

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 @32%
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

	<u>Scenario 2</u>		
	<u>at + \$200</u>	<u>at + \$325</u>	
		<u>at + \$11,000</u>	
REVENUE LIMIT PER PUPIL INCREASE			
LOW REVENUE CEILING INCREASE			
REVENUE CAP - FUND 10	\$ 261,933	\$ 2,364,224	
INCREASE IN PER PUPIL AID	\$ 10,635	\$ 10,635	
INCREASE IN INTEREST	\$ 117,000	\$ 117,000	
DECREASE IN ESSER FUNDING	\$ (4,800,138)	\$ (4,800,138)	
DECREASE IN GKA & BACK TO SCHOOL GRANT FUNDING	\$ (360,623)	\$ (360,623)	
INCREASE IN MEDICAID	\$ 100,000	\$ 100,000	
DECREASE IN TECHNOLOGY RECYCLING	\$ (2,941)	\$ (2,941)	
<b>REVENUE SUBTOTAL</b>	<b>\$ (4,674,134)</b>	<b>\$ (2,571,843)</b>	total estimated revenue decrease
ESTIMATED SALARY INCREASE + BENEFITS	\$ (1,549,421)	\$ (1,549,421)	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
ESTIMATED HEALTH & DENTAL INCREASE	\$ (619,287)	\$ (619,287)	
ESTIMATED EARLY RETIREMENT/OPEB DECREASE	\$ 191,505	\$ 191,505	
ESTIMATED REGULAR EXPENSE INCREASES (TRANSP)	\$ (119,271)	\$ (119,271)	
ESTIMATED REGULAR EXPENSE INCREASES (UTILITIES)	\$ (111,798)	\$ (111,798)	
ESTIMATED INCREASE MHS - CVTC COURSES	\$ (35,607)	\$ (35,607)	
INCREASE IN CHROMEBOOK LEASE	\$ (22,605)	\$ (22,605)	
ESTIMATED INSURANCE DECREASE	\$ 23,879	\$ 23,879	
ESTIMATED INCREASE IN FUND 27 TRANSFER	\$ (351,251)	\$ (217,499)	
ESTIMATED DECREASE IN MHS DEAN OF STUDENTS	\$ 109,500	\$ 109,500	
DECREASE IN ESSER SUPPLIES, CURRICULUM, ETC.	\$ 926,926	\$ 926,926	
POTENTIAL SALARY SAVINGS NEW RETIREES/NEW TEACHERS	\$ 142,000	\$ 142,000	
<b>EXPENSE SUBTOTAL</b>	<b>\$ (1,415,430)</b>	<b>\$ (1,281,678)</b>	total estimated expense increase
<b>REVENUE/EXPENSE SUBTOTAL</b>	<b>\$ (6,089,564)</b>	<b>\$ (3,853,521)</b>	difference