

Figures for Discussion Purposes Only

**Multi-Year Projection - Scenario A - flat COLA @ 2%, enrollment flat and Teacher Template costs at 1% for step and column, increased program costs @ 1%**

**Budget Summary for High Quality Instruction 2022-23**

Measure E1, Resource 0741

Update 4-12-22

	Year 5	Year 5	Year 6	Year 7	Year 8	Year 1
	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Revenue</b>	as submitted to Board 21,221,046	2nd Interim 21,221,046	April 12, 2022 22,158,906	COLA @ 2% 22,602,084	COLA @ 2% 23,054,126	COLA @ 0% 23,054,126
<b>Transfers</b>				<b>Enrollment flat, 1% SC</b>	<b>Enrollment flat, 1% SC</b>	<b>Enrollment flat, 1% SC</b>
Teacher Compensation	14,262,400	15,305,500	15,152,600	15,304,126	15,457,167	15,611,739
Direct Support	571,700	576,800	584,900	590,749	596,656	602,623
Sub Compensation	256,800	382,500	279,600	282,396	285,220	288,072
<b>Total Transfers to the General Fund</b>	15,090,900	16,264,800	16,017,100	16,177,271	16,339,044	16,502,434
<b>Net Revenue</b>	6,130,146	4,956,246	6,141,806	6,424,813	6,715,082	6,551,692
<b>Directly Charged Expense</b>				<b>Costs @ 1%</b>	<b>Costs @ 1%</b>	<b>Costs @ 1%</b>
Professional Development	2,112,699	1,987,547	2,331,940	2,355,259	2,378,812	2,402,600
Program Evaluation	707,494	626,414	770,975	778,685	786,471	794,336
ECO	880,172	1,010,007	920,374	929,578	938,874	948,263
Classroom Support	1,758,184	1,782,574	1,866,420	1,885,084	1,903,935	1,922,975
Unallocated Reserve	163,756	373,096	258,161	260,742	263,350	265,983
<b>Total Directly Charged Expense</b>	5,622,305	5,779,638	6,147,870	6,209,349	6,271,442	6,334,157
<b>Indirect Cost</b>	1,122,656	1,150,181	1,427,424	1,441,698	1,456,115	1,470,676
<b>Total Expense</b>	6,744,961	6,929,819	7,575,294	7,651,047	7,727,558	7,804,833
<b>Total Transfers and Expense</b>	21,835,861	23,194,619	23,592,394	23,828,318	24,066,601	24,307,267
<b>Revenue Less Transfers and Expense</b>	(614,815)	(1,973,573)	(1,433,488)	(1,226,234)	(1,012,476)	(1,253,142)
<b>Beginning Fund Balance</b>	3,206,148	6,382,707	4,409,134	2,975,646	1,749,412	0
Net Increase/(Decrease) in Fund Balance	(614,815)	(1,973,573)	(1,433,488)	(1,226,234)	(1,012,476)	(1,253,142)
<b>Ending Fund Balance</b>	<b>2,591,333</b>	<b>4,409,134</b>	<b>2,975,646</b>	<b>1,749,412</b>	<b>736,936</b>	<b>(1,253,142)</b>

Assumptions:

Year 7 - flat enrollment, Teacher Template cost increased by 1% for step and column, increase program costs by 1%, COLA 2%

Year 8 - flat enrollment, Teacher Template cost increased by 1% for step and column, increase program costs by 1%, COLA 2%

Figures for Discussion Purposes Only

**Multi-Year Projection - Scenario B - flat COLA @ 2%, enrollment flat and Teacher Template costs at 1% for step and column, decreased program costs @ -8%**

**Budget Summary for High Quality Instruction 2022-23**

Measure E1, Resource 0741

Update 4-12-22

	Year 5	Year 5	Year 6	Year 7	Year 8	Year 1
			<b>Draft</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	as submitted to Board	2nd Interim	April 12, 2022	COLA @ 2%	COLA @ 2%	COLA @ 0%
<b>Revenue</b>	21,221,046	21,221,046	22,158,906	22,602,084	23,054,126	23,054,126
<b>Transfers</b>				<b>Enrollment flat, 1% SC</b>	<b>Enrollment flat, 1% SC</b>	<b>Enrollment flat, 1% SC</b>
Teacher Compensation	14,262,400	15,305,500	15,152,600	15,304,126	15,457,167	15,611,739
Direct Support	571,700	576,800	584,900	590,749	596,656	602,623
Sub Compensation	256,800	382,500	279,600	282,396	285,220	288,072
<b>Total Transfers to the General Fund</b>	15,090,900	16,264,800	16,017,100	16,177,271	16,339,044	16,502,434
<b>Net Revenue</b>	6,130,146	4,956,246	6,141,806	6,424,813	6,715,082	6,551,692
<b>Directly Charged Expense</b>				<b>Costs @ -8%</b>	<b>Costs @ -8%</b>	<b>Costs @ 1%</b>
Professional Development	2,112,699	1,987,547	2,331,940	2,166,839	2,013,426	2,033,561
Program Evaluation	707,494	626,414	770,975	716,390	665,669	672,326
ECO	880,172	1,010,007	920,374	855,212	794,663	802,609
Classroom Support	1,758,184	1,782,574	1,866,420	1,734,278	1,611,491	1,627,606
Unallocated Reserve	163,756	373,096	258,161	239,883	222,899	225,128
<b>Total Directly Charged Expense</b>	5,622,305	5,779,638	6,147,870	5,712,601	5,308,149	5,361,230
<b>Indirect Cost</b>	1,122,656	1,150,181	1,427,424	1,409,708	1,394,079	1,408,020
<b>Total Expense</b>	6,744,961	6,929,819	7,575,294	7,122,309	6,702,228	6,769,250
<b>Total Transfers and Expense</b>	21,835,861	23,194,619	23,592,394	23,299,580	23,041,272	23,271,684
<b>Revenue Less Transfers and Expense</b>	(614,815)	(1,973,573)	(1,433,488)	(697,496)	12,854	(217,559)
<b>Beginning Fund Balance</b>	3,206,148	6,382,707	4,409,134	2,975,646	2,278,150	0
Net Increase/(Decrease) in Fund Balance	(614,815)	(1,973,573)	(1,433,488)	(697,496)	12,854	(217,559)
<b>Ending Fund Balance</b>	<b>2,591,333</b>	<b>4,409,134</b>	<b>2,975,646</b>	<b>2,278,150</b>	<b>2,291,004</b>	<b>(217,559)</b>

Assumptions:

Year 7 - flat enrollment, Teacher Template cost increased by 1% for step and column, decrease program costs by 8% (1% S&C increase embedded), COLA 2%

Year 8 - flat enrollment, Teacher Template cost increased by 1% for step and column, decrease program costs by 8% (1% S&C increase embedded), COLA 2% decrease program costs by 8%, COLA 2%