



Sutton Public Schools

FY22 Preliminary Budget Overview

School Committee:

Paul Brennan, Chair

Peter Tufts, Vice Chair

Bruce Edwards, Secretary

Kristen Feifert Clark, Member

Nathan Jerome, Member

Theodore F. Friend, Superintendent

Nancy J. Konisky, Business Manager

Mission

The Sutton School District cultivates a positive, collaborative, engaging and safe environment that fosters academic excellence, social responsibility, personal growth and lifelong learning.

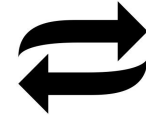


Building the Level Service Budget

The first step in our process is to build the “level service budget”, which is the amount of money we will need next year to provide the same level of service that we are currently providing. The level service budget begins with the current year’s budget and is adjusted according to the actual spending in the current year, projections for new expenditures and, in some cases, projections for known savings.

Although every line item is reviewed, what drives the budget increase year-to-year is fairly consistent and typically includes:

- Salary increases due to contractual obligations
- Special Education Tuition and Transportation
- Operations and Maintenance: Service Contracts; Supply and Equipment Needs; Utility Costs
- Fluctuation in outside revenue sources, such as Revolving Accounts and Grants



The Cost of Doing Business in Schools

It should not be surprising for the community to see annual budget increases in the range of 3-5% if the District is to maintain the current quality of its programs and services and continuously grow and improve.

A typical business is focused on making a profit. However, our goal is providing a valuable education to our children. There are many fixed costs associated with running a school district, along with philosophical priorities:

- Social Emotional Well Being
- Robust Extracurricular Activities (Clubs, Band, Sports)
- Middle & High School Electives
- Reasonable Class Sizes
- Legally binding Special Education costs
- School Bus Transportation
- Utilities (oil, propane, electric, water)
- Operations & Maintenance
- Salaries as defined by Collective Bargaining Agreements



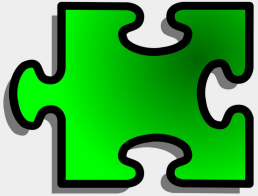
FY15-FY20 Actual Spending

It takes approximately 3-5% just to maintain level services.

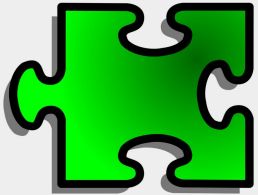
	ACTUAL	\$	%
FY15	\$ 15,085,498		
FY16	\$ 15,674,421	\$ 588,923	4%
FY17	\$ 15,914,037	\$ 239,615	2%
FY18	\$ 16,747,476	\$ 833,439	5%
FY19	\$ 17,207,962	\$ 460,486	3%
FY20*	\$ 17,364,463	\$ 156,501	1%

* Lower expenses due to COVID-19.

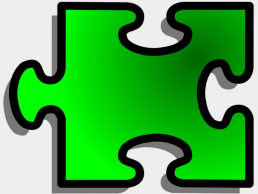
Why is there such little Discretionary Spending in Schools?



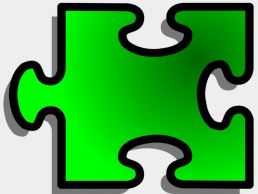
Approximately 77% of the School Operating Budget is made up of salary expenses.



Of the 245 FTE employed District Wide, 94% are compensated in accordance to their respective collective bargaining agreement. Compensation is based on a combination of pay scales, which includes various wage steps, cost of living increases, stipends, longevity payments and other miscellaneous payments.



7% of the budget is tied to multi-year contracts across the district (transportation, utilities, trash, and others). These contracts have built-in year over year increases, ranging from 3-5%.



7% of the budget is tied to out-of-district SPED Tuition payments. Private SPED Tuition rates are set by the State and, in FY22, will increase by 2-3%. NOTE: This does not include new students placed in OOD or students who phase out.

