

A close-up photograph of a person's hands using a blue adjustable wrench to tighten a bolt on a metal pipe. The background is a workshop with various tools and equipment. The text "CVCCSD Budget Overview" is overlaid in white, and "Fiscal Year 2024" is overlaid in orange below it. There are also decorative green L-shaped brackets in the corners.

CVCCSD Budget Overview

Fiscal Year 2024

Education that works.

Based in the heart of Vermont, the Central Vermont Career Center has served students throughout the Green Mountain State since 1969. Through a progressive outlook on education and the professional opportunities of a career-based education, our students learn the skills that lead to lifetime careers and academic excellence for a 21st century world.



Budget Development

A close-up, side-profile photograph of a man with a beard and mustache, wearing a camouflage-patterned baseball cap and blue safety glasses. He is focused on a task, with his hands near a dark, metallic surface that appears to be part of a machine or engine. The lighting is dramatic, highlighting the contours of his face and the texture of his clothing.

As part of the District's ongoing effort to create a more equitable school system for students, families, and staff, we work to create an Equitable Budgeting and Staffing Model and annual process for allocating funding to our schools. Our goal is twofold:

1. Resources, including money, time, qualified staff, appropriate facilities, materials, instructional hardware and software, and academic and other supports – must be distributed in ways to ensure that all students achieve high academic standards;
2. To increase transparency and community participation in the [budget development process](#).

Conditions That Affect Budget Development for FY24

1. Student-Related Issues:

- CVCCSD class sizes (level and fairly predictable)
- Classroom Space Maximization
- Full-Day Schedule (Introduction of General Education Teachers)

2. State Regulations:

- State funded (Base Education Rate) FY24 anticipated 12,501.00; FY23 final rate was \$11,247.00.
- School Health Insurance/Benefits - projected 12.6% increase.

3. Economy:

- Increased liability insurances projected 7-9% increase.
- Exorbitant supply costs



FY 24 Budget Facts



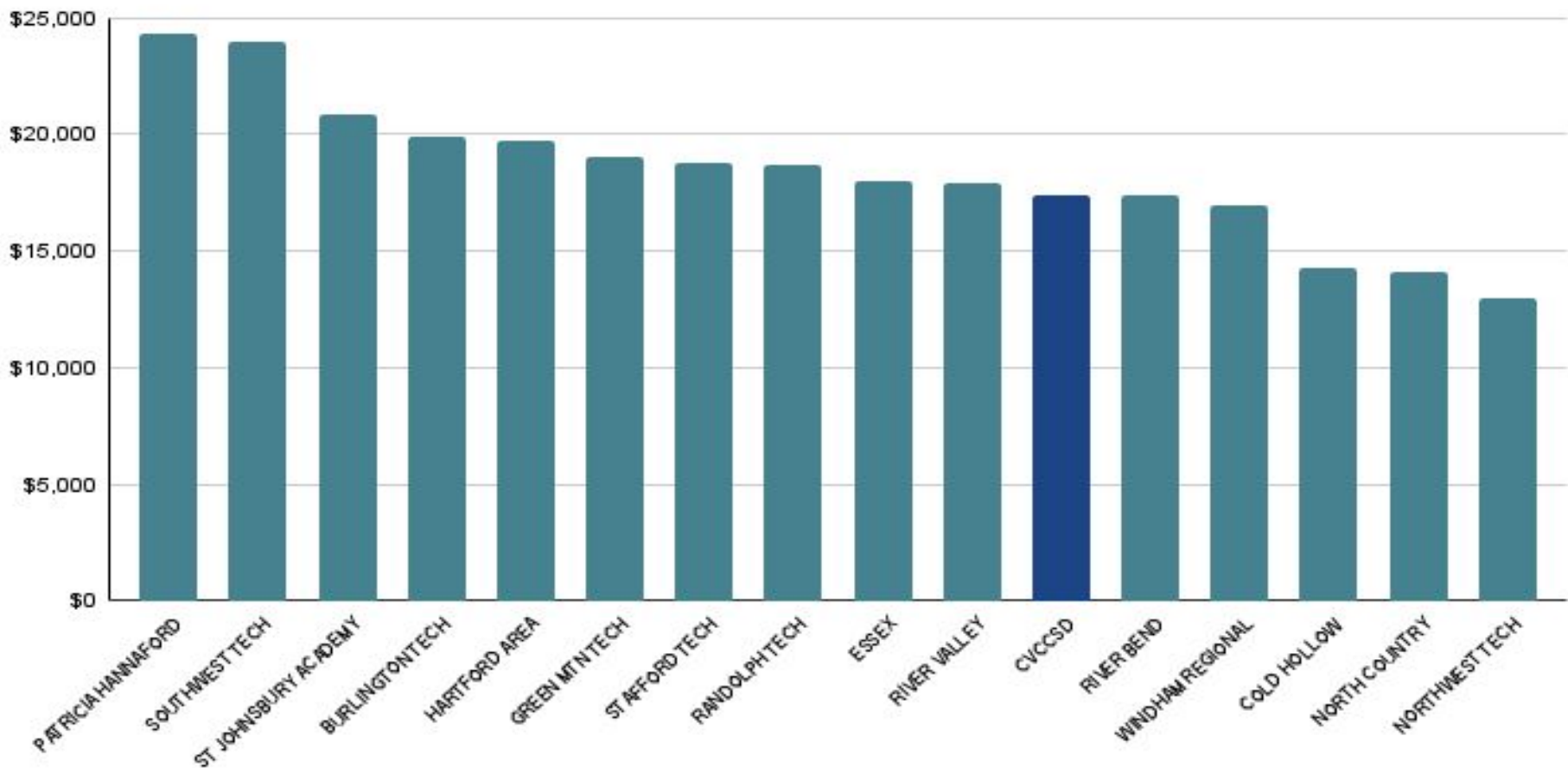
- Anticipates salary increases, which are currently being negotiated by the CVCCSD Board.
- Health insurance premium increase projected at 12.7%.
- Add 2 FTE teacher(s) for classroom and/or academic support as we move to keep students here at CVCC for the full school day.
- Small line by line adjustments based on historical spending.
- Tuition (as announced)
 - FY22 144.19 FTEs
 - FY23 155.45 FTEs
 - FY24 160 FTEs (estimated)

