



Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg. 27

Golden, Colorado 80401

www.jeffcopublicschools.org

2022-23
Proposed Budget

Presented to the Board of Education

May 11, 2022

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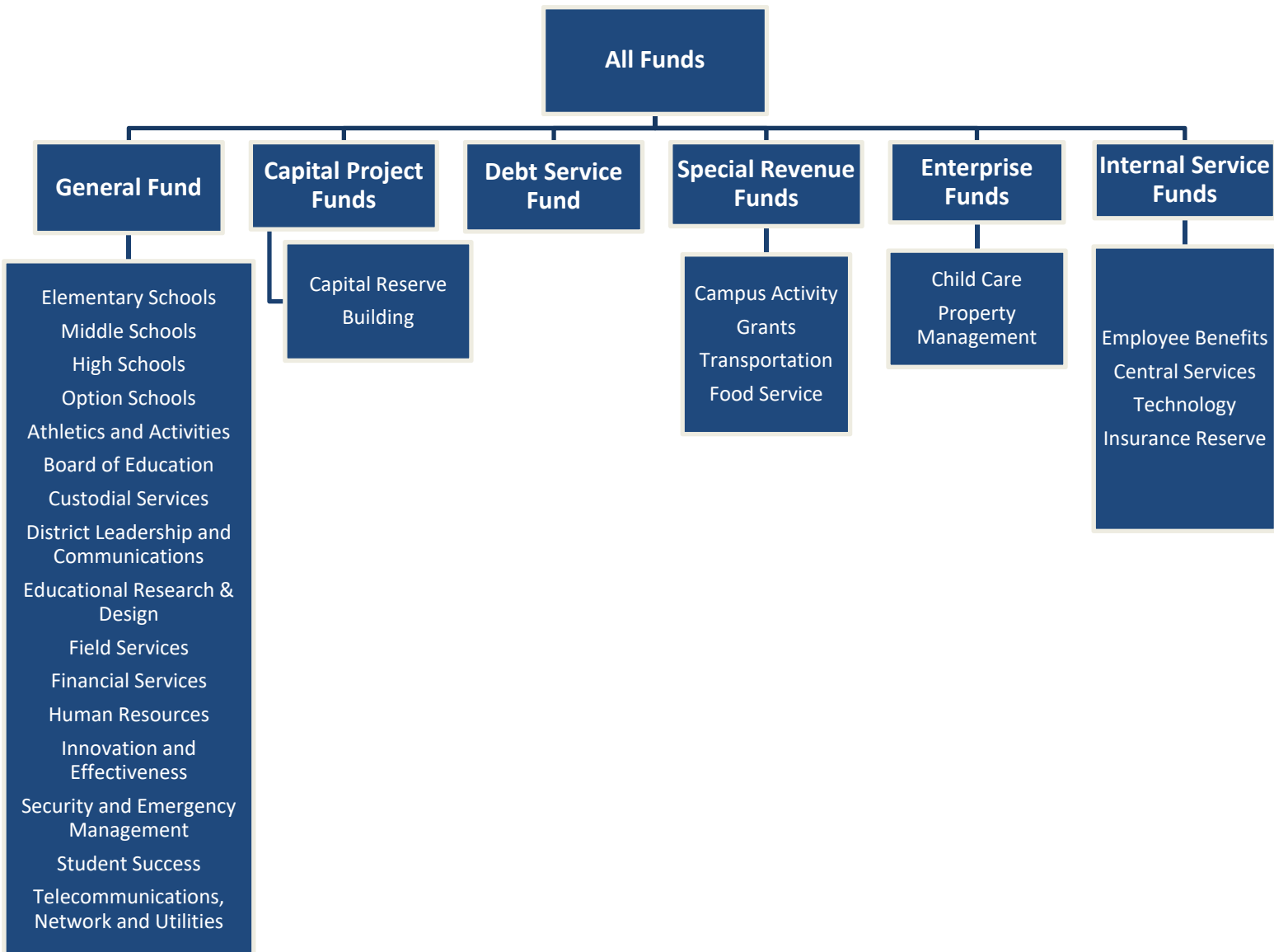
Tracy Dorland.....Superintendent

