

CANAAN SCHOOL DISTRICT
FY22 Approved Budget

Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
1199 Pre-K			
110 Teacher Salary (.36 FTE)	13,710	14,617	907
120 Paraprofessionals (.58 FTE)	14,783	0	(14,783)
210 Group Insurance	10,026	9,609	(417)
220 FICA	2,180	1,118	(1,062)
260 Payroll Insurances	630	288	(342)
339 Substitutes-Contracted from ENSU	0	1,892	1,892
540 Advertising	0	252	252
610 General Supplies	778	275	(503)
630 Food	500	500	0
733 Furniture	1,553	0	(1,553)
810 Dues & Fees	327	0	(327)
Total Pre-K	\$44,487	\$28,551	\$(15,936)
1100 Kindergarten			
110 Teacher Salary (1.0 FTE)	44,150	50,586	6,436
210 Group Insurance	26,168	26,785	617
220 FICA	3,377	3,870	493
260 Payroll Insurances	670	800	130
610 General Supplies	718	849	131
640 Books & Periodicals	287	665	378
733 Furniture	409	427	18
Total Kindergarten	\$75,779	\$83,982	\$8,203
1101 Grade 1			
110 Teacher Salary (.5 FTE)	22,967	26,596	3,629
210 Group Insurance	5,434	5,586	152
220 FICA	1,757	2,035	278
260 Payroll Insurances	335	400	65
610 General Supplies	784	1,000	216
640 Books & Periodicals	287	726	439
730 Equipment	0	332	332
Total Grade 1	\$31,564	\$36,675	\$5,111
1102 Grade 2			
110 Teacher Salary (.5 FTE)	22,967	26,596	3,629
210 Group Insurance	5,434	5,586	152
220 FICA	1,757	2,035	278
260 Payroll Insurances	335	400	65
610 General Supplies	784	1,000	216
640 Books & Periodicals	287	726	439
730 Equipment	0	299	299
Total Grade 2	\$31,564	\$36,642	\$5,078
1103 Grade 3			
110 Teacher Salary (.50 FTE)	28,885	29,916	1,031
210 Group Insurance	13,138	13,425	287
220 FICA	2,210	2,289	79
260 Payroll Insurances	335	400	65
610 General Supplies	971	275	(696)
630 Food	200	0	(200)
640 Books & Periodicals	833	420	(413)
Total Grade 3	\$46,572	\$46,725	\$153

Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
1104 Grade 4			
110 Teacher Salary (.50 FTE)	28,885	29,916	1,031
210 Group Insurance	13,138	13,425	287
220 FICA	2,210	2,289	79
260 Payroll Insurances	335	400	65
610 General Supplies	203	242	39
640 Books & Periodicals	230	480	250
730 Equipment	540	0	(540)
733 Furniture	109	0	(109)
Total Grade 4	\$45,650	\$46,752	\$1,102
1105 Grade 5			
110 Teacher Salary (1.0 FTE)	43,297	47,484	4,187
210 Group Insurance	10,842	11,126	284
220 FICA	3,312	3,633	321
260 Payroll Insurances	670	800	130
610 General Supplies	1,052	1,000	(52)
640 Books & Periodicals	996	515	(481)
735 Software	70	70	0
Total Grade 5	\$60,239	\$64,628	\$4,389
1106 Grade 6			
110 Teacher Salary (1.0 FTE)	64,267	67,486	3,219
210 Group Insurance	19,709	20,086	377
220 FICA	4,916	5,163	247
260 Payroll Insurances	670	800	130
610 General Supplies	596	990	394
640 Books & Periodicals	517	650	133
730 Equipment	0	534	534
Total Grade 6	\$90,675	\$95,709	\$5,034
1111 English			
110 Teacher Salaries (2.0 FTE)	84,493	88,610	4,117
210 Group Insurance	30,372	31,004	632
220 FICA	6,464	6,779	315
260 Payroll Insurances	1,340	1,600	260
325 Contracted Services-ENSU .23 FTE	0	0	0
610 General Supplies	837	831	(6)
640 Books & Periodicals	1,758	1,120	(638)
Total English	\$125,264	\$129,944	\$4,680
1112 Family/Consumer Science			
110 Teacher Salary (1.0 FTE)	39,227	41,712	2,485
210 Group Insurance	1,253	1,287	34
220 FICA	3,001	3,191	190
260 Payroll Insurances	670	800	130
610 General Supplies	350	101	(249)
630 Food	2,000	2,000	0
640 Books & Periodicals	545	143	(402)
730 Equipment	1,798	86	(1,712)
Total Family/Consumer Science	\$48,844	\$49,320	\$476
1113 Modern Language			
320 Contracted Services-Students	3,500	1,495	(2,005)
Total Modern Language	\$3,500	\$1,495	\$(2,005)

Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
1115 Mathematics			
110 Teacher Salaries (1.5 FTE)	105,884	88,060	(17,824)
210 Group Insurance	12,277	11,917	(360)
220 FICA	8,100	6,737	(1,363)
260 Payroll Insurances	1,340	1,200	(140)
610 General Supplies	1,586	2,539	953
630 Food	100	225	125
640 Books & Periodicals	288	450	162
730 Equipment	2,610	450	(2,160)
735 Software	0	607	607
810 Dues and Fees	290	310	20
Total Mathematics	\$132,475	\$112,495	\$(19,980)
1116 Science			
110 Teacher Salaries (1.30 FTE)	55,681	59,231	3,550
210 Group Insurance	1,663	11,496	9,833
220 FICA	4,260	4,531	271
260 Payroll Insurances	871	1,040	169
610 General Supplies	4,100	5,750	1,650
630 Food	200	0	(200)
640 Books & Periodicals	550	1,000	450
730 Equipment	2,000	0	(2,000)
733 Furniture	5,610	0	(5,610)
810 Dues & Fees	250	450	200
Total Science	\$75,185	\$83,498	\$8,313
1117 Social Studies			
110 Teacher Salary (1.0 FTE)	51,182	56,789	5,607
210 Group Insurance	1,359	1,412	53
220 FICA	3,915	4,344	429
260 Payroll Insurances	670	800	130
610 General Supplies	832	832	0
640 Books & Periodicals	720	720	0
Total Social Studies	\$58,678	\$64,897	\$6,219
1119 Drivers Education			
119 Teacher Salary	11,324	11,663	339
220 FICA	866	892	26
260 Payroll Insurances	95	120	25
442 Car Rental	2,800	2,800	0
522 Insurance	450	450	0
626 Gasoline	900	900	0
810 Dues & Fees	100	100	0
Total Drivers Education	\$16,535	\$16,925	\$390
1125 Art			
110 Teacher Salary (1.0 FTE)	52,717	56,789	4,072
210 Group Insurance	26,239	26,829	590
220 FICA	4,033	4,344	311
260 Payroll Insurances	670	800	130
430 Repairs/Maintenance	400	1,000	600
610 General Supplies	4,065	3,854	(211)
640 Books & Periodicals	108	108	0
730 Equipment	345	360	15
Total Art	\$88,577	\$94,084	\$5,507

Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
1126 Computer Technology			
170 Technology Coordinator Salary (1.0 FTE)	57,408	59,704	2,296
210 Group Insurance	20,211	18,841	(1,370)
220 FICA	4,392	4,567	175
234 VMERS	-	2,836	2,836
260 Payroll Insurances	670	800	130
350 Contracted Services-Facilities	17,426	20,000	2,574
430 Repairs/Maintenance	1,000	1,000	0
580 Travel	0	100	100
610 General Supplies	1,850	1,450	(400)
735 Software	18,540	13,824	(4,716)
730 Equipment	20,096	10,200	(9,896)
810 Dues & Fees	0	300	300
Total Computer Technology	\$141,593	\$133,622	\$(7,971)
1127 Music			
110 Teacher Salary (1.0 FTE)	49,691	42,918	(6,773)
210 Group Insurance	26,218	26,715	497
220 FICA	3,801	3,283	(518)
260 Payroll Insurances	670	800	130
430 Repairs/Maintenance	600	500	(100)
610 General Supplies	809	600	(209)
640 Books & Periodicals	1,090	645	(445)
730 Equipment	3,255	3,485	230
733 Furniture	600	0	(600)
810 Dues and Fees	400	400	0
Total Music	\$87,134	\$79,346	\$(7,788)
1129 Physical Education			
110 Teacher Salary (.98 FTE FY21/1.09 FTE FY22)	42,077	49,824	7,747
210 Group Insurance	14,502	14,747	245
220 FICA	3,219	3,811	592
260 Payroll Insurances	657	872	215
610 General Supplies	1,211	570	(641)
730 Equipment	338	615	277
Total Physical Education	\$62,004	\$70,439	\$8,435
1198 Instructional Support Services			
111 Stipends-Mentors for New Teachers	10,000	3,000	(7,000)
120 Paraprofessionals (1.0 FTE)	22,995	23,940	945
210 Group Insurance	18,501	19,869	1,368
220 FICA	2,524	2,061	(463)
231 Annual Health Care Charge	19,935	17,618	(2,317)
234 VMERS	0	1,137	1,137
260 Payroll Insurances	947	878	(69)
320 Contracted Serv-Students	24,100	20,000	(4,100)
339 Substitutes Assessment to ENSU	40,846	31,335	(9,511)
Total Instructional Support Serv	\$139,848	\$119,838	\$(20,010)
1200 Special Education			
594 ENSU-Special Ed Assessment	340,781	278,791	(61,990)
Total Special Education	\$340,781	\$278,791	\$(61,990)

Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
1500 Student Activities			
102 Stipends-Cocurricular	23,273	18,900	(4,373)
220 FICA	1,780	1,446	(334)
260 Payroll Insurances	643	621	(22)
320 Contracted Services-Students	1,500	1,500	0
533 Postage	600	0	(600)
560 Tuition-Running Start/LNA	6,151	5,826	(325)
610 General Supplies	8,145	2,500	(5,645)
810 Dues and Fees	1,750	10,550	8,800
Total Student Activities	\$43,842	\$41,343	\$(2,499)
1420 Athletics			
102 AD/Coaches Salaries	45,186	29,191	(15,995)
220 FICA	3,457	2,233	(1,224)
260 Payroll Insurances	339	175	(164)
349 Referees	9,296	11,561	2,265
320 Contracted Services-Pay Pittsburg	22,736	32,175	9,439
540 Advertising	150	150	0
580 Staff Travel-AD Only	1,575	1,500	(75)
610 General Supplies	3,330	3,180	(150)
612 Sports Uniforms	3,200	0	(3,200)
730 Equipment	2,404	600	(1,804)
810 Dues and Fees	3,565	3,075	(490)
Total Athletics	\$95,238	\$83,840	\$(11,398)
2120 Guidance			
110 Teacher Salary (1.0 FTE) 7 additional days	39,545	46,492	6,947
210 Group Insurance	1,233	1,271	38
220 FICA	3,025	3,557	532
260 Payroll Insurances	670	800	130
320 Contracted Services-Students	2,150	0	(2,150)
330 Contracted Services-Staff	700	0	(700)
610 General Supplies	297	610	313
730 Equipment	108	0	(108)
810 Dues and Fees	1,152	1,385	233
Total Guidance	\$48,880	\$54,115	\$5,235
2130 Health Services			
110 Teacher Salary (1.0 FTE)	52,136	56,789	4,653
210 Group Insurance	26,235	26,829	594
220 FICA	3,988	4,344	356
260 Payroll Insurances	670	800	130
430 Repairs/Maintenance	120	120	0
610 General Supplies	1,475	1,475	0
810 Dues and Fees	315	315	0
Total Health Services	\$84,939	\$90,672	\$5,733
2140 Student Assistance (SAP)			
101 Salary (1.0 FTE)	44,150	46,530	2,380
210 Group Insurance	26,168	28,107	1,939
220 FICA	3,377	3,560	183
260 Payroll Insurances	670	800	130
330 Contracted Services-Staff	1,000	0	(1,000)
610 General Supplies	1,000	800	(200)
630 Food	0	200	200
Total Student Assistance	\$76,365	\$79,997	\$3,632

