

2022-23

ASSUMPTIONS:

1. estimate does not include a revenue limit increase or per pupil aid increase, special ed. aided @ 28%
2. membership of Sept. 21, less senior class, plus like-size k and slight increase 4k = minus 12 FTE
3. summer school membership plus 10 FTE (included in Sept count above)
4. voucher & special needs voucher exemptions plus 11.2 FTE
5. includes \$250,000 contingency
6. includes Fund 46 transfer \$810,000
7. transfer of service increase
8. includes continuation of site dollar increase for teacher supplies
9. budget includes \$2.078M of the estimated remaining balance of \$4.54M in ESSER funding

REVENUE LIMIT PER PUPIL INCREASE	<u>at + \$0</u>	
REVENUE CAP - FUND 10	\$ (367,664)	
DECREASE IN PER PUPIL AID	\$ (23,068)	decrease 3 year rolling average
INCREASE OE TUITION	<u>\$ 27,689</u>	increase OE in students
REVENUE SUBTOTAL	\$ (363,043)	total estimated revenue decrease
ESTIMATED SALARY INCREASE + BENNIES	\$ (1,370,109)	Fund 10 salaries & bennies @ 6.98% health @ 3%, dental @ 0% decrease based on actual as of 3/2022 utilities - gas @ 60%, elect @4%, all others @ 3%; transp @ 7.5% annual CESA contracts estimated OE count estimated Voucher count estimated CVTC Business Ed. classes for MHS students estimated increase for add'l elementary teacher at RH estimated increase for add'l para's at Knapp & Downsville insurance @ 3.5% estimated increase in fd 27 transfer - salary and benefits & new hires
ESTIMATED HEALTH & DENTAL INCREASE	\$ (144,469)	
ESTIMATED EARLY RETIREMENT/OPEB DECREASE	\$ 111,844	
ESTIMATED REGULAR EXPENSE INCREASES (UTIL, TRANSP)	\$ (234,759)	
ESTIMATED CESA CONTRACT INCREASE	\$ (7,797)	
ADD'L EST. COST - OPEN ENROLLMENTS	\$ (92,063)	
ADD'L EST. COST - VOUCHER ENROLLMENTS	\$ (103,313)	
ADD'L EST. COST - CVTC MHS BUSINESS ED COURSES	\$ (42,417)	
ADD'L EST. COST - 1.0 FTE ELEM TEACHER	\$ (85,000)	
ADD'L EST. COST - 1.3 FTE REGULAR ED PARA'S	\$ (53,236)	
ESTIMATED INSURANCE INCREASE	\$ (18,443)	
ESTIMATED INCREASE IN FUND 27 TRANSFER	\$ (404,253)	
POTENTIAL SALARY SAVINGS NEW RETIREES/NEW TEACHERS	<u>\$ 130,000</u>	
EXPENSE SUBTOTAL	\$ (2,314,015)	total estimated expense increase
REVENUE/EXPENSE SUBTOTAL	<u>\$ (2,677,058)</u>	difference