Bluffview Montessori Charter School
Long-Range Budget Model
FY 2021-22 as of 4-20-22

	Actual 2020-2021	2021-2022	Working '2021-2022	2022-23	2023-24	2024-25	2025-26	2026-2027
	53,652	(6,144)	10,252	18,216	49,152	(10,145)	3,846	16,573
	1.08	1.08	1.17	1.16	1.3	1.1	1.11	1.15
Budget Projections								
Enrollment Projections								
Number Students Grade K	23	25	25	25	25	25	25	25
Number Students Grade 1	24	23	23	23	24	25	25	25
Number Students Grade 2	26	25	25	25	25	25	25	25
Number Students Grade 3	22	22	22	23	23	23	23	23
Number Students Grade 4	22	25	25	25	25	25	25	25
Number Students Grade 5	24	25	25	25	25	25	25	25
Number Students Grade 6	24	24	24	24	24	24	24	24
Number Students Grade 7	20	22	22	22	22	22	22	22
Number Students Grade 8	21	21	21	21	21	21	22	22
Enrollment totals by state pupil unit weighting category								
Total Number of Students Grade K - 6	165	169	169	170	171	172	172	172
Total Number of Students Grades 7-12	41	43	43	43	43	43	44	44
Total Number of Students - ADM's	**206**	**212**	**212**	**213**	**214**	**215**	**216**	**216**
	99.1%	102.1%	100.0%	100.5%	100.5%	100.5%	100.5%	100.0%
Total Number of Current Year Pupil Units	214.06	220.60	220.60	221.60	222.60	223.60	224.80	224.80
Total Number of Marginal Cost Pupil Units (NA)	**214.06**	**220.60**	**220.60**	**221.60**	**222.60**	**223.60**	**224.80**	**224.80**
Declining Pupil Units from prior year	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

State Revenue Assumptions and Calculations

General Education Revenue								
State Averages Per Pupil Unit	$6,698	$6,728	$6,728	$6,863	$7,000	$7,140	$7,283	$7,429
Inflation Rate Assumption - Basic only	**2.0%**	**2.45%**	**2.45%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**
Basic Excluding Transportation	$6,260.64	$6,414.03	$6,414.48	$6,542.77	$6,673.62	$6,807.10	$6,943.24	$7,082.10
One Time Revenue	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Technology & Operating Capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gifted and Talented	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Sparsity	30.33	30.33	31.13	31.13	31.13	31.13	31.13	31.13
Operating Capital	226.53	226.53	226.69	226.69	226.69	226.69	226.69	226.69
Transportation basic formula (does not transport)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equity	116.20	116.20	116.46	116.46	116.46	116.46	116.46	116.46
Transition (included below)	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
Referendum	37.31	33.58	23.96	23.96	21.56	19.41	17.47	15.72
Transportation sparsity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Per Pupil Unit State Revenue	6,686.73	6,836.39	6,828.44	6,956.73	7,085.19	7,216.51	7,350.71	7,487.82
Pension Adjustment	**1.12**	**1.12**	**0.00**	**0.00**	**1.05**	**1.05**	**1.05**	**1.05**
Total Per Pupil Unit State Revenue	**$6,687.85**	**$6,837.51**	**$6,828.44**	**$6,956.73**	**$7,086.24**	**$7,217.56**	**$7,351.76**	**$7,488.87**
Total General Education State Revenue	**1,431,575**	**1,508,354**	**1,506,354**	**1,541,611**	**1,577,397**	**1,613,845**	**1,652,675**	**1,683,499**