Prepared by the Budget Office
Brenna Copeland, Chief Financial Officer

2022-23 Proposed Budget

Introduction to Fund Structure

Jefferson County Public Schools records and reports all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principals (GAAP). These standards require school districts to use individual funds that categorize by fund types. Each fund type and the individual funds operated by JeffCo Public Schools are listed below according to the categorizations set by GASB:





2022-23 Proposed Budget General Fund

2022-23 Proposed Budget: Fund Summary

	<u>Beginning Balance</u>	<u>Revenue & Other Sources</u>	<u>Transfers In</u>	<u>Total Revenue & Other Sources</u>	<u>Total Available</u>	<u>Total Expenditures and Other Uses</u>	<u>Estimated Ending Fund Balance</u>
General Fund	\$216,528,221	\$857,961,930	\$400,000	\$858,361,930	\$1,074,890,151	\$858,075,955	\$216,814,196
Capital Project Funds							
Capital Reserve Fund	\$83,084,642	\$2,900,000	\$23,884,494	\$26,784,494	\$109,869,136	\$8,290,597	\$101,578,539
Bond Fund	\$161,407,844	\$250,000	\$0	\$250,000	\$161,657,844	\$136,930,581	\$24,727,264
Debt Service Fund	\$63,677,567	\$68,200,858	\$0	\$68,200,858	\$131,878,425	\$68,200,858	\$63,677,567
Special Revenue Funds							
Campus Activity Fund	\$12,359,721	\$26,121,586	\$900,000	\$27,021,586	\$39,381,307	\$26,177,011	\$13,204,296
Food Service Fund	\$9,000,000	\$24,915,100	\$0	\$24,915,100	\$33,915,100	\$27,891,697	\$6,023,403
Grant Fund	\$12,109,485	\$95,740,783	\$0	\$95,740,783	\$107,850,268	\$95,740,783	\$12,109,485
Transportation Fund	\$709,657	\$8,775,333	\$20,447,142	\$29,222,475	\$29,932,132	\$29,222,474	\$709,658
							\$0
Child Care Fund	\$2,971,443	\$16,910,183	\$3,200,000	\$20,110,183	\$23,081,626	\$20,117,486	\$2,964,140
Property Management Fund	\$8,411,207	\$1,531,800	\$0	\$1,531,800	\$9,943,007	\$2,064,909	\$7,878,098
Employee Benefits Fund	\$10,391,075	\$21,789,780	\$0	\$21,789,780	\$32,180,855	\$22,723,751	\$9,457,104
Central Services Fund	\$1,320,185	\$3,000,000	\$0	\$3,000,000	\$4,320,185	\$3,000,000	\$1,320,185
Technology Fund	\$7,725,086	\$22,426,650	\$8,421,776	\$30,848,426	\$38,573,512	\$29,335,774	\$9,237,738
Insurance Reserve Fund	\$744,020	\$750,000	\$11,446,885	\$12,196,885	\$12,940,905	\$12,770,699	\$170,206
Total All Funds	\$590,440,153	\$1,151,274,003	\$68,700,297	\$1,219,974,300	\$1,810,414,453	\$1,340,542,574	\$469,871,879

