

2023-24

ASSUMPTIONS:

1. membership of Sept. 22, less senior class, plus like-size k and 4k
2. per pupil aid @ \$742
3. transfer of service the same as 22-23
4. includes \$250,000 contingency
5. includes special education aid @30%
6. increase in fund 27 transfer
7. includes fund 46 transfer \$810,000
8. includes continuation of site dollar increase for teacher supplies
9. budget does not include ESSER funding
10. carryover of ESSER salary and benefit costs

REVENUE LIMIT PER PUPIL INCREASE

at + \$200

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|--|-----------------------|
| REVENUE CAP - FUND 10 | \$ 261,933 |
| INCREASE IN PER PUPIL AID | \$ 10,635 |
| INCREASE IN INTEREST | \$ 117,000 |
| DECREASE IN ESSER FUNDING | \$ (4,800,138) |
| DECREASE IN GKA & BACK TO SCHOOL GRANT FUNDING | \$ (360,623) |
| INCREASE IN MEDICAID | \$ 100,000 |
| DECREASE IN TECHNOLOGY RECYCLING | \$ (2,941) |
| REVENUE SUBTOTAL | \$ (4,674,134) |

total estimated revenue decrease

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|--|----------------|
| ESTIMATED SALARY INCREASE + BENEFITS | \$ (1,549,421) |
| ESTIMATED HEALTH & DENTAL INCREASE | \$ (619,287) |
| ESTIMATED EARLY RETIREMENT/OPEB DECREASE | \$ 191,505 |
| ESTIMATED REGULAR EXPENSE INCREASES (TRANSP) | \$ (119,271) |
| ESTIMATED REGULAR EXPENSE INCREASES (UTILITIES) | \$ (111,798) |
| ESTIMATED INCREASE MHS - CVTC COURSES | \$ (35,607) |
| INCREASE IN CHROMEBOOK LEASE | \$ (22,605) |
| ESTIMATED INSURANCE DECREASE | \$ 23,879 |
| ESTIMATED INCREASE IN FUND 27 TRANSFER | \$ (351,251) |
| ESTIMATED DECREASE IN MHS DEAN OF STUDENTS | \$ 109,500 |
| DECREASE IN ESSER SUPPLIES, CURRICULUM, ETC. | \$ 926,926 |
| POTENTIAL SALARY SAVINGS NEW RETIREES/NEW TEACHERS | \$ 142,000 |

salaries & benefits @ 8%
 health @ 11%, dental @ 0%
 decrease based on actual as of 5/2023
 transp @ 5%
 utilities - electricity @18% gas @ 0%
 CVTC tuition
 new student chrombook lease
 insurance work comp decrease
 estimated increase in fd 27 transfer - salary and benefits & new hires

EXPENSE SUBTOTAL

\$ (1,415,430)

total estimated expense increase

REVENUE/EXPENSE SUBTOTAL

\$ (6,089,564)

difference