

WHITMAN-HANSON REGIONAL SCHOOL DISTRICT CIRCUIT BREAKER FUND AND BUDGETING ANALYSIS							AS OF 1/4/22		
G. Operating Budgets									
	FY22 Gen F. Rev. Budget	As Voted	As Proposed	FY22 Gen Fund Exp. Budget	As Voted	As Proposed			
Hanson	Operating Assessment	\$12,646,117.72	\$12,646,117.72	Administration	\$1,467,989.66	\$1,467,989.66			
Hanson	Non-Mandated Busing	\$117,956.00	\$117,956.00	Instruction	\$30,433,779.61	\$30,433,779.61			
Hanson	High School Capital	\$277,465.02	\$277,465.02	Pupil Services	\$4,187,695.60	\$3,587,695.60			
Hanson	Capital HVAC	\$140,269.46	\$140,269.46	Operations and Maintenance	\$4,833,659.84	\$4,833,659.84			
Whitman	Operating Assessment	\$16,104,903.22	\$16,104,903.22	Benefits & Fixed Charges	\$9,290,038.23	\$9,290,038.23			
Whitman	Non-Mandated Busing	\$411,746.00	\$411,746.00	Community Services	\$0.00	\$0.00			
Whitman	High School Capital	\$427,834.98	\$427,834.98	Fixed Asset Acq., Impr. & Repl.	\$40,000.00	\$40,000.00			
	Medicaid Reimburse.	\$100,000.00	\$100,000.00	Debt Retirement & Service	\$845,569.46	\$845,569.46			
	Ch. 70	\$24,882,540.00	\$24,882,540.00	Programs With Other Districts	\$5,698,847.00	\$5,698,847.00			
	Charter School Reimb.	\$124,969.00	\$124,969.00	Miscellaneous & Other	\$0.00	\$0.00			
	Chapter 71 Transport.	\$697,269.00	\$697,269.00	Total Gen Fund Exp. Budget	\$56,797,579.40	\$56,197,579.40			
	Homeless Transport	\$0.00	\$0.00	Effect of Change Revenue		(\$600,000.00)			
	School Choice	\$246,509.00	\$246,509.00	Effect of Change Expenditures		(\$600,000.00)			
	Interest	\$20,000.00	\$20,000.00	Net Change on FY22 Budget		\$0.00			
	Misc.	\$0.00	\$0.00						
	Transfer from C. Breaker	\$600,000.00	\$0.00						
	Total Gen F. Rev. Budget	\$56,797,579.40	\$56,197,579.40						
G. Operating Budgets									
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Hanson Operating Assessment	\$7,224,087.00	\$7,324,961.00	\$7,524,572.00	\$7,715,066.00	\$8,194,736.00	\$8,913,341.00	\$9,670,975.00	\$11,214,176.79	\$12,646,117.72
Whitman Operating Assessment	\$9,780,729.00	\$10,189,999.00	\$10,515,837.00	\$10,956,757.00	\$12,064,192.00	\$13,270,185.00	\$14,398,151.00	\$15,367,391.75	\$16,104,903.22
Hanson Busing	\$89,377.00	\$91,817.00	\$98,607.00	\$96,280.00	\$102,026.00	\$103,828.00	\$102,757.00	\$98,322.00	\$117,956.00
Whitman Busing	\$360,475.00	\$362,335.00	\$361,962.00	\$351,012.00	\$365,362.00	\$381,357.00	\$397,604.00	\$401,177.00	\$411,746.00
Hanson HS Capital	\$432,037.00	\$407,631.00	\$392,232.95	\$344,253.92	\$325,096.65	\$313,042.00	\$303,184.00	\$292,251.96	\$277,465.02
Whitman HS Capital	\$584,938.00	\$567,030.00	\$548,148.05	\$483,046.08	\$478,603.35	\$466,057.62	\$451,316.00	\$437,648.04	\$427,834.98
Hanson Technology Capital	\$0.00	\$0.00	\$0.00	\$133,618.00	\$134,274.70	\$134,556.00	\$136,483.00	\$140,269.46	\$0.00
Whitman Capital	\$346,112.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hanson HVAC Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140,269.46
Medicaid Reimbursement	\$75,000.00	\$75,000.00	\$75,000.00	\$96,800.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Ch. 70 School Aid	\$24,018,810.00	\$24,120,485.00	\$24,219,585.00	\$24,436,230.00	\$24,552,030.00	\$24,665,460.00	\$24,739,620.00	\$24,886,620.00	\$24,882,540.00
Charter School Reimbursement	\$63,975.00	\$55,393.00	\$41,104.00	\$78,728.00	\$160,641.00	\$92,070.00	\$154,699.00	\$65,570.00	\$124,969.00
Ch. 71 Transportation	\$500,000.00	\$749,610.00	\$640,019.00	\$647,350.00	\$656,067.00	\$823,284.00	\$831,997.00	\$863,431.00	\$697,269.00
Homeless Transportation	\$0.00	\$20,000.00	\$20,000.00	\$30,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00
School Choice	\$0.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$353,380.00	\$246,509.00
Interest Income	\$25,100.00	\$10,000.00	\$10,000.00	\$10,000.00	\$30,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$20,000.00
Misc. Income	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Circuit Breaker	\$502,778.00	\$538,546.00	\$486,000.00	\$750,000.00	\$750,000.00	\$735,000.00	\$450,000.00	\$700,000.00	\$600,000.00
Transfer from Pre-K	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Full Day K	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from Excess & Deficiency	\$500,000.00	\$565,880.00	\$750,000.00	\$950,000.00	\$750,000.00	\$450,000.00	\$561,237.00	\$350,000.00	\$0.00
Total General Fund Budget	\$44,603,418.00	\$45,097,687.00	\$45,688,067.00	\$47,079,141.00	\$48,688,028.70	\$50,523,180.62	\$52,373,023.00	\$55,320,238.00	\$56,797,579.40
Total Gen F Budget w/o CB Rev	\$44,100,640.00	\$44,559,141.00	\$45,202,067.00	\$46,329,141.00	\$47,938,028.70	\$49,788,180.62	\$51,923,023.00	\$54,620,238.00	\$56,197,579.40
Hypothetical 3% Increase w CB	\$1,338,102.54	\$1,352,930.61	\$1,370,642.01	\$1,412,374.23	\$1,460,640.86	\$1,515,695.42	\$1,571,190.69	\$1,659,607.14	\$1,703,927.38
Hypothetical 3% Increase w/o CB	\$1,323,019.20	\$1,336,774.23	\$1,356,062.01	\$1,389,874.23	\$1,438,140.86	\$1,493,645.42	\$1,557,690.69	\$1,638,607.14	\$1,685,927.38
Difference	\$15,083.34	\$16,156.38	\$14,580.00	\$22,500.00	\$22,500.00	\$22,050.00	\$13,500.00	\$21,000.00	\$18,000.00
Formula for calculating:									
a. This year's budgeted CB funds	\$502,778.00	\$538,546.00	\$486,000.00	\$750,000.00	\$750,000.00	\$735,000.00	\$450,000.00	\$700,000.00	\$600,000.00
b. X overall budget increase %	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Increase to budget	\$15,083.34	\$16,156.38	\$14,580.00	\$22,500.00	\$22,500.00	\$22,050.00	\$13,500.00	\$21,000.00	\$18,000.00
Source: WHRSD Accounting System									