

Stanley-Boyd Area School District
Grade A Budgets, LLC
Scenario Comparison Summary

Current Scenario	Prior Years		Current 2023-24	Projections				
	2021-22	2022-23		2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment Growth	2.1%	0.6%	-3.5%	1.9%	1.0%	2.0%	0.6%	-0.5%
Eq. Valuation Growth		15.2%	15.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Rev. Limit/Member Incr.	0	0	325	325	100	100	100	100
Referendum	0	0	0	0	0	0	0	0
Fund 10 Revenues	15,970,459	16,677,843	16,745,738	16,864,720	17,001,776	17,353,121	17,699,448	17,931,555
Fund 10 Expenditures	15,844,717	16,622,278	16,871,429	16,851,744	17,309,247	17,812,830	18,191,029	18,615,274
Surplus (Deficit)	125,742	55,565	(125,691)	12,976	(307,471)	(459,709)	(491,581)	(683,719)
Fund Balance	2,608,175	2,663,740	2,538,049	2,551,026	2,243,554	1,783,846	1,292,264	608,545
Fund Balance %	16.5%	16.0%	15.0%	15.1%	13.0%	10.0%	7.1%	3.3%
Operating Expenses	16,665,432	17,650,277	17,702,710	17,816,811	18,300,167	18,820,130	19,215,222	19,656,889
Equalization Aid	8,188,685	8,301,435	8,316,752	9,318,896	9,944,001	10,494,665	11,134,149	11,572,798
Total Tax Levy	2,762,950	2,671,870	4,031,820	3,875,996	3,688,422	3,644,869	3,629,191	3,570,680
Mill Rate	\$6.22	\$5.22	\$6.82	\$6.40	\$5.94	\$5.73	\$5.56	\$5.34

Base Scenario	Prior Years		Current 2023-24	Projections				
	2021-22	2022-23		2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment Growth	2.1%	0.6%	-3.5%	0.4%	0.0%	0.0%	0.0%	0.0%
Eq. Valuation Growth		15.2%	15.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Rev. Limit/Member Incr.	0	0	325	325	100	100	100	100
Referendum	0	0	0	0	0	0	0	0
Fund 10 Revenues	15,970,459	16,677,843	16,745,738	17,098,721	17,114,309	17,087,173	17,192,573	17,297,973
Fund 10 Expenditures	15,844,717	16,622,278	16,871,429	16,816,449	16,816,449	16,816,449	16,816,449	16,816,449
Surplus (Deficit)	125,742	55,565	(125,691)	282,272	297,860	270,724	376,124	481,524
Fund Balance	2,608,175	2,663,740	2,538,049	2,820,321	3,118,181	3,388,905	3,765,029	4,246,553
Fund Balance %	16.5%	16.0%	15.0%	16.8%	18.5%	20.2%	22.4%	25.3%
Operating Expenses	16,665,432	17,650,277	17,702,710	17,781,516	17,781,516	17,781,516	17,781,516	17,781,516
Equalization Aid	8,188,685	8,301,435	8,316,752	9,318,896	9,315,209	9,333,607	9,342,671	9,350,476
Total Tax Levy	2,762,950	2,671,870	4,031,820	3,094,294	3,121,731	3,075,208	3,171,544	3,269,139
Mill Rate	\$6.22	\$5.22	\$6.82	\$5.11	\$5.03	\$4.83	\$4.86	\$4.89

Changes	Prior Years		Current 2023-24	Projections				
	2021-22	2022-23		2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment Growth	0.0%	0.0%	0.0%	1.5%	1.0%	2.0%	0.6%	-0.5%
Eq. Valuation Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rev. Limit/Member Incr.	0	0	0	0	0	0	0	0
Referendum	0	0	0	0	0	0	0	0
Fund 10 Revenues	0	0	0	-234,000	-112,533	265,948	506,875	633,582
Fund 10 Expenditures	0	0	0	35,295	492,798	996,380	1,374,580	1,798,825
Surplus (Deficit)	0	0	0	(269,295)	(605,331)	(730,433)	(867,705)	(1,165,243)
Fund Balance	0	0	0	(269,295)	(874,626)	(1,605,059)	(2,472,764)	(3,638,007)
Fund Balance %	0.0%	0.0%	0.0%	-1.6%	-5.6%	-10.1%	-15.3%	-22.0%
Operating Expenses	0	0	0	35,295	518,651	1,038,614	1,433,706	1,875,373
Equalization Aid	0	0	0	0	628,792	1,161,058	1,791,478	2,222,322
Total Tax Levy	0	0	0	781,702	566,691	569,661	457,647	301,541
Mill Rate	\$0.00	\$0.00	\$0.00	\$1.29	\$0.91	\$0.89	\$0.70	\$0.45