CVCC Enrollment

as of October 15 of Fiscal Year

Program	FY22		FY23		FY24
	FTE	Headcount	FTE	Headcount	(Capacity, projected)
Automotive	18	18	14	14	16
Baking & Culinary	19	19	14	14	14
Building Trades	17	17	21	21	16
Cosmetology I			15	15	16
Cosmetology II	25	27	9	14	16
Design & Fabrication	0	0	3	3	10
Digital Media Arts	18	18	20	20	20
DMA II	3	4	9	10	10
Electrical	21	21	21	21	16
Emergency Services 1	12	12	10	10	14
Emergency Services 2	0	0	2	2	10
Exploratory	21	21	25	25	24
Medical Professions	7	7	10	10	12
Natural Resources	10	10	12	12	13
Plumbing & Heating	23	23	19	19	16
Totals	194	197	204	210	223

CTE Center Tuition Rates 22/23



Tuition - Actual cost of sending a student to CVCC

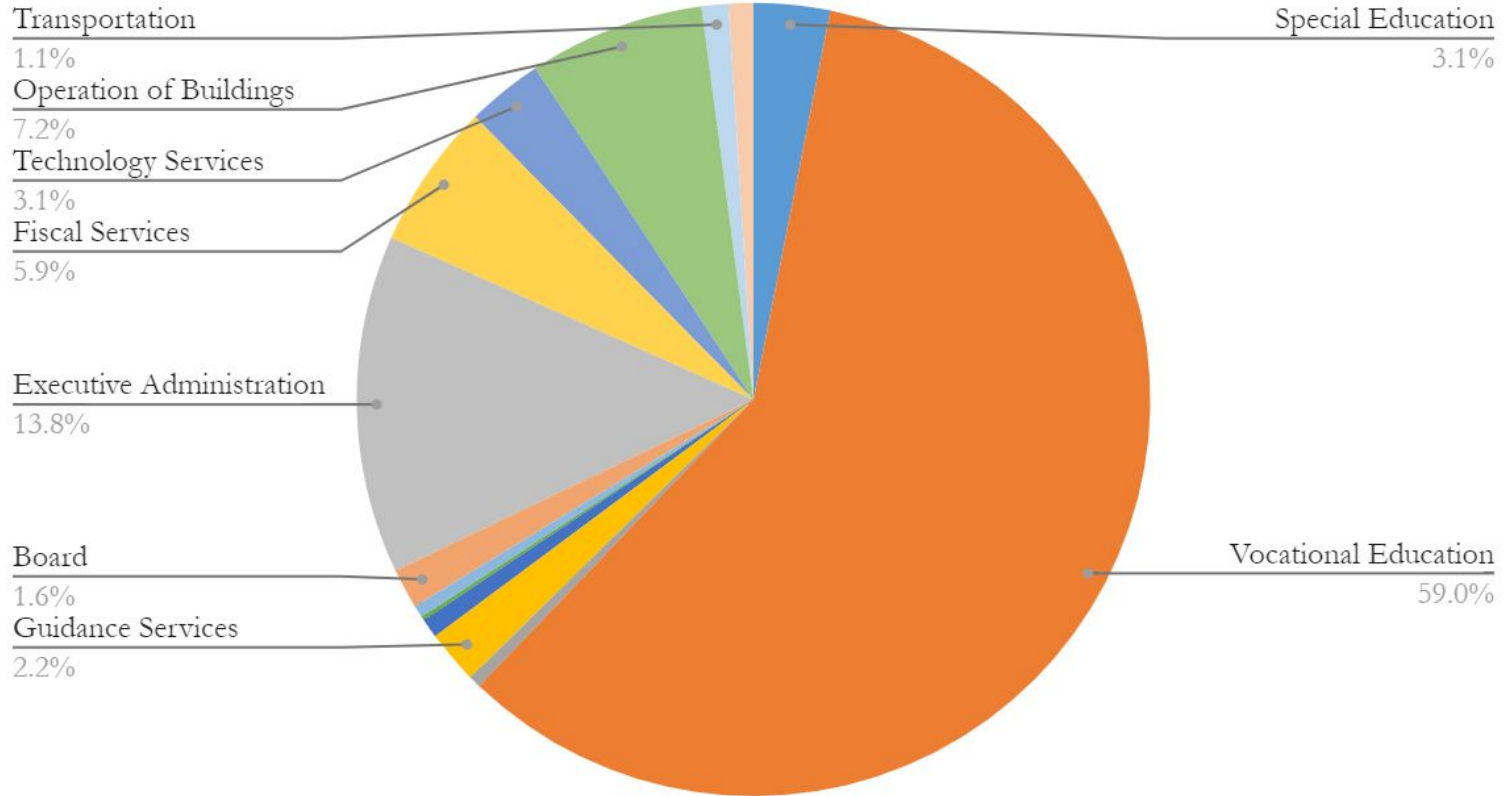
\$19,251 Anticipated Announced FY24 Tuition Amount (increase of 11%)

