8,700	

\$1.45

68% of Danville Residents pay Either 2.0% or 2.41% of their Income for Property Taxes

**Danville School District  
Education Tax Rate Computation  
3 Year Comparison**

<i>Homestead Tax Rate</i>	<b>FY24</b>	<b>Budget</b>	<b>FY25</b>	<b>Budget</b>	<b>FY26</b>	<b>Budget</b>
<b>Total Budgeted Expenditures</b>		7,609,529		8,304,073		8,605,467
less offsetting local Revenues -		(1,013,500)		(698,000)		(808,000)
<b>= Total Education Spending Need</b>		<b>6,596,029</b>		<b>7,606,073</b>		<b>7,797,467</b>
<b>Equalized Pupils / LTW ADM Pupils (1) ÷</b>		<b>310.53</b>		<b>528.85</b>		<b>517.96</b>
<b>Ed Spend / LTWADM per Pupil</b>		21,241		14,382		15,054
<i>Estimated Excess Spending Threshold*</i>		22,204		TBD		<b>15,927</b>
<i>Amount /LTWADM over Threshold</i>						-
<i>Education Spending plus Excess Spending</i>						<b>15,054</b>
Residential Homestead <b>Property Yield</b>		<b>15,479</b>		<b>9,893</b>		<b>11,879</b>
<i>Statewide Average CLA Adjustment</i> ×						<b>72.36%</b>
<b>Statewide Adjusted Property Yield</b>						<b>8,596</b>
Equalized Homestead Tax Rate (Pre-CLA) ÷		1.37		1.45		\$ <b>1.75</b>
Common Level of Appraisal (CLA)		94.48%		85.59%		<b>72.96%</b>
<i>Statewide Average CLA Adjustment</i> ÷						<b>72.36%</b>
<b>Statewide Adjusted CLA</b>						<b>100.83%</b>
<b>Homestead Residential Tax Rate</b>		1.45		1.70		<b>1.74</b>
Tax Increase/(decrease)		0.07		0.25		<b>0.04</b>
% Tax Increase/(decrease)		4.9%		16.9%		<b>2.3%</b>
<b>Household Income Percentage</b>						
<i>Ed Spend / LTWADM per Pupil</i>		21,241		14,382		15,054
Residential Homestead <b>Income Yield</b>		17,600		10,110		<b>12,260</b>
Factor for Income Sensitivity		120.69%		142.26%		122.79%
Base income percent		<u>2.00%</u>		<u>2.00%</u>		<u>2.00%</u>
<b>Income Sensitive Tax Rate</b>		<b>2.41%</b>		<b>2.85%</b>		<b>2.46%</b>
Equalized (Pre-CLA) Non Residential Rate	1.39		1.39		<b>1.79</b>	
<b>Non Residential Tax Rate</b>		1.47		1.63		1.78
Increase (Decrease) in Education Spending		728,046		1,010,044		191,394
1 cent on Local Homestead tax rate =		45,414		44,780		44,892

“Statewide adjustment” means the ratio of the aggregate education property tax grand list of all municipalities to the aggregate value of the equalized education property tax grand list of all municipalities”

## Danville Tax Impact Year over Year

December 5, 2024	FY24	FY25	FY26	Tax Change
	Voter Approved	Voter Approved	Proposed	
Education spending	6,596,029	7,606,073	<b>7,797,467</b>	0.06
Equalized / LTW ADM pupils	310.53	528.85	<b>517.96</b>	0.05
Amount per pupil	\$21,241	\$14,382	<b>\$15,054</b>	
Excess spending Threshold	\$22,204	\$0	<b>\$15,927</b>	
Homestead Property Yield (set by Legislature) Per \$1.00	<b>\$15,479</b>	<b>\$9,893</b>	<b>\$11,879</b>	-0.40
<b>Statewide Average CLA Adjustment</b>			<b>72.36%</b>	
<b>Statewide Adjusted Property Yield</b>			<b>\$8,596</b>	
Equalized Pre-CLA Homestead Tax Rate	\$1.37	\$1.45	<b>\$1.75</b>	0.29
Common Level of Appraisal (CLA)	94.48%	85.59%	<b>72.96%</b>	-0.26
<b>Statewide Average CLA Adjustment</b>			<b>72.36%</b>	
<b>Statewide Adjusted CLA</b>			<b>100.83%</b>	
<b>Actual Homestead (Post-CLA) Rate</b>	\$1.45	\$1.70	<b>\$1.74</b>	\$0.03
Income Yield (set by Legislature)	\$17,600	\$10,110	<b>12,260</b>	
Income Sensitive Tax Rate	2.41%	2.85%	<b>2.46%</b>	-0.39%
Equalized (Pre-CLA) Non Residential Rate	1.39	1.39	1.79	0.40
Non Residential Tax Rate	\$1.47	\$1.63	<b>\$1.78</b>	<b>\$0.15</b>