FY21-FY22 Budget Comparison

DESCRIPTION	FY21 BUDGET	FY22 REQ'D BUDGET	\$	%
<u>Salaries</u>	\$ 14,486,061	\$ 14,897,794	\$ 411,733	3%
<u>SPED OOD Tuitions</u>	\$ 1,115,353	\$ 1,381,663	\$ 266,310	24%
<u>Transportation</u>	\$ 1,013,300	\$ 1,058,390	\$ 45,090	4%
<u>Facilities / Utilities</u>	\$ 928,416	\$ 925,515	(\$ 2,901)	0%
<u>Other</u> (Athletics, Legal, Supplies, Tech, Misc.)	\$ 871,524	\$ 976,206	\$ 104,682	12%
TOTAL:	\$ 18,414,654	\$ 19,239,568	\$ 824,914	4%

FY21-FY22 Revenue Comparison

DESCRIPTION	FY21 BUDGET ALLOCATIONS	FY22 PROJECTED ALLOCATIONS	\$	%
Chapter 70*	\$ 5,466,557	\$ 5,517,525	\$ 50,968	1%
Federal Stimulus	\$ 0	\$ 130,395	\$ 130,395	0%
<u>Grants</u>	\$ 385,923	\$ 385,923	\$ 0	0%
<u>Revolving</u>	\$ 1,555,078	\$ 1,493,112	(\$ 61,966)	(4%)
Town	\$ 11,007,099	\$ 11,407,099	\$ 400,000	4%
TOTAL:	\$ 18,414,915	\$ 18,934,054	\$ 519,397	3%

* FY21 Actual Allocation for Chapter 70 came in approx. \$13,000 higher than budgeted or \$5,479,557. FY22 Allocation is based on the Governor's FY22 Budget, which is an increase of \$37,710.

Presented Budget Gap (Worst Scenario)

Revenues	\$ 18,934,054
Expenses	\$ 19,239,568
BUDGET GAP:	(\$ 305,514)

Scenarios

	Worst Scenario (FY22 Proposed Budget)	<u>Most Likely Scenario</u>	<u>Best Scenario</u>
Revenue	\$ 18,934,054	\$ 19,446,112	\$ 19,446,112
Expenses	\$ 19,239,568	\$ 19,295,595	\$ 19,095,595
BUDGET GAP:	(\$ 305,514)	\$ 150,517	\$ 350,517

Thank you!

All FY22 Budget information, including this presentation, line-item detail, and exhibits, may be found on the district website at www.suttonschools.net under the School Committee tab.

GLOSSARY: District & Budget Terms

Chapter 70 School Funds: Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts. Districts receive different levels of Chapter 70 aid because their community ability to pay differs. The program seeks to ensure adequate and equitable school funding for all Massachusetts public pupils. It defines and calculates an adequate funding level for each district, given the specific grades, programs, and demographic characteristics of its students. It then determines how much of that “foundation budget” should be paid for by each city and town’s property tax, based upon the relative wealth of the community. The remainder is funded by Chapter 70 state aid. Each district’s foundation budget is updated each year to reflect inflation and changes in enrollment. Enrollment plays an important role not just because of the total number of pupils, but also because there are differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories. As a result, when districts’ foundation budgets are presented in per pupil terms, there is considerable variation.

Circuit Breaker: The Special Education Circuit Breaker program reimburses local school districts for a portion of their costs for educating severely high-needs special education students. The state reimburses a portion of district costs above a certain threshold and the precise reimbursement formula changes year-to-year depending upon the total amount allocated in a given year and on the level of claims statewide.

GLOSSARY: District & Budget Terms

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. Sutton Public Schools has two bargaining units: Sutton Teachers Association and Sutton Education Support Association.

DESE: DESE is an acronym for the Massachusetts Department of Elementary and Secondary Education. Information about DESE is available at <http://www.doe.mass.edu/>.

IEP (Individualized Education Program): A legal document that defines special education services to be provided by the district to a student with disabilities.

IDEA (Individuals with Disabilities Education act): A law that guarantees educational rights to all students with disabilities and makes it illegal for school districts to refuse to educate a student based on his or her disability.

Inclusive Classroom: For individuals with a disability and/or in special education, inclusion secures opportunities for students with disabilities to learn inside general education classrooms. General education classrooms in which students with disabilities learn are known as inclusive classrooms.