Less On Behalf Payments- from school district via the Vermont Education Fund from the Voc. Ed. Support Grant, State Tuition Reduction Grant, and State Salary Assistance Grants paid directly to CVCCSD

\$8,781 Remaining Anticipated Sending School District Tuition per FTE

In addition, billing takes place based on the six semester average FTE, so while a school may have 38 students currently enrolled, their six semester average might be 34.

Budget by Function



FY24 Revenue Sources

1331 Tuition Students/Adults	\$ 30,000
3113 Voc Ed Support Grant	\$ 1,740,160
3305 State-Tuition Reduction	\$ 700,056
3309 State - Salary Assist.-Coop Coord.	\$ 26,250
3310 State - Salary Assist.-Guid. Coord.	\$ 34,000
3312 State - Salary Assist. - Voc. Dir.	\$ 60,000
3312 State - Salary Assist. -Assist Voc. Dir.	\$ 31,500
Balance Brought Forward	\$ -
Business Revenue (Automotive/Cosmo/Baking/Culinary)	<u>\$ 12,000</u>
Total Other Revenues	\$ 2,633,966
Amount to be raised by tuitions	\$ 1,404,891

VOTE!!

Thank you for

- Supporting the development of the Central Vermont Career Center School District.
- Preparing students for both career and college by giving them the skills for success in both.
- Supporting the Vermont workforce and economy.

Please continue your support of the Central Vermont Career Center.



Cabot School District

FY22 Budget/FY22 Actual/FY23 Budget/FY24 Proposal

<u>Function Summary</u>		Budget FYE	Actual FYE	Budget FYE	Budget FYE	Budget	
Function	Title	<u>June 30, 2022</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>Incrs/(Decrs)</u>	
1000	Instruction	1,293,987	1,219,064	1,221,301	1,353,142	131,841	
1200	Special Education	484,902	533,960	576,707	545,109	(31,598)	
1400	Co-Curricular	13,992	285	13,550	13,550	(0)	
2120	Guidance	145,643	150,746	151,574	159,486	7,912	
2121	Student Support	0	0	0	-	0	
2130	Health	33,000	65,611	43,000	80,287	37,287	
2140	Psychological Services	0	0	0	-	0	
2210	Professional Development	23,500	35,597	50,666	49,277	(1,389)	
2222	Library	85,916	86,838	82,552	64,148	(18,404)	
2290	Technology	97,352	157,138	105,219	155,052	49,833	
2300	S.U. Assessments & School Brd	127,448	78,046	100,031	91,924	(8,107)	
2400	Principal's Office	299,621	303,267	342,764	356,931	14,167	
2500	Fiscal Services	82,609	87,063	85,166	88,672	3,506	
2600	Plant Operation	389,679	349,108	349,277	360,217	10,940	
2700	Transportation	63,100	86,048	64,754	51,030	(13,724)	
4000	Construction Activity	0	0	0	-	0	
5000	Debt Service	74,969	12,277	169,890	109,436	(60,454)	
5000	Transfer (Food Service - CY)	99,000	53,077	93,926	101,801	7,875	
5000	Prior Year Deficit (Food Service)	0	0	0	-	0	
5000	Transfer to Capital Fund	0	0	0	-	0	
5000	WNESU Closure	0	0	0	-	0	
Total Expenditures		3,314,718	3,218,124	3,450,377	3,580,061	129,684	3.91%
Total Revenue		3,314,719	3,323,879	3,450,377	3,720,061		
Surplus/(Deficit)		1	105,755	(1)	140,000		