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	Actual 2020-2021	2021-2022	Working '2021-2022	2022-23	2023-24	2024-25	2025-26	2026-2027
	53,652	(6,144)	10,252	18,216	49,152	(10,145)	3,846	16,573
	1.08	1.08	1.17	1.16	1.3	1.1	1.11	1.15
	Budget Projections							
	27%	22%	22%	19%	19%	19%	19%	19%
Compensatory Revenue	**per mde 1-23-20**	**per mde 12-28-20**	**per mde 12-28-20**	**per mde 12.21.21**	Estimated	Estimated	Estimated	Estimated
A: Number of Students prior yr. (current year for 1st year)	212	208	208	213	213	214	215	216
B: Number of Free Lunch Students prior yr. (or current year for 1st yr.)	35	28	28	29	29	29	29	29
C: Number of Reduced Lunch Students prior yr. (current yr. For 1sr yr.)	23	16	16	8	8	8	8	8
D: Adjusted Counts = 100% Free, 50% Reduced - (A)	46.50	36.00	36.00	33.00	33.00	33.15	33.31	33.46
E: Concentration Portion	0.2193	0.1731	0.1731	0.1549	0.1549	0.1549	0.1549	0.1549
F: Concentration Factor (lessor of 1 or Conc. portion/.8)	0.27	0.22	0.22	0.19	0.19	0.19	0.19	0.19
G: PU = .6 * D * F	7.649	4.67	4.67	3.83	3.83	3.85	3.87	3.89
H: Initial Revenue = 5728 *G (16-17)	43,816	26,767	26,767	23,099	21,964	22,067	22,170	22,273
I: Short Year Factor	1	1	1	1	1	1	1	1
Rounding Adjustment	3	(17)	(17)	(27)	0	0	0	0
Calculated Compensatory State Revenue ((A) x (B))	**43,819**	**26,750**	**26,750**	**23,072**	**21,964**	**22,067**	**22,170**	**22,273**
	27,988	20,670	**20,670**	20,091	15,609	15,237	13,660	13,660
Building Lease Aid : Lesser of Line a or b below:								
Lease Aid Expense	343,620	345,042	345,042	345,859	342,339	343,385	343,385	343,385
a) Lease Aid Rev at $1,314 per pupil unit beginning 2014-15	**281,270**	**289,868**	**289,868**	**291,182**	**292,496**	**293,810**	**295,387**	**295,387**
b) Lease Aid Rev at 90% of Lease Expense	**309,258**	**310,538**	**310,538**	**311,273**	**308,105**	**309,047**	**309,047**	**309,047**
Lessor of $1,314/p.u. or 90% of lease payment	281,270	289,868	289,868	291,182	292,496	293,810	295,387	295,387
Estimated Proration of Lease Aid Revenue	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Total Prorated Building Lease Aid Revenue	**281,270**	**289,868**	**289,868**	**291,182**	**292,496**	**293,810**	**295,387**	**295,387**
Lease Aid Revenue per pupil unit (before proration)	**1,314**	**1,314**	**1,314**	**1,314**	**1,314**	**1,314**	**1,314**	**1,314**
Special Education Revenue	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%
State Special Education Aid	**289,230**	**292,122**	**335,602**	**342,789**	**345,543**	**354,584**	**365,899**	**363,358**
Long-Term Facilities Maintenance Revenue								
Revenue per Adjusted Pupil Unit	**132**	**132**	**132**	**132**	**132**	**132**	**132**	**132**
Total Long-Term Facilities Maintenance Revenue	**28,255**	**29,119**	**29,119**	**29,251**	**29,383**	**29,515**	**29,674**	**29,674**