2022-23 Proposed Budget: General Fund by Account

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>	<u>Budget 2022-23</u>	<u>Forecast 2023-24</u>	<u>Forecast 2024-25</u>
Beginning Fund Balance	\$141,067,094	\$178,022,665	\$212,509,740	\$216,528,221	\$216,814,196	\$205,341,385
Revenue						
Local Property Tax	\$408,716,365	\$418,969,954	\$426,163,395	\$427,669,065	\$442,892,335	\$446,073,036
Specific Ownership Tax State	\$22,314,875	\$22,035,265	\$26,650,593	\$20,108,521	\$20,062,506	\$20,016,990
Specific Ownership Tax Local	\$17,185,349	\$18,354,246	\$11,165,292	\$18,069,036	\$18,073,766	\$18,076,755
State of Colorado	\$331,612,324	\$296,006,101	\$353,593,065	\$374,031,424	\$379,265,824	\$384,605,067
Misc. Fees, Interest and Other	\$22,295,775	\$18,290,187	\$17,225,127	\$18,083,884	\$17,396,878	\$17,570,346
Total Revenue	\$802,124,688	\$773,655,753	\$834,797,472	\$857,961,930	\$877,691,309	\$886,342,194
Expenditures						
Salary Accounts	\$469,671,247	\$450,777,590	\$506,854,364	\$519,282,581	\$540,842,337	\$553,198,852
Employee Benefit Accounts	\$140,247,959	\$137,612,068	\$154,627,349	\$156,783,156	\$164,140,531	\$168,734,872
Service Accounts	\$64,207,393	\$65,014,727	\$70,252,952	\$68,104,587	\$69,132,625	\$70,181,637
Materials and Supplies	\$23,087,288	\$18,871,464	\$38,400,337	\$45,632,849	\$46,372,676	\$47,196,904
Capital Outlay Accounts	\$1,657,898	\$3,150,060	\$1,539,037	\$172,485	\$175,654	\$177,729
Total Expenditures	\$698,871,785	\$675,425,909	\$771,674,039	\$789,975,658	\$820,663,823	\$839,489,994
Other Uses						
Transfer to Child Care	\$4,161,820	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000
Transfer to Capital Reserve Fund	\$23,634,494	\$23,880,614	\$23,884,494	\$23,884,494	\$23,884,494	\$23,884,494
Transfer to Insurance Reserve Fund	\$6,882,947	\$7,902,608	\$9,446,885	\$11,446,885	\$12,246,885	\$12,496,885
Transfer to Technology Fund	\$9,001,776	\$9,001,776	\$8,421,776	\$8,421,776	\$8,421,776	\$8,421,776
Transfer to Property Management Fund	(\$200,000)	(\$400,000)	(\$200,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfer to Campus Activity Fund	\$596,441	\$423,121	\$700,000	\$700,000	\$700,000	\$700,000
Transfer to Transportation Fund	\$18,319,843	\$18,474,650	\$20,226,018	\$20,447,142	\$20,447,142	\$20,447,142
Transfer to Food Service Fund	\$3,900,000	\$1,260,000	\$562,686	\$0	\$0	\$0
Total Other Uses	\$66,297,321	\$63,742,769	\$66,241,859	\$67,700,297	\$68,500,297	\$68,750,297
Total Expenditures and Other Uses	\$765,169,106	\$739,168,678	\$837,915,898	\$857,675,955	\$889,164,120	\$908,240,291
Revenue Over / (Under) Expenditures	\$36,955,582	\$34,487,075	(\$3,118,426)	\$285,975	(\$11,472,811)	(\$21,898,097)
Ending Fund Balance	\$178,022,676	\$212,509,740	\$209,391,314	\$216,814,196	\$205,341,385	\$183,443,288
Appropriated Reserves						
TABOR Reserves	\$20,966,154	\$20,262,777	\$23,150,221	\$23,699,270	\$24,619,915	\$25,184,700
School Carry Forward	\$23,634,494	\$22,747,570	\$27,474,795	\$19,000,000	\$19,000,000	\$19,000,000
Utilities	\$0	\$0	\$0	\$950,000	\$950,000	\$950,000
Total Appropriated Reserves	\$44,600,648	\$43,010,347	\$50,625,016	\$43,649,270	\$44,569,915	\$45,134,700
Total Appropriation	\$809,769,754	\$782,179,025	\$888,540,914	\$901,325,225	\$933,734,035	\$953,374,991
Unappropriated/Unassigned Reserves						
Board of Education Policy Reserve	\$27,954,871	\$27,017,036	\$30,866,962	\$31,599,026	\$32,826,553	\$33,579,600
Undesignated Reserve	\$105,467,157	\$142,482,356	\$127,899,336	\$141,565,900	\$127,944,917	\$104,728,988
Total Unappropriated/Unassigned Reserves	\$133,422,028	\$169,499,393	\$158,766,298	\$173,164,926	\$160,771,470	\$138,308,588