Local Receipts: Town revenue based on local taxes and fees such as motor vehicle excise, utility fees, local permit and license fees.

Operating Budget: The operating budget must be approved by Town Meeting by June 30. Town Meeting may only vote the bottom line budget for the school department. The School Committee also has the authority "to determine expenditures within the total appropriations" of the school department operating budget.

GLOSSARY: District & Budget Terms

Revolving Fund: Town Meeting may establish revolving funds for certain services, allowed either by a specific statute (e.g., school department revolving funds) or under chapter 44, section 53E1/2 (e.g., for general purposes). Revolving funds are typically used for fee based services.

School Choice: Allows public education funds to follow students to the schools or services that best fit their needs.

SPEC. ED. (Special Education): Specially designed instruction provided at no cost to parents, to meet the unique needs of a child with a disability.

Special Education Stabilization Fund: The financial goal of this fund is to provide payment for unbudgeted, unforeseen, special education expenses in any year, without forcing cuts to other services during that year.

ADDENDUM

**The following documents were “linked” into the
FY22 Budget Presentation.**

Salaries (detail)

DESCRIPTION	AMOUNT	
1.0 FTE Adjustment Counselor (MS/HS)	\$ 59,000	This position <u>was added</u> to assist students in need of social-emotional support when they return after the cessation of the pandemic.
3.0 FTE Instructional Assistants (DISTRICT)	\$ 60,000	These positions assist students in need of academic support when they return after the cessation of the pandemic.
.50 FTE Preschool Teacher (SCEL)	\$ 34,000	This position <u>was added</u> due to the Special Education preschool enrollment.
1.0 FTE IT Support Personnel (DISTRICT)	\$ 31,000	This position <u>was added</u> due to the increase in technology devices (chromebooks/laptops) of the students and staff.
Salary Increases	\$ 227,733	<ul style="list-style-type: none"> • Increase of .75 per hour for SESA • 1% increase for STA, plus Steps & Lanes • 3% increase for Administrative Support • 2% increase for Administrators
TOTAL:	\$ 411,733	

Projected SPED Out of District (OOD) Placements

TUITIONS	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ
BUDGETED:	\$ 967,005	\$ 805,043	\$ 1,221,428	\$ 1,381,663	\$ 1,366,395	\$ 1,407,387	\$ 1,351,361
ACTUAL:	\$ 900,808	\$ 1,078,759	\$1,604,575				
PERCENT: Budget vs. Actual	(7%)	34%	31%				

- All data based on 3% annual increase. All tuitions subject to change under OSD approval of requested rate increases.
- Possible new placements, based on an average of \$100,000/year, should be noted.

Transportation (detail)

	FY21	FY22	\$	%
<u>AA Transportation</u> (going out to bid for FY22)	\$ 901,800	\$ 946,890	\$ 45,090	5%
Contracted Services for Special Education	\$ 46,500	\$ 46,500	\$ 0	0%
Repairs, Fuel, Licensing and Maintenance	\$ 65,000	\$ 65,000	\$ 0	0%
TOTAL:	\$ 1,013,300	\$ 1,058,390	\$ 45,090	4%

AA Transportation (detail)

3-Year Contract for ATHLETIC, STUDENT ACTIVITY & FIELD TRIPS

	Rate (Per Mile)	Waiting Time Rate (Per Hour)	Minimum Charge
FY19 (Year 1)	\$ 4.15	\$ 83.00	\$ 415.00
FY20 (Year 2)	\$ 4.35	\$ 87.00	\$ 435.00
FY21 (Year 3)	\$ 4.55	\$ 91.00	\$ 455.00

AA Transportation (detail)

3-Year Contract for REGULAR DAY TRANSPORTATION	
<u>Simonian Center & Elementary School</u> (12 regular trips)	<u>Middle School & High School</u> (11 regular trips)

	Simonian Center & Elementary School	Middle School & High School	Total for School District
FY19 (Year 1)	\$ 756,000	\$ 59,400	\$ 815,400
FY20 (Year 2)	\$ 799,200	\$ 59,400	\$ 858,600
FY21 (Year 3)	\$ 842,400	\$ 59,400	\$ 901,800
TOTAL 3-YEAR CONTRACT:			\$ 2,575,800

