

How does CCSD fund its education?

CCSD Education Fund sources

	<u>BARNET</u>	<u>WALDEN</u>	<u>WATERFORD</u>	<u>TOTAL</u>		
RESIDENTS	\$ 1,336,769	\$ 662,987	\$ 1,303,153	\$ 3,302,909	25%	<i>ONLY 25% of Education Needs are paid by RESIDENTS</i>
NON-RESIDENTS	\$ 2,184,037	\$ 779,162	\$ 1,579,530	\$ 4,542,729	34%	
GEN EDUCATION FUND				\$ 5,415,370	41%	
				<u>\$ 13,261,008</u>		<i>75% of Education Needs are paid by NON Residents</i>

Homestead (a.k.a - Resident) Demographics

INCOME GROUPING

BARNET

Less than \$47,000	46	9%	Pay ONLY a flat 2.0% of their Income
Greater than \$47K, Less than \$90K	327	61%	Pay the FY24 Income Sensitive rate of 2.94% on their Income
Greater than \$90K, Less than \$128K	48	9%	Pay a combination of Income Sensitive rate & Homestead Tax Rate
Greater than \$128K	113	21%	Pay the Full Homestead Tax Rate of: \$1.90 or \$1,900 per \$100,000 of Housesite Value
Total	<u>534</u>		<i>70% of Barnet Residents pay Either 2.0% or 2.94% of their Income for Property Taxes</i>

INCOME GROUPING

WALDEN

Less than \$47,000	33	10%	Pay ONLY a flat 2.0% of their Income
Greater than \$47K, Less than \$90K	177	55%	Pay the FY24 Income Sensitive rate of 2.94% on their Income
Greater than \$90K, Less than \$128K	34	11%	Pay a combination of Income Sensitive rate & Homestead Tax Rate
Greater than \$128K	79	24%	Pay the Full Homestead Tax Rate of: \$1.74 or \$1,740 per \$100,000 of Housesite Value
Total	<u>323</u>		<i>65% of Walden Residents pay Either 2.0% or 2.94% of their Income for Property Taxes</i>

INCOME GROUPING

WATERFORD

Less than \$47,000	98	21%	Pay ONLY a flat 2.0% of their Income
Greater than \$47K, Less than \$90K	304	65%	Pay the FY24 Income Sensitive rate of 2.94% on their Income
Greater than \$90K, Less than \$128K	19	4%	Pay a combination of Income Sensitive rate & Homestead Tax Rate
Greater than \$128K	44	10%	Pay the Full Homestead Tax Rate of: \$1.84 or \$1,840 per \$100,000 of Housesite Value
Total	<u>465</u>		<i>86% of Waterford Residents pay Either 2.0% or 2.94% of their Income for Property Taxes</i>

**Caledonia Cooperative School District
Education Tax Rate Computation
3 Year Comparison**

<i>General Fund</i>	Voter Approved		Voter Approved		PROPOSED		Diff
	FY23	Budget	FY24	Budget	FY25	Budget	
Total Budgeted Expenditures		12,633,132		13,843,459		16,204,842	2,361,383
minus Revenues		(943,030)		(731,780)		(545,500)	186,280
= Total Education Spending		11,690,102		13,111,679		15,659,342	2,547,663
<i>Equalized Pupils / LTW ADM Pupils</i>		581.99		574.03		1,033.89	
Education Spending per Pupil		20,086		22,841		15,146	
<i>Excess Spending Threshold</i>		19,977		22,204		23,193	
Residential Homestead Property Yield		13,314		15,479		9,775	
Equalized (Pre-CLA) Homestead Tax Rate less merger incentives		1.51 -		1.48 -		1.55	0.07
Equalized (Pre-CLA) Homestead Tax Rate		1.509		1.476			
Residential Homestead Income Yield		15,948		17,600		10,300	(7,300)
Common Level of Appraisal (CLA)							
Barnet		108.98%		90.27%		81.58%	-9.63%
Walden		111.70%		100.59%		89.26%	-11.26%
Waterford		99.45%		91.36%		84.39%	-7.63%
Homestead Residential Tax Rate							
Barnet		1.38		1.63		1.90	\$ 0.26
Walden		1.35		1.47		1.74	\$ 0.27
Waterford		1.52		1.62		1.84	\$ 0.22
Income Sensitive Tax Rate							
Barnet		2.52%		2.60%		2.94%	0.35%
Walden		2.52%		2.60%		2.94%	0.35%
Waterford		2.52%		2.60%		2.94%	0.35%
Equalized (Pre-CLA) Non Residential Rate	1.48		1.39		1.44		
Non Residential Tax Rate							
Barnet		1.36		1.54		1.77	\$ 0.23
Walden		1.63		1.38		1.62	\$ 0.24
Waterford		1.49		1.52		1.71	\$ 0.19

