

Twinfield Union School District

FY23 Budget/FY23 Actual/FY24 Budget/FY25 Proposal

<u>Function Summary</u>		Budget FYE	Actual FYE	Budget FYE	Budget FYE	Budget
Function	Title	<u>June 30, 2023</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>	<u>Incrs/(Decrs)</u>
1101	Instruction	3,105,210	3,361,276	3,662,708	3,781,870	119,162
1101-01	Instruction PreK	279,723	282,483	312,732	366,906	54,174
1201	Special Education	568,424	635,450	573,829	624,402	50,573
1400	Co-Curricular - Athletics	104,518	82,317	117,384	122,208	4,824
1501	Co-Curricular - ASP/ELO	0	6,528	0	75,000	75,000
2120	Guidance	211,936	271,016	306,777	239,317	(67,460)
2121	Student Support	90,868	0	0	0	0
2130	Health	112,310	112,322	117,619	249,263	131,644
2210	Professional Development	96,065	89,113	111,539	116,662	5,123
2222	Library	186,730	215,513	201,712	206,468	4,756
2290	Technology	265,753	251,641	313,589	322,095	8,506
2300	SU Assessments & School Board	203,771	170,475	217,725	276,961	59,236
2410	Principal's Office	461,110	490,252	514,435	521,303	6,868
2500	Fiscal Services	148,312	147,256	152,226	189,836	37,610
2600	Operations	543,286	645,992	591,535	720,104	128,569
2700	Transportation	124,470	137,548	102,027	91,215	(10,812)
5000	Debt Service	48,000	48,000	48,000	48,000	0
5000	Transfers (Food Service - CY)	65,078	0	26,801	84,409	57,608
5000	Capital Investment	0	0	100,000	100,000	0
	Total Expenses	6,615,565	6,947,182	7,470,638	8,136,019	665,381
	Revenue	6,615,566	6,730,579	7,470,638	8,136,019	665,381
	Surplus/(Deficit)	0	(216,603)	(0)	0	1

Twinfield Union School District

FY23 Budget/FY23 Actual/FY24 Budget/FY25 Proposal

Objects Summary

<u>Objects Summary</u>		Budget FYE	Actual FYE	Budget FYE	Budget FYE	Budget
Number	Name	<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	2,990,491	3,279,022	3,441,712	3,689,318	247,606
200	Benefits	1,058,117	1,089,948	1,278,385	1,444,925	166,540
300	Professional Services	1,437,908	828,700	741,241	773,617	32,376
400	Property Services	161,351	165,081	161,351	171,400	10,049
500	Other Services	438,000	1,072,067	1,195,413	1,281,100	85,687
600	Supplies	274,120	294,669	301,210	342,250	41,040
700	Equipment	40,000	72,825	69,650	69,000	(650)
800	Other & Interest	66,000	82,870	70,375	95,500	25,125
900	Principal & Specific	149,578	62,000	211,301	268,909	57,608
	Expense Totals	6,615,565	6,947,182	7,470,638	8,136,019	665,381

As of: January 11, 2023

Version: 3.0

Top Increases FY25 Vs FY 24

151,526 SU Assessments up
 75,000 ELO - ASP Now locally funded
 189,106 Comp up - CBA Grids & O&M from SU
 116,710 Health up - 16.4% & O&M from SU
 44,000 All Other Benefits (FICA, VMERS) & O&M

\$576,341.64

87%

Caledonia Central Supervisory Union Assessments

LOCAL FUNDS (1)		FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	V\$	Comments
		TUS	TUS	TUS	TUS		
General Assess	Supt office & Board	119,071	116,271	130,225	196,961	66,736	New Assist Super Position
General Assess	Bus office/Fiscal	118,155	121,062	121,601	131,836	10,235	
Education Services	Curriculum Dev	50,564	55,065	60,039	66,662	6,623	
Education Services	Technology	93,748	21,082	145,378	158,095	12,717	
Education Services	Physical Health	-	-	26,745	30,402	3,656	
Education Services	Mental Health	-	-	-	-	-	
Education Services	Transportation	92,800	124,470	102,027	91,215	(10,812)	Bus Lease Reduction (1) due to New Electric
Education Services	Plant & Operations	329,212	284,186	292,970	245,544	(47,426)	FTEs Moved to Local TUS budget
Food Services	Food Services	63,414	65,078	26,801	84,409	57,608	New CBA, Healthcare, Inflation of Food & Supplies
Special Ed Assess	SpED	525,194	566,772	572,214	624,402	52,188	Act 173 Less Reimb
		1,392,158	1,353,986	1,478,000	1,629,526	151,526	