AA Transportation (detail)

3-Year Contract for Regular Day Transportation

SIMONIAN CENTER AND ELEMENTARY SCHOOL (Includes 12 regular trips)

FY19 (Year 1)	\$350 x 12 Buses x 180 Days	\$ 756,000
FY20 (Year 2)	\$370 x 12 Buses x 180 Days	\$ 799,200
FY21 (Year 3)	\$390 x 12 Buses x 180 Days	\$ 842,400
TOTAL:		\$ 2,397,600

AA Transportation (detail)

3-Year Contract for Regular Day Transportation

MIDDLE SCHOOL AND HIGH SCHOOL

(Includes 11 regular trips)

FY19 (Year 1)	\$30 x 11 Buses x 180 Days	\$ 59,400
FY20 (Year 2)	\$30 x 11 Buses x 180 Days	\$ 59,400
FY21 (Year 3)	\$30 x 11 Buses x 180 Days	\$ 59,400
TOTAL:		\$ 178,200

Facilities / Utilities (detail)

	FY21	FY22	\$	%
Building Other Repair	\$ 91,350	\$ 95,050	\$ 3,700	4%
Building Supplies & Materials	\$ 40,000	\$ 48,700	\$ 8,700	22%
Contracted Services, Water/Waste Contract & Repair	\$ 211,914	\$ 214,903	\$ 2,989	1%
Custodial Supplies	\$ 61,871	\$ 71,741	\$ 9,870	16%
Electricity	\$ 284,000	\$ 300,000	\$ 16,000	6%
Grounds Supplies & Materials	\$ 22,850	\$ 22,800	(\$ 50.00)	0%
Heat	\$ 189,550	\$ 145,440	(\$ 44,110)	(23%)
Telephone	\$ 12,600	\$ 12,600	---	0%
Trash	\$ 14,280	\$ 14,280	---	0%
TOTAL:	\$ 928,415	\$ 925,514	(\$ 2,901)	0%

Other (detail)

	FY21	FY22	\$	%
Athletics / Supplies	\$ 25,221	\$ 25,221	\$ 0	0%
Athletics / Officials	\$ 36,500	\$ 38,696	\$ 2,196	6%
Athletics / Transportation (Contracted)	\$ 50,570	\$ 50,570	\$ 0	0%
Athletics / Other	\$ 42,438	\$ 39,635	(\$ 2,802)	(7%)
Student Activities / Supplies	\$ 4,480	\$ 4,480	\$ 0	0%
Business Expenses	\$ 31,775	\$ 31,775	\$ 0	0%
Class Supplies, Textbooks, Guidance	\$ 192,670	\$ 175,238	(\$ 17,432)	(9%)
Field Trips	\$ 3,851	\$ 11,850	\$ 7,999	208%

Other (detail)

	FY21	FY22	\$	%
SPED Contracted & Psych	\$ 79,100	\$ 105,500	\$ 26,400	33%
IT	\$ 263,124	\$ 288,091	\$ 24,967	9%
Other Expenses, PD, Wilson Training	\$ 95,841	\$ 109,941	\$ 14,100	15%
Student Services / Nurses	\$ 16,025	\$ 16,025	\$ 0	0%
Superintendent / School Committee	\$ 29,930	\$ 79,184	\$ 49,254	165%
TOTAL:	\$ 871,524	\$ 976,206	\$ 104,682	12%

FY21-FY22 Grant Allocation Comparison

	FY21	FY22 PROJECTED	+/-
262 Grant	\$ 18,056	\$ 18,056	\$ 0
Title 1 Grant	\$ 38,043	\$ 38,043	\$ 0
240 Grant	\$ 349,154	\$ 349,154	\$ 0
Total	\$ 405,253	\$ 405,253	\$ 0