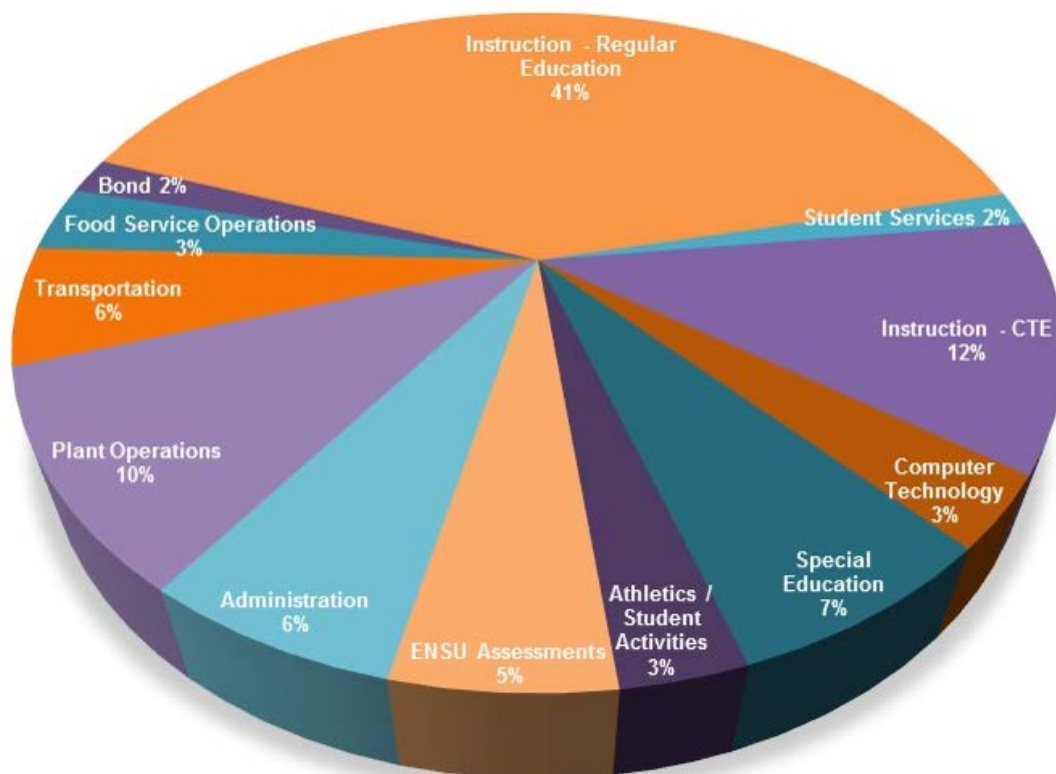
Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
2210 Improvement of Instruction			
111 Stipends-Running Start & Beyond Contract Wor	35,000	43,000	8,000
220 FICA	2,678	3,290	612
250 Tuition Reimbursement	11,700	10,000	(1,700)
260 Payroll Insurances	0	1,118	1,118
580 Staff Travel	8,400	6,000	(2,400)
610 General Supplies	500	0	(500)
640 Books & Periodicals	500	0	(500)
810 Dues & Fees	2,520	5,000	2,480
Total Improvement of Instruction	\$61,298	\$68,408	\$7,110
2220 Library			
110 Salary (1.0 FTE)	47,789	48,820	1,031
210 Group Insurance	26,200	26,769	569
220 FICA	3,656	3,735	79
260 Payroll Insurances	670	800	130
610 General Supplies	3,656	3,419	(237)
640 Books & Periodicals	4,963	4,800	(163)
733 Furniture	10,000	0	(10,000)
735 Software	1,589	1,948	359
810 Dues & Fees	175	985	810
Total Library	\$98,698	\$91,276	\$(7,422)
2310 School Board			
104 Salaries (5 Canaan Board Members)	5,000	5,000	0
104 Salaries (3 ENSU Board Members)	1,500	1,500	0
220 FICA	497	497	0
341 Legal Expenses	4,600	5,000	400
540 Advertising	5,700	6,000	300
550 Printing and Publishing	175	175	0
810 Dues and Fees	1,700	2,000	300
890 Misc. Expenses	750	1,000	250
Total School Board	\$19,922	\$21,172	\$1,250
2300 ENSU Assessment			
321 ENSU Non Special Ed Services Assessment	37,405	66,530	29,125
593 Supervisory Union Assessment	203,460	216,454	12,994
Total ENSU Assessment	\$240,865	\$282,984	\$42,119
2410 Principal's Office			
140 Principal Salary (1.0 FTE)	82,015	85,296	3,281
161 Admin. Assistant Salary (1.0 FTE)	40,706	42,334	1,628
210 Group Insurance	42,104	42,199	95
220 FICA	9,388	9,764	376
234 VMERS	0	2,011	2,011
260 Payroll Insurances	1,340	1,600	260
339 Substitutes-ENSU	0	1,894	1,894
430 Repairs/Maintenance	5,500	8,300	2,800
533 Postage	3,500	3,656	156
534 Telephone	6,250	7,200	950
580 Travel	1,000	500	(500)
610 General Supplies	6,500	6,825	325
640 Books & Periodicals	328	338	10
730 Equipment	0	267	267
735 Software	1,500	1,000	(500)
810 Dues and Fees	1,120	1,500	380
Total Principal's Office	\$201,251	\$214,684	\$13,433

Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
2510 Fiscal Services			
103 Treasurer Salary	1,619	1,684	65
220 FICA	124	129	5
342 Audit Services	12,731	13,000	269
810 Dues & Fees	500	0	(500)
834 Short Term Interest	4,000	4,000	0
Total Fiscal Services	\$18,974	\$18,813	\$(161)
2620 Plant Operations Bldg/Equip			
181 Custodial Salaries (2.0 FTE)	79,291	82,701	3,410
105 Part-Time Salaries (2.0 FTE)	30,262	18,730	(11,532)
210 Group Insurance	34,484	52,676	18,192
220 FICA	8,381	7,759	(622)
234 VMERS	0	3,928	3,928
260 Payroll Insurances	2,682	3,347	665
350 Contracted Services-Facilities	4,800	5,000	200
411 Water	10,500	10,500	0
412 Sewer	19,500	19,500	0
425 Disposal Services	7,000	7,000	0
430 Repairs/Maintenance	50,000	30,000	(20,000)
520 Property Insurance	16,000	16,000	0
532 Internet Service	28,000	28,000	0
610 General Supplies	16,645	17,000	355
622 Electricity	37,080	35,000	(2,080)
624 Heat	57,000	50,000	(7,000)
730 Equipment	5,585	1,600	(3,985)
Total Plant Operations Bldg/Equip	\$407,210	\$388,741	\$(18,469)
2621 Plant Operations Learning Center			
411 Water	600	800	200
412 Sewer	800	1,100	300
430 Repairs/Maintenance	1,100	2,000	900
520 Property Insurance	600	600	0
610 General Supplies	550	550	0
622 Electricity	1,000	1,200	200
624 Heat	6,000	6,000	0
Total Plant Op. Learning Center	\$10,650	\$12,250	\$1,600
2630 Plant Operations Grounds			
350 Contracted Services-Facilities	2,500	3,300	800
430 Repairs/Maintenance	2,000	2,000	0
610 General Supplies	600	3,000	2,400
626 Gasoline/Fuel	250	300	50
Total Plant Operations Grounds	\$5,350	\$8,600	\$3,250
2710 Transportation (now Assessment)			
519 Regular Transportation (ENSU)	137,252	152,038	14,786
509 Music Transportation (ENSU)	2,000	2,000	0
510 Class Field Trips (ENSU)	17,500	17,500	0
512 Athletic Transportation (ENSU)	34,450	28,417	(6,033)
Total Transportation	\$191,202	\$199,955	\$8,753
3100 Food Service Operations			
320 Contracted Services-Students	119,500	117,000	(2,500)
425 Disposal Services	1,000	1,000	0
430 Repairs/Maintenance	7,550	8,000	450
610 General Supplies	1,427	1,000	(427)
623 Bottled Gas	1,000	1,000	0
730 Equipment	5,000	0	(5,000)
Total Food Service Operations	\$135,477	\$128,000	\$(7,477)

Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
1110 Business (CTE)			
110 Teacher Salary (1.0 FTE)	59,441	66,601	7,160
210 Group Insurance	26,286	26,899	613
220 FICA	4,547	5,095	548
260 Payroll Insurances	670	800	130
430 Repairs & Maintenance	975	975	-
610 General Supplies	4,404	4,011	(393)
640 Books & Periodicals	2,781	1,949	(832)
730 Equipment	25,380	0	(25,380)
735 Software	3,294	0	(3,294)
810 Dues & Fees	195	315	120
Total Business	\$127,973	\$106,645	\$(21,328)
1120 Diversified Agriculture/Natural Resources (CTE)			
110 Teacher Salary (.70 FTE)	43,648	44,722	1,074
210 Group Insurance	1,005	1,024	19
220 FICA	3,339	3,421	82
260 Payroll Insurances	469	560	91
430 Repairs/Maintenance	350	350	0
532 Internet	0	500	500
580 Travel	1,152	0	(1,152)
610 General Supplies	1,800	1,800	0
622 Electricity	0	0	0
626 Gasoline	1,300	700	(600)
Total Agriculture/Natural Res	\$53,063	\$53,077	\$14
1114 Industrial Technology/Advanced Manuf/Woodworking (CTE)			
110 Teacher Salary (1.0 FTE)	51,182	51,695	513
210 Group Insurance	5,700	19,974	14,274
220 FICA	3,915	3,955	40
260 Payroll Insurances	670	800	130
430 Repairs/Maintenance	1,195	6,200	5,005
610 General Supplies	4,242	4,905	663
730 Equipment	1,700	0	(1,700)
735 Software	0	0	-
810 Dues & Fees	310	600	290
Total Industrial Technology	\$68,914	\$88,129	\$19,215
1130 Fire & Emergency Services (CTE)			
110 Teacher Salary (.70 FTE)	36,544	40,331	3,787
210 Group Insurance	18,365	14,011	(4,354)
220 FICA	2,796	3,085	289
260 Payroll Insurance	469	560	91
580 Travel	500	0	(500)
610 General Supplies	437	204	(233)
640 Books & Periodicals	1,505	1,206	(299)
730 Equipment	6,685	7,117	432
810 Dues & Fees	180	0	(180)
Total Fire & Emergency	\$67,481	\$66,514	\$(967)

Description	FY21 Approved Budget	FY22 Proposed Budget	\$ Variance FY21-FY22
1118 Bldg. Trades and Industries (CTE)			
110 Teacher Salary (1.0 FTE)	71,258	74,827	3,569
210 Group Insurance	19,758	20,138	380
220 FICA	5,451	5,724	273
260 Payroll Insurances	670	800	130
430 Repairs/Maintenance	670	670	0
610 General Supplies	3,752	3,752	0
640 Books & Periodicals	112	115	3
730 Equipment	0	1,000	1,000
Total Bldg. Trades and Industries	\$101,671	\$107,026	\$5,355
2710 CTE Transportation			
519 Regular Transportation	4,500	26,250	21,750
Total CTE Transportation:	4,500	26,250	21,750
GRAND TOTAL CTE:	\$423,602	\$447,641	\$24,039
1301 Building Trades			
350 Contracted Services-Facilities	50,000	50,000	0
411 Water	325	0	(325)
412 Sewer	400	0	(400)
425 Disposal Services	500	0	(500)
622 Electric	375	0	(375)
624 Heating Oil	250	0	(250)
Total Building Trades	\$51,850	\$50,000	\$(1,850)
5020 Bond			
833 Bond Principal Payment #1 of 20	0	50,000	50,000
835 Bond Payment Interest	0	21,332	21,332
Total Bond	0	\$71,332	\$71,332
Grand Total Expenditures:	\$3,962,561	\$4,028,181	\$65,620

