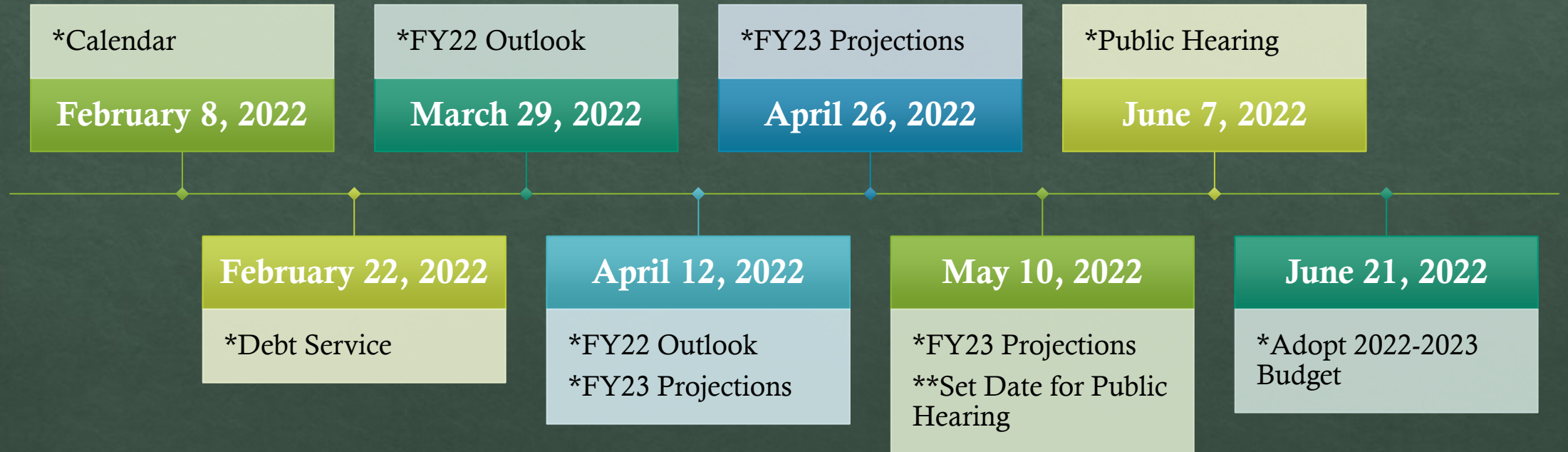


Budget Discussions

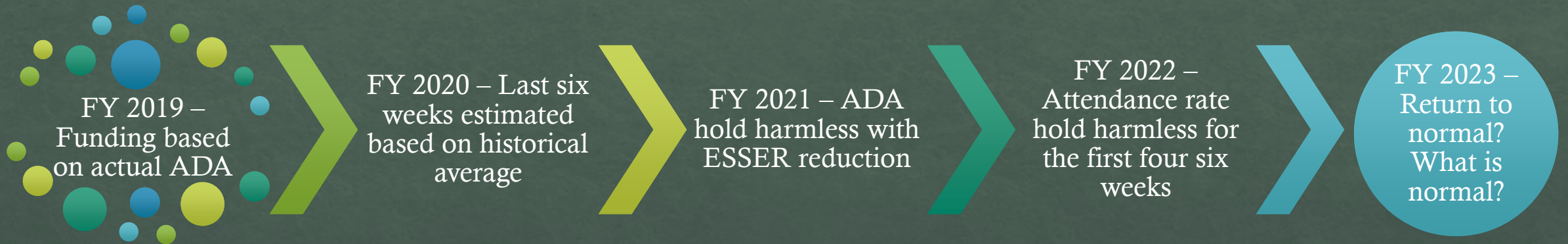
April 26, 2022

Board of Trustees

2022-2023 Budget Planning Calendar



History of Average Daily Attendance



Revenue Assumptions – Average Daily Attendance



Ten Year Forecast by Grade Level

YEAR	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Total Growth	Percent
2017/18	98	1,048	2,081	2,100	2,119	2,230	2,251	2,300	2,264	2,232	2,204	2,346	2,245	2,018	1,887	29,423		
2018/19	78	1,082	2,177	2,117	2,182	2,136	2,274	2,303	2,335	2,328	2,312	2,371	2,313	2,173	1,988	30,169	746	2.5%
2019/20	90	1,099	2,157	2,279	2,155	2,222	2,179	2,323	2,333	2,409	2,403	2,543	2,385	2,220	2,111	30,908	739	2.4%
2020/21	92	978	2,062	2,115	2,213	2,092	2,198	2,120	2,273	2,319	2,402	2,455	2,402	2,324	2,222	30,267	-641	-2.1%
2021/22	77	1,205	2,341	2,291	2,256	2,380	2,225	2,312	2,237	2,385	2,443	2,615	2,516	2,434	2,289	32,006	1,739	5.7%
2022/23	77	1,317	2,441	2,511	2,407	2,361	2,498	2,318	2,373	2,330	2,463	2,667	2,644	2,546	2,427	33,380	1,374	4.3%

Original Projection – ADA - 31,000

Updated Projections – Based on 95% ADA of 33,000 = 31,350

	2022-2023 PROJECTED BUDGET	2021-2022 ORIGINAL BUDGET		
	ADA 31,350 7.28% GROWTH	ADA 29,916	VARIANCE	%
Property Taxes	216,145,728	202,238,424	13,907,304	6.88%
Other Local Revenue	4,412,600	4,118,500	294,100	7.14%
State Funding	78,988,523	79,495,552	(507,029) ★	(.01%)
State Funding – TRS On-Behalf	9,500,000	9,500,000	-	-
Federal Sources	5,350,000	4,850,000	500,000	10.31%
Other – Workers Comp Transfer	<u>1,000,000</u>	<u>500,000</u>	<u>500,000</u>	100.00%
Total Revenue	315,396,851	300,702,476	14,694,375	0.05%