Budget Projections

Revenue Summary and Projections

State Aids								
General Education Revenue	1,456,024	1,508,354	1,506,354	1,541,611	1,577,397	1,613,845	1,652,675	1,683,499
Declining pu $1,632.68 per pu	0	0	0	0	0	0	0	0
Compensatory Revenue	43,819	26,750	26,750	23,072	21,964	22,067	22,170	22,273
LEP Funding	14,173	14,173	14,173	14,173	14,173	14,173	14,173	14,173
Pension adjustment rate .0042 x fy 18-19 salaries	5,434	5,489	7,493	10,119	10,220	10,322	10,425	10,529
Subtotal	**1,519,451**	**1,554,766**	**1,554,770**	**1,588,975**	**1,623,754**	**1,660,407**	**1,699,443**	**1,730,475**
Endowment Aid	8,914	9,550	8,650	8,650	8,650	8,650	8,650	8,650
EL Cross-Subsidy Reduction			514	514	514	514	514	514
Building Lease Aid	282,090	289,868	289,868	291,182	292,496	293,810	295,387	295,387
Literacy Incentive Aid	16,931	18,812	17,143	18,812	18,812	18,812	18,812	18,812
Long Term Facilities Maintenance Revenue	28,338	29,119	29,119	29,251	29,383	29,515	29,674	29,674
Special Education Aid	287,953	292,122	335,602	342,789	345,543	354,584	365,899	363,358
ADSIS Grant, state special ed, only 68% no tuition billing	64,354	71,504	67,847	71,504	71,504	71,504	71,504	71,504
Safe Schools one time funding		10,000	10,000	10,000	10,000	10,000		
Prior year audit over/under accruals	6,265	0	0	0	0	0	0	0
Total State Aids	**2,208,031**	**2,275,741**	**2,313,515**	**2,361,677**	**2,400,657**	**2,447,797**	**2,489,884**	**2,518,374**

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	53,652	(6,144)	10,252	18,216	49,152	(10,145)	3,846	16,573
	1.08	1.08	1.17	1.16	1.3	1.1	1.11	1.15
	Budget Projections							
	Actual 2020-2021	**2021-2022**	**Working '2021-2022**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-2027**
Federal Revenue								
Federal Title I Grant	36,351	36,812	32,291	33,092	33,912	34,752	35,612	36,325
Federal Title II Grant	4,312	4,464	3,843	3,938	4,036	4,136	4,238	4,323
Federal Special Ed F419	50,316	31,952	55,358	56,732	56,732	56,732	56,732	56,732
Cares Act Funds, ESSER II, 77,749, ESSER III 174,614	0	77,749	102,749	111,316	72,307	0	0	0
Cares Act Funds, GEER & ESSER	24,217	0	0					
CRF- Coronavirus Relief Funds	58,539							
Federal REAP Grant	25,415	26,117	26,117	26,117	26,117	26,117	26,117	26,117
Total Federal Funds	**199,150**	**177,094**	**220,358**	**231,195**	**193,104**	**121,737**	**122,699**	**123,496**
Other Revenue								
Donation	207,396	200,000	180,000	170,000	160,000	150,000	140,000	140,000
allocation of costs with fund 4	0	57,123	57,123	57,123	57,123	57,123	57,123	57,123
Snack fees (050)	7,752	10,913	17,500	11,183	11,461	11,745	12,035	12,276
Field Trip fees (050)	405	5,472	5,473	5,608	5,747	5,889	6,035	6,156
Fundraising 621/619	2,057	11,846	11,846	12,140	12,441	12,749	13,064	13,326
Donations & Grants	18,223	19,145	25,000	19,620	20,106	20,604	21,114	21,536
Miscellaneous & Local revenue (099 & 021)	6,419	9,528	9,528	9,764	10,006	10,254	10,508	10,718
Interest Earnings	0	631	631	647	663	679	696	710
Total Other Revenue	**242,252**	**314,657**	**307,101**	**286,085**	**277,547**	**269,043**	**260,575**	**261,844**
Total Fund Revenue	**2,649,433**	**2,767,493**	**2,840,973**	**2,878,957**	**2,871,307**	**2,838,577**	**2,873,158**	**2,903,715**
Expenditure Calculations								
Inflation Calculations								
Salaries	1.0%	1.0%	1.0%	3.0%	1.0%	1.0%	1.0%	1.0%
Other costs	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
New Staff Calculations								
Staff increases based on enrollment increases								
Actual/projected enrollment change from prior year	**(2)**	**4**	**0**	**1**	**1**	**1**	**1**	**0**
Added new teacher FTE's - calculated at 22:1 ratio	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**
Other Teachers/Non-teachers Added								
Adjust rounding								
Additional staff budget added	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total new teachers added/subtracted	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Projected new teacher hire changes in salary, savings plus additions	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Staff changes per salaries projections, includes lane changes	**0**	**0**	**0**	**4,000**	**0**	**0**	**0**	**0**
Total Staffing all proposed changes	**0**	**0**	**0**	**4,000**	**0**	**0**	**0**	**0**
percent of benefits	22%	20%	18%	20%	20%	20%	20%	20%
Budget Calculations	22.1%	19.7%	17.9%	19.7%	19.7%	19.7%	19.7%	19.7%
Salaries and wages	831,858	927,164	837,785	866,918	875,587	939,343	948,737	958,224
Benefits	183,561	182,739	149,777	170,865	172,574	185,140	186,991	188,861
PTO payout of up to 50% of days	8,242	8,242	8,242	8,490	8,575	8,660	8,747	8,834
Salaries and benefits offset by donation	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000