FY21-FY22 Revolving Allocation Comparison

	FY21 BUDGETED	FY22 PROJECTED	+/-
<u>Aftercare Fees</u>	\$ 130,000	\$ 66,000	(\$ 64,000)
<u>Building Use</u>	\$ 0	\$ 5,000	\$ 5,000
<u>Bus Fees</u>	\$ 45,000	\$ 45,000	\$ 0
<u>Gate Receipts</u>	\$ 11,000	\$ 11,000	\$ 0
<u>Parking Fees</u>	\$ 9,000	\$ 9,000	\$ 0
<u>Preschool Fees</u>	\$ 55,000	\$ 48,000	(\$ 7,000)
<u>School Choice</u>	\$ 788,776	\$ 718,145	(\$ 70,630)
<u>Sports Fees</u>	\$ 141,300	\$ 141,300	\$ 0
<u>Circuit Breaker</u>	\$ 375,000	\$ 454,666	\$ 79,666

Aftercare Fees (detail)

	FY19 ACTUAL	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 156,839	\$ 193,622	\$ 147,522	\$ 28,901	\$ 28,901	\$ 25,934
Receivables	\$ 494,116	\$ 366,946	\$ 60,312	\$ 472,173	\$ 508,939	\$ 514,029
Expenses	(\$ 457,333)	(\$ 413,046)	(\$ 88,933)	(\$ 406,173)	(\$ 461,906)	(\$ 466,525)
Encumbrance			(\$ 90,000)	(\$ 66,000)	(\$ 50,000)	(\$ 50,000)
ENDING BALANCE:	\$ 193,622	\$ 147,522	\$ 28,901	\$ 28,901	\$ 25,934	\$ 23,438

* Receivables were lower in FY20 due to COVID-19.

** Receivables and allocations were lowered in FY21 due to COVID-19.

Building Use (detail)

	FY19 ACTUAL	FY20 ACTUAL	FY21* PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 51,929	\$ 19,211	\$ 22,833	\$ 12,833	\$ 15,333	\$ 23,333
Receivables	\$ 24,671	\$ 38,817	\$ 0	\$ 25,000	\$ 35,000	\$ 38,000
Expenses (salary)	(\$ 17,435)	(\$ 22,975)	(\$ 5,000)	(\$ 17,500)	(\$ 22,000)	(\$ 23,000)
Expenses (building)	(\$ 39,954)	(\$ 12,220)	(\$ 5,000)	(\$ 5,000)	(\$ 5,000)	(\$ 5,000)
ENDING BALANCE:	\$ 19,211	\$ 22,833	\$ 12,833	\$ 15,333	\$ 23,333	\$ 33,333

* Receivables and allocations were lowered in FY21 due to COVID-19.

Bus Fees (detail)

	FY19 ACTUAL	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 52,442	\$ 59,673	\$ 30,058	\$ 12,555	\$ 16,695	\$ 18,855
Receivables	\$ 54,465	\$ 15,385	\$ 0	\$ 49,140	\$ 47,160	\$ 44,280
Expenses	(\$ 47,234)	(\$ 45,000)	\$ 0	\$ 0	\$ 0	\$ 0
Encumbrance			(\$ 17,503)	(\$ 45,000)	(\$ 45,000)	(\$ 45,000)
ENDING BALANCE:	\$ 59,673	\$ 30,058	\$ 12,555	\$ 16,695	\$ 18,855	\$ 18,135

* Receivables were lower in FY20 due to COVID-19.

** Receivables and allocations were lowered in FY21 due to COVID-19.

Gate Receipts (detail)

	FY19 ACTUAL	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 26,341	\$ 37,294	\$ 37,732	\$ 26,732	\$ 35,732	\$ 51,732
Receivables	\$ 27,194	\$ 10,903	\$ 0	\$ 20,000	\$ 27,000	\$ 27,000
Expenses	(\$ 16,241)	(\$ 10,465)	\$ 0	\$ 0	\$ 0	\$ 0
Encumbrance			(\$ 11,000)	(\$ 11,000)	(\$ 11,000)	(\$ 11,000)
ENDING BALANCE:	\$ 37,294	\$ 37,732	\$ 26,732	\$ 35,732	\$ 51,732	\$ 67,732

* Receivables were lower in FY20 due to COVID-19.