BUDGET AT A GLANCE PROPOSED PROGRAMS - FY22 BUDGET



CANAAN SCHOOL DISTRICT - BUDGET SUMMARY BY PROGRAM

	FY21 Budget	FY22 Proposed	Increase (Decrease)
1100 Kindergarten	75,779	83,982	8,203
1101 Grade 1	31,564	36,675	5,111
1102 Grade 2	31,564	36,642	5,078
1103 Grade 3	46,572	46,725	153
1104 Grade 4	45,650	46,752	1,102
1105 Grade 5	60,239	64,628	4,389
1106 Grade 6	90,675	95,709	5,034
1110 Business	127,973	106,645	(21,328)
1111 English	125,264	129,944	4,680
1112 Family/Consumer Science	48,844	49,320	476
1113 Modern Language	3,500	1,495	(2,005)
1114 Industrial Technology	68,914	88,129	19,215
1115 Mathematics	132,475	112,495	(19,980)
1116 Science	75,185	83,498	8,313
1117 Social Studies	58,678	64,897	6,219
1118 Trades & Industries	101,671	107,026	5,355
1119 Drivers Education	16,535	16,925	390
1120 Diversified Agriculture	53,063	53,077	14
1125 Art	88,577	94,084	5,507
1126 Computer Technology	141,593	133,622	(7,971)
1127 Music	87,134	79,346	(7,788)
1129 Physical Education	62,004	70,439	8,435
1130 Fire & Emergency Services	67,481	66,514	(967)
1198 Instructional Support Services	139,848	119,838	(20,010)
1199 Pre-K	44,487	28,551	(15,936)
1200 Special Education	340,781	278,791	(61,990)
1301 Building Trades-Renovation	51,850	50,000	(1,850)
1420 Athletics	95,238	83,840	(11,398)
1500 Student Activities	43,842	41,343	(2,499)
2120 Guidance	48,880	54,115	5,235
2130 Health Services	84,939	90,672	5,733
2140 Student Assistance	76,365	79,997	3,632
2210 Improvement of Instruction	61,298	68,408	7,110
2220 Library	98,698	91,276	(7,422)
2300 ENSU Assessments (SU/Non Sped)	240,865	282,984	42,119
2310 School Board	19,922	21,172	1,250
2410 Principal's Office	201,251	214,684	13,433
2510 Fiscal Services	18,974	18,813	(161)
2620 Plant Operations Bldg/Equip	407,210	388,741	(18,469)
2621 Plant Operations Learning Center	10,650	12,250	1,600
2630 Plant Operations Grounds	5,350	8,600	3,250
2710 Transportation	195,702	226,205	30,503
3100 Food Service Operations	135,477	128,000	(7,477)
5020 Bond	0	71,332	71,332
TOTALS	\$3,962,561	\$4,028,181	\$65,620

CANAAN SCHOOL DISTRICT - BUDGET SUMMARY BY OBJECT

	FY21	FY22	Increase	% Variance
	Budget	Proposed	(Decrease)	FY21 - FY22
101 Student Asst Program Coordinator-Salary	44,150	46,530	2,380	5%
102 Athletics/Co-Curricular-Salaries	68,459	48,091	(20,368)	-30% I.
103 Fiscal Services-Salary	1,619	1,684	65	4%
104 School Board-Salaries	6,500	6,500	0	0%
105 PT Salaries-Student Custodians	30,262	18,730	(11,532)	-38% A.
110 Teacher Salaries	1,151,623	1,207,407	55,784	5% B.
111 Mentors/Beyond Contract Work Salaries	45,000	46,000	1,000	2%
119 Driver's Education-Salary	11,324	11,663	339	3%
120 Para Educator-Salary	37,778	23,940	(13,838)	-37% C.
140 Principal-Salary	82,015	85,296	3,281	4%
161 Admin Asst to Principal-Salary	40,706	42,334	1,628	4%
170 Computer Tech Coordinator-Salary	57,408	59,704	2,296	4%
181 Custodians/Maintenance-Salaries	79,291	82,701	3,410	4%
210 Group Ins-Health/HRA/Dental/Life/LTD/STD)	484,022	529,642	45,620	9% D.
220 FICA	126,693	128,566	1,873	1%
231 Annual Health Care Charge	19,935	17,618	(2,317)	-12%
234 VMERS	0	9,912	9,912	100% E.
250 Tuition Reimbursement	11,700	10,000	(1,700)	-15%
260 Workers Comp/Unemployment	23,212	27,579	4,367	19% F.
320 Contracted Services-Students	173,486	172,170	(1,316)	-1%
321 ENSU Non Spec Ed Services Assessment	37,405	66,530	29,125	78% G.
325 Contracted Services-Shared Teacher	0	0	0	100%
330 Contracted Services-Staff	1,700	0	(1,700)	-100%
339 Subs Assessment to ENSU	40,846	35,121	(5,725)	100% H.
341 Legal Expenses	4,600	5,000	400	9%
342 Audit Services	12,731	13,000	269	2%
349 Referees	9,296	11,561	2,265	24% I.
350 Contracted Services-Facilities	74,726	78,300	3,574	5%
411 Water	11,425	11,300	(125)	-1%
412 Sewer	20,700	20,600	(100)	0%
425 Disposal Services	8,500	8,000	(500)	-6%
430 Repairs/Maintenance	71,460	61,115	(10,345)	-14% J.
442 Drivers Education Car Rental	2,800	2,800	0	0%
509 Music Transportation Assessment	2,000	2,000	0	0%
510 Class Field Trips Assessment	17,500	17,500	0	0%
512 Athletic Transportation Assessment	34,450	28,417	(6,033)	-18% I.
519 Regular/CTE Transportation Assessment	141,752	178,288	36,536	26% K.
520 Insurance-Property	16,600	16,600	0	0%
522 Insurance-Driver's Ed	450	450	0	0%
532 Internet	28,000	28,500	500	2%
533 Postage	4,100	3,656	(444)	-11%
534 Telephone	6,250	7,200	950	15%
540 Advertising	5,850	6,402	552	9%
550 Printing and Publishing	175	175	0	0%
560 Tuition-Running Start/LNA	6,151	5,826	(325)	-5%
580 Staff Travel	12,627	8,100	(4,527)	-36% L.
593 ENSU-SU Assessment	203,460	216,454	12,994	6% M.
594 ENSU-Special Ed Assessment	340,781	278,791	(61,990)	-18% N.
610 General Supplies	80,286	77,189	(3,097)	-4%
612 Sports Uniforms	3,200	0	(3,200)	-100%
622 Electricity	38,455	36,200	(2,255)	-6% O.
623 Bottled Gas	1,000	1,000	0	0%
624 Heat	63,250	56,000	(7,250)	-11% O.
626 Gasoline	2,450	1,900	(550)	-22% O.
630 Food	3,000	2,925	(75)	100%
640 Books & Periodicals	18,685	16,776	(1,909)	-10%
730 Equipment (Computer or Other)	77,844	26,945	(50,899)	-65% P.
733 Furniture	18,281	427	(17,854)	-98% Q.
735 Software	24,993	17,449	(7,544)	-30%
810 Dues & Fees	14,849	27,285	12,436	84% L.
833 Bond Principal Payment	0	50,000	50,000	100% R.
834 Short Term Interest	4,000	4,000	0	0%
835 Long Term Interest	0	21,332	21,332	100% R.
890 Board Misc.Expenses	750	1,000	250	33%
TOTALS	\$3,962,561	\$4,028,181	\$65,620	1.66%

