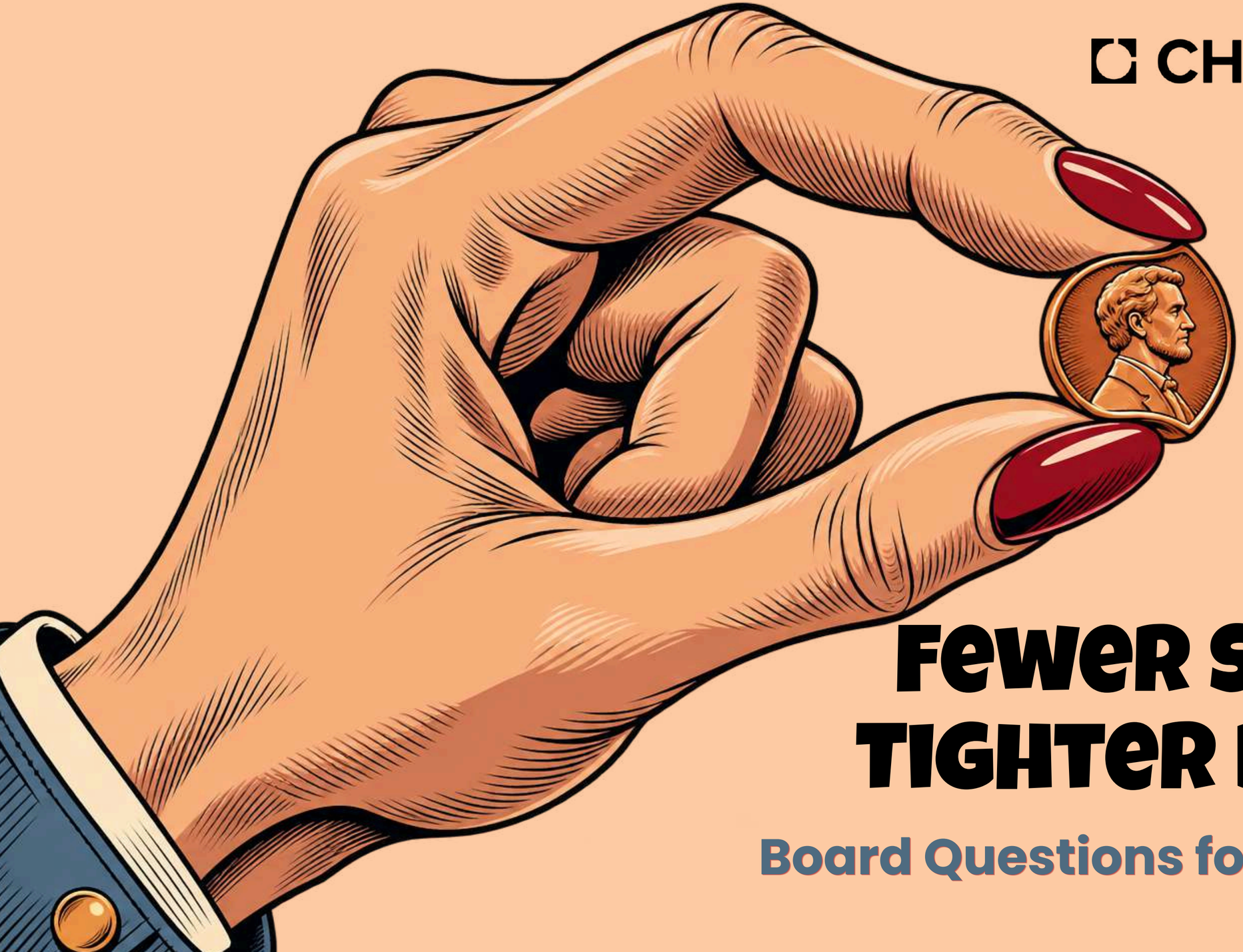
CHARTER IMPACT



# Fewer Students, Tighter Budgets:

## Board Questions for the Long Game

# Connect to Wi-Fi

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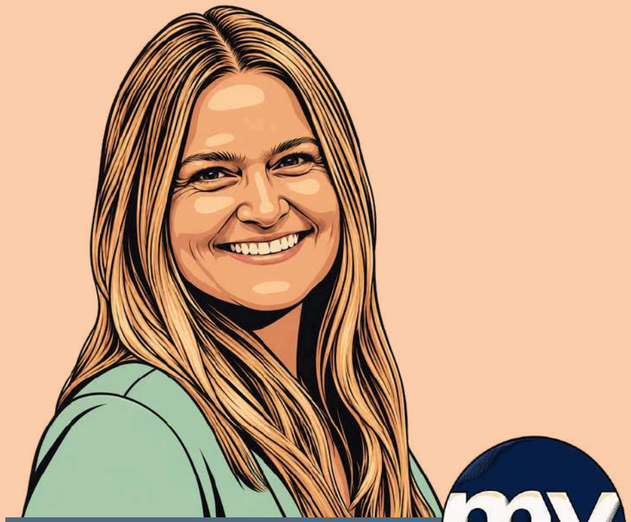
# Speakers



Jason Sitomer



Bill Dobson



Melissa Lato

# WHAT IS YOUR SCHOOL PLANNING FOR?

- Is enrollment declining, holding steady, or growing?
- Are you budgeting a deficit or drawing on reserves?
- Have you modeled a lower-enrollment scenario?





# Five Questions for the Board

1. What if enrollment or ADA falls below plan?

2. Can recurring revenue cover ongoing commitments?

3. How much time do available reserves and cash give us?

4. Which changes improve margin while protecting students?

5. When will we act, and how will we know it is working?





# The Assumptions Behind the Budget



Enrollment and attendance assumptions shape the revenue forecast.

Staffing and fixed commitments affect how quickly costs can change. These changes are compacted the longer you wait to implement.

Temporary funding and cash timing need separate attention.