As of: December 21, 2022

Version: 2.0

Cabot School District

FY22 Budget/FY22 Actual/FY23 Budget/FY24 Proposal

<u>Objects Summary</u>		Budget FYE	Actual FYE	Budget FYE	Budget FYE	Budget	
Number	Name	<u>June 30, 2022</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>Incrs/(Decrs)</u>	
100	Salaries & Wages	1,275,081	1,256,074	1,265,575	1,353,830	88,255	CCEA/CBA Neg
200	Benefits	478,998	411,615	471,914	494,351	22,437	Healthcare up ~13%
300	Professional Services	1,009,074	1,110,403	1,098,549	1,122,147	23,598	
400	Property Services	94,074	122,962	109,724	128,224	18,500	
500	Other Services	97,385	119,972	98,028	118,752	20,724	
600	Supplies	145,418	113,317	123,021	126,208	3,187	
700	Equipment	21,619	6,363	0	5,000	5,000	
800	Other & Interest	24,205	14,342	22,585	24,916	2,331	
900	Debt Service & Food Service Transfer	168,864	63,077	260,981	206,634	(54,347)	
Totals		3,314,718	3,218,124	3,450,377	3,580,061	129,684	

As of: December 21, 2022

Version: 2.0

Cabot School District
FY22 Budget/FY22 Actual/FY23 Budget/FY24 Proposal

Function: Revenue

	<u>Title</u>	<u>Budget FYE June 30, 2022</u>	<u>Actual FYE June 30, 2022</u>	<u>Budget FYE June 30, 2023</u>	<u>Budget FYE June 30, 2024</u>	<u>Incrs/(Decrs)</u>	
Local	Pre-K Tuition	0	2,829	0	0	0	
	Tuition from other schools	18,000	18,750	18,000	19,000	1,000	
	Interest	15,500	8,919	15,000	15,000	0	
	Athletic Receipts	0	0	0	0	0	
	Services to other Schools	0	0	0	0	0	
	E-Rate	20,000	0	0	0	0	
	Miscellaneous	0	59,740	0	0	0	
	Total	53,500	90,238	33,000	34,000	1,000	
State	Education Fund Payments	3,027,110	2,977,278	3,226,179	3,486,815	260,637	
	On-Behalf Vocational Payments	15,359	15,359	11,448	23,601	12,153	
	Small Schools Grant	178,750	174,145	178,750	174,145	(4,605)	
	Transportation aid	0	0	0	0	0	
	ESSER II Subgrant from SU	0	0	0	0	0	
	CRF-LEA Grant Via SU	0	0	0	0	0	
	CRF-HVAC Grant	0	0	0	0	0	
	State Placed Students	0	0	0	0	0	
	Essential Early Education	0	0	0	0	0	
	Driver Education Reimbursement	0	1,413	1,000	1,500	500	
	Voc Ed Transportation	0	0	0	0	0	
	High School Completion	0	0	0	0	0	
	Small Schools Stability Grant	0	0	0	0	0	
	VSTRS on Behalf	0	0	0	0	0	
	Other Grants/Services	0	0	0	0	0	
	Total	3,221,219	3,168,195	3,417,377	3,686,061	268,684	
Other	Medicaid	0	25,445	0	0	0	
	Prior Year Revenues	0	0	0	0	0	
	Reserve Fund Transfer	40,000	40,000	0	0	0	
	Recapture	0	0	0	0	0	
	Total	40,000	65,445	0	0	0	
	Totals	3,314,719	3,323,879	3,450,377	3,720,061	269,684	7.97%