SIGNIFICANT CHANGES IN EXPENDITURES

- A. Reduction of \$11,532 in Full Time Equivalent (FTE) for Part Time Student Custodians from 4.0 FTE in Summer to 2.0 FTE and from 3.0 FTE during school year to 2.0 FTE
- B. Negotiated agreement has not been ratified in current school year. Projected budget FY21 average increase was 4.8%. FY 22 Budget is 2.78%
- C. Decrease in need for Para Educator in the Pre-K Classroom of \$13,838.
- D. 10% increase budgeted for Life, LTD, STD and a 9% increase in group health insurance rates from state-wide healthcare bargaining agreement.
- E. Due to the negotiated agreement with Para Educators, (VMERS) pension plan budgeted for full time staff.
- F. Based on increased claims for FY 21, anticipating a 16% increases for FY 22.
- G. Increased number of students receiving Special Education Services as well as time allocated to Staff such as Special Educators, Admin, and Paras that cannot be billed to Special Education.
- H. Calculated decrease based on staff leave requests in FY 20.
- I. Pittsburg is responsible for paying more of the coaches stipends resulting in the decrease in salaries of \$15,995. There wasn't an increase allocated for coaches in FY 22. Referees will receive a slight increase in FY 22 with rates set by NHIAA. Transportation to practices is no longer provided resulting in a decrease. Co-curricular stipends were decreased by \$4,373 under student activities.
- J. Decrease in plant maintenance with bond related articles addressing expenditures.
- K. Additional transportation of Canaan students attending SAU 7 schools for classes and an increase in CTE participation for off-site CTE programs requiring new bus lease (\$13,000) and two bus rentals to transport students. New bus lease also used for regular student transportation.
- L. Staff travel and registrations for professional development moved to object code 810 for a total increase of \$7,909.
- M. Increase in ENSU budget due to salary & benefits and costs for office move to Learning Center.
- N. Decrease in out of district student placement and modifications to student plans and/or services.
- O. Based on prior two year analysis, anticipating a decrease in utilities.
- P. Decrease in replacement devices for staff and students with available Federal CARES Funds for COVID-19 remote learning expenses.
- Q. Decrease in furniture costs with replacement items purchased through Elementary School flood claim.
- R. First bond principal (\$50,000) and interest (\$21,332) payments on One Million Dollar Bond. Working with legislation to not penalize the district for building improvements and remove from the equalized pupil calculation.
- S. FY 22 Expenditures have decreased \$5,712, if you exclude the Bond and Interest Payments.

**CANAAN SCHOOL DISTRICT
FY22 Revenue Projections**

Revenue Source	FY21 Actual	FY22 Projection	\$ Variance FY21 Actual- FY22 Projection
Building Trades-Restricted Revenue	\$51,850	\$50,000	\$(1,850)
1302 Elem Tuition-In State (PK-6)	\$185,000	\$152,000	\$(33,000)
1302 Sec Tuition-In State (7-12)	\$253,500	\$320,000	\$66,500
1303 Sec Tuition-Out of State	\$507,000	\$500,000	\$(7,000)
1510 Interest	\$3,000	\$3,000	\$-00
1901 Hot Lunch Sales	\$20,000	\$15,000	\$(5,000)
1921 Rental – Learning Center	\$12,000	\$7,200	\$(4,800)
1922 Lease-ENSU Learning Center	\$-00	\$2,723	\$2,723
1942 Shared Teaching Staff	\$16,076	\$29,998	\$13,922
1993 Federal Erate Reimbursement	\$19,600	\$-00	\$(19,600)
1994 Shared Athletic Costs	\$31,433	\$20,197	\$(11,236)
3110 Education Fund	\$2,273,355	\$2,298,157	\$24,802
3113 Tech Center on Behalf of Payment*	\$144,726	\$148,068	\$3,342
3145 Small Schools Grant	\$160,000	\$155,000	\$(5,000)
3282 Drivers Education Reimbursement	\$1,200	\$1,200	\$-00
3305 Vocational Ed Tuition Reimbursement	\$58,223	\$59,567	\$1,344
3450 State School Lunch Match	\$500	\$1,000	\$500
3453 State School Breakfast Match	\$700	\$700	\$-00
4450 Federal Hot Lunch Reimbursement	\$28,000	\$25,000	\$(3,000)
4452 Federal Breakfast Reimbursement	\$16,500	\$15,000	\$(1,500)
2465 Summer School Food Program	\$3,000	\$3,000	\$-00
9000 Prior Year Surplus/Deficit	\$176,898	\$221,371	\$44,473
TOTALS	\$ 3,962,561	\$ 4,028,181	\$ 65,620