TWINFIELD UNION SCHOOL

DETAIL OF FUNCTION

Instruction

Regular Ed Instruction

		Function 1101				
For Fiscal Year:		30-Jun-23	30-Jun-23	30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	2,067,518	2,245,626	2,423,895	2,484,710	60,815
200	Benefits	635,592	675,649	819,213	830,560	11,347
300	Professional Services	12,500	24,033	20,000	22,000	2,000
400	Property Services	3,000	14,281	3,000	8,500	5,500
500	Other Services	279,100	248,033	279,100	282,100	3,000
600	Supplies	73,500	102,860	80,000	110,000	30,000
700	Equipment	15,000	14,841	18,500	18,000	(500)
800	Other	19,000	35,953	19,000	26,000	7,000
900	VSTRS on Behalf	0	0	0	0	0
		3,105,210	3,361,276	3,662,708	3,781,870	119,162

Regular Ed PreK

		Function 1101				
For Fiscal Year:		30-Jun-23	30-Jun-23	30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	164,666	196,409	191,182	204,977	13,795
200	Benefits	63,356	80,509	67,450	105,429	37,979
300	Professional Services	6,000	1,703	6,000	6,000	0
400	Property Services	0	0	0	0	0
500	Other Services	43,200	3,729	45,600	48,000	2,400
600	Supplies	2,500	133	2,500	2,500	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
		279,723	282,483	312,732	366,906	54,174

Special Ed Instruction

		Function 1201				
For Fiscal Year:		30-Jun-23	30-Jun-23	30-Jun-24	30-Jun-25	
<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		1,500		(1,500)
200	Benefits	152		115		(115)
300	Professional Services	566,772	635,450	572,214	624,402	52,188
400	Property Services	0		0		0
500	Other Services	0		0		0
600	Supplies	0		0		0
700	Equipment	0		0		0
800	Other	0		0		0
		568,424	635,450	573,829	624,402	50,573

Co-Curricular Athletic Activities

		Function 1401				
For Fiscal Year:		30-Jun-23	30-Jun-23	30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	68,319	44,690	57,486	57,680	194
200	Benefits	5,700	3,652	4,398	9,028	4,630
300	Professional Services	10,000	13,399	15,000	15,000	0
400	Property Services	2,000	0	2,000	2,000	0
500	Other Services	500	0	500	500	0
600	Supplies	8,000	14,645	28,000	28,000	0
700	Equipment	5,000	5,931	5,000	5,000	0
800	Other	5,000	0	5,000	5,000	0
		104,518	82,317	117,384	122,208	4,824

Co-Curricular ASP Activities

For Fiscal Year:

		Function 1501/1601				
		30-Jun-23	30-Jun-23	30-Jun-24	30-Jun-25	
<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	60,000	60,000
200	Benefits	0	0	0	6,000	6,000
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	9,000	9,000
700	Equipment	0	0	0	0	0
800	Other	0	6,528	0	0	0
		0	6,528	0	75,000	75,000
Total of Instruction		4,057,876	4,368,054	4,666,653	4,970,386	303,733

Student Support Services

Guidance

For Fiscal Year:

		Function 2120				
		30-Jun-23	30-Jun-23	30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	145,814	199,574	217,671	159,310	(58,361)
200	Benefits	64,872	71,345	87,856	80,007	(7,849)
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	250	97	250	0	(250)
700	Equipment	0	0	0	0	0
800	Other	1,000	0	1,000	0	(1,000)
		211,936	271,016	306,777	239,317	(67,460)

Student Support

For Fiscal Year:

		Function 2121				
		30-Jun-23	30-Jun-23	30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	55,713	0	0	0	0
200	Benefits	35,156	0	0	0	0
300	Professional Services	0	0	0	0	0
800	Other	0	0	0	0	0
		90,868	0	0	0	0

Health

For Fiscal Year:

		Function 2131/2170				
		30-Jun-23	30-Jun-23	30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	76,072	76,478	78,354	134,074	55,720
200	Benefits	32,739	32,434	35,765	81,537	45,772
300	Professional Services	0	756	0	1,000	1,000
400	Property Services	0	0	0	0	0
500	Other Services	0	43	0	30,402	30,402
600	Supplies	3,250	2,604	3,250	2,250	(1,000)
700	Equipment	0	7	0	0	0
800	Other	250	0	250	0	(250)
		112,310	112,322	117,619	249,263	131,644
Total of Student Support		415,115	383,338	424,396	488,580	64,184

Improvement of Instructional Support

Professional Development

For Fiscal Year:

		Function 2212		30-Jun-24	30-Jun-25	
<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	39,500	36,468	50,000	50,000	0
300	Professional Services	56,065	0	1,000	0	(1,000)
400	Property Services	0	0	0	0	0
500	Other Services	500	52,645	60,539	66,662	6,123
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
		96,065	89,113	111,539	116,662	5,123