** Receivables and allocations were lowered in FY21 due to COVID-19.

Parking Fees (detail)

	FY19 ACTUAL	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 55,322	\$ 44,641	\$ 35,796	\$ 35,796	\$ 36,996	\$ 37,296
Receivables	\$ 13,390	\$ 155	\$ 0	\$ 10,200	\$ 9,300	\$ 9,200
Expenses	(\$ 24,071)	(\$ 9,000)	\$ 0	\$ 0	\$ 0	\$ 0
Encumbrance			\$ 0	(\$ 9,000)	(\$ 9,000)	(\$ 9,000)
ENDING BALANCE:	\$ 44,641	\$ 35,796	\$ 35,796	\$ 36,996	\$ 37,296	\$ 37,496

* Receivables were lower in FY20 due to COVID-19.

** Receivables and allocations were lowered in FY21 due to COVID-19.

Preschool Fees (detail)

	FY19 ACTUAL	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 21,713	\$ 20,693	\$ 8,021	\$ 0	\$ 12,720	\$ 18,440
Receivables	\$ 53,980	\$ 42,328	\$ 27,280	\$ 60,720	\$ 60,720	\$ 60,720
Expenses	(\$ 55,000)	(\$ 55,000)	\$ 0	\$ 0	\$ 0	\$ 0
Encumbrance			(\$ 35,301)	(\$ 48,000)	(\$ 55,000)	(\$ 55,000)
ENDING BALANCE:	\$ 20,693	\$ 8,021	\$ 0	\$ 12,720	\$ 18,440	\$ 24,160

* Receivables were lower in FY20 due to COVID-19.

** Receivables and allocations were lowered in FY21 due to COVID-19.

School Choice (detail)

	FY19 ACTUAL	FY20 ACTUAL	FY21 PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 796,877	\$ 920,568	\$ 1,060,849	\$ 251,528	\$ 385,025	\$ 281,694
Receivables	\$ 330,204	\$ 361,879	\$ 370,276	\$ 351,642	\$ 336,669	\$ 298,062
Unexpended Prior Year Funds				\$ 500,000	\$ 100,000	\$ 100,000
Expenses	(\$ 206,513)	(\$ 221,598)	\$ 0	(\$ 5,000)	(\$ 5,000)	(\$ 5,000)
Encumbrance			(\$ 1,179,597)	(\$ 718,145)	(\$ 530,000)	(\$ 530,000)
ENDING BALANCE:	\$ 920,568	\$ 1,060,849	\$ 251,528	\$ 385,025	\$ 281,694	\$ 44,756

School Choice Forecasted Enrollment

FY	ENROLLMENT #	TUITION
2015	52	\$ 292,239
2016	39	\$ 219,083
2017	46	\$ 253,340
2018	45	\$ 242,538
2019	52	\$ 330,204
2020	54	\$ 361,879
2021	44	\$ 370,276
2022	40	\$ 351,642
2023	37	\$ 336,669
2024	29	\$ 298,062

Sports Fees (detail)

	FY19 ACTUAL	FY20* ACTUAL	FY21** PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 96,119	\$ 83,760	\$ 87,121	\$ 55,821	\$ 54,321	\$ 44,421
Receivables	\$ 144,070	\$ 97,250	\$ 110,000	\$ 139,800	\$ 131,400	\$ 127,200
Expenses (salary)	(\$ 156,429)	(\$ 93,889)	\$ 0	\$ 0	\$ 0	\$ 0
Encumbrance			(\$ 141,300)	(\$ 141,300)	(\$ 141,300)	(\$ 141,300)
ENDING BALANCE:	\$ 83,760	\$ 87,121	\$ 55,821	\$ 54,321	\$ 44,421	\$ 30,321

* Receivables were lower in FY20 due to COVID-19.