*Note: Tech Center on Behalf of Payment is not local revenue but part of education spending. The Education Fund Revenue plus the Tech Center on Behalf of Payment equals the total Education Spending Amount.

**FY20-FY21 REPORTING OF GRANT PROGRAMS
Essex North Supervisory Union & Canaan School District**

GRANT PROGRAM	PROGRAM DESCRIPTION	ALLOCATION
ACT 230	BEST Institute, PBIS, Leadership Forum, Data Day	\$5,500
Title I-A	Improving the Academic Achievement-School Wide	\$331,708
Title II-A	Effective Instruction, Student Support Programs, and Contracted Instructional Services	\$110,293
Title IV Part A	Providing Students with a Well-Rounded Education, Supporting Safe & Healthy Students and Supporting the Effective Use of Technology	\$55,370
IDEA-B Pre School	Supporting Preschool Children Eligible for Special Education Services	\$4,348
IDEA-B	Funding Special Education & Related Services to Children with Disabilities	\$131,394
BEST	SWIS License, Summer Institute, Staff Training	\$1,700
CRF LEA Grant	Funds to support the school during COVID pandemic	\$271,651
CRF HVAC Grant	Engineering Study to address air quality needs due to COVID	\$35,000
CRF-Child Nutrition Equip Grant	Funds to support delivery and preparation of meals during COVID pandemic	\$6,446
EEE Grant	Special Education Services for Preschool Students	\$32,346
EPSDT Medicaid	School Wellness, Healthy Snacks, & Physical Activity	\$3,500
ESSER Grant	CARES Funds provided to LEA's to support the extra costs caused by COVID pandemic	\$138,766
GEER Grant-CTE Programs	Provide supports for CTE Programs impacted by COVID 19 Pandemic	\$94,740
IEP Medicaid	Services for Non-Special Education students as well as Medicaid Clerk Salary & Benefits	\$50,000
Licensing Board	Licensing Board Stipends	\$504
NCF Tillotson Grant-NH Bldg Trades House	Renovation of Building Trades House in Colebrook, NH	\$40,000
New England Dairy Grant	Support kitchen delivery of dairy products and perishables	\$750
NHCF-Middle School CTE Grant	Support the Middle School CTE Programs	\$16,829
NHCF-Collaboration Grant	Legal, Financial and Facilitator for the Interstate Planning Committee	\$101,137
NHCF-Afterschool/Summer Grant	Afterschool and Summer School Programs	\$44,572
NHEP Grant-NH Bldg Trades House	To support the supplies and contracted services needed in the restoration of the NH Building Trades Property	\$99,550
NEKCA Grant	Canaan Playgroup to support children birth – Pre-K	\$2,626
NH Perkins	CTE Programs & Funding	\$21,528
VT Perkins	CTE Programs & Funding	\$24,045
Tillotson Diversified Ag Grant	Support the Diversified Ag Program	\$2,790
TIME Grant	Equipment Purchases and Curriculum Support for New Advanced Integrated Manufacturing (AIM) CTE Program	\$140,000
Tobacco	Family Engagement, Siskin, Book Clubs, Robotics, Girls on the Run & Hero Boys Programs	\$26,931
VEHI Wellness Grant	Staff Wellness Supports	\$290
VSAC Gear Up	PSAT Fees, STEM Programs, Running Start Materials	\$4,449
VSBIT HR Grant	Organizational Supplies, Memberships, Prof Dev Opportunities for Human Resources	\$503
VSBIT Safety Grant	Security Upgrades to assist with Risk Management	\$267
VERMoney	Literacy Mini Grant for Afterschool	\$200
VREC- Wellness	Physical Fitness Activities for Students/PBIS Supports	\$1500
VT Community Spark Grant	Support the library makerspace for programming	\$3,000
VT Council on Arts	5 Day Maker & Design Residency	\$1,250
VT Preservation Trust-NH Bldg Trades House	Rebuilding of the Carriage Barn at the NH Building Trades Property	\$30,000
TOTAL GRANT ALLOCATIONS:		\$1,835,483

**Canaan School District *ESTIMATED*
TAX RATES FY22**

<i>ESTIMATED</i> Tax Rates for FY22 with Variance to FY21	FY21 <i>Approved with Bond</i>	FY22 <i>Estimated</i>	FY21 <i>Actual to FY22 Estimated Variance</i>
Total Budget	\$ 3,980,673	\$ 4,028,181	\$ 47,508
Offsetting Revenues	\$ 1,544,480	\$ 1,581,956	\$ 37,476
Education Spending	\$ 2,436,193	\$ 2,446,225	\$ 10,032
Equalized Pupils	133.40	129.81	(3.59)
Education Spending Per Equalized Pupil	\$ 18,262	\$ 18,845	\$ 583
Dollar Equivalent Yield (Tax Commissioner's Recommendation)	\$ 10,883	\$ 11,385	\$ 502
Anticipated Equalized Homestead Tax Rate	\$ 1.6605	\$ 1.6552	\$ (0.0053)
Common Level Appraisal CLA (Property Valuation & Review)	112.68%	108.02%	(4.66%)
Estimated District Homestead Rate to be Assessed by Town	\$ 1.4736	\$ 1.5323	\$ 0.0587

Canaan's FY22 Spending per Equalized Pupil:

The difference between the Total Budget (expenditures the school plans to spend \$4,028,181) and the Offsetting Revenues (grants, tuitions, surplus, private donations, etc. \$1,581,956) is the Education Spending (amount that needs to be raised by education property taxes \$2,446,225). This value is divided by Canaan's number of equalized pupils (129.81) to calculate the Education Spending per Equalized Pupil (\$18,844.66).