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	53,652	(6,144)	10,252	18,216	49,152	(10,145)	3,846	16,573
	1.08	1.08	1.17	1.16	1.3	1.1	1.11	1.15
	Budget Projections							
Contracted Services	142,629	158,855	135,000	127,500	130,661	133,897	137,210	139,954
Contracted Services Technology HBC 315	2,498	4,605	4,605	4,697	4,791	4,887	4,984	5,084
Communications Services	18,662	19,074	19,074	19,455	19,845	20,241	20,646	21,059
Postage	662	2,465	2,465	2,514	2,565	2,616	2,668	2,722
Utilities	56,148	61,245	61,245	62,470	63,720	64,994	66,294	67,620
Insurance	15,020	17,654	18,100	18,007	18,367	18,735	19,110	19,492
Repairs and Maintenance	48,176	52,011	52,011	53,052	54,113	55,195	56,299	57,425
Contracted Transportation, field trips	0	5,235	5,235	5,365	5,498	5,634	5,773	5,889
Tuition Assistance Program	0	20,000	30,000	30,000	20,000	20,000	20,000	20,000
Travel, conferences and staff training	3,754	3,981	15,000	15,000	8,861	9,080	9,305	9,491
Building rent								
Current Building Lease								
2007 Bond Principal and Interest Payment, refunding 6-30-16	0	0	0	0	0	0	0	0
2016 Bond Principal and Interest Payment	**294,620**	**296,042**	**296,042**	**296,859**	**293,339**	**294,385**	**294,385**	**294,385**
Building Repair and Replacement Fund NEW	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**
Annual Issuer and Trustee Fees	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Accounting, auditing and other fees	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Building Rent	**343,620**	**345,042**	**345,042**	**345,859**	**342,339**	**343,385**	**343,385**	**343,385**
Other Rentals and Operating Leases	9,270	10,885	12,500	0	0	0	0	0
Non-Reimbursable SpEd Costs	8,688	9,000	15,000	15,300	15,300	15,606	15,918	15,918
Supplies - Non Instructional	34,321	34,236	33,040	35,085	35,955	36,845	37,757	38,512
Contracted Services - Region V fees/data	12,641	12,383	12,750	12,690	13,004	13,327	13,656	13,929
Instructional Supplies	13,837	16,935	15,000	17,355	17,785	18,226	18,677	19,050
Fuel	167	0						
Textbooks and Workbooks	567	5,219	5,219	5,348	5,481	5,617	5,756	5,871
Standardized Tests	0	2,500	2,500	2,562	2,626	2,691	2,757	2,812
Media Resources	1,598	3,782	3,782	3,876	3,972	4,070	4,171	4,254
Technology Equipment	5,760	8,623	8,623	8,795	8,971	9,151	9,334	9,521
Lease Expense				11,103	11,325	11,552	11,783	12,018
Building Improvements	1,350	0	30,000	0	0	0	0	0
Safe School Grant offset by one time revenue		10,000	10,000	10,000	10,000	10,000	0	0
Equipment	6,024	5,663	10,000	5,777	5,892	6,010	6,130	6,253
Dues and memberships	29,932	27,552	34,000	28,500	29,070	29,651	30,244	30,849
Other Expenses	5,600	501	501	513	526	539	552	563
Student Activity expenses	9,738	7,202	15,000	15,372	15,753	16,143	16,543	16,874
State Special Ed Expenditures								
Salaries	230,792	242,397	289,773	296,963	298,357	307,181	316,253	314,782
Benefits	34,902	35,397	58,359	59,807	60,088	61,865	63,692	63,396
Contracted Services	38,130	40,036	11,534	11,820	11,876	12,227	12,226	12,529
Supplies		0	1,196	0	1,231	0	1,268	0
ADSIS - State	123,359	129,527	129,527	132,741	133,364	136,667	137,303	140,049
Federal Special Ed, F419, F420	50,316	31,952	55,358	56,732	56,998	58,409	58,681	59,855
Federal Title I, F401	36,351	36,820	32,291	33,092	33,248	34,071	34,229	34,914
Federal Title II, F414	4,312	4,456	3,843	3,938	3,957	4,055	4,074	4,155
Cares Act Funds, ESSER II & III	0	37,749	102,749	111,316	72,307	0		
Cares Act Funds, GEER & ESSER	29,510							
CRF- Coronavirus Relief Funds	53,246							
Fund Balance Transfer to Food Service Fund	0	5,000	0	0	0	0	0	0
Fund Balance Transfer to Community Service Fund	6,295	47,509	57,095	51,862	47,575	43,012	38,157	32,995
Total Expenditures General & Food Service Fund	**2,601,536**	**2,773,636**	**2,833,221**	**2,860,741**	**2,822,154**	**2,848,723**	**2,869,312**	**2,887,141**