## Danville School District

<b>Estimated Tax Rates Calculation</b>	<b>PROPOSED FY26 BUDGET</b>	<b>VOTER APPROVED FY25 BUDGET</b>	<b>VOTER APPROVED FY24 BUDGET</b>
Budgeted Expenditures	1 8,605,467	8,304,073	7,609,529
less offsetting local Revenues	2 (808,000)	(698,000)	(1,013,500)
Net Education Fund Spending	3 7,797,467	7,606,073	6,596,029
Equalized Pupils / LTW ADM Pupils (1)	4 <b>517.96</b>	<b>528.85</b>	310.53
Education spending per pupil	<b>15,054</b> Line 3 / Line 4	14,382	21,241
Excess Spending Threshold per pupil	<b>15,927</b>	TBD	22,204
Per pupil amount above threshold	0	0	0
Education spending per pupil w/ Penalty	5 <b>15,054</b>	14,382	21,241
Homestead Property Yield (set by Legislature) (2)	6 <b>11,879</b> Initial base rate	<b>9,893</b>	15,479
<b>Statewide Average CLA Adjustment</b>	7 <b>72.36%</b>		
<b>Statewide Adjusted Property Yield</b>	8 <b>8,596</b> Line 6 * Line 7		
Equalized (Pre-CLA) Homestead Tax Rate	9 \$ 1.75 Line 5 / Line 8	\$ 1.45	\$ 1.37
Common Level of appraisal (CLA) (3)	10 <b>72.96%</b>	<b>85.59%</b>	94.48%
<b>Statewide Average CLA Adjustment</b>	11 <b>72.36%</b>		
<b>Statewide Adjusted CLA</b>	12 <b>100.83%</b> Line 10 / Line 11		
<b>Actual Homestead (Post-CLA) Rate</b>	<b>\$1.74</b> Line 9 / Line 12	<b>\$1.70</b>	<b>\$1.45</b>
Change from Prior Year Actual Tax Rate	<b>\$0.04</b>	<b>\$0.25</b>	<b>\$0.07</b>
Residential Homestead Income Yield	13 <b>12,260</b>	<b>10,110</b>	17,600
Factor for Income Sensitivity	14 122.79% Line 5 / Line 13	142.26%	120.69%
Base income percent	15 2.00%		
<b>Income Sensitive Tax Rate</b>	<b>2.46%</b> Line 14 * Line 15	<b>2.85%</b>	<b>2.41%</b>
Equalized (Pre-CLA) Non Residential Rate (2)	16 <b>\$1.79</b>	<b>\$1.391</b>	\$1.386
<b>Statewide Adjusted CLA</b>	17 <b>100.83%</b>	<b>85.59%</b>	<b>94.48%</b>
<b>Non Residential Tax Rate</b>	<b>\$1.78</b> Line 16 / Line 17	<b>\$1.63</b>	<b>\$1.47</b>

Notes:

(1) AOE Pupil Counts have dramatically changed and cannot be compared between FY24 & FY25. As a result the cost per pupil calculation can NOT be compared

(2) Amounts are based on the suggested amounts of the Governor to the Legislature on Dec 1, 2024 and are subject to final approval or change by the 2025 Legislative session.

(3) Common level of appraisal percentage is calculated by VT Department of Taxes, Division of Property Valuation and Review and CLA figure received January 2, 2025

Property Taxes Based on Home Value

Household Income (Greater Than > \$115,000)	\$ 100,000	\$ 300,000	\$ 100,000	\$ 300,000	\$ 100,000	\$ 300,000
House Site Assessed Value	\$ 100,000	\$ 300,000	\$ 100,000	\$ 300,000	\$ 100,000	\$ 300,000
Grand List @ 1%	\$ 1,000	\$ 3,000	\$ 1,000	\$ 3,000	\$ 1,000	\$ 3,000
Residential Tax Rate (See Est. Tax Calculation)	\$ 1.74	\$ 1.74	\$ 1.70	\$ 1.70	\$ 1.45	\$ 1.45
Estimated Residential Education Property Tax	\$ 1,736.95	\$ 5,210.84	\$ 1,698.54	\$ 5,095.63	\$ 1,452.43	\$ 4,357.30
Increase (Decrease) in taxes from prior year	\$ 38.40	\$ 115.21	\$ 246.11	\$ 738.33	\$ 68.08	\$ 204.24
Percent Change from prior year	2.26%	2.26%	16.94%	16.94%	4.92%	4.92%