2.00% 2.94% \$1.90

BARNET		Homestead Income					
Homestead Value	\$ 35,000	\$ 47,000	\$ 60,000	\$ 90,000	\$ 110,000	\$ 128,001	
\$ 50,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 950	
\$ 100,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 1,899	
\$ 150,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 2,849	
\$ 200,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 3,799	
\$ 225,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 4,273	
\$ 250,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,710	\$ 4,748	
\$ 300,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 4,660	\$ 5,698	
\$ 350,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 5,609	\$ 6,648	
\$ 400,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 6,559	\$ 7,597	
\$ 450,000	\$ 1,650	\$ 1,890	\$ 2,714	\$ 3,597	\$ 7,509	\$ 8,547	
\$ 500,000	\$ 2,599	\$ 2,839	\$ 3,664	\$ 4,546	\$ 8,458	\$ 9,497	
\$ 550,000	\$ 3,549	\$ 3,789	\$ 4,614	\$ 5,496	\$ 9,408	\$ 10,446	
\$ 600,000	\$ 4,499	\$ 4,739	\$ 5,563	\$ 6,446	\$ 10,358	\$ 11,396	

70% of Barnet Residents pay Either 2.0% or 2.94% of their Income for Property Taxes

2.00% 2.94% \$1.74

WALDEN		Homestead Income					
Homestead Value	\$ 35,000	\$ 47,000	\$ 60,000	\$ 90,000	\$ 110,000	\$ 128,001	
\$ 50,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 868	
\$ 100,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 1,736	
\$ 150,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 2,604	
\$ 200,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 3,472	
\$ 225,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 3,906	
\$ 250,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,669	\$ 4,340	
\$ 300,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 4,537	\$ 5,208	
\$ 350,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 5,405	\$ 6,076	
\$ 400,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 6,273	\$ 6,944	
\$ 450,000	\$ 1,568	\$ 1,808	\$ 2,633	\$ 3,515	\$ 7,141	\$ 7,812	
\$ 500,000	\$ 2,436	\$ 2,676	\$ 3,500	\$ 4,383	\$ 8,009	\$ 8,680	
\$ 550,000	\$ 3,304	\$ 3,544	\$ 4,368	\$ 5,251	\$ 8,877	\$ 9,547	
\$ 600,000	\$ 4,172	\$ 4,412	\$ 5,236	\$ 6,119	\$ 9,745	\$ 10,415	

65% of Walden Residents pay Either 2.0% or 2.94% of their Income for Property Taxes

2.00% 2.94% \$1.84

WATERFORD		Homestead Income					
Homestead Value	\$ 35,000	\$ 47,000	\$ 60,000	\$ 90,000	\$ 110,000	\$ 128,001	
\$ 50,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 918	
\$ 100,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 1,836	
\$ 150,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 2,754	
\$ 200,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 3,672	
\$ 225,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,235	\$ 4,131	
\$ 250,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 3,694	\$ 4,590	
\$ 300,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 4,612	\$ 5,508	
\$ 350,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 5,530	\$ 6,426	
\$ 400,000	\$ 700	\$ 940	\$ 1,765	\$ 2,647	\$ 6,448	\$ 7,344	
\$ 450,000	\$ 1,618	\$ 1,858	\$ 2,683	\$ 3,565	\$ 7,366	\$ 8,262	
\$ 500,000	\$ 2,536	\$ 2,776	\$ 3,601	\$ 4,483	\$ 8,284	\$ 9,180	
\$ 550,000	\$ 3,454	\$ 3,694	\$ 4,519	\$ 5,401	\$ 9,202	\$ 10,098	
\$ 600,000	\$ 4,372	\$ 4,612	\$ 5,437	\$ 6,319	\$ 10,120	\$ 11,016	

86% of Waterford Residents pay Either 2.0% or 2.94% of their Income for Property Taxes