Expenditures

2022-2023

Budget Requests

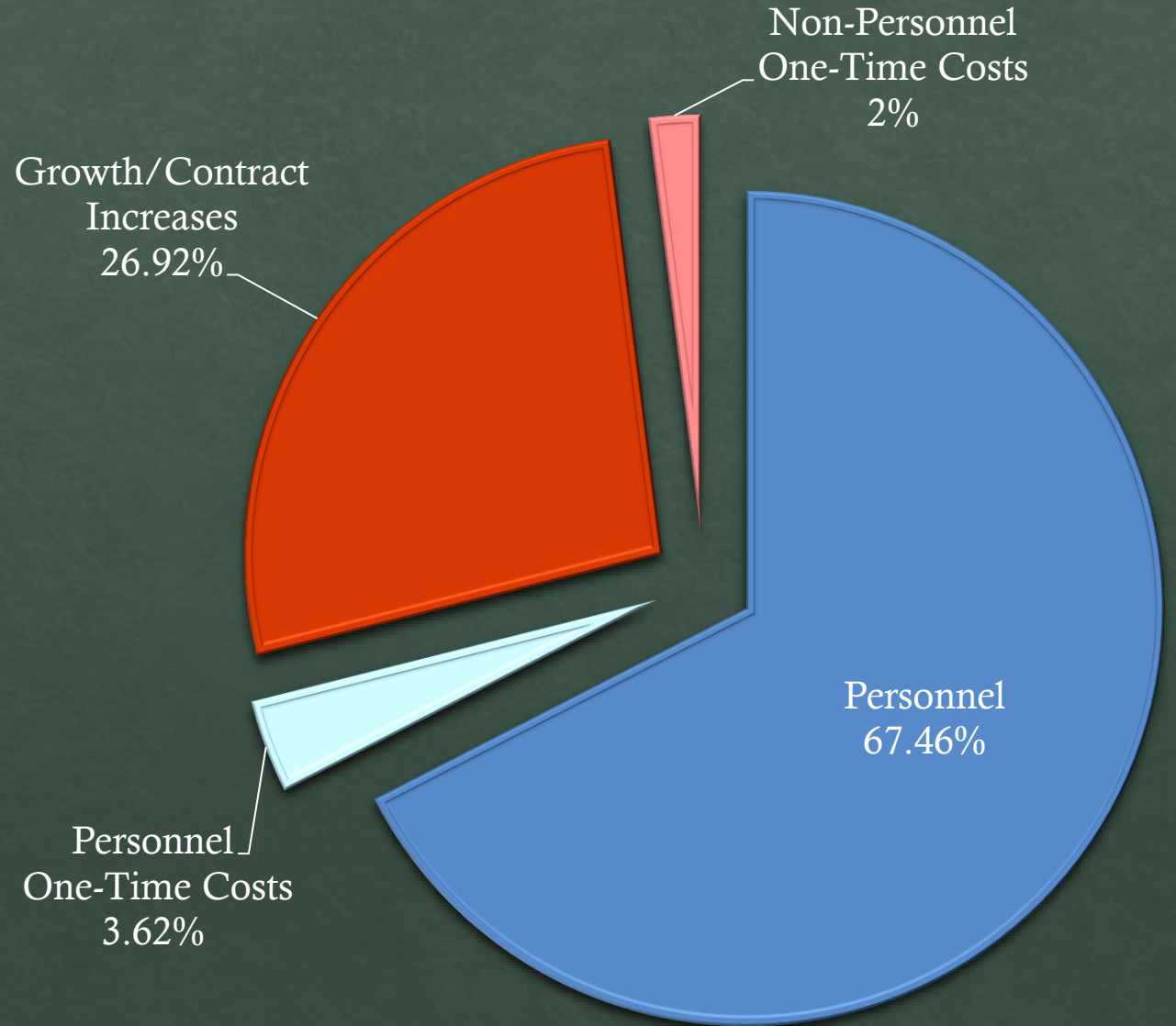
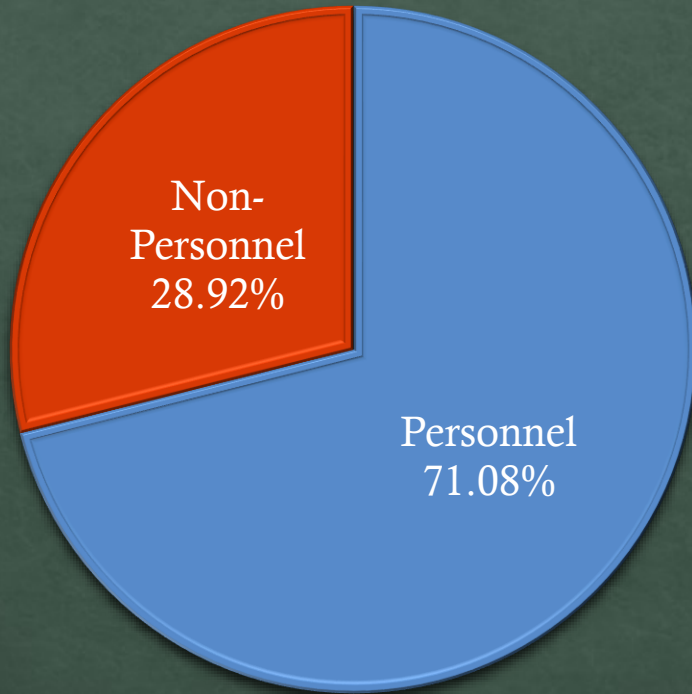
Personnel

- Compensation Plan – 3% Pay Raise And Equity Adjustments
- Opening of Sandbrock Ranch Elementary and Growth
- Reading Academy Stipends