Property Taxes Based on Household Income

Household Income	\$ 47,000	\$ 90,000	\$ 47,000	\$ 90,000	\$ 47,000	\$ 90,000
House site Assessed Value (Less Than) < \$400,000	\$ 47,000	\$ 90,000	\$ 47,000	\$ 90,000	\$ 47,000	\$ 90,000
Income Sensitivity Rate	2.00%	2.46%	2.00%	2.85%	2.00%	2.41%
Maximum Residential Education Property Tax	\$ 940.00	\$ 2,210.24	\$ 940.00	\$ 2,560.64	\$ 940.00	\$ 2,172.40
Increase (Decrease) in taxes from prior year	\$ -	\$ (350.41)	\$ -	\$ 388.25	\$ -	\$ 73.19
Percent Change from prior year	0.00%	-13.68%	0.00%	17.87%	0.00%	3.49%

## Danville School District Revenue Budget

General Fund		Budget	Actual FY24	Budget	Proposed	Increase/
Local		FY24		FY25	Budget	(Decrease)
					FY26	
1322	Tuition	800,000	757,923	630,000	735,000	105,000
1510	Interest	25,000	65,538	60,000	66,000	6,000
						-
1700	Athletics and ELO program	6,500	4,536	6,000	4,000	(2,000)
1920	Donations	-	-	-	-	-
1990	Miscellaneous	-	692	-	-	-
5599	Carry forward/prior year fund balance	180,000	180,000	-		-
	Transfer from Endowments/Reserves	-	-	-	-	-
	<b>Total Local Revenue</b>	<b>1,011,500</b>	<b>1,008,689</b>	<b>696,000</b>	<b>805,000</b>	<b>109,000</b>
<b>State</b>						
3110	<b>Education Fund Payments</b>	6,596,029	6,590,459	7,594,708	7,786,446	191,738
3114	On Behalf Vocational	-	5,438	11,365	11,021	(344)
	<b>Total Education Spending</b>	<b>6,596,029</b>	<b>6,595,897</b>	<b>7,606,073</b>	<b>7,797,467</b>	<b>191,394</b>
3282	Driver Education	2,000	4,242	2,000	3,000	1,000
3370	High School Completion on behalf	-	-	-	-	-
5200	Interfund Transfer	-	-	-	-	-
	<b>Total State Revenue</b>	<b>6,598,029</b>	<b>6,600,139</b>	<b>7,608,073</b>	<b>7,800,467</b>	<b>1,000</b>
<b>Other</b>						
5000	Other grants/ Mission and Vision	-	-	-	-	-
1900	ESSER II Subgrant from SU	-	-	-	-	-
4592	CRF-LEA Grant from SU	-	-	-	-	-
5482	Medicaid grant	-	19,108	-	-	-
5400	Prior year Tuition claw back	-	32,629	-	-	-
	<b>SubTotal Other</b>	<b>-</b>	<b>51,736</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>General Fund Total</b>	<b>7,609,529</b>	<b>7,660,564</b>	<b>8,304,073</b>	<b>8,605,467</b>	<b>301,394</b>

**DANVILLE SCHOOL DISTRICT BUDGET**  
**DETAIL OF FUNCTION**

<b>Regular Ed Instruction</b>	Function	<b>1100</b>				
For Fiscal Year:	30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	2,360,562	2,422,991	2,587,675	2,679,280	91,605
200	Benefits	852,099	804,490	1,040,341	1,101,980	61,639
300	Professional Services	1,500	1,041	1,500	1,500	0
400	Property Services	1,500	1,483	1,500	2,000	500
500	Other Services	45,400	107,221	105,918	131,432	25,514
600	Supplies	95,250	67,231	115,250	115,250	0
700	Equipment	0	0	0	0	0
800	Other - Dues & Fees	35,500	21,743	34,500	34,500	0
		<b>3,391,811</b>	<b>3,426,201</b>	<b>3,886,684</b>	<b>4,065,942</b>	<b>179,258</b>