Barnet	FY23	FY24	FY25	Tax Change
	ACTUAL	VOTER APPROVED	PROPOSED	
Education spending	11,690,102	13,111,679	15,659,342	\$0.03
Equalized / LTW ADM pupils	581.99	574.03	1,033.89	(\$0.07)
CLA	108.98%	90.27%	81.58%	\$0.02
Excess spending Threshold	\$19,977	\$22,204	\$23,193	
Property Yield (set by Legislature)	13,314	15,479	9,775	\$0.10
Homestead tax rate	\$1.00	\$1.00	\$1.00	
Amount per pupil	\$20,086	\$22,841	\$15,146	
Penalty Amt per Pupil	\$0	\$0	\$0	
Equalized Pre-CLA Homestead Tax Rate	\$1.51	\$1.48	\$1.55	\$0.07
Penalty	\$0.00	\$0.00	\$0.00	\$0.00
Homestead Tax Rate	\$1.38	\$1.63	\$1.90	\$0.26
Income Yield (set by Legislature)	15,948	17,600	10,300	
Income Sensitive Tax Rate	2.52%	2.60%	2.94%	
Equalized (Pre-CLA) Non Residential Rate	1.48	1.39	1.44	
Non Residential Tax Rate	\$1.36	\$1.54	\$1.77	

Walden	FY23	FY24	FY25	Tax Change
	ACTUAL	VOTER APPROVED	PROPOSED	
Education spending	11,690,102	13,111,679	15,659,342	0.03
Equalized / LTW ADM pupils	581.99	574.03	1,033.89	(0.07)
CLA	111.70%	100.59%	89.26%	0.02
Excess spending Threshold	\$19,977	22,204	23,193	
Property Yield (set by Legislature)	13,314	15,479	9,775	0.09
Homestead tax rate	\$1.00	\$1.00	\$1.00	
Amount per pupil	\$20,086	\$22,841	\$15,146	
Penalty Amt per Pupil	\$0	\$0	\$0	
Equalized Pre-CLA Homestead Tax Rate	\$1.51	\$1.48	\$1.55	0.07
Penalty	\$0.00	\$0.00	\$0.00	0.00
Homestead Tax Rate	\$1.35	\$1.47	\$1.74	0.27
Income Yield (set by Legislature)	15,948	17,600	10,300	
Income Sensitive Tax Rate	2.52%	2.60%	2.94%	
Equalized (Pre-CLA) Non Residential Rate	1.48	1.39	1.44	
Non Residential Tax Rate	\$1.63	\$1.38	\$1.62	

Waterford	FY23	FY24	FY25	Tax Change
			PROPOSED	
Education spending	11,690,102	13,111,679	15,659,342	0.03
Equalized / LTW ADM pupils	581.99	574.03	1,033.89	(0.08)
CLA	99.45%	91.36%	84.39%	0.01
Excess spending Threshold	\$19,977	22,204	23,193	
Property Yield (set by Legislature)	13,314.00	15,479	9,775	0.10
Homestead tax rate	\$1.00	\$1.00	\$1.00	
Amount per pupil	\$20,086	\$22,841	\$15,146	
Penalty Amt per Pupil	\$0	\$0	\$0	
Equalized Pre-CLA Homestead Tax Rate	\$1.51	\$1.48	\$1.55	0.07
Penalty	\$0.00	\$0.00	\$0.00	0.00
Homestead Tax Rate	\$1.52	\$1.62	\$1.84	0.22
Income Yield (set by Legislature)	15,948	17,600	10,300	
Income Sensitive Tax Rate	2.52%	2.60%	2.94%	
Equalized (Pre-CLA) Non Residential Rate	1.48	1.39	1.44	
Non Residential Tax Rate	\$1.49	\$1.52	\$1.71	

Caledonia Cooperative School District

Revenue

General Fund	Budget FY23	Actuals FY23	Budget FY24	Budget FY25	Increase or (Decrease)
Local					
1322 Tuition Income	206,250	357,305	280,000	286,000	6,000
1510 Interest Income	75,000	29,569	40,000	70,000	30,000
1910 Rentals	0	285	0	0	0
1920 Donations/Local grants	0	0	0	0	0
1941 Services to other Districts	3,000	3,000	3,000	3,000	0
1990 Miscellaneous - OTHER	1,000	3,756	1,000	1,000	0
5230 Carryforward (Fund Balance) or Reserve	475,000		225,000	180,000	(45,000)
Total Local Revenue	760,250	393,915	549,000	540,000	(9,000)
State					
3110 Education Fund Payments	11,666,325	11,666,324	13,083,728	15,627,293	2,543,565
3114 On Behalf Voc Ed	23,777	23,778	27,951	32,049	4,098
Total Education Spending	11,690,102	11,690,102	13,111,679	15,659,342	2,547,663
3145 Small Schools Grant (Transition Grant)	177,280	177,280	177,280	0	(177,280)
3370 High School Completion	5,500	15,598	5,500	5,500	0
3490 Other MISC - State Revenue	-	8,588	-	0	0
Total State Revenue	11,872,882	11,891,568	13,294,459	15,664,842	2,370,383
Other					
1900 ESSER II Subgrant from SU	0		0	0	0
4592 CRF-LEA Grant from SU	0		0	0	0
5482 Medicaid grant	0	60,459	0	0	0
5990 Prior Year Adjustment	0		0	0	0
	-	60,459	-	-	-
GENERAL FUND TOTAL	12,633,132	12,345,942	13,843,459	16,204,842	2,361,383

