

How does Danville School District fund its education?

Danville Education Fund sources - FY23

	<u>TOTAL</u>		
RESIDENTS	\$ 1,882,393	32%	ONLY 32% of Education Needs are paid by RESIDENTS
NON-RESIDENTS	\$ 2,074,941	35%	
GEN EDUCATION FUND	\$ 1,908,986	33%	
	<u>\$ 5,866,320</u>		68% of Education Needs are paid by NON Residents

Homestead (a.k.a - Resident) Demographics

INCOME GROUPING

	<u>Danville</u>		
Less than \$47,000	94	12%	Pay ONLY a flat 2.0% of their Income
Greater than \$47K, Less than \$90K	438	56%	Pay the FY24 Income Sensitive rate of 2.41% on their Income
Greater than \$90K, Less than \$137K	76	10%	Pay a combination of Income Sensitive rate & Homestead Tax Rate
Greater than \$137K	176	22%	Pay the Full Homestead Tax Rate of: \$1.45 or \$1,450 per \$100,000 of Housesite Value
Total	<u>784</u>		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**

	FY22	Budget	FY23	Budget	FY24	Budget
Total Budgeted Expenditures		6,346,091		6,723,233		7,609,397
minus Revenues		(845,750)		(855,250)		(1,013,500)
= Total Education Spending		5,500,341		5,867,983		6,595,897
<i>Equalized Pupils</i>		313.32		315.50		310.53
Education Spending per Equalized Pupil		17,555		18,599		21,241
<i>Excess Spending Threshold</i>		18,789		19,977		22,304
Residential Homestead Property Yield		11,317		13,314		15,479
Residential Homestead Income Yield		13,770		15,948		17,600
Equalized Homestead Tax Rate		1.551		1.397		1.372
Common Level of Appraisal (CLA)		106.16%		100.91%		94.48%
Actual Local Homestead Tax Rate		1.46		1.38		1.45
Estimated Tax Rate Increase/(Decrease)		(0.15)		(0.08)		0.07
Percent Increase		-9.3%		-5.3%		4.9%
Actual Income Sensitive Tax Rate		2.55%		2.33%		2.41%
Education Spending Increase (decrease)		(50,493)		367,642		727,914
Equalized Non Residential Rate	1.612		1.482		1.386	
Actual Non Residential Tax Rate		1.52		1.47		1.47
1 cent on Local Homestead tax rate =		37,643		42,388		45,414

Danville - TAX IMPACT CALCULATIONS

	FY22	FY23	FY23	FY24	Tax Change
	FINAL	Voter Approved	FINAL	Proposed	
Education spending	5,500,341	5,867,983	5,867,983	6,595,897	0.12
Equalized pupils	313.32	315.50	315.50	\$310.53	0.02
CLA	106.16%	100.91%	100.91%	94.48%	0.07
Excess spending Threshold	\$18,789	\$19,977	\$19,977	\$22,304	
Yield (set by Legislature)	\$11,317	\$12,937	\$13,314	\$15,479	-0.14
Homestead tax rate	\$1.00	\$1.00	\$1.00	\$1.00	
Amount per pupil	\$17,555	\$18,599	\$18,599	\$21,241	
Local tax rate	\$1.46	\$1.42	\$1.38	\$1.45	\$0.07
Penalty	\$0.000	\$0.000	\$0.000	\$0.000	
Total tax (incl. penalty)	\$1.46	\$1.42	\$1.38	\$1.45	\$0.07

Danville School District Home Value & Income

DANVILLE	Homestead Income					
	\$ 35,000	\$ 47,000	\$ 60,000	\$ 90,000	\$ 120,000	\$ 137,001
Homestead Value						
\$ 50,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 2,896	\$ 726
\$ 100,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 2,896	\$ 1,452
\$ 150,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 2,896	\$ 2,179
\$ 200,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 2,896	\$ 2,905
\$ 225,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 2,896	\$ 3,268
\$ 250,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 3,260	\$ 3,631
\$ 300,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 3,986	\$ 4,357
\$ 350,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 4,712	\$ 5,083
\$ 400,000	\$ 700	\$ 940	\$ 1,448	\$ 2,172	\$ 5,438	\$ 5,810
\$ 450,000	\$ 1,426	\$ 1,666	\$ 2,174	\$ 2,899	\$ 6,164	\$ 6,536
\$ 500,000	\$ 2,152	\$ 2,392	\$ 2,901	\$ 3,625	\$ 6,891	\$ 7,262
\$ 550,000	\$ 2,879	\$ 3,119	\$ 3,627	\$ 4,351	\$ 7,617	\$ 7,988
\$ 600,000	\$ 3,605	\$ 3,845	\$ 4,353	\$ 5,077	\$ 8,343	\$ 8,714