Library

For Fiscal Year:

		Function 2220		30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	100,186	129,026	104,891	108,367	3,476
200	Benefits	55,544	56,962	60,821	68,101	7,280
300	Professional Services	1,000	0	1,000	0	(1,000)
400	Property Services	500	0	500	0	(500)
500	Other Services	500	0	500	0	(500)
600	Supplies	14,000	15,569	12,000	16,000	4,000
700	Equipment	5,000	0	11,000	0	(11,000)
800	Other	10,000	13,956	11,000	14,000	3,000
		186,730	215,513	201,712	206,468	4,756

Technology

For Fiscal Year:

		Function 2230		30-Jun-24	30-Jun-25	
<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	115,082	0	0	0	0
400	Property Services	54,851	43,071	54,851	50,000	(4,851)
500	Other Services	55,200	183,248	205,378	218,095	12,717
600	Supplies	25,620	13,418	18,210	18,000	(210)
700	Equipment	15,000	11,904	35,150	36,000	850
900	Other	0	0	0	0	0
		265,753	251,641	313,589	322,095	8,506
Total of Instructional Support		548,548	556,267	626,840	645,225	18,385

Administrative Function

SU Assessments & School Board

For Fiscal Year:

		Function 2311/2314		30-Jun-24	30-Jun-25	
<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	630	0	0	0
200	Benefits	0	48	0	0	0
300	Professional Services	127,271	825	11,000	0	(11,000)
400	Property Services	0	0	0	0	0
500	Other Services	34,000	147,803	164,225	233,461	69,236
600	Supplies	0	1,169	0	1,000	1,000
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Ancillary Programs	42,500	20,000	42,500	42,500	0
		203,771	170,475	217,725	276,961	59,236

Principal's Office

For Fiscal Year:

		Function 2410		30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	310,704	340,465	337,699	347,080	9,381
200	Benefits	125,506	127,951	148,836	148,323	(513)
300	Professional Services	0	3,798	3,000	3,000	0
400	Property Services	14,400	13,108	14,400	14,400	0
500	Other Services	6,000	4,717	6,000	6,000	0
600	Supplies	3,500	213	3,500	1,500	(2,000)
700	Equipment	0	0	0	0	0
800	Other	1,000	0	1,000	1,000	0
		461,110	490,252	514,435	521,303	6,868

Fiscal Operations

For Fiscal Year:

		Function 2510		30-Jun-24	30-Jun-25	
<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	2,825	3,500	3,500	0
300	Professional Services	124,562	11,188	0	11,000	11,000
400	Property Services	0	0	0	0	0
500	Other Services	0	114,592	121,601	131,836	10,235
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	23,750	18,651	27,125	43,500	16,375
		148,312	147,256	152,226	189,836	37,610

Total of Administration Functions

813,193	807,983	884,386	988,100	103,714
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Operations

For Fiscal Year:

		Function 2610		30-Jun-24	30-Jun-25	
<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	43,299	25,534	129,620	104,086
200	Benefits	0	4,930	3,931	65,940	62,009
300	Professional Services	294,186	0	10,000	0	(10,000)
400	Property Services	86,600	94,621	86,600	96,500	9,900
500	Other Services	19,000	317,257	311,970	264,044	(47,926)
600	Supplies	143,500	143,961	153,500	154,000	500
700	Equipment	0	40,142	0	10,000	10,000
800	Other	0	1,782	0	0	0
		543,286	645,992	591,535	720,104	128,569

Transportation

For Fiscal Year:

		Function 2711		30-Jun-24	30-Jun-25	
<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	124,470	137,548	102,027	91,215	(10,812)
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
		124,470	137,548	102,027	91,215	(10,812)

Debt Service

For Fiscal Year:

		Function 5100		30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	30-Jun-23 <u>Budget</u>	30-Jun-23 <u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Professional Services	0	0	0	0	0
800	Interest	6,000	6,000	6,000	6,000	0
900	Principal	42,000	42,000	42,000	42,000	0
		48,000	48,000	48,000	48,000	0
Total of Operation/Transport/Debt		715,756	831,540	741,562	859,319	117,757

Prior Year/ Fund Transfers

For Fiscal Year:

		Function 5390		30-Jun-24	30-Jun-25	
<u>Object</u>	<u>Title</u>	30-Jun-23 <u>Budget</u>	30-Jun-23 <u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
900	PY - Food Serv Deficits	0	0	0	0	0
900	CY - Food Serv Assess	65,078	0	26,801	84,409	57,608
900	PY - Non-Local Deficits	0	0	0	0	0
900	WNESU Closure/Capital Outlay	0	0	100,000	100,000	0
		65,078	0	126,801	184,409	57,608
Grand Totals		6,615,565	6,947,182	7,470,638	8,136,019	665,381