As of: December 21, 2022

Version: 2.0

Cabot TAX TABLE

December 21, 2022	FY22 Budget	FY23 Budget	FY23 Budget	Proposed FY24	Tax Change	
	FINAL ACTUAL	VOTER APPROVED	FINAL ACTUAL			
Education spending	3,022,944	3,225,087	3,225,087	3,358,333	\$0.04	\$0.07
Equalized pupils	158.32	162.52	162.52	164.75	-\$0.01	-\$0.02
CLA	97.25%	87.95%	87.95%	75.69%	\$0.15	\$0.27
Excess spending	\$18,789	\$19,977	\$19,977	\$22,204		
Property Yield	\$11,317	\$12,937	13,314	\$ 15,479	-\$0.13	-\$0.24
Homestead tax rate	\$1.00	\$1.00	\$1.00	\$1.00		
Amount per pupil	\$19,094	\$19,844	\$19,844	\$20,384		2.7%
Penalty Amt per Pupil	\$0	\$0	\$0	\$0		
Local tax rate	\$1.73	\$1.74	\$1.69	\$1.74	\$0.05	\$0.08
Penalty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total tax (incl. penalty)	\$1.73	\$1.74	\$1.69	\$1.74	\$0.05	
Income Yield	\$13,770	\$15,948	\$15,948	\$17,600		
Income Sensitive Tax Rate	2.77%	2.49%	2.49%	2.32%	-0.17%	

Cabot School District

Estimated Tax Rates Calculation	FY24		FINAL FY23		FINAL FY22		
		Cabot		Cabot		Cabot	
Budgeted Expenditures	1	\$3,580,061		\$3,450,377		\$3,314,718	135,659
Less: Eligible offsets for Excess Spending Calcs							4.1%
8888-Eligible Capital Const & Debt Serv		(12,083)		(12,540)		(13,105)	
8121-Local Share of Extraordinary SpED		0	\$0 b/c of ACT 173	0		(6,419)	
Less: Local Revenues	2	(209,645)		(212,750)		(272,250)	
Net Education Fund Spending	3	3,358,333		3,225,087		3,022,944	202,143
							6.7%
Equalized Pupils (1)	4	164.75		162.52		158.32	
Education spending per equalized pupil		20,384	Line 3 / Line 4	19,844		19,094	
Excess Spending Threshold per equalized pupil		22,204		19,977		18,789	
Per pupil amount above threshold		0		0		0	
Education spending per equalized pupil w/ Penalty	5	20,384		19,844		19,094	
Property Yield (2)	6	15,479		13,314		11,317	
Income Yield (2)	7	17,600		15,948		13,770	
District Property spending adjustment factor	8	131.69%	Line 5 / Line 6	149.05%		168.72%	
District Income spending adjustment factor	9	115.82%	Line 5 / Line 7	124.43%		138.66%	
Statewide Residential Property Tax Rates (2)	10	\$1,000		\$1,000		\$1,000	
District Property spending adjustment factor		131.69%	Line 8 calculation	149.05%		168.72%	
	11	\$1.32	Line 8 x Line 10	\$1.49		\$1.69	
Common Level of appraisal adjustment (3)		75.69% Prelim		87.95%		97.25%	
Estimated Residential Tax Rate	3%	\$1.74	Line 11 / CLA	\$1.69		\$1.73	
Change from Prior Year Actual Tax Rate		\$0.05		-\$0.04		\$0.02	
Income Sensitive Tax Rate	-7% 12	2.32%	Line 9 x 2/100	2.49%		2.77%	
Statewide Non Residential Tax Rate (2)		\$1.39		\$1.48		\$1.61	
Common Level of appraisal adjustment	9%	75.69%		87.95%		97.25%	
		\$1.83		\$1.69		\$1.66	

Notes:

(1) Equalized pupil calculation is from Dept. of Education and is based on FY'22 and FY'23 ADM data and averaged over those two years. Prelim Data issued December 17, 2022

(2) Amounts are based on the suggested amounts of the Governor to the Legislature on Dec 1, 2022 and are subject to final approval or change by the 2023 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 December 23,2022

Property Taxes Based on Home Value

	FY24	FY24	FY23	FY23	FY22	FY22
Property Value	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000
Grand List @ 1%	\$ 1,000	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,000	\$ 1,500
Residential Tax Rate (See Estimated Tax Calculation)	\$ 1.74	\$ 1.74	\$ 1.69	\$ 1.69	\$ 1.73	\$ 1.73
Estimated Residential Education Property Tax	\$1,740	\$2,610	\$1,695	\$2,542	\$1,735	\$2,602
Increase (Decrease) in taxes from prior year	\$45	\$68	-\$40	-\$60	\$53	\$80
Percent Change from prior year	2.67%	2.67%	-2.32%	-2.32%	3.18%	3.18%

Property Taxes Based on Household Income

	FY24	FY24	FY23	FY23	FY22	FY22
Household Income	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Income Sensitivity Rate	2.32%	2.32%	2.49%	2.49%	2.77%	2.77%
Maximum Residential Education Property Tax	\$ 1,158	\$ 1,158	\$ 1,244	\$ 1,244	\$ 1,387	\$ 1,387
Increase (Decrease) in taxes from prior year	-\$86	-\$86	-\$142	-\$142	\$132	\$132
Percent Change from prior year	-6.92%	-6.92%	-10.26%	-10.26%	10.49%	10.49%