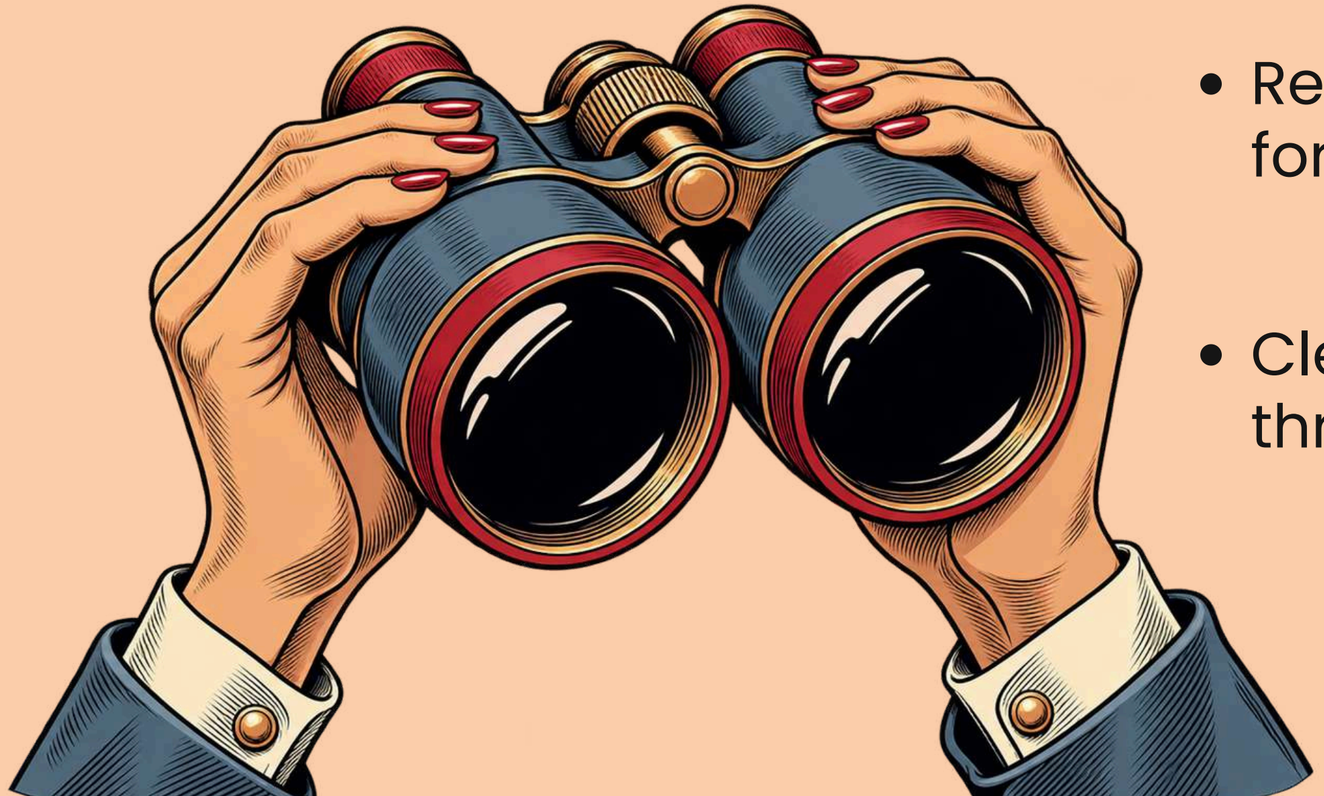
# MYA'S STARTING POINT

- MYA transitioned from the Collaborative CSO in 2022.
- A small school was rebuilding systems while developing its program.
- Separate payroll and benefits systems added operational complexity.
- Leadership needed a clearer basis for planning the school's next stage.



# Student needs and daily operations

- Student and teacher needs help define the school's priorities.
- Reliable student records support timely school decisions.



- Real time data through ImpactOS allows for the insight to make quick decisions
- Clear responsibilities help staff follow through and resolve issues.






# 1. WHAT IF ENROLLMENT FALLS BELOW PLAN?

Compare the budget with a scenario showing 5% lower enrollment.
Identify decisions that must happen before costs become committed.

| Illustrative sensitivity | Base plan | Downside |
|---|---|---|
| Enrollment | 300 | 285 (-5%) |
| Assumed ADA yield | 90% | 90% |
| Modeled ADA | 270.0 | 256.5 |
| ADA change | Reference | -13.5 |

ILLUSTRATIVE ONLY. NOT MYA ENROLLMENT OR FINANCIAL DATA.






# 2. Can Recurring Revenue Cover Commitments?

- Separate recurring revenue from temporary funding.
- Identify positions and programs supported by expiring funds.
- Include benefits and other ongoing costs in staffing decisions.



- Decide how each commitment will continue, change, or end.






# 3. How much time do reserves and cash give us?

- Fund balance and spendable cash answer different questions.
- Consider restrictions, existing commitments, and cash timing.
- Model the effect of repeated deficits over several years.
- Set school-specific thresholds for revisiting the plan.