Caledonia Cooperative School District
TAX IMPACT SUBJECT TO CHANGE BASED ON LEGISLATIVE ACTION

Estimated Tax Rates Calculation		<u>FY25</u>				<u>FY24</u>			
		<u>CCSD</u>	<u>Barnet</u>	<u>Walden</u>	<u>Waterford</u>	<u>CCSD</u>	<u>Barnet</u>	<u>Walden</u>	<u>Waterford</u>
Budgeted Expenditures	1	\$16,204,842				\$13,843,459			
Less: Local Revenues	2	(545,500)				(731,780)			
Net Education Fund Spending	3	<u>15,659,342</u>				<u>13,111,679</u>			
Equalized Pupils / LTW ADM Pupils (1)	4	1,033.89				574.03			
Education spending per equalized pupil		15,146		Line 3 / Line 4		22,841			
Excess Spending Threshold per equalized pupil		23,193				22,204			
Per pupil amount above threshold		0				0			
Education spending per equalized pupil w/ penalty	5	15,146				22,841			
Property Yield (2)	6	9,775				15,479			
Income Yield (2)	7	10,300				17,600			
Equalized (Pre-CLA) Homestead Tax Rate	8	154.9%		Line 5 / Line 6		147.6%			
Equalized (Pre-CLA) Income Tax Rate	9	147.0%		Line 5 / Line 7		129.8%			
Statewide Residential Property Tax Rates (2)	10	\$1.000				\$1.000			
District Property spending adjustment factor		154.9%		Line 8 calculation		147.6%			
Equalized Homestead Tax Rate	11	<u>\$1.55</u>		Line 8 x Line 10		<u>\$1.48</u>			
Common Level of appraisal adjustment (3)			81.58%	89.26%	84.39%		90.27%	100.59%	91.36%
Estimated Residential Tax Rate	Line 11 / CLA	\$1.90	\$1.74	\$1.84		\$1.63	\$1.47	\$1.62	
Change from Prior Year Actual Tax Rate		<u>\$0.26</u>	<u>\$0.27</u>	<u>\$0.22</u>		<u>\$0.25</u>	<u>(\$0.20)</u>	<u>\$0.10</u>	
Percentage Increase (Decrease)		16.2%	18.3%	13.7%		18.1%	-11.8%	6.5%	
Statewide Non Residential Tax Rate (2)	12	\$1.44	\$1.44	\$1.44		\$1.39	\$1.39	\$1.39	
Common Level of appraisal adjustment		81.58%	89.26%	84.39%		90.27%	100.59%	91.36%	
	Line 12 / CLA	\$1.77	\$1.62	\$1.71		\$1.54	\$1.38	\$1.52	
Income Sensitive Tax Rate	13	Line 9 x 2/100	2.94%	2.94%	2.94%	2.60%	2.60%	2.60%	

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, 2023 and are subject to final approval or change by the 2024 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, 2024

Caledonia Cooperative School District
FY23 Budget/FY23 Actual/FY24 Budget/FY25 Proposal

<u>Function Summary</u>		<u>Budget FYE</u>	<u>Actual FYE June</u>	<u>Budget FYE</u>	<u>Budget FYE</u>	<u>Budget</u>
<u>Function</u>	<u>Title</u>	<u>June 30, 2023</u>	<u>30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>	<u>Incrs/(Decrs)</u>
1000	Instruction	8,388,545	8,293,697	9,322,371	10,314,373	992,002
1200	Special Education	993,231	915,807	1,032,243	1,893,875	861,632
1410	Athletics	6,500	7,164	16,250	19,750	3,500
1420	Extra-Curricular & ELO	1,500	-	1,500	136,500	135,000
2120	Guidance	185,263	179,900	193,030	215,725	22,695
2130	Health	217,129	186,716	259,066	278,301	19,235
2140	Psychological Services	25,023	25,023	25,935	28,384	2,449
2170	Other Services	0	0	0	0	0
2210	Professional Development	198,989	168,693	223,642	234,020	10,378
2222	Library	191,878	189,927	210,949	231,518	20,569
2290	Technology	277,782	236,680	300,384	320,309	19,925
2300	General Assessments	40,050	30,441	30,250	30,250	0
2321	Superintendent Office	178,930	168,322	204,042	308,606	104,564
2410	Principal's Office	545,882	587,018	614,037	608,582	(5,455)
2520	Fiscal Services	214,651	202,474	221,129	280,166	59,037
2600	Plant Operations	800,797	759,674	848,897	862,504	13,607
2640	Equipment	27,750	21,348	27,750	27,750	0
2711	Transportation	162,337	181,601	156,932	198,694	41,762
2720	Transportation- Extra Curr	8,500	24,783	23,500	25,000	1,500
3120	Food Service SU Assessment	168,395	124,048	131,552	190,535	58,983
5100	Debt Service	-	-	-	-	0
5350	Transfer to Reserve	-	75,000	-	-	0
5000	Prior Year Deficit	-	-	-	-	0
	Total Expenditures	12,633,132	12,378,317	13,843,459	16,204,842	2,361,383
	Total Revenue	12,633,132	12,345,942	13,843,459	16,204,842	
	Surplus/(Deficit)	0	(32,375)	0	0	

