

## Data is based on the 2022-2023 School Year

### Umpire Schools

The following data is based on an enrollment of 99 students:

#### Revenue:

Foundation fund-----	\$733,887.00
Salary Equalization-----	18,315.00
Isolated fund-----	260,716.00
Isolated transportation-----	284,875.00
Categorical Funds-----	91,892.00
Federal funds less ESSER-----	108,788.13
Child Nutrition funds-----	86,661.63
Total Revenue	\$1,585,134.76

#### Expenditures:

Funds 1000 and 2000-----	\$893,595.33
Funds 1212 and 2212-----	477,530.58
Fund 2228-----	311,195.28
Categorical-----	91,866.60
Federal less ESSER-----	112,947.67
Child Nutrition-----	99,811.25
Total Expenditures	\$1,986,946.71
Expenses over Revenue	\$401,811.95

Fund 1000 is the certified teachers that are paid by state and local funds in the regular educational program. These positions are required to meet the standards or positions above the standards that the local district wants. Fund 2000 is local and state funds that are used to pay the day to day operation of the district for the regular educational program to meet standards or items the local district wants above standards. Fund 1212 is for certified teachers that are paid from isolated funding. Fund 2212 is day to day operational expenses on an isolated campus to meet the standards or items above the standards that the local district wants. Fund 2228 is

isolated transportation funds. The funds are to be spent on transportation for the isolated campus. Categorical Funds are state funds for the following items: Professional Development for school Personnel; Alternate Learning Environment program; and English Learner Language program. Fund 2281 is funds produced by the number of students on Free and Reduced Meals. These funds are to be used for remediation of students or for items in any of the preceding categorical funds. .

The savings to the district by closing the Umpire Campus would be \$401,811.95 if you lost all of the students and did not replace any of the personnel plus getting rid of the facilities at Umpire. This is the amount the district spends on the Umpire Campus above the income produced by the 99 students at Umpire.

The savings to the district if you did not lose any of the students at Umpire for closing the campus would be approximately \$500,000 if the district kept all of the employees from the Umpire Campus. If the district decided to eliminate all positions not needed the savings would be about \$1,000,000. These amounts will change based upon the number of employees needed. My recommendation would be to keep all employees and eliminate the extra employees by attrition. Most districts lose employees each year. It would not take long to get the number of employees in line with need by using attrition.