2022-23 Proposed Budget: General Fund by Program

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>	<u>Forecast 2021-22</u>	<u>Budget 2022-23</u>	<u>Forecast 2023-24</u>	<u>Forecast 2024-25</u>
Beginning Fund Balance	\$141,067,094	\$178,022,665	\$212,509,740	\$212,509,740	\$216,528,221	\$216,814,196	\$205,341,385
Revenue							
Local Property Tax	\$408,716,365	\$418,969,954	\$426,163,395	\$426,163,395	\$427,669,065	\$442,892,335	\$446,073,036
Specific Ownership Tax State	\$22,314,875	\$22,035,265	\$26,650,593	\$26,650,593	\$20,108,521	\$20,062,506	\$20,016,990
Specific Ownership Tax Local	\$17,185,349	\$18,354,246	\$11,165,292	\$11,165,292	\$18,069,036	\$18,073,766	\$18,076,755
State of Colorado	\$331,612,324	\$296,006,101	\$353,593,065	\$353,593,065	\$374,031,424	\$379,265,824	\$384,605,067
Misc. Fees, Interest and Other	\$22,295,775	\$18,290,187	\$17,225,127	\$17,225,127	\$18,083,884	\$17,396,878	\$17,570,346
Total Revenue	\$802,124,688	\$773,655,753	\$834,797,472	\$834,797,472	\$857,961,930	\$877,691,309	\$886,342,194
Expenditures							
General Instruction	\$357,597,624	\$328,230,360	\$389,216,854	\$386,935,713	\$401,748,474	\$414,874,854	\$425,618,707
School Administration	\$62,951,236	\$65,411,256	\$76,363,855	\$69,557,505	\$70,055,357	\$72,082,990	\$73,914,498
Instructional Support	\$101,717,118	\$103,689,525	\$115,057,899	\$120,093,773	\$119,769,373	\$124,841,728	\$128,336,710
Special Education Instruction	\$66,727,277	\$66,805,750	\$73,727,225	\$71,731,385	\$75,050,721	\$80,820,439	\$80,327,482
General Administration	\$33,085,249	\$34,578,978	\$36,789,645	\$35,681,468	\$38,005,368	\$39,328,240	\$40,267,013
Operations & Maintenance	\$76,793,281	\$76,710,040	\$80,518,561	\$80,537,289	\$85,346,365	\$88,715,572	\$91,025,584
Total Expenditures	\$698,871,785	\$675,425,909	\$771,674,039	\$764,537,132	\$789,975,658	\$820,663,823	\$839,489,994
Other Uses							
Transfer to Child Care	\$4,161,820	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000
Transfer to Capital Reserve Fund	\$23,634,494	\$23,880,614	\$23,884,494	\$23,884,494	\$23,884,494	\$23,884,494	\$23,884,494
Transfer to Insurance Reserve Fund	\$6,882,947	\$7,902,608	\$9,446,885	\$9,446,885	\$11,446,885	\$12,246,885	\$12,496,885
Transfer to Technology Fund	\$9,001,776	\$9,001,776	\$8,421,776	\$8,421,776	\$8,421,776	\$8,421,776	\$8,421,776
Transfer to Property Management Fund	(\$200,000)	(\$400,000)	(\$200,000)	(\$200,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfer to Campus Activity Fund	\$596,441	\$423,121	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Transfer to Transportation Fund	\$18,319,843	\$18,474,650	\$20,226,018	\$20,226,018	\$20,447,142	\$20,447,142	\$20,447,142
Transfer to Food Service Fund	\$3,900,000	\$1,260,000	\$562,686	\$562,686	\$0	\$0	\$0
Total Other Uses	\$66,297,321	\$63,742,769	\$66,241,859	\$66,241,859	\$67,700,297	\$68,500,297	\$68,750,297
Total Expenditures and Other Uses	\$765,169,106	\$739,168,678	\$837,915,898	\$830,778,991	\$857,675,955	\$889,164,120	\$908,240,291
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Ending Fund Balance	\$178,022,676	\$212,509,740	\$209,391,314	\$216,528,221	\$216,814,196	\$205,341,385	\$183,443,288
Appropriated Reserves							
TABOR Reserves	\$20,966,154	\$20,262,777	\$23,150,221	\$22,936,114	\$23,699,270	\$24,619,915	\$25,184,700
School Carry Forward	\$23,634,494	\$22,747,570	\$27,474,795	\$27,474,795	\$19,000,000	\$19,000,000	\$19,000,000
Utilities	\$0	\$0	\$0	\$0	\$950,000	\$950,000	\$950,000
Total Appropriated Reserves	\$44,600,648	\$43,010,347	\$50,625,016	\$50,410,909	\$43,649,270	\$44,569,915	\$45,134,700
Total Appropriation	\$809,769,754	\$782,179,025	\$888,540,914	\$881,189,900	\$901,325,225	\$933,734,035	\$953,374,991
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Undesignated Reserve	\$105,467,157	\$142,482,356	\$127,899,336	\$135,535,826	\$141,565,900	\$127,944,917	\$104,728,988
Total Unappropriated/Unassigned Reserves	\$133,422,028	\$169,499,393	\$158,766,298	\$166,117,312	\$173,164,926	\$160,771,470	\$138,308,588