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	53,652	(6,144)	10,252	18,216	49,152	(10,145)	3,846	16,573
	1.08	1.08	1.17	1.16	1.3	1.1	1.11	1.15
	Budget Projections							
Annual Surplus (Deficit) General Fund	**47,897**	**(6,143)**	**7,753**	**18,216**	**49,153**	**(10,146)**	**3,846**	**16,573**
Beginning Fund Balance	1,226,564	1,227,787	1,211,644	1,211,644	1,200,050	1,216,754	1,177,439	1,160,042
Ending Fund Balance	1,227,787	1,211,644	1,171,051	1,200,050	1,216,754	1,177,439	1,160,042	1,155,858
Fund Balance Percentage of Annual Expenditures General Fund	42.6%	41.5%	39.5%	40.0%	41.0%	39.4%	38.6%	38.1%
Food Service Fund								
Food Service Revenue								
State Revenues	0	6,045	1,000	1,020	1,040	1,061	1,082	1,104
Federal Revenues	149,211	120,000	150,000	153,000	156,060	159,181	162,365	165,612
Sales of Lunches and Other Local Revenues	6,245	8,282	7,000	7,140	7,283	7,428	7,577	7,729
Commodities Revenues	7,420	7,000	7,000	7,140	7,283	7,428	7,577	7,729
CARES	8,668	0	10,000	10,200	10,404	10,612	10,824	11,041
Food Service Revenue transfer from General Fund	0	5,000	0	0	0	0	0	0
Total Revenue	**171,544**	**146,327**	**175,000**	**178,500**	**182,070**	**185,711**	**189,426**	**193,214**
Food Service Expense								
Salaries and Wages	50,840	58,177	55,000	68,850	70,227	71,632	73,064	74,525
Benefits	7,266	7,629	7,500	7,650	7,803	7,959	8,118	8,281
Fees & Travel	2,324	1,200	3,000	3,060	3,121	3,184	3,247	3,312
Food Costs	54,324	59,000	70,000	71,400	72,828	74,285	75,770	77,286
Milk Costs	10,461	6,400	10,000	10,200	10,404	10,612	10,824	11,041
Supplies and Dues	24,582	6,921	10,000	10,200	10,404	10,612	10,824	11,041
Commodities	7,420	7,000	7,000	7,140	7,283	7,428	7,577	7,729
CARES	8,668		10,000	0	0	0	0	0
Total Expense	**165,885**	**146,327**	**172,500**	**178,500**	**182,070**	**185,711**	**189,426**	**193,214**
Food Service Revenue less expense	**5,659**	**0**	**2,500**	**0**	**0**	**0**	**0**	**0**
Beginning Fund Balance Food Service Fund	**5,660**	**5,660**	**5,660**	**5,660**	**5,660**	**5,660**	**5,660**	**5,660**
Ending Fund Balance Food Service Fund	**5,660**	**5,660**	**8,160**	**5,660**	**5,660**	**5,660**	**5,660**	**5,660**
Community Service Fund								
Community Service Revenue								
Tuition for Childrens House Preschool	60,528	108,400	117,414	123,285	129,449	135,921	142,717	149,853
ASC Fees & summer school	0	15,570	15,570	15,570	15,570	15,570	15,570	15,570
Contributions and Grants	35,094	26,600	8,000	12,000	12,000	12,000	12,000	12,000
Transfer in from General Fund	6,295	47,509	57,095	51,862	47,575	43,012	38,157	32,995
Total Revenue	**101,917**	**198,079**	**198,079**	**202,717**	**204,594**	**206,504**	**208,445**	**210,419**
Community Service Expense								
Community Service - Salary, alloc goes to 60 / 40 in 12-13 w gen. fund	80,902	121,097	121,097	124,730	125,978	127,237	128,510	129,795
Community Service - Benefits	19,089	19,859	19,859	20,864	21,494	22,143	22,812	23,501
Community Service - Supplies and Field Trips	240	0	0	0	0	0	0	0
Community Service - Fees	1,021	57,123	57,123	57,123	57,123	57,123	57,123	57,123
CARES	569							
Total Expense	**101,821**	**198,079**	**198,079**	**202,717**	**204,594**	**206,503**	**208,444**	**210,418**