Non-Personnel

- Growth and Contract Increases

2022-2023 Budget Additions Included

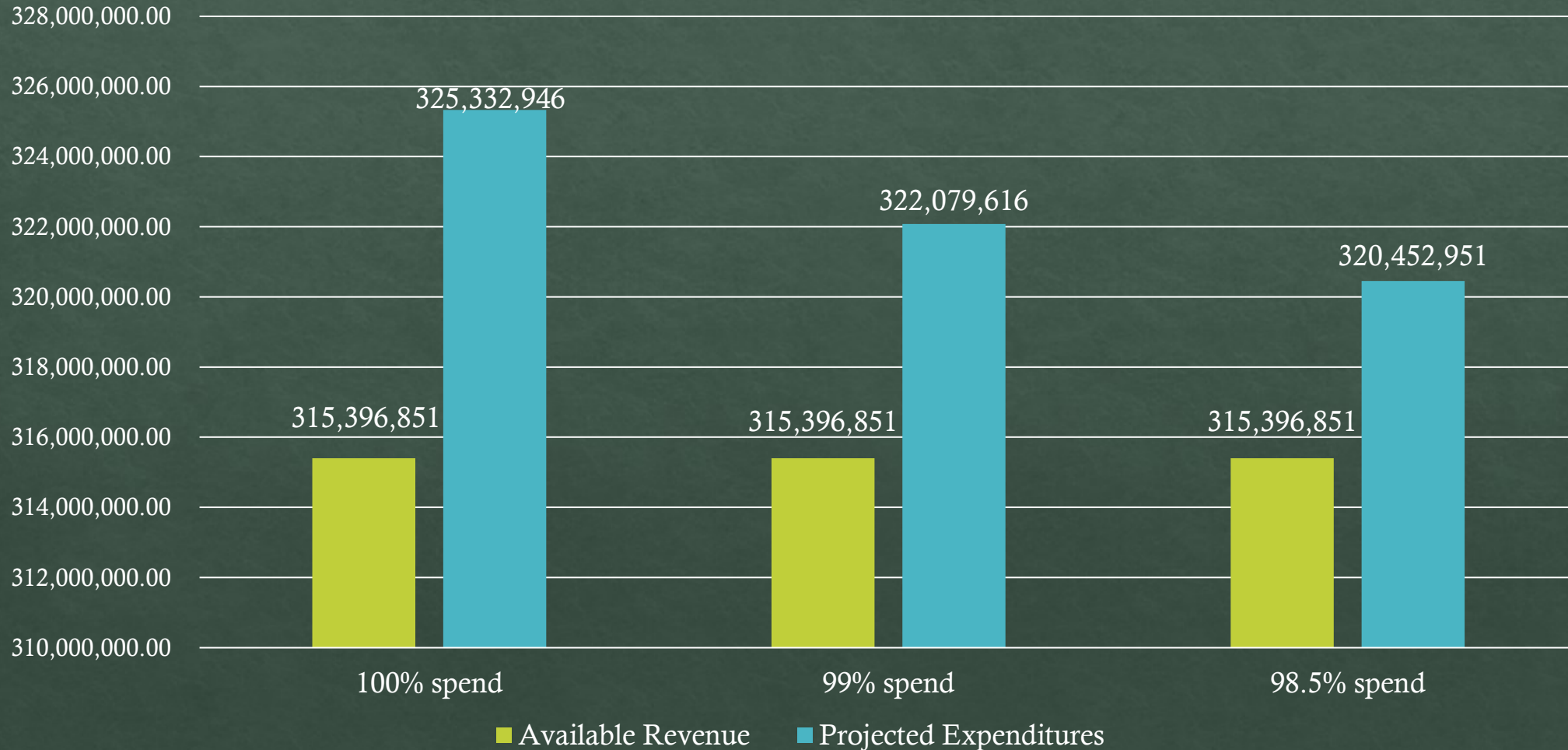


Comparison of Risk Level Assessment

Budgeted ADA	% of Estimated Spend	Risk Level Assessment	% of Budget
95%	100%	(9,936,095)	(3.05%)
95%	99%	(6,682,765)	(2.05%)
95%	98.50%	(5,056,100)	(1.55%)
96%	100%	(6,837,396)	(2.10%)
96%	99%	(3,584,066)	(1.10%)
96%	98.50%	(1,957,401)	(0.60%)