2022-23 Proposed Budget: Elementary School Allocations

2022/2023			2022/2023		
Elementary	Enrollment	Allocation	Elementary	Enrollment	Allocation
Adams Elem	268	\$1,995,120	Mount Carbon Elem	339	\$2,431,666
Arvada K-8	552	\$3,973,420	Normandy Elem	289	\$2,113,606
Bear Creek K-8	953	\$6,300,770	Parr Elem	187	\$1,503,020
Blue Heron Elem	336	\$2,372,320	Parmalee Elem	261	\$1,888,340
Belmar Elem	210	\$1,630,700	Patterson International	278	\$2,136,756
Bergen Valley Elem	226	\$1,657,190	Peak Expeditionary	212	\$1,855,053
Bergen Meadow Elem	220	\$1,620,050	Peck Elem	166	\$1,315,160
Bradford K8 South	402	\$2,719,020	Peiffer Elem	216	\$1,651,600
Campbell Elem	177	\$1,435,156	Powderhorn Elem	448	\$3,001,760
Bradford K8 North	315	\$2,171,313	Prospect Valley Elem	414	\$2,798,300
Colorow Elem	174	\$1,440,776	Ralston Elem	252	\$1,920,297
Coal Creek Canyon K-8	118	\$1,311,119	Red Rocks Elem	265	\$1,910,500
Columbine Hills Elem	263	\$1,963,420	Rooney Ranch Elem	469	\$3,060,830
Coronado Elem	388	\$2,646,680	Stott Elem	231	\$1,817,912
Devinny Elem	466	\$3,063,820	Ryan Elem	333	\$2,342,910
Dutch Creek Elem	245	\$1,825,300	Secrest Elem	203	\$1,691,922
Edgewater Elem	255	\$1,939,140	Semper Elem	257	\$1,971,780
Eiber Elem	262	\$2,045,880	Shaffer Elem	483	\$3,156,920
Elk Creek Elem	323	\$2,303,496	Shelton Elem	389	\$2,710,990
Emory Elementary	385	\$2,784,710	Sierra Elem	445	\$2,951,000
Fairmount Elementary	592	\$3,818,880	Slater Elem	214	\$1,696,900
Foothills Elem	209	\$1,643,350	Deane Elem	304	\$2,307,356
Foster Dual Language PK-8	326	\$2,575,517	South Lakewood Elem	324	\$2,345,080
Fremont Elem	234	\$1,780,560	Rose Stein Elem	225	\$1,800,640
Glennon Heights Elem	156	\$1,273,696	Stober Elem	239	\$1,772,760
Governors Ranch Elem	331	\$2,323,570	Stevens Elem	283	\$2,145,490
Green Gables Elem	259	\$1,922,060	Swanson Elem	226	\$1,755,440
Green Mtn Elem	209	\$1,609,750	Stony Creek Elem	315	\$2,285,186
Hackberry Hill Elem	367	\$2,544,170	Three Creeks K-8	963	\$6,079,965
Hutchinson Elem	235	\$1,741,400	Thomson Elem	194	\$1,531,500
Sheridan Green Elem	241	\$1,795,160	Vanderhoof Elem	370	\$2,549,100
Kendallvue Elem	272	\$1,991,860	Van Arsdale Elem	367	\$2,509,770
Kendrick Lakes Elem	353	\$2,473,060	Ute Meadows Elem	374	\$2,545,540
Kullerstrand Elem	173	\$1,422,916	Vivian New Classical Academy	117	\$968,357
Kyffin Elem	440	\$2,925,600	Warder Elem	326	\$2,306,020
Lasley Elem	292	\$2,162,210	Weber Elem	252	\$1,873,680
Lawrence Elem	232	\$1,809,280	Welchester Elem	231	\$1,802,040
Leawood Elem	292	\$2,106,070	Westgate Elem	334	\$2,518,116
Little Elem	246	\$1,888,440	West Jefferson Elem	221	\$1,689,336
Lukas Elem	247	\$1,822,780	Westridge Elem	411	\$2,811,100
Lumberg Elem	286	\$2,204,496	West Woods Elem	540	\$3,475,400
Maple Grove Elem	326	\$2,262,020	Wilmore Davis Elem	209	\$1,648,950
Marshdale Elem	307	\$2,200,926	Wilmot Elem	244	\$1,773,510
Al Meiklejohn Elem	469	\$3,050,430	Witt Elem	214	\$1,628,900
Mitchell Elem	531	\$3,426,690	Dennison Elem	609	\$3,869,070
Molholm Elem	224	\$1,749,720	Elementary Contingency	-	\$17,989,778
Mortensen Elem	288	\$2,143,376	Elementary Subs Budget	-	\$1,717,289
			Total	28,918	\$227,493,982