Bluffview Montessori Charter School
Long-Range Budget Model
FY 2021-22 as of 4-20-22

	53,652	(6,144)	10,252	18,216	49,152	(10,145)	3,846	16,573
	1.08	1.08	1.17	1.16	1.3	1.1	1.11	1.15
	Budget Projections							
	Actual 2020-2021	2021-2022	Working '2021-2022	2022-23	2023-24	2024-25	2025-26	2026-2027
Community Service Revenue less expense	96	(0)	(0)	(0)	(0)	0	0	0
Beginning Fund Balance Community Service Fund	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(1)
Ending Fund Balance Community Service Fund	96	(0)	(1)	(1)	(1)	(1)	(1)	(0)
Combined All Funds Annual Surplus (Deficit)	53,652	(6,144)	10,252	18,216	49,152	(10,145)	3,846	16,573
Beginning Fund Balance	1,127,595	1,187,513	1,187,513	1,181,369	1,199,585	1,248,738	1,238,592	1,242,438
Ending Fund Balance	1,187,513	1,181,369	1,197,765	1,199,585	1,248,738	1,238,592	1,242,438	1,259,012
Fund Balance Percentage of Annual Expenditures	41.4%	37.9%	37.4%	37.0%	38.9%	38.2%	38.0%	38.3%
Coverage Ratio Analysis (surplus+building rent/building rent)								
Bond Debt Service NOT including DSR (Debt Svc. Reserve Earnings)	1.08	1.08	1.17	1.16	1.27	1.06	1.11	1.15