<b>Special Ed Instruction</b>	Function	<b>1200</b>				
For Fiscal Year:	30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Professional Services	1,273,357	981,208	1,031,793	943,930	(87,863)
		<b>1,273,357</b>	<b>981,208</b>	<b>1,031,793</b>	<b>943,930</b>	<b>(87,863)</b>

<b>Athletics/ELO Program</b>	Function	<b>1410 / 1420</b>				
For Fiscal Year:	30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	82,962	87,062	131,240	142,920	11,680
200	Benefits	36,716	40,602	43,954	49,739	5,785
300	Professional Services	23,500	21,847	27,500	27,500	0
400	Property Services	2,000	1,865	2,000	2,000	0
500	Other Services	2,750	4,808	3,500	3,500	0
600	Supplies	24,000	22,656	28,000	28,000	0
700	Equipment	0	0	0	0	0
800	Other - Dues & Fees	17,000	11,557	17,000	17,000	0
		<b>188,928</b>	<b>190,398</b>	<b>253,194</b>	<b>270,659</b>	<b>17,465</b>

<b>Extra/Co- Curricular:</b>	Function	<b>1420</b>				
For Fiscal Year:	30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	12,000	12,425	12,000	12,000	0
200	Benefits	1,000	909	1,000	1,000	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other - Dues & Fees	0	0	0	0	0
		<b>13,000</b>	<b>13,334</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>

<b>Total of Instruction</b>		<b>4,867,096</b>	<b>4,611,140</b>	<b>5,184,671</b>	<b>5,293,531</b>	<b>108,860</b>
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Student Support Services

**Guidance**

		Function <b>2120</b>				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	186,364	191,730	198,793	214,321	15,528
200	Benefits	61,980	59,509	67,799	76,172	8,373
500	Other Services	0	311	500	500	0
600	Supplies	2,500	1,621	3,500	3,500	0
800	Other - Dues & Fees	1,500	2,036	1,500	1,500	0
		<b>252,344</b>	<b>255,205</b>	<b>272,092</b>	<b>295,993</b>	<b>23,901</b>

**Health**

		Function <b>2130</b>				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	75,097	75,482	77,337	81,976	4,639
200	Benefits	24,745	31,433	26,739	44,460	17,721
300	Professional Services	28,890	31,527	33,081	36,741	3,660
600	Supplies	1,500	1,840	1,000	2,000	1,000
700	Equipment	0	0	0	0	0
800	Other - Dues & Fees	250	0	0	0	0
		<b>130,482</b>	<b>140,281</b>	<b>138,157</b>	<b>165,177</b>	<b>27,020</b>

**Psychological Svc.**

		Function <b>2140</b>				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Professional Services	38,902	41,539	42,575	77,964	35,389
		<b>38,902</b>	<b>41,539</b>	<b>42,575</b>	<b>77,964</b>	<b>35,389</b>

**Student Support**

		Function <b>2170 / 2190</b>				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	156,332	86,419	168,518	131,861	(36,657)
200	Benefits	58,421	23,847	63,890	38,174	(25,716)
300	Professional Services	0	315	0	0	0
600	Supplies	1,500	1,720	3,000	3,000	0
700	Equipment	0	0	0	0	0
		<b>216,253</b>	<b>112,301</b>	<b>235,408</b>	<b>173,035</b>	<b>(62,373)</b>
<b>Total of Student Support</b>		<b>637,981</b>	<b>549,327</b>	<b>688,232</b>	<b>712,169</b>	<b>23,937</b>



Improvement of Instructional Support

**Professional Development**

		Function 2210				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
Object	Title	Budget	Actual	Budget	Budget	Incr/(Dcrs)
100	Salaries	12,000	13,400	12,000	14,500	2,500
200	Benefits	65,000	58,193	65,000	66,000	1,000
300	Professional Services	80,330	74,535	87,537	104,846	17,309
500	Other Services	1,000	644	3,000	3,000	0
600	Supplies	0	167	0	500	500
		<b>158,330</b>	<b>146,939</b>	<b>167,537</b>	<b>188,846</b>	<b>21,309</b>