Cabot School District
TREASURER'S REPORT
Summary of Fund Balances

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget
Beginning Balance All Funds July 1	285,288	(225,879)	(303,286)	29,544	29,543
GENERAL REVENUE FUND					
Beginning Balance July 1	0	0	0	0	0
Revenue	3,467,292	3,294,896	3,283,879	3,450,377	3,720,061
Expenditures	(3,658,569)	(3,328,903)	(3,165,047)	(3,356,451)	(3,478,260)
Revenue Less Expenditures	(191,277)	(34,007)	118,831	93,926	241,801
Transfer from Reserve Fund - Prev Deficits	(28,386)	0	0	0	0
Transfer to Reserve Fund-WNESU Closure	(198,940)	0	0	0	0
Transfer to Food Service Fund	(134,977)	(64,351)	(53,077)	(93,926)	(101,801)
Transfer to Capital Projects Fund	0	0	0	0	0
Transfer from Capital Projects Fund	0	0	40,000	0	0
Transfer to Capital Projects Fund	0	0	0	0	0
Transfer from Reserve Fund	0	0	0	0	0
Transfer to Reserve Fund - Bus	0	0	0	0	0
Closing Balance General Revenue Fund June 30	(553,580)	(98,358)	105,754	(1)	140,000
SPECIAL REVENUE FUND					
Beginning Balance July 1	(723)	(2,666)	18,285	361	361
Revenue	174,066	165,172	300,218	300,000	300,000
Expenditures	(176,009)	(144,221)	(318,143)	(300,000)	(300,000)
Revenue Less Expenditures	(1,943)	20,951	(17,925)	0	0
Transfer from General Fund	0	0	0	0	0
Closing Balance Special Revenue Fund June 30	(2,666)	18,285	361	361	361
CAPITAL PROJECTS FUND					
Beginning Balance July 1	56,643	56,643	56,643	16,643	16,643
Revenue	0	0	0	0	0
Expenditures	0	0	0	0	0
Revenue Less Expenditures	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Transfer to General Fund	0	0	(40,000)	0	0
Closing Balance Capital Projects Fund June 30	56,643	56,643	16,643	16,643	16,643
FOOD SERVICE FUND					
Beginning Balance July 1	(44,356)	0	(0)	(0)	(0)
Revenue	0	0	0	0	0
Expenditures	(90,621)	(64,351)	(53,077)	(93,926)	(101,801)
Revenue Less Expenditures	(90,621)	(64,351)	(53,077)	(93,926)	(101,801)
Transfer from General Fund	134,977	64,351	53,077	93,926	101,801
Closing Balance Food Service Fund June 30	0	(0)	(0)	(0)	(0)
RESERVE FUND - Undesignated					
Beginning Balance July 1	269,259	(284,321)	(382,679)	8,075	8,075
Revenue- Loan Proceeds	0	0	285,000	0	0
Transfer from General Fund	(553,580)	(98,358)	105,754	(1)	0
Net Transfer from General Fund	(553,580)	(98,358)	390,754	(1)	0
Closing Balance Undesignated Reserve Fund June 30	(284,321)	(382,679)	8,075	8,075	8,075
RESERVE FUND - Bus					
Beginning Balance July 1	2,715	2,715	2,715	2,715	2,715
Revenue- Loan Proceeds	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0
Net Transfer from General Fund	0	0	0	0	0
Transfer from Reserve Fund - Undesignated	0	0	0	0	0
Closing Balance Bus Reserve Fund June 30	2,715	2,715	2,715	2,715	2,715
ENDOWMENT FUND					
Beginning Balance July 1	1,750	1,750	1,750	1,750	1,750
Revenue	0	0	0	0	0
Expenditures	0	0	0	0	0
Revenue Less Expenditures	0	0	0	0	0
Closing Balance Endowment Fund June 30	1,750	1,750	1,750	1,750	1,750
Closing Balance All Funds June 30	(225,879)	(303,286)	29,544	29,543	29,543

CABOT SCHOOL DISTRICT

DETAIL OF FUNCTION

Instruction

Regular Ed Instruction

For Fiscal Year:

<u>Object</u>	<u>Title</u>	Function 1100		30-Jun-23	30-Jun-24	<u>Incr/(Dcrs)</u>
		30-Jun-22	30-Jun-22			
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
100	Salaries	792,215	789,983	791,174	876,814	85,640
200	Benefits	286,888	248,525	257,349	299,601	42,252
300	Professional Services	16,000	3,390	1,500	2,500	1,000
400	Property Services	0	5,995	4,000	6,500	2,500
500	Other Services	29,277	40,200	21,060	39,060	18,000
600	Supplies	16,510	9,713	17,500	17,500	0
700	Equipment	2,000	0	0	0	0
800	Other	0	490	3,000	2,000	(1,000)
900	VSTRS on Behalf	0	0	0	0	0
		1,142,890	1,098,295	1,095,583	1,243,976	148,393

Regular Ed Instruction Pre K

For Fiscal Year:

<u>Object</u>	<u>Title</u>	Function 1100		30-Jun-23	30-Jun-24	<u>Incr/(Dcrs)</u>
		30-Jun-22	30-Jun-22			
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
100	Salaries	94,208	79,507	83,877	77,368	(6,509)
200	Benefits	46,281	30,955	30,873	20,507	(10,366)
300	Professional Services	0	0	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	10,608	10,183	10,968	11,292	324
600	Supplies	0	98	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	25	0	0	0
900	Other Uses	0	0	0	0	0
		151,097	120,768	125,718	109,167	(16,551)

Special Ed Instruction

For Fiscal Year:

<u>Object</u>	<u>Title</u>	Function 1200		30-Jun-23	30-Jun-24	<u>Incr/(Dcrs)</u>
		30-Jun-22	30-Jun-22			
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
100	Salaries	9,000	0	0	0	0
200	Benefits	689	0	0	0	0
300	Professional Services	474,956	533,960	576,707	545,109	(31,598)
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		484,645	533,960	576,707	545,109	(31,598)

Special Ed Instruction Pre K

For Fiscal Year:

<u>Object</u>	<u>Title</u>	Function 1200		30-Jun-23	30-Jun-24	<u>Incr/(Dcrs)</u>
		30-Jun-22	30-Jun-22			
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	257	0	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		257	0	0	0	0

CABOT SCHOOL DISTRICT

DETAIL OF FUNCTION

Co-Curricular Activities		Function		1400				
For Fiscal Year:		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24			
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>		
100	Salaries	9,950	0	9,800	9,800	0		
200	Benefits	942	0	750	750	(0)		
300	Professional Services	1,900	0	500	500	0		
400	Property Services	400	47	0	0	0		
500	Other Services	0	0	0	0	0		
600	Supplies	800	238	2,000	2,000	0		
700	Equipment	0	0	0	0	0		
800	Other	0	0	500	500	0		
900	Other Uses	0	0	0	0	0		
		13,992	285	13,550	13,550	(0)		
Total of Instruction		1,792,881	1,753,309	1,811,558	1,911,801	100,243		

Student Support Services

Guidance		Function		2120				
For Fiscal Year:		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24			
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>		
100	Salaries	99,925	100,774	101,633	106,347	4,714		
200	Benefits	45,118	48,396	49,441	52,139	2,698		
300	Professional Services	0	0	0	0	0		
400	Property Services	0	0	0	0	0		
500	Other Services	0	294	0	0	0		
600	Supplies	500	1,281	500	1,000	500		
700	Equipment	0	0	0	0	0		
800	Other	100	0	0	0	0		
900	Other Uses	0	0	0	0	0		
		145,643	150,746	151,574	159,486	7,912		

Health

For Fiscal Year:		Function		2130				
		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24			
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>		
100	Salaries	0	0	0	0	0		
200	Benefits	0	0	0	0	0		
300	Professional Services	33,000	65,552	43,000	80,287	37,287		
400	Property Services	0	0	0	0	0		
500	Other Services	0	0	0	0	0		
600	Supplies	0	59	0	0	0		
700	Equipment	0	0	0	0	0		
800	Other	0	0	0	0	0		
900	Other Uses	0	0	0	0	0		
		33,000	65,611	43,000	80,287	37,287		