As of: February 22, 2024

Version: 3.0

Caledonia Cooperative School District
FY23 Budget/FY23 Actual/FY24 Budget/FY25 Proposal

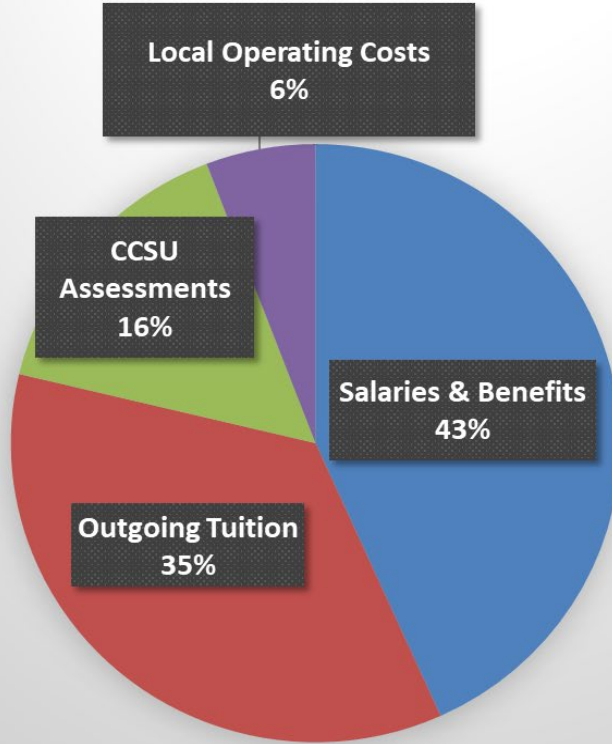
<u>Objects Summary</u>		<u>Budget FYE</u>	<u>Actual FYE</u>	<u>Budget FYE</u>	<u>Budget FYE</u>	<u>Budget</u>
<u>Number</u>	<u>Name</u>	<u>June 30, 2023</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>	<u>Incrs/(Decrs)</u>
100	Salaries & Wages	3,817,700	3,901,636	4,281,141	4,851,679	570,538
200	Benefits	1,465,056	1,427,822	1,708,907	1,983,546	274,639
300	Professional Services	2,186,929	1,940,809	2,210,690	3,333,971	1,123,281
400	Property Services	181,850	186,183	183,350	203,350	20,000
500	Other Services	4,563,297	4,474,263	5,029,071	5,349,676	320,605
600	Supplies	339,350	310,458	344,600	350,420	5,820
700	Equipment	35,000	32,671	35,000	35,000	0
800	Other & Interest	43,950	29,474	50,700	97,200	46,500
900	Principal & Specific	0	75,000	0	0	0
	Totals	12,633,132	12,378,317	13,843,459	16,204,842	2,361,383

As of: February 22, 2024

Version: 3.0

Main Drivers of FY25 Vs. FY24

\$1,048,282	CCSU Assessment Increase. Driven by SpED - \$800K
\$301,629	Tuition Cost Increases - AVG tuition up \$1,545/student
\$219,000	2 FTE increase: Pre-K Barnet & CFP - Prev Grant funded - WFD
\$300,000	CBA Wages only Increase of non New FTEs
\$221,000	Healthcare increase 16.4%
\$43,000	All Other Benefits (FICA, etc)
\$135,000	ELO - ASP Program - Now Locally funded
\$2,267,911	96%



