

DRAFT Budget Assumptions

Budget Assumptions

For the budget being presented, the **2021-22 Budget Assumptions** are an important starting point. These assumptions are as follows:

1. Estimated Enrollment

Oct. 1, 2021 Kindergarten through 12th grade estimated enrollment of 4,433 (includes 354 kindergarten students), which is a decline of 35 students from FY2021 using a 7-year average ratio model. The WADM calculation to be included in the financial projections is 4,862 after incorporating end of year migration out and pupil unit weighting (1.0 for grades K-6 and 1.2 for grades 7-12).

2. Classroom Teacher Staffing

Based on estimated enrollment and class size guidelines across district and by grade (consistent with FY 2021):

Grade	Guidelines
Kindergarten	23.0
Grade 1	23.0
Grade 2	24.0
Grade 3	26.0
Grade 4	28.0
Grades 5	29.0
Grade 6-8	30.0-35.0
Grades 9-12	

3. District Fees

The following fees are included in the revenue budget assumptions for FY 2022:

Description	Amount
High School Parking	\$60 per semester (+10/semester)
Student Activities	See fee schedule below (increase toward regional average)
Student Meals	See rate schedule below (increase toward regional average)

- State General Funding** - Formula increase of 1.0% for FY 2022; \$6,600 per adjusted pupil unit; see table below
- Fund Balance** - General Fund balance maintained above 10% (School Board policy 714 = 6%)
- Purchased Services** - Market-based increase in transportation, utilities, and property/liability insurance budgets
- Salary/Benefits** - Known increases for settled employee contracts as well as historical settlement assumptions for open contracts
- Contingency** - \$200,000 to address class size or other staffing concerns as this fall's enrollment numbers become known or to address other unforeseen needs of the General Fund throughout the year

Recommended student fees - student cap? family cap?

Fee Category	Current	Recommended	
	FY 2021	FY 2022	Change
Fall Sports			
B Cross Country	\$195	\$210	\$15
G Cross Country	\$195	\$210	\$15
Fball	\$195	\$210	\$15
G Swim & Dive	\$195	\$210	\$15
B Soccer	\$195	\$210	\$15
G Soccer	\$195	\$210	\$15
G Tennis	\$195	\$210	\$15
Volleyball	\$195	\$210	\$15
Winter Sports			
B Bball	\$195	\$210	\$15
G Bball	\$195	\$210	\$15
Gymnastics	\$195	\$210	\$15
B Hockey	\$240	\$255	\$15
G Hockey	\$240	\$255	\$15
Nordic	\$195	\$210	\$15
B Swim & Dive	\$195	\$210	\$15
Spring Sports			
Baseball	\$195	\$210	\$15
B Golf	\$195	\$210	\$15
G Golf	\$195	\$210	\$15
B Lax	\$195	\$210	\$15
G Lax	\$195	\$210	\$15
Softball	\$195	\$210	\$15
Synchronized Swim	\$195	\$210	\$15
B Tennis	\$195	\$210	\$15
B T/F	\$195	\$210	\$15
G T/F	\$195	\$210	\$15
Parking Fees			
	\$100	\$120	\$20
	(\$50 / semester)	(\$60 / semester)	

Recommend meal pricing

	FY2021 Price	FY2022 Price	Change
Breakfast Elem	\$ 1.35	\$ 1.50	\$ 0.15
Breakfast MS	\$ 1.35	\$ 1.50	\$ 0.15
Breakfast HS	\$ 1.35	\$ 1.50	\$ 0.15
Breakfast Adult	\$ 2.35	\$ 2.50	\$ 0.15
Lunch Elem	\$ 2.80	\$ 2.90	\$ 0.10
Lunch MS	\$ 3.05	\$ 3.15	\$ 0.10
Lunch HS	\$ 3.05	\$ 3.15	\$ 0.10
Lunch Adult	\$ 4.00	\$ 4.25	\$ 0.25

Recommend basic funding formula

Year	Amount	Explanation
2006-07	\$4,974	
2007-08	\$5,074	2.00%
2008-09	\$5,124	1%
2009-10	\$5,124	0%
2010-11	\$5,124	0%
2011-12	\$5,174	1%
2012-13	\$5,224	1%
2013-14	\$5,302	1.50%
2014-15	\$5,831	1.5% +25
2015-16	\$5,948	2%
2016-17	\$6,067	2%
2017-18	\$6,188	2%
2018-19	\$6,312	2%
2019-20	\$6,438	2%
2020-21	\$6,567	2%
Recommended 2021-22	\$6,633	1.00%