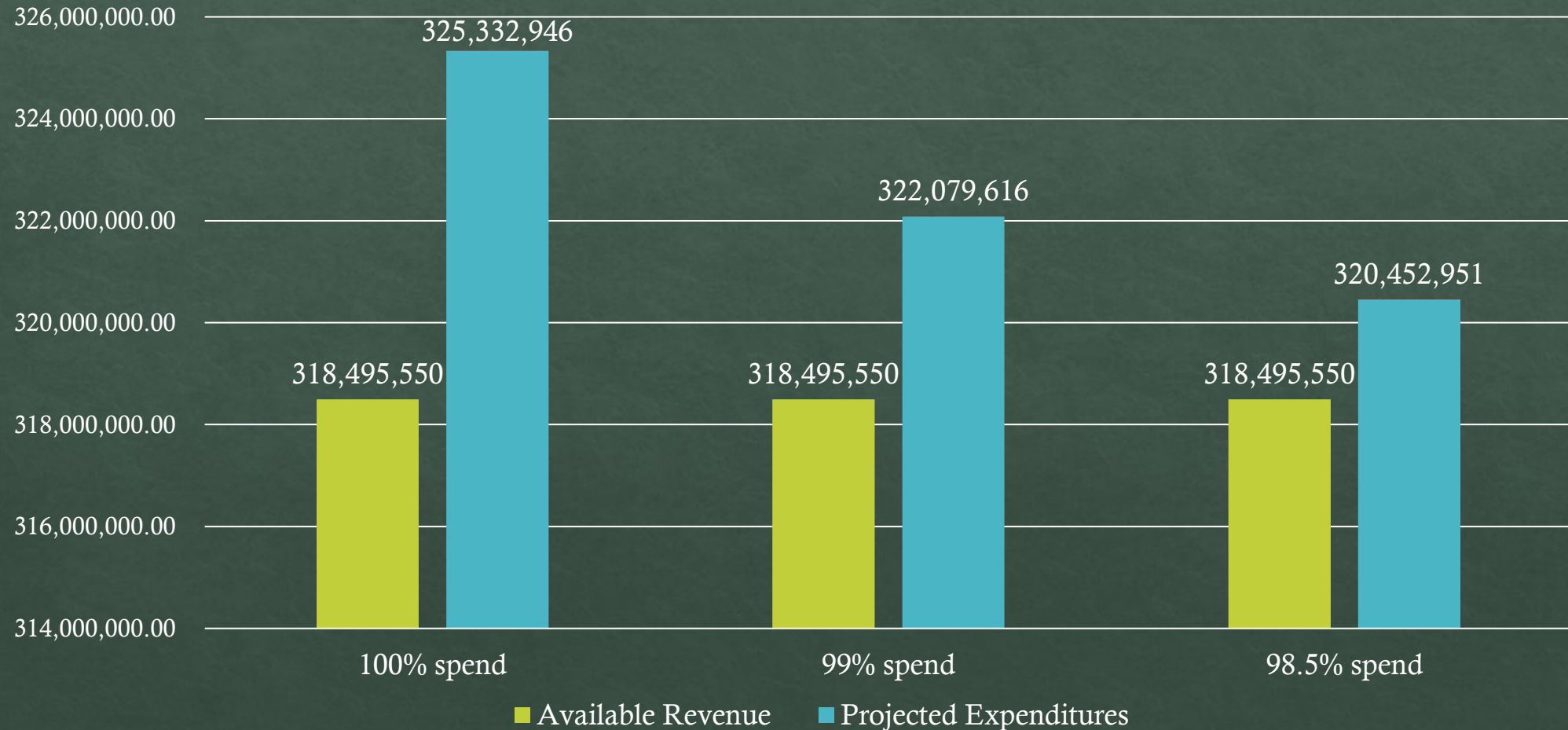
Risk Level Assessment

95% Average Daily Attendance – 31,350



Risk Level Assessment

96% Average Daily Attendance – 31,680



QUESTIONS?