Caledonia Cooperative School District Expenditures

FUNCTION CODE

Regular Education

1100

Object	Title	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries	\$ 2,691,010	\$ 2,810,196	\$ 3,104,369	\$ 3,498,360	\$ 393,991
200	- Benefits	\$ 993,447	\$ 994,721	\$ 1,163,881	\$ 1,442,787	\$ 278,906
300	- Professional Services	\$ 136,991	\$ 36,779	\$ 42,500	\$ 42,500	\$ -
400	- Purchased Property Svcs	\$ 750	\$ 1,167	\$ 1,750	\$ 1,750	\$ -
500	- Other Purchased Services	\$ 4,457,947	\$ 4,367,392	\$ 4,912,221	\$ 5,231,326	\$ 319,105
600	- Supplies/Consumables	\$ 98,150	\$ 71,225	\$ 94,650	\$ 94,650	\$ -
700	- Furniture/Equipment	\$ 5,000	\$ 11,938	\$ -	\$ -	\$ -
800	- Fees/ Debt Interest	\$ 5,250	\$ 279	\$ 3,000	\$ 3,000	\$ -
		\$ 8,388,545	\$ 8,293,697	\$ 9,322,371	\$ 10,314,373	\$ 992,002

Special Education

1200

Object	Title	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
300	- Professional Services	\$ 993,231	\$ 915,807	\$ 1,032,243	\$ 1,893,875	\$ 861,632
		\$ 993,231	\$ 915,807	\$ 1,032,243	\$ 1,893,875	\$ 861,632

Athletics

1410

Object	Title	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
600	- Supplies/Consumables	\$ 2,000	\$ 3,239	\$ 5,000	\$ 5,000	\$ -
800	- Fees/ Debt Interest	\$ 4,500	\$ 3,925	\$ 11,250	\$ 14,750	\$ 3,500
		\$ 6,500	\$ 7,164	\$ 16,250	\$ 19,750	\$ 3,500

Extra Curricular and ELO

1420

Object	Title	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
200	- Benefits	\$ -	\$ -	\$ -	\$ 9,180	\$ 9,180
600	- Supplies/Consumables	\$ -	\$ -	\$ -	\$ 5,820	\$ 5,820
800	- Fees/ Debt Interest	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
		\$ 1,500	\$ -	\$ 1,500	\$ 136,500	\$ 135,000

Guidance

2120

Object	Title	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries	\$ 133,959	\$ 134,650	\$ 137,459	\$ 152,999	\$ 15,540
200	- Benefits	\$ 49,804	\$ 44,458	\$ 54,071	\$ 61,226	\$ 7,155
300	- Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	- Other Purchased Services	\$ 250	\$ 103	\$ 250	\$ 250	\$ -
600	- Supplies/Consumables	\$ 1,050	\$ 690	\$ 1,050	\$ 1,050	\$ -
800	- Fees/ Debt Interest	\$ 200	\$ -	\$ 200	\$ 200	\$ -
		\$ 185,263	\$ 179,900	\$ 193,030	\$ 215,725	\$ 22,695

Caledonia Cooperative School District Expenditures

Nurse

Object	Title	2130	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries		\$ 152,503	\$ 125,366	\$ 143,025	\$ 148,311	\$ 5,286
200	- Benefits		\$ 61,376	\$ 57,862	\$ 56,189	\$ 62,587	\$ 6,398
300	- Professional Services		\$ 500	\$ 79	\$ 56,102	\$ 63,653	\$ 7,551
400	- Purchased Property Svcs		\$ -	\$ -	\$ -	\$ -	\$ -
600	- Supplies/Consumables		\$ 2,750	\$ 2,934	\$ 3,750	\$ 3,750	\$ -
700	- Furniture/Equipment		\$ -	\$ 474	\$ -	\$ -	\$ -
			\$ 217,129	\$ 186,716	\$ 259,066	\$ 278,301	\$ 19,235

Psych Services

Object	Title	2140	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
300	- Professional Services		\$ 25,023	\$ 25,023	\$ 25,935	\$ 28,384	\$ 2,449
			\$ 25,023	\$ 25,023	\$ 25,935	\$ 28,384	\$ 2,449

OT Services

Object	Title	2170	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
300	- Professional Services		\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -

Other Services

Object	Title	2190	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
300	- Professional Services		\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -

Professional Development

Object	Title	2210	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries		\$ 15,500	\$ 13,900	\$ 14,000	\$ 14,000	\$ -
200	- Benefits		\$ 78,000	\$ 47,547	\$ 90,071	\$ 90,071	\$ -
300	- Professional Services		\$ 100,739	\$ 102,476	\$ 116,071	\$ 126,449	\$ 10,378
500	- Other Purchased Services		\$ 1,000	\$ 3,805	\$ 1,000	\$ 1,000	\$ -
600	- Supplies/Consumables		\$ 3,750	\$ 965	\$ 2,500	\$ 2,500	\$ -
			\$ 198,989	\$ 168,693	\$ 223,642	\$ 234,020	\$ 10,378