** Receivables and allocations were lowered in FY21 due to COVID-19.

Circuit Breaker (detail)

(waiting on % receivable for FY21)

	FY19 ACTUAL	FY20 ACTUAL	FY21 PROJ	FY22 PROJ	FY23 PROJ	FY24 PROJ
Beginning Balance	\$ 130,025	\$ 81,322	\$ 33,227	\$ 0	\$ 39,078	\$ 0
Receivables	\$ 444,364	\$ 346,494	\$ 455,193	\$ 493,744	\$ 426,293	?
Expenses	(\$ 493,067)	(\$ 394,589)	\$ 0	\$ 0	\$ 0	?
Encumbrance			(\$ 524,227)	(\$ 454,666)	(\$ 465,371)	?
Anticipated Unexpended Funds			\$ 35,857			
ENDING BALANCE:	\$ 81,322	\$ 33,227	\$ 0	\$ 39,078	\$ 0	?

Most Likely Scenario

	Worst Scenario (FY22 Proposed Budget)	Most Likely Scenario	\$
Chapter 70	\$ 5,517,525	\$ 5,517,525	\$ 0
Revolving	\$ 1,555,078	\$ 1,555,078	\$ 0
Federal Stimulus	\$ 130,395	\$ 260,790	\$ 130,395
SPED Stabilization Account	\$ 0	\$ 381,663	\$ 381,663
INCREASE TO REVENUE:			\$ 512,058
PPE Supplies	\$ 7,600	\$ 0	(\$ 7,600)
Software	\$ 28,664	\$ 0	(\$ 28,664)
Additional OOD Student	\$ 0	\$ 100,000	\$ 100,000
INCREASE TO EXPENSES:			(\$ 63,736)

Best Scenario

	Worst Scenario (FY22 Proposed Budget)	Best Scenario	\$
Chapter 70	\$ 5,517,525	\$ 5,517,525	\$ 0
Revolving	\$ 1,555,078	\$ 1,555,078	\$ 0
Federal Stimulus	\$ 130,395	\$ 260,790	\$ 130,395
SPED Stabilization Account	\$ 0	\$ 381,663	\$ 381,663
INCREASE TO REVENUE:			\$ 512,058
PPE Supplies	\$ 7,600	\$ 0	\$ 7,600
Software	\$ 28,664	\$ 0	\$ 28,664
Additional OOD Student	\$ 0	\$ 0	\$ 0
Transportation	\$	\$	\$ 100,000
DECREASE TO EXPENSES:			\$ 136,264

FY22-FY25 Increase to Budget

	FY22	FY23	FY24	FY25	Difference (%)
Salaries	\$ 14,556,951	\$ 14,993,660	\$ 15,443,469	\$ 15,906,773	3%
Transportation	\$ 1,064,460	\$ 1,107,038	\$ 1,151,320	\$ 1,197,373	4%
Facilities/Utilities	\$ 846,915	\$ 872,322	\$ 898,492	\$ 925,447	3%
SPED OOD Tuitions	\$ 1,337,417	\$ 1,366,395	\$ 1,407,387	\$ 1,351,361	Varies 2% to (4%)
Athletic, Legal, Supplies, Tech	\$ 1,516,695	\$ 1,577,363	\$ 1,640,457	\$ 1,706,076	4%
TOTAL:	\$ 19,322,438	\$ 19,916,778	\$ 20,541,126	\$ 21,087,030	

Enrollment History Forecasted by Grade

Forecasted with 30 students leaving grade 9 and 5 students entering through School Choice.

	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total Enrollment	Yearly Enrollment Decline
FY15	99	92	106	109	132	127	122	117	154	112	101	106	112	1489	
FY16	85	102	93	113	111	129	121	123	118	113	114	100	113	1435	54
FY17	84	94	108	99	119	113	132	126	117	103	108	115	100	1418	17
FY18	92	89	97	108	101	120	111	131	123	79	104	103	113	1371	47
FY19	99	85	84	104	106	104	115	113	132	99	78	104	105	1328	43
FY20	93	105	103	89	109	106	111	122	116	85	98	88	102	1327	1
FY21*	82	82	105	97	78	109	103	102	118	89	91	98	88	1242	85
FY22	95	82	93	105	103	89	109	106	111	97	89	91	98	1268	Increased by 26
FY23	95	95	82	93	105	103	89	109	106	86	97	89	91	1240	28
FY24	95	95	95	82	93	105	103	89	109	81	86	97	89	1219	21

* 44 Students were pulled due to COVID-19. Students were added back in for FY22.