2.00%



2.41%



\$1.45

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

Danville School District

Estimated Tax Rates Calculation		<u>FY24 BUDGET</u>		<u>FINAL FY23 BUDGET</u>	<u>FINAL FY22 BUDGET</u>
Budgeted Expenditures	1	7,609,397		6,723,233	\$6,346,091
Less: Local Revenues	2	(1,013,500)		(855,250)	(845,750)
Net Education Fund Spending	3	6,595,897		5,867,983	5,500,341
Equalized Pupils (1)	4	310.53		315.50	313.32
Education spending per equalized pupil		21,241	Line 3 / Line 4	18,599	17,555
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	21,241		18,599	17,555
Property Yield (2)	6	15,479	Initial amount for base ra	13,314	11,317
Income Yield (2)	7	17,600		15,948	13,770
District Property spending adjustment factor	8	137.22%	Line 5 / Line 6	139.70%	155.12%
District Income spending adjustment factor	9	120.69%	Line 5 / Line 7	116.62%	127.49%
Statewide Residential Property Tax Rates (2)	10	\$1.000		\$1.000	\$1.000
District Property spending adjustment factor		137.22%	Line 8 calculation	139.70%	155.12%
Equalized Homestead Tax Rate	11	\$1.3722	Line 8 x Line 10	\$1.3970	\$1.5512
Common Level of appraisal adjustment (3)		94.48%		100.91%	106.16%
Estimated Residential Tax Rate		\$1.45	Line 11 / CLA	\$1.38	\$1.46
Change from Prior Year Actual Tax Rate		\$0.07		-\$0.08	-\$0.15
Income Sensitive Tax Rate	12	2.41%	Line 9 x 2/100	2.33%	2.55%
Statewide Non Residential Tax Rate (2)		\$1.386		\$1.482	\$1.612
Common Level of appraisal adjustment		94.48%		100.91%	106.16%
		\$1.47		\$1.47	\$1.52

Notes:

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

**Danville School District
Budget
Revenue**

General Fund						Proposed	
Local		Budget FY22	Actual FY22	Budget FY23	Budget FY24	Increase/ (Decrease)	
1322	Tuition	792,000	795,736	821,250	800,000	(21,250)	
1510	Interest	25,000	22,582	25,000	25,000	-	
1700	Athletics and ELO program	17,250	6,633	5,000	6,500	1,500	
1920	Donations	1,000	-	-	-	-	
1990	Miscellaneous	1,000	39,570	-	-	-	
5599	Carry forward from prior year fund balance	-	-	-	180,000	180,000	
	Transfer from Endowments/Reserves	-	-	-	-	-	
	Total Local Revenue	836,250	864,522	851,250	1,011,500	160,250	
State							
3110	Education Fund Payments	5,500,341	5,500,341	5,867,983	6,595,897	727,914	
3114	On Behalf Vocational	-	-	-	-	-	
	Total Education Spending	5,500,341	5,500,341	5,867,983	6,595,897	727,914	
3282	Driver Education	5,000	1,371	4,000	2,000	(2,000)	
3370	High School Completion on behalf	-	-	-	-	-	
5200	Interfund Transfer	-	-	-	-	-	
	Total State Revenue	5,505,341	5,501,712	5,871,983	6,597,897	725,914	
Other							
5000	Other grants/ Mission and Vision	4,500	-	-	-	-	
1900	ESSER II Subgrant from SU	-	-	-	-	-	
4592	CRF-LEA Grant from SU	-	-	-	-	-	
5482	Medicaid grant	-	45,295	-	-	-	
5900	E-Rate	-	-	-	-	-	
	SubTotal Other	4,500	45,295	-	-	-	
	General Fund Total	6,346,091	6,411,529	6,723,233	7,609,397	886,164	

DANVILLE SCHOOL DISTRICT BUDGET
DETAIL OF FUNCTION

Regular Ed Instruction

		1100				
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	1,970,786	2,091,967	2,126,997	2,360,562	233,565
200	Benefits	699,894	669,414	724,814	852,099	127,285
300	Professional Services	1,675	505	1,500	1,500	0
400	Property Services	1,000	1,075	1,000	1,500	500
500	Other Services	58,670	48,510	32,550	45,400	12,850
600	Supplies	87,993	98,802	83,250	95,250	12,000
700	Equipment	29,800	412	15,000	0	(15,000)
800	Other	33,665	19,944	33,600	35,500	1,900
		2,883,483	2,930,629	3,018,711	3,391,811	373,100