Library

Object	Title	2222	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries		\$ 120,335	\$ 120,917	\$ 132,430	\$ 144,815	\$ 12,385
200	- Benefits		\$ 57,493	\$ 57,824	\$ 63,469	\$ 71,653	\$ 8,184
500	- Other Purchased Services		\$ 3,500	\$ 3,983	\$ 3,500	\$ 3,500	\$ -
600	- Supplies/Consumables		\$ 9,150	\$ 7,168	\$ 10,150	\$ 10,150	\$ -
700	- Furniture/Equipment		\$ -	\$ -	\$ -	\$ -	\$ -
800	- Fees/ Debt Interest		\$ 1,400	\$ 35	\$ 1,400	\$ 1,400	\$ -
			\$ 191,878	\$ 189,927	\$ 210,949	\$ 231,518	\$ 20,569

Caledonia Cooperative School District Expenditures

Technology

Object	Title	2225	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
300	- Professional Services	\$	208,182	\$ 187,955	\$ 227,784	\$ 247,709	\$ 19,925
400	- Purchased Property Svcs	\$	43,000	\$ 33,156	\$ 43,000	\$ 43,000	\$ -
500	- Other Purchased Services	\$	17,100	\$ 7,836	\$ 17,100	\$ 17,100	\$ -
600	- Supplies/Consumables	\$	9,500	\$ 7,732	\$ 12,500	\$ 12,500	\$ -
700	- Furniture/Equipment	\$	-	\$ -	\$ -	\$ -	\$ -
		\$	277,782	\$ 236,680	\$ 300,384	\$ 320,309	\$ 19,925

General Admin.

Object	Title	2300	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries	\$	10,000	\$ 3,280	\$ 5,000	\$ 5,000	\$ -
200	- Benefits	\$	-	\$ 251	\$ -	\$ -	\$ -
300	- Professional Services	\$	17,800	\$ 17,121	\$ 17,000	\$ 17,000	\$ -
500	- Other Purchased Services	\$	12,250	\$ 9,789	\$ 8,250	\$ 8,250	\$ -
600	- Supplies/Consumables	\$	-	\$ -	\$ -	\$ -	\$ -
		\$	40,050	\$ 30,441	\$ 30,250	\$ 30,250	\$ -

Superintendent Office

Object	Title	2321	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
300	- Professional Services	\$	178,930	\$ 168,322	\$ 204,042	\$ 308,606	\$ 104,564
		\$	178,930	\$ 168,322	\$ 204,042	\$ 308,606	\$ 104,564

Principal Office

Object	Title	2410	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries	\$	387,179	\$ 410,516	\$ 420,601	\$ 431,924	\$ 11,323
200	- Benefits	\$	130,703	\$ 149,134	\$ 161,436	\$ 144,658	\$ (16,778)
300	- Professional Services	\$	8,000	\$ 7,887	\$ 9,500	\$ 9,500	\$ -
500	- Other Purchased Services	\$	6,750	\$ 7,573	\$ 7,250	\$ 7,250	\$ -
600	- Supplies/Consumables	\$	10,500	\$ 8,078	\$ 12,500	\$ 12,500	\$ -
700	- Furniture/Equipment	\$	-	\$ 2,510	\$ -	\$ -	\$ -
800	- Fees/ Debt Interest	\$	2,750	\$ 1,321	\$ 2,750	\$ 2,750	\$ -
		\$	545,882	\$ 587,018	\$ 614,037	\$ 608,582	\$ (5,455)

Fiscal Services

Object	Title	2520	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries	\$	-	\$ 4,850	\$ -	\$ -	\$ -
300	- Professional Services	\$	186,301	\$ 173,710	\$ 190,529	\$ 206,566	\$ 16,037
800	- Fees/ Debt Interest	\$	28,350	\$ 23,914	\$ 30,600	\$ 73,600	\$ 43,000
		\$	214,651	\$ 202,474	\$ 221,129	\$ 280,166	\$ 59,037