CABOT SCHOOL DISTRICT

DETAIL OF FUNCTION

Total of Student Support		178,643	216,357	194,574	239,772	45,198
<u>Instructional Support Services</u>						
Professional Development						
For Fiscal Year:						
<u>Object</u>	<u>Title</u>	<u>30-Jun-22</u>	<u>30-Jun-22</u>	<u>30-Jun-23</u>	<u>30-Jun-24</u>	<u>Incr/(Dcrs)</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
100	Salaries	0	0	0	0	0
200	Benefits	15,000	5,183	15,000	15,000	0
300	Professional Services	8,000	30,414	35,166	33,777	(1,389)
400	Property Services	0	0	0	0	0
500	Other Services	500	0	500	500	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		23,500	35,597	50,666	49,277	(1,389)
Library						
For Fiscal Year:						
<u>Object</u>	<u>Title</u>	<u>30-Jun-22</u>	<u>30-Jun-22</u>	<u>30-Jun-23</u>	<u>30-Jun-24</u>	<u>Incr/(Dcrs)</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
100	Salaries	55,063	65,294	56,429	45,871	(10,558)
200	Benefits	25,853	18,406	21,123	13,277	(7,846)
300	Professional Services	500	0	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	4,500	3,139	5,000	5,000	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		85,916	86,838	82,552	64,148	(18,404)
Technology						
For Fiscal Year:						
<u>Object</u>	<u>Title</u>	<u>30-Jun-22</u>	<u>30-Jun-22</u>	<u>30-Jun-23</u>	<u>30-Jun-24</u>	<u>Incr/(Dcrs)</u>
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	66,875	74,510	42,698	76,944	34,246
400	Property Services	0	15,945	15,000	18,500	3,500
500	Other Services	0	37,956	36,000	38,400	2,400
600	Supplies	12,858	22,364	11,521	16,208	4,687
700	Equipment	17,619	6,363	0	5,000	5,000
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		97,352	157,138	105,219	155,052	49,833
Total of Instructional Support		206,768	279,573	238,437	268,476	30,039

CABOT SCHOOL DISTRICT

DETAIL OF FUNCTION

Administrative Function

S. U. Assessments & School Board

For Fiscal Year:

		2310				
		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	1,215	1,500	0	(1,500)
200	Benefits	0	93	0	0	0
300	Professional Services	10,100	8,000	9,500	9,000	(500)
300	S.U. Assessments	96,348	54,235	70,031	68,924	(1,107)
400	Property Services	0	0	0	0	0
500	Other Services	18,000	14,503	16,000	14,000	(2,000)
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Ancillary Programs	3,000	0	3,000	0	(3,000)
		127,448	78,046	100,031	91,924	(8,107)

Principal's Office

For Fiscal Year:

		2410				
		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	214,720	217,801	221,162	237,630	16,468
200	Benefits	58,227	60,057	97,378	93,077	(4,301)
300	Professional Services	500	5,218	1,500	1,500	0
400	Property Services	20,674	14,369	18,224	18,224	0
500	Other Services	2,000	4,541	2,000	4,000	2,000
600	Supplies	1,500	304	1,500	1,500	0
700	Equipment	1,000	0	0	0	0
800	Other	1,000	976	1,000	1,000	0
900	Other Uses	0	0	0	0	0
		299,621	303,267	342,764	356,931	14,167

Fiscal Operations

For Fiscal Year:

		2520				
		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	1,500	0	0	0
200	Benefits	0	0	0	0	0
300	S.U. Assessments	67,109	74,989	72,916	71,860	(1,056)
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	500	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	15,000	10,574	12,250	16,813	4,563
900	Other Uses	0	0	0	0	0
		82,609	87,063	85,166	88,672	3,506

Total of Administration Functions

	509,678	468,376	527,961	537,528	9,567
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Operations, Transportation and Construction Services

Operations

For Fiscal Year:

		2600				
		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	184,429	174,087	180,277	180,717	440
400	Property Services	73,000	86,605	72,500	85,000	12,500
500	Other Services	23,000	12,295	11,500	11,500	0
600	Supplies	108,250	76,121	85,000	83,000	(2,000)
700	Equipment	1,000	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		389,679	349,108	349,277	360,217	10,940

CABOT SCHOOL DISTRICT

DETAIL OF FUNCTION

		Function 2700				
Transportation		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24	
For Fiscal Year:						
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	49,100	86,048	64,754	51,030	(13,724)
400	Property Services	0	0	0	0	0
500	Other Services	14,000	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		<u>63,100</u>	<u>86,048</u>	<u>64,754</u>	<u>51,030</u>	<u>(13,724)</u>

		Function 4000				
Construction Services		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24	
For Fiscal Year:						
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	0	0	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Fund Transfer	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Total of Operation/Transport/Construction	452,779	435,156	414,031	411,247	(2,784)
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Prior Year Expenditures/Fund Transfers/Construction Activity

		Function 5000				
Debt Service and Fund Transfer		30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-24	
For Fiscal Year:						
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	0	0	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Interest	8,105	2,277	5,835	4,603	(1,232)
900	Principal	66,864	10,000	164,055	104,833	(59,222)
900	Fund Transfer - Capital Reserve Fund	0	0	0	0	0
900	Fund Transfer- Food Service CY	99,000	53,077	93,926	101,801	7,875
		<u>173,969</u>	<u>65,354</u>	<u>263,816</u>	<u>211,237</u>	<u>(52,579)</u>
Grand Totals		<u>3,314,718</u>	<u>3,218,124</u>	<u>3,450,377</u>	<u>3,580,061</u>	<u>129,684</u>