\$2,446,225 divided by 129.81 equalized pupils = \$18,845 per pupil

(Canaan's cost is projected to increase by \$583 per pupil compared to FY21)

Canaan's Equalized Homestead Tax Rate:

Education spending per equalized pupil determines the education Equalized Homestead Tax Rate by dividing the Education Spending per Equalized Pupil (\$18,845) by the Dollar Equivalent Yield (\$11,385). This property yield is set annually by the Legislature. At the current recommended yield, for every \$11,385 a district spends per equalized pupil, its equalized homestead tax rate will be \$1.00. This would be the rate if all properties were assessed at fair market value.

\$18,845 divided by \$11,385 = \$1.6552 Equalized Homestead Tax Rate

Canaan's Estimated Actual Homestead Tax Rate:

Based on the proposed budget, Canaan's Equalized Homestead Tax Rate would be \$1.6552 if the Common Level of Appraisal (CLA) was 100%. To adjust for Canaan's CLA (108.02%), the Equalized Homestead Tax Rate (\$1.6552) is divided by the CLA (108.02%) to give you the education tax rate (\$1.5323) that is seen on a property tax bill of a resident homeowner.

\$1.6552 divided by 108.02% = \$1.5323 Estimated Actual Homestead Tax Rate

(This is a .0587 cent increase from FY21's rate)

District: Canaan SU: Essex North		T041 Essex County		Property dollar equivalent yield 11,385	Homestead tax rate per \$11,385 of spending per equalized pupil 1.00
		FY2019	FY2020	FY2021	FY2022
Expenditures					
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,822,929	\$3,843,928	\$3,980,673	\$4,028,181
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	NA	-
4.	Locally adopted or warned budget	\$3,822,929	\$3,843,928	\$3,980,673	\$4,028,181
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	-	-
7.	Total Budget	\$3,822,929	\$3,843,928	\$3,980,673	\$4,028,181
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
Revenues					
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$1,544,883	\$1,296,882	\$1,544,480	\$1,581,956
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	NA	NA
13.	Offsetting revenues	\$1,544,883	\$1,296,882	\$1,544,480	\$1,581,956
14.	Education Spending	\$2,278,046	\$2,547,046	\$2,436,193	\$2,446,225
15.	Equalized Pupils	132.42	136.31	133.40	129.81
16.	Education Spending per Equalized Pupil	\$17,203.19	\$18,685.69	\$18,262.32	\$18,844.66
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
18.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$176.48	\$243.35	-	-
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	\$134.34	\$314.15	\$139.83
25.	Excess spending threshold	\$17,816.00	\$18,311.00	\$18,756.00	\$18,789.00
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$17,203	\$18,686	\$18,262	\$18,844.66
28.	District spending adjustment (minimum of 100%)	168.329%	175.485%	166.051%	165.522%
Prorating the local tax rate					
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$18,844.66 ÷ (\$11,385 / \$1.00)]	\$1.6833	\$1.7549	\$1.6605	\$1.6552
30.	Percent of Canaan equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.66)	\$1.6833	\$1.7549	\$1.6605	\$1.6552
32.	Common Level of Appraisal (CLA)	115.65%	116.51%	112.68%	108.02%
33.	Portion of actual district homestead rate to be assessed by town (\$1.6552 / 108.02%)	\$1.4555	\$1.5062	\$1.4736	\$1.5323
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>					
34.	Anticipated income cap percent (to be prorated by line 30) [(\$18,844.66 ÷ \$13,572) x 2.00%]	2.78%	2.86%	2.70%	2.78%
35.	Portion of district income cap percent applied by State (100.00% x 2.78%)	2.78%	2.86%	2.70%	2.78%
36.	#N/A	-	-	-	-
37.	#N/A	-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$11,385 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,572 for a base income percent of 2.0% and a non-residential tax rate of \$1.636. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

CANAAN SCHOOL DISTRICT WARNING

The legal voters of the Canaan School District are hereby duly notified and warned to meet at the Canaan Municipal Office Building in the Town of Canaan to vote by Australian Ballot on Articles One (1) through Three (3) on Tuesday, March 2, 2021, with the polls open between the hours of 8:00AM and 7:00PM.

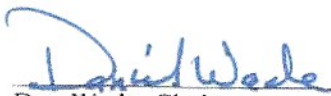
ARTICLE 1. To elect all Town School District Officers, as required by law. (Australian Ballot)

ARTICLE 2. To see if the Town School District will authorize the Board of School Directors to borrow money for current operating expenses in anticipation of taxes. (Australian Ballot)

ARTICLE 3. Shall the voters of the Canaan School District approve the school board to expend \$4,028,181 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$20,186 per equalized pupil. This projected spending per equalized pupil is 7.61% higher than for the current year. (Australian Ballot)

The legal voters of the Canaan Town School District are further notified that an informational meeting will be held remotely on Monday, March 1, 2021, at 6:00PM for the purpose of explaining the Canaan School District Budget.

Given unto our hands this 25th day of January, 2021.



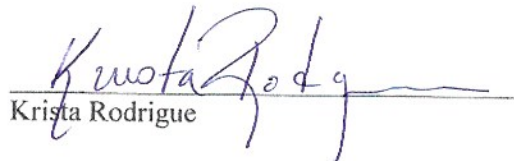
Dan Wade, Chair



Catherine Sawicki



Linda Harris, Clerk



Krista Rodrigue



Daniel Lepine