**Library/Technology Assessment**

		Function 2222 / 2225				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
Object	Title	Budget	Actual	Budget	Budget	Incr/(Dcrs)
100	Salaries	52,001	53,403	53,682	63,237	9,555
200	Benefits	8,214	32,962	38,725	44,249	5,524
300	Professional Services	158,190	158,903	172,028	182,469	10,441
400	Property Services	35,000	22,285	38,000	38,000	0
500	Other Services	10,500	6,035	10,500	10,500	0
600	Supplies	20,000	27,156	25,500	25,500	0
700	Equipment	0	0	0	0	0
800	Other - Dues & Fees	1,000	278	1,000	1,000	0
		<b>284,905</b>	<b>301,021</b>	<b>339,435</b>	<b>364,955</b>	<b>25,520</b>

**General Admin**

		Function 2300				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
Object	Title	Budget	Actual	Budget	Budget	Incr/(Dcrs)
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	10,500	14,520	13,000	13,000	0
500	Other Services	7,250	10,566	10,250	10,250	0
600	Supplies	132	0	0	0	0
		<b>17,882</b>	<b>25,086</b>	<b>23,250</b>	<b>23,250</b>	<b>0</b>

**Total of Instructional Support**

<b>461,117</b>	<b>473,046</b>	<b>530,222</b>	<b>577,051</b>	<b>46,829</b>
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Administrative Function

**Superintendent Office**

		Function 2321				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
Object	Title	Budget	Actual	Budget	Budget	Incr/(Dcrs)
300	Professional Services	141,702	169,543	214,319	230,369	16,050
		<b>141,702</b>	<b>169,543</b>	<b>214,319</b>	<b>230,369</b>	<b>16,050</b>

**Principal's Office**

		Function 2410				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
Object	Title	Budget	Actual	Budget	Budget	Incr/(Dcrs)
100	Salaries	286,726	282,256	283,864	298,238	14,374
200	Benefits	116,995	114,801	120,268	134,619	14,351
300	Professional Services	2,000	7,016	4,000	4,000	0
400	Property Services	13,000	14,608	16,500	16,500	0
500	Other Services	7,000	4,157	8,000	8,000	0
600	Supplies	6,000	2,520	6,000	6,000	0
700	Equipment	0	0	0	0	0
800	Other - Dues & Fees	3,000	4,993	5,500	5,500	0
		<b>434,721</b>	<b>430,350</b>	<b>444,132</b>	<b>472,857</b>	<b>28,725</b>

**Fiscal Operations**

		Function 2520				
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
Object	Title	Budget	Actual	Budget	Budget	Incr/(Dcrs)
100	Salaries	3,500	3,572	3,500	3,500	0
200	Benefits	150	147	0	0	0
300	Professional Services	132,317	133,144	143,454	164,647	21,193
800	Other - TAN Interest	22,750	57,864	63,000	69,000	6,000
		<b>158,717</b>	<b>194,726</b>	<b>209,954</b>	<b>237,147</b>	<b>27,193</b>

**Total of Administration Functions**

<b>735,140</b>	<b>794,619</b>	<b>868,405</b>	<b>940,373</b>	<b>71,968</b>
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<b>Operations</b>		Function		2600		
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	203,659	169,364	206,537	215,447	8,910
200	Benefits	81,795	67,062	129,681	122,257	(7,424)
300	Professional Services	52,784	57,385	61,734	41,547	(20,187)
400	Property Services	141,000	146,715	145,000	145,000	0
500	Other Services	39,500	40,021	39,500	39,500	0
600	Supplies	191,000	163,096	191,000	191,000	0
700	Equipment	0	0	0	0	0
800	Other - Dues & Fees	2,500	1,295	2,500	2,500	0
		<b>712,238</b>	<b>644,939</b>	<b>775,952</b>	<b>757,251</b>	<b>(18,701)</b>

<b>Grounds Maintenance</b>		Function		2630		
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
600	Supplies	0	784	0	0	0
		<b>0</b>	<b>784</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Transportation</b>		Function		2710/2720		
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Prof. Services - To School	142,913	137,398	182,645	207,152	24,507
300	Prof. Services - Other	10,000	0	0	0	0
		<b>152,913</b>	<b>137,398</b>	<b>182,645</b>	<b>207,152</b>	<b>24,507</b>

<b>Total of Operation/Transport</b>		<b>865,151</b>	<b>783,120</b>	<b>958,597</b>	<b>964,403</b>	<b>5,806</b>
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<b>Food Service</b>		Function		3120		
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Professional Services	43,044	77,816	73,946	117,940	43,994
		<b>43,044</b>	<b>77,816</b>	<b>73,946</b>	<b>117,940</b>	<b>43,994</b>