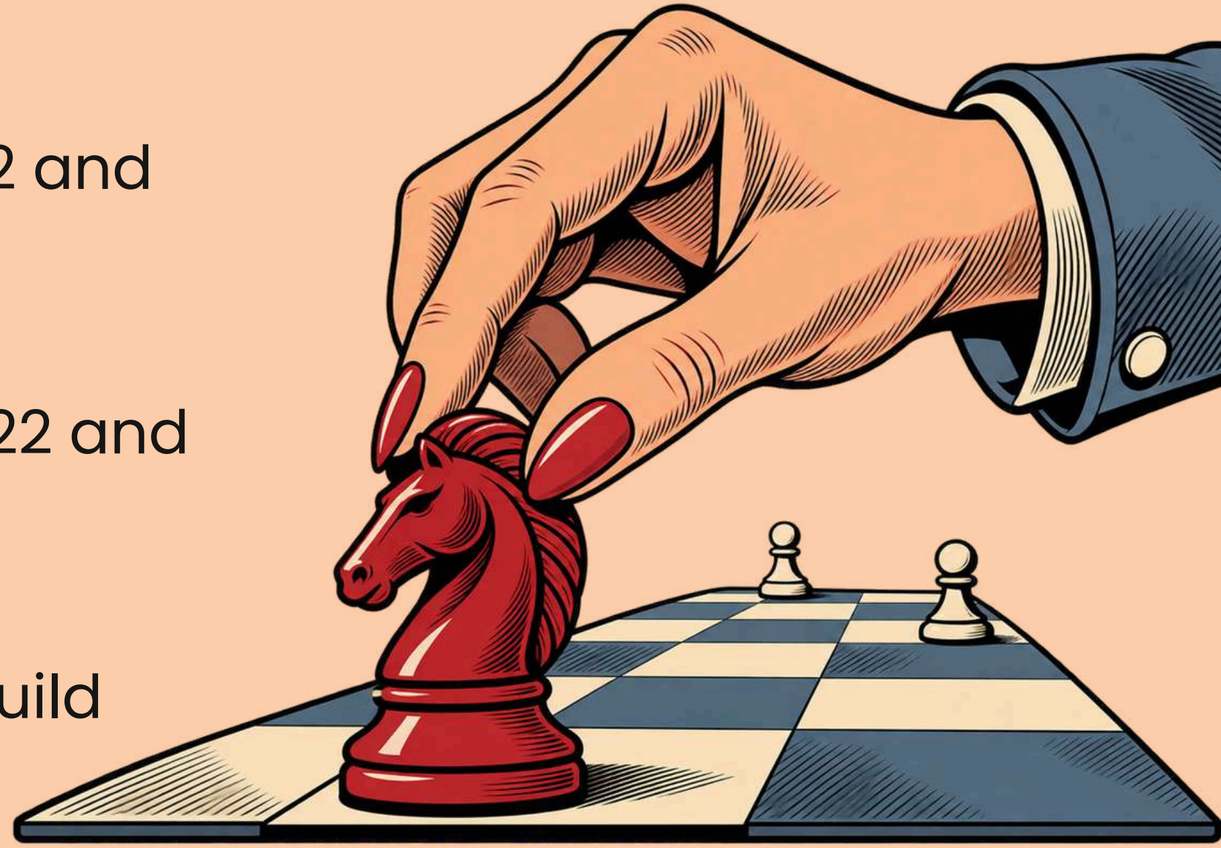

# 4. Which changes protect students and margin?

- Identify the services and supports students need most.
- Ask teachers where workload or process problems affect delivery.
- Examine duplication and administrative effort before changing services.
- Bring the operational impact into the financial decision.



# MYA's Progress and Lessons

- Historical fund balance: $1.12M in FY22 and $1.6M in FY25.
- Historical annual surplus: $414K in FY22 and $455K in FY25.
- Which decisions helped the school build greater stability?
- Which practices would still help if growth slowed?









# 5. When will we act?

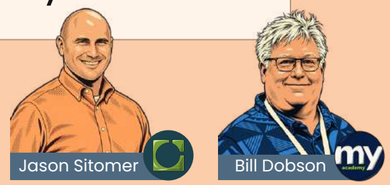
- Agree on the indicators leadership and the board will review.
- Use current student data to revisit enrollment and ADA assumptions.
- Pair financial thresholds with an owner and a decision date.
- Track what changed after the school responded.