Special Ed Instruction

		1200				
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>
300	Professional Services	1,015,681	947,482	1,044,301	1,273,357	229,056
		1,015,681	947,482	1,044,301	1,273,357	229,056

Athletics

		1410				
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	77,393	79,618	78,905	82,962	4,057
200	Benefits	34,035	34,798	33,534	36,716	3,182
300	Professional Services	24,330	21,551	24,330	23,500	(830)
400	Property Services	1,000	2,385	1,000	2,000	1,000
500	Other Services	1,000	3,196	2,500	2,750	250
600	Supplies	7,430	24,299	15,000	24,000	9,000
700	Equipment	2,900	0	0	0	0
800	Other	14,090	17,120	14,000	17,000	3,000
		162,178	182,966	169,269	188,928	19,659

Extra/Co- Curricular:

		1420				
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	50,000	11,025	20,000	12,000	(8,000)
200	Benefits	3,826	827	1,530	1,000	(530)
600	Supplies	1,000	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	1,500	0	0	0	0
		56,326	11,852	21,530	13,000	(8,530)

Total of Instruction

		4,117,668	4,072,929	4,253,811	4,867,096	613,285
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Student Support Services

Guidance

		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	142,168	151,386	168,190	186,364	18,174
200	Benefits	48,484	46,499	56,226	61,980	5,754
500	Other Services	500	110	0	0	0
600	Supplies	2,900	2,172	2,500	2,500	0
800	Other	2,150	1,400	2,000	1,500	(500)
		196,202	201,566	228,916	252,344	23,428

Health

		2130				
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	70,656	72,013	72,897	75,097	2,200
200	Benefits	31,507	31,273	32,822	24,745	(8,077)
300	Professional Services	300	0	0	28,890	28,890
600	Supplies	1,600	1,361	1,500	1,500	0
700	Equipment	100	0	0	0	0
800	Other	150	141	250	250	0
		104,313	104,788	107,469	130,482	23,013

Psychological Svc.

		2140				
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>
300	Professional Services	10,000	35,621	37,534	38,902	1,368
		10,000	35,621	37,534	38,902	1,368

Student Support

		2170 / 2190				
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	67,550	103,994	106,236	156,332	50,096
200	Benefits	20,982	38,412	46,179	58,421	12,242
300	Professional Services	500	3,150	0	0	0
600	Supplies	1,100	1,689	0	1,500	1,500
700	Equipment	500	0	0	0	0
		90,632	147,246	152,415	216,253	63,838
Total of Student Support		401,147	489,220	526,334	637,981	111,647

Improvement of Instructional Support

Professional Development

		2210				
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	2,500	15,500	2,500	12,000	9,500
200	Benefits	65,191	71,038	65,000	65,000	0
300	Professional Services	70,949	52,116	66,055	80,330	14,275
500	Other Services	3,300	1,000	0	1,000	1,000
600	Supplies	250	0	0	0	0
		142,190	139,654	133,555	158,330	24,775

Library/Technology Assessment

		2220 / 2225				
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	43,682	42,869	43,728	52,001	8,273
200	Benefits	14,992	5,827	7,397	8,214	817

300 Professional Services	94,462	140,774	138,823	158,190	19,367
400 Property Services	36,000	37,220	35,000	35,000	0
500 Other Services	14,500	9,864	9,500	10,500	1,000
600 Supplies	11,250	22,190	17,500	20,000	2,500
700 Equipment	7,000	0	0	0	0
800 Other	1,000	1,393	1,000	1,000	0
	222,886	260,137	252,948	284,905	31,957

General Admin

For Fiscal Year:

		2300				
		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	1,500	0	0	0	0
200	Benefits	115	0	0	0	0
300	Professional Services	19,250	9,500	12,250	10,500	(1,750)
500	Other Services	7,250	6,821	7,250	7,250	0
600	Supplies	200	0	0	0	0
		28,315	16,321	19,500	17,750	(1,750)

Total of Instructional Support

393,391 416,112 406,003 460,985 54,982

Administrative Function

Superintendent Office

For Fiscal Year:

		2320				
		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>
300	Professional Services	152,032	102,902	118,363	141,702	23,339
		152,032	102,902	118,363	141,702	23,339

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	249,672	259,185	258,430	286,726	28,296
200	Benefits	80,935	89,352	92,496	116,995	24,499
300	Professional Services	2,650	801	2,000	2,000	0
400	Property Services	15,750	15,916	13,000	13,000	0
500	Other Services	10,200	5,181	6,500	7,000	500
600	Supplies	5,000	7,607	5,000	6,000	1,000
700	Equipment	1,100	0	0	0	0
800	Other	2,500	2,708	1,500	3,000	1,500
		367,807	380,749	378,926	434,721	55,795