<b>Transfers</b>		Function		5230		
For Fiscal Year:		30-Jun-24	30-Jun-24	30-Jun-25	30-Jun-26	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
900	Other - Fund Transfers	0	69,624	0	0	0
		<b>0</b>	<b>69,624</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Grand Totals</b>		<b>7,609,529</b>	<b>7,358,692</b>	<b>8,304,073</b>	<b>8,605,467</b>	<b>301,394</b>
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## Top Increases FY26 Vs FY25

Salaries	\$123,000	CBA increases- Teachers & Support Staff
Benefits	\$81,000	Benefits - Drive by Healthcare (12%)
SU Assessments	\$64,000	SU Assessments up ( driven by Food Serv & Mental Health)
Pre-K Tuition	\$17,000	Pre-K Tuition
	<u>\$285,000</u>	Explains 95% of the Increase

### FTE Increase/Decrease Breakdown

Alt Program Instr - Prev ARP Funded	<b>(1.0)</b>	<b>Not backfilling in FY26</b>
Career Technical Exp Para Position	<b>(1.0)</b>	<b>Not backfilling in FY26</b>
Life Skills Para (Prev. Student Support)	<b>(1.0)</b>	<b>Not backfilling in FY26</b>
Mental Health & Culinary Arts	<b>0.6</b>	<b>Increase Mental Health &amp; Culinary Arts to 1.0 (Up 0.4 &amp; 0.2 respective)</b>
<b>TOTAL</b>	<u><b>(2.4)</b></u>	<b>Decrease from FY25 Budget</b>

### 6/30/24 - Ending Balance

Local Fund FUND 1	<u>\$ 656,186</u>	UnAudited ending UNRESTRICTED SURPLUS @ 6/30/24
Capital Fund FUND 3	<u>\$ 27,670</u>	UnAudited ending restricted SURPLUS @ 6/30/24
Local Fund FUND 1	<u>\$ 43,450</u>	Audited ending Mission & Vision Reserve @ 6/30/24
Local Fund FUND 1	<u>\$ 518</u>	Audited ending Special Education Reserve @ 6/30/24

## DSD Local Funded

### FTE Increase/Decrease Breakdown

Alt Program Instr - Prev ARP Funded	(1.0)	Not backfilling in FY26
Career Technical Exp Para Position	(1.0)	Not backfilling in FY26
Life Skills Para (Prev. Student Support)	(1.0)	Not backfilling in FY26
Mental Health & Culinary Arts	0.6	Increase Mental Health & Culinary Arts to 1.0 (Up 0.4 & 0.2 respectively)
<b>TOTAL</b>	<u>(2.4)</u>	<u>Decrease from FY25 Budget</u>

## CCSU Funded Based in Danville

### FTE Decrease Breakdown

Special Education Paras	(4.7)	Positions being eliminated
<b>TOTAL</b>	<u>(4.7)</u>	<u>Decrease from FY25 Budget</u>

# Caledonia Central Supervisory Union Assessments

LOCAL FUNDS (1)	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>FY26 Budget</u>	V\$	<u>Comments</u>
	<u>Danville</u>	<u>Danville</u>	<u>Danville</u>		
General Assess Supt office & Board	141,702	214,319	230,369	16,050	
General Assess Bus office/Fiscal	132,317	143,454	164,647	21,193	
Education Services Curriculum Dev	65,330	72,537	89,846	17,309	
Education Services Technology	158,190	172,028	182,469	10,441	
Education Services Physical Health	28,890	33,081	36,741	3,660	
Education Services Mental Health	38,902	42,575	77,964	35,389	M.W. Increase to 1.0 FTE from 0.6
Education Services Transportation	142,913	182,645	207,152	24,507	CBA Wages & Healthcare increases
Education Services Plant & Operations	52,784	61,734	41,547	(20,187)	Sharing of the DW facility Mgr
Special Ed Assess <b>SpED</b>	1,273,357	1,031,793	943,930	(87,863)	Down 4.7 FTEs from FY25 offset by other Contracted services
Food Services Food Services	43,044	73,946	117,940	43,994	New CBA, Healthcare, Inflation of Food & Supplies
	<b><u>2,077,429</u></b>	<b><u>2,028,112</u></b>	<b><u>2,092,605</u></b>	<b><u>64,493</u></b>	Essentially Flat last 3 yrs