Note: The contingency budget is related to school based budget assistance and unanticipated budget needs. Sub Budget allocation is the estimated general fund substitute teacher budget needed for the upcoming school year

2022-23 Proposed Budget: Middle School Allocations

Middle	Enrollment	2022/2023
		Allocation
Bell Middle School	777	\$4,773,868
Wayne M Carle Middle School	527	\$3,567,812
Ken Caryl Middle School	782	\$4,798,835
Carmody Middle School	639	\$4,168,994
Creighton Middle School	780	\$4,941,926
Deer Creek Middle School	601	\$3,880,165
Drake Middle School	935	\$5,302,701
Dunstan Middle School	830	\$4,906,218
Evergreen Middle School	587	\$3,795,064
Everitt Middle School	518	\$3,688,332
Falcon Bluffs Middle School	619	\$3,940,898
Mandalay Middle School	484	\$3,394,440
Moore Middle School	490	\$3,445,929
Oberon Middle	673	\$4,268,330
Summit Ridge Middle	1,004	\$5,715,037
North Arvada Middle	474	\$3,366,778
West Jefferson Middle	496	\$3,309,268
The Manning School	678	\$4,148,353
Mount Evans Outdoor Ed	-	\$944,830
Windy Peak Outdoor Ed	-	\$940,681
Middle School Contingency	-	\$536,552
Middle School Subs Budget	-	\$628,617
Total	11,894	\$78,463,628

Note: The contingency budget is related to school based budget assistance and unanticipated budget needs. Sub Budget allocation is the estimated general fund substitute teacher budget needed for the upcoming school year

2022-23 Proposed Budget: High School Allocations

Senior	Enrollment	2022/2023
		Allocation
Alameda International Jr-Sr	1,072	\$7,072,948
Arvada Senior	745	\$5,101,424
Arvada West Senior	1,763	\$10,081,096
Bear Creek Senior	1,488	\$8,789,734
Chatfield Senior	1,784	\$9,951,846
Columbine Senior	1,701	\$9,743,796
Conifer Senior	813	\$5,089,543
Dakota Ridge Senior	1,337	\$8,219,701
Evergreen Senior	972	\$5,833,142
Golden Senior	1,360	\$8,135,294
Green Mountain Senior	1,079	\$6,529,902
Jefferson Junior-Senior High	626	\$4,469,272
Lakewood Senior	1,971	\$11,234,734
Pomona Senior	1,178	\$7,076,953
Ralston Valley Senior High	1,812	\$10,053,274
Standley Lake Senior	1,218	\$7,156,274
Wheat Ridge Senior	1,068	\$6,665,980
D Evelyn Jr-Sr	1,119	\$6,702,350
Connections Learning Center	-	\$1,870,875
Dist Wide-Mt View Detention	-	\$581,874
High School Contingency	-	\$2,555,796
High School Sub Budget	-	\$1,354,094
Total	23,106	\$144,269,902