# A multi-year plan the board can use

Compare a base case with a lower-enrollment case for each year.
Connect forecast changes to specific actions and decision dates.
Assign an owner and show what each action protects.

| Planning field | Year 1 | Year 2 | Year 3 |
|---|---|---|---|
| Enrollment / ADA | Base + downside | Base + downside | Base + downside |
| Recurring revenue / ongoing costs | Forecast | Forecast | Forecast |
| Operating surplus / deficit | Forecast | Forecast | Forecast |
| Available reserves / cash low point | Forecast | Forecast | Forecast |
| Action / owner / decision date | Specify | Specify | Specify |



# Your next board conversation

**Scenario: Enrollment is 5% below plan. Staffing is unchanged. A temporary grant ends next year.**

With a neighbor:

- What would you ask management to bring back?
- Which decision cannot wait until the next budget cycle?







# Five Questions to Take Back

1. What if enrollment or ADA falls below plan?
2. Can recurring revenue cover ongoing commitments?
3. How much time do available reserves and cash give us?
4. Which changes improve margin while protecting students?
5. When will we act, and how will we know it is working?







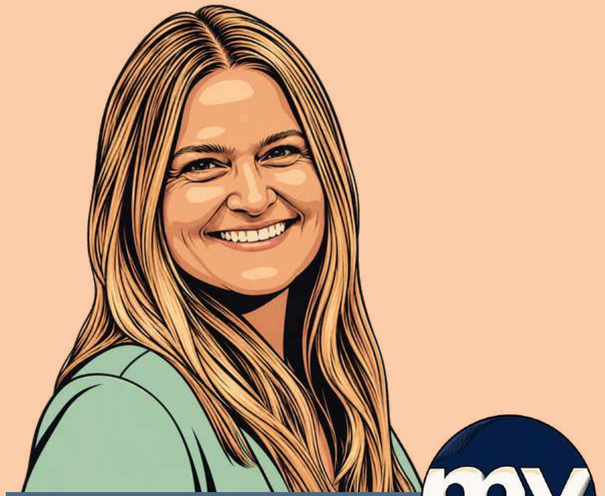
# Questions and discussion



Jason Sitomer



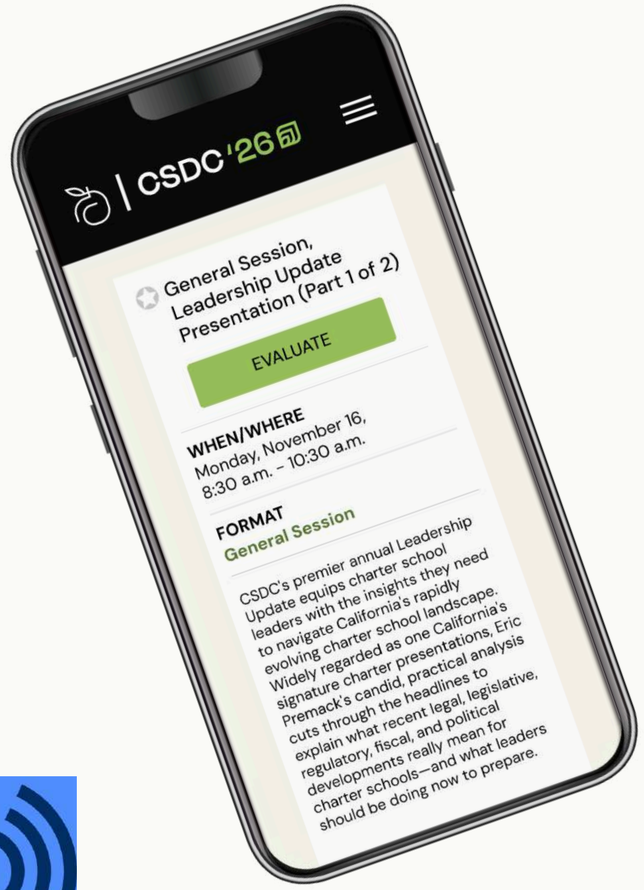
Bill Dobson



Melissa Lato

| TOPICS | | | |
|---|---|---|---|
| | **Financial planning and board oversight** | **School leadership and tradeoffs** | **Students, teachers, internal operations, and student data** |

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