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	2,000	3,572	2,000	3,500	1,500
200	Benefits	153	147	153	150	(3)
300	Professional Services	119,055	122,941	123,240	132,317	9,077
800	Other	27,000	19,220	21,500	22,750	1,250
		148,208	145,880	146,893	158,717	11,824

Total of Administration Functions

668,047 629,531 644,182 735,140 90,958

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	143,762	219,455	219,237	203,659	(15,578)
200	Benefits	90,313	80,275	87,392	81,795	(5,597)

300 Professional Services	0	0	0	52,784	52,784
400 Property Services	116,850	116,435	125,000	141,000	16,000
500 Other Services	40,500	39,411	40,000	39,500	(500)
600 Supplies	158,000	171,217	175,000	191,000	16,000
700 Equipment	8,000	0	15,000	0	(15,000)
800 Other	150	3,164	2,500	2,500	0
	557,575	629,958	664,129	712,238	48,109

Grounds Maintenance

		2630				
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>
400	Property Services	0	0	0	0	0
		0	0	0	0	0

Transportation

		2710/2720				
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>
300	Prof. Services - To School	130,200	154,022	147,250	142,913	(4,337)
300	Prof. Services - Other	14,000	0	10,000	10,000	0
		144,200	154,022	157,250	152,913	(4,337)

Total of Operation/Transport

701,775	783,980	821,379	865,151	43,772
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Food Service

		3120				
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>
300	Professional Services	64,063	0	71,524	43,044	(28,480)
		64,063	0	71,524	43,044	(28,480)

Transfers

		5230				
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>
900	Other	0	364,903	0	0	0
		0	364,903	0	0	0

Grand Totals

6,346,091	6,756,675	6,723,233	7,609,397	886,164
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Top Increases FY24 Vs. FY23

Comp & Ben of 3 FTEs	\$175,000	\$175K - three (3) Add'l FTEs - C&B
CBA-CCEA increas	\$178,000	\$178K - Increase in CBA_CCEA Teacher Grid & FICA
Healthcare Ins up 12.7%	\$80,000	\$80K - Increase in Healthcare Premiums (up 12.7%)
SpED Assessment up	\$230,000	\$230K SpED Assessment Increase from SU
New SU Assessment	\$30,000	LNA - Health Services
All Other	\$105,000	Plant Operations (50), Principals Office(55), etc
	<u>\$798,000</u>	explains 90%of the Increase

FTE Increase Breakdown

Math Interventionist	1.0	Previously Granted Funded (ARP ESSER)
Paraeducator - Social Emotional Skills - MSHS	1.0	Previously Granted Funded (ARP ESSER)
Career Technical Exp Para Position	1.0	UNFILLED FY23 POSITION NEEDED IN FY24
TOTAL	<u>3.0</u>	

6/30/22 - Ending Balance

Unrestricted Fund Balance (SURPLUS) Local Fund FUND 1	<u>\$ 513,953</u>	Audited ending UNRESTRICTED SURPLUS @ 6/30/22
Capital Fund FUND 3	<u>\$ 27,670</u>	Audited ending unrestricted SURPLUS @ 6/30/22
Local Fund FUND 1	<u>\$ 45,200</u>	Audited ending Mission & Vision Reserve @ 6/30/22
Local Fund FUND 1	<u>\$ 180,518</u>	Audited ending Special Education Reserve @ 6/30/22

Caledonia Central Supervisory Union Assessments

LOCAL FUNDS (1)		<u>FY22 Budget</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	<u>V\$</u>	<u>Comments</u>
		<u>Danville</u>	<u>Danville</u>	<u>Danville</u>		
General Assess	Supt office & Board	119,977	118,363	141,702	23,339	
General Assess	Bus office/Fiscal	119,055	123,240	132,317	9,077	
Education Services	Curriculum Dev	50,949	56,055	65,330	9,275	
Education Services	Technology	94,462	138,823	158,190	19,367	SM - share portion
NEW	Education Services Physical Health	-	-	28,890	28,890	LNA share portion
Education Services	Mental Health	32,055	37,534	38,902	1,368	
Education Services	Transportation	126,200	147,250	142,913	(4,337)	
NEW	Education Services Plant & Operations	-	-	52,784	52,784	Assessment of S.M. = Reduction Local budget
Special Ed Assess	SpED	1,015,681	1,044,301	1,273,357	229,056	12% Drop in SpED Students (78 Vs 69) lowers % of BG \$ allocation
Food Services	Food Services	64,063	71,524	43,044	(28,480)	
		1,622,442	1,737,090	2,077,429	340,339	