Note: The contingency budget is related to school based budget assistance and unanticipated budget needs. Sub Budget allocation is the estimated general fund substitute teacher budget needed for the upcoming school year

2022-23 Proposed Budget: Option School Allocations

Option	Enrollment	2022/2023
		Allocation
Jeffco Remote Learning	800	\$6,515,881
Jeffco Virtual Academy	440	\$3,415,846
Brady Exploration School	197	\$2,936,426
McLain Community High School	390	\$5,150,325
Jeffco Open School	531	\$4,606,168
Warren Tech Central	11	\$5,966,150
Longview High School	15	\$862,439
Warren Tech North	1	\$1,721,600
Warren Tech South	2	\$2,000,000
Option School Contingency		\$1,074,542
Total	2,387	\$34,249,377

Note: The contingency budget is related to school based budget assistance and unanticipated budget needs. Sub Budget allocation is the estimated general fund substitute teacher budget needed for the upcoming school year

2022-23 Proposed Budget: Innovation School Allocations

Innovation	Enrollment	2022/2023 Allocation
Free Horizon Montessori	344	\$5,173,266

2022-23 Propose Budget: Full Time Equivalents (FTE) in Departmental Budgets

	<u>Budget</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>
Accountant I	1.0	1.0	1.0	1.0
Administrative Assistant	12.0	11.0	11.0	11.0
Administrator	9.0	11.0	10.0	11.0
Alarm Monitor	12.0	12.0	12.0	12.0
Assistant Director	17.0	17.0	18.8	18.8
Assistant Principal	3.0	3.4	2.5	2.5
Audiologist	5.0	5.0	5.0	5.0
Buyer	2.0	2.0	2.0	2.0
Buyer Assistant	2.0	2.0	2.0	2.0
Campus Supervisor	86.0	86.0	80.0	81.5
Chief Officer	10.0	10.0	9.0	9.0
Clerk	1.0	1.0	1.0	1.0
Coordinator - Administrative	18.0	17.0	20.0	21.0
Coordinator - Classified	4.0	4.0	4.0	4.0
Coordinator - Licensed	13.0	13.0	14.3	14.3
Counselor	62.5	69.0	68.0	69.0
Custodian	464.5	464.5	464.5	467.5
Dean	-	-	1.0	1.0
Director	40.0	40.0	39.5	40.5
Executive Director	10.5	12.5	11.5	11.5
Group Leader	14.0	14.0	14.0	14.0
Instructional Coach	8.0	8.0	8.0	8.0
Investigator	2.0	2.0	2.0	2.0
Manager	36.5	35.5	37.5	36.5
Nurse	46.0	47.1	47.1	47.1
Occupational Therapist	28.3	29.3	29.3	29.3
Physical Therapist	12.1	12.1	12.1	12.1
Principal	2.0	2.0	2.0	2.0
Psychologist	52.1	45.3	47.3	47.3
Resource Teachers	82.4	83.4	79.0	80.0
School Secretary	3.8	3.8	4.3	4.3
Secretary	18.0	17.0	13.0	13.0
Security Officer	23.0	23.0	22.0	22.0
Social Worker	79.0	79.0	82.5	82.5
Special Interpreter/Tutor	-	-	-	0.8
Specialist - Classified	18.8	21.2	19.0	19.0
Speech Therapist	118.4	126.4	129.9	129.9
Superintendent	1.0	1.0	2.0	2.0
Supervisor	2.0	2.0	2.0	2.0
Teacher	443.1	443.1	445.3	445.3
Teacher Librarian	2.5	3.5	2.5	2.5
Technical Specialist	36.5	38.5	36.5	40.5
Technicians Classified	70.8	69.6	72.3	74.8
Trades Technician	148.0	148.0	136.0	137.0
Total	2,020.7	2,036.0	2,022.5	2,039.2



2022-23 Proposed Budget Capital Project Funds

2022-23 Proposed Budget: Capital Reserve Fund

	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Forecast</u> <u>2023-24</u>	<u>Forecast</u> <u>2024-25</u>
Beginning Fund Balance	\$33,513,908	\$44,500,275	\$63,907,341	\$83,084,642	\$101,578,539	\$72,733,610
Revenue						
Interest Earnings	\$840,023	\$140	\$500,000	\$500,000	\$500,000	\$500,000
Other Revenue	\$3,972,479	\$1,606,636	\$1,633,029	\$2,400,000	\$2,400,000	\$2,400,000
Total Revenue	\$4,812,502	\$1,606,776	\$2,133,029	\$2,900,000	\$2,900,000	\$2,900,000
Expenditures						
Facility Improvements	\$5,132,337	\$2,275,130	\$2,707,931	\$3,343,409	\$50,590,970	\$59,662,721
District Utilization	\$477,122	\$258,360	\$0	\$0	\$0	\$0
New Construction	\$1,914,368	\$0	\$0	\$0	\$0	\$0
Vehicles	\$1,332,809	\$569,974	\$926,341	\$969,217	\$690,000	\$690,000
Acquisition - Free Horizon Site	\$5,585,000	\$22,010	\$0	\$0	\$0	\$0
Payment to COP agent	\$3,268,993	\$3,204,850	\$3,205,950	\$3,208,000	\$3,204,625	\$3,206,750
Payment for Meyers Pool debt	\$0	\$0	\$0	\$769,970	\$1,143,828	\$1,143,828
Meyers Pool	\$0	\$0	\$17,605,000	\$0	\$0	\$0
Total Expenditures	\$17,710,629	\$6,330,324	\$24,445,222	\$8,290,597	\$55,629,423	\$64,703,299
Non-Operating Revenues / (Expenses)						
Proceeds from Debt	\$0	\$0	\$17,605,000	\$0	\$0	\$0
Operating Transfer In	\$23,884,494	\$24,130,614	\$23,884,494	\$23,884,494	\$23,884,494	\$23,884,494
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$23,884,494	\$24,130,614	\$41,489,494	\$23,884,494	\$23,884,494	\$23,884,494
Net Income / (Loss)	\$10,986,367	\$19,407,066	\$19,177,301	\$18,493,897	(\$28,844,929)	(\$37,918,805)
Ending Fund Balance	\$44,500,275	\$63,907,341	\$83,084,642	\$101,578,539	\$72,733,610	\$34,814,805

2022-23 Proposed Budget: 2018 Building Fund

	Actual 2019-20	Actual 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Beginning Fund Balance	\$336,442,901	\$232,623,849	\$52,528,669	\$0	\$0	\$0
Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$7,011,152	\$253,914	\$100,000	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,011,152	\$253,914	\$100,000	\$0	\$0	\$0
Expenditures						
Facility Improvements	\$59,474,860	\$56,124,933	\$9,231,289	\$0	\$0	\$0
Charter Schools	\$9,003,756	\$18,508,547	\$1,807,827	\$0	\$0	\$0
District Utilization	\$458,678	\$188,636	\$0	\$0	\$0	\$0
New Construction	\$41,892,910	\$105,526,978	\$41,589,553	\$0	\$0	\$0
Total Expenditures	\$110,830,204	\$180,349,094	\$52,628,669	\$0	\$0	\$0
Net Income / (Loss)	(\$103,819,052)	(\$180,095,180)	(\$52,528,669)	\$0	\$0	\$0
Ending Fund Balance	\$232,623,849	\$52,528,669	\$0	\$0	\$0	\$0

2022-23 Proposed Budget: 2020 Building Fund

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>	<u>Budget 2022-23</u>	<u>Forecast 2023-24</u>	<u>Forecast 2024-25</u>
Beginning Fund Balance	\$0	\$0	\$282,959,328	\$161,407,844	\$24,727,264	\$0
Revenue						
Bond Proceeds	\$0	\$240,510,000	\$0	\$0	\$0	\$0
Interest Earnings	\$0	\$84,793	\$300,000	\$250,000	\$100,000	\$0
Bond Premium	\$0	\$68,309,148	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$308,903,941	\$300,000	\$250,000	\$100,000	\$0
Expenditures						
Facility Improvements	\$0	\$22,849,310	\$128,196,748	\$106,934,578	\$23,318,883	\$0
Charter Schools	\$0	\$1,281,