Caledonia Cooperative School District

Expenditures

Plant Operation

Object	Title	2600	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
100	- Salaries		\$ 307,214	\$ 277,962	\$ 324,257	\$ 336,270	\$ 12,013
200	- Benefits		\$ 94,233	\$ 76,024	\$ 119,790	\$ 101,384	\$ (18,406)
300	- Professional Services		\$ 500	\$ -	\$ 500	\$ 500	\$ -
400	- Purchased Property Svcs		\$ 110,350	\$ 130,511	\$ 110,850	\$ 130,850	\$ 20,000
500	- Other Purchased Services		\$ 56,000	\$ 48,999	\$ 56,000	\$ 56,000	\$ -
600	- Supplies/Consumables		\$ 202,500	\$ 208,427	\$ 202,500	\$ 202,500	\$ -
700	- Furniture/Equipment		\$ 30,000	\$ 17,750	\$ 35,000	\$ 35,000	\$ -
			<u>\$ 800,797</u>	<u>\$ 759,674</u>	<u>\$ 848,897</u>	<u>\$ 862,504</u>	<u>\$ 13,607</u>

Equipment

Object	Title	2640	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
400	- Purchased Property Svcs		\$ 27,750	\$ 21,348	\$ 27,750	\$ 27,750	\$ -
			<u>\$ 27,750</u>	<u>\$ 21,348</u>	<u>\$ 27,750</u>	<u>\$ 27,750</u>	<u>\$ -</u>

Transportation

Object	Title	2711	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
300	- Professional Services		\$ 162,337	\$ 181,601	\$ 156,932	\$ 198,694	\$ 41,762
			<u>\$ 162,337</u>	<u>\$ 181,601</u>	<u>\$ 156,932</u>	<u>\$ 198,694</u>	<u>\$ 41,762</u>

Transportation- Extra Curricular

Object	Title	2720	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
500	- Other Purchased Services		\$ 8,500	\$ 24,783	\$ 23,500	\$ 25,000	\$ 1,500
			<u>\$ 8,500</u>	<u>\$ 24,783</u>	<u>\$ 23,500</u>	<u>\$ 25,000</u>	<u>\$ 1,500</u>

Food Service Assessment Via SU

Object	Title	3120	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
300	- Professional Services		\$ 168,395	\$ 124,048	\$ 131,552	\$ 190,535	\$ 58,983
			<u>\$ 168,395</u>	<u>\$ 124,048</u>	<u>\$ 131,552</u>	<u>\$ 190,535</u>	<u>\$ 58,983</u>

Debt Service

Object	Title	5100	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
800	Debt Interest & Principal		\$ -	\$ -	\$ -	\$ -	\$ -
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Transfer to Reserve

Object	Title	5350	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
900	Transfer to Capital Reserve		\$ -	\$ 75,000	\$ -	\$ -	\$ -
			<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Deficit

Object	Title	6999	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Proposed	Incr/(Dcrs)
800	Contingency		\$ -	\$ -	\$ -	\$ -	\$ -
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOTALS

			<u>\$ 12,633,132</u>	<u>\$ 12,378,317</u>	<u>\$ 13,843,459</u>	<u>\$ 16,204,842</u>	<u>\$ 1,210,327</u>
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<u>CCSU Assessments</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>V\$</u>
Food Service	145,755	168,395	131,551	190,535	58,984
Special Education	1,122,157	993,231	1,032,243	1,818,875	786,632
Transportation	198,849	194,337	156,932	198,694	41,762
Gen Admin/Super/HR	175,960	178,930	204,042	308,606	104,564
General Para Ed/Mental Health	120,554	134,514	25,935	28,384	2,449
Physical Health	-	-	55,602	63,153	7,551
Business / Fiscal	174,607	186,301	190,529	206,566	16,037
Curriculum Development	74,722	84,739	94,071	104,449	10,378
Technology	138,538	208,182	227,784	247,709	19,925
Total SU Assessment	2,151,142	2,148,629	2,118,689	3,166,971	1,048,282

FTE Increase 0.5 (WFD) CBA Wages & Benefits, Healthcare, Inflation & Repairs,
FTE Increase 2.6, 8 new Exh. B kids at WFD & Barnet- Extra ordinary costs up ~\$600K
 Bus Leases & Butler Services
 FTE Increase 1.0 - Assist. Superintendent
 Combine within 2321 Line

Food Service Breakout	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>V\$</u>
Barnet	82,788	85,073	47,661	62,051	14,390
Walden	26,652	23,226	56,837	75,930	19,093
WFD	36,315	60,096	27,054	52,554	25,500
	145,755	168,395	131,552	190,535	58,983

FTE Increase 0.5

Transportation			<u>FY24</u>	<u>FY25</u>	<u>V\$</u>
Barnet	100,819	97,168	48,127	72,769	24,642
Walden	32,409	32,390	34,263	42,297	8,034
WFD	65,621	64,779	74,542	83,628	9,086
	198,849	194,337	156,932	198,694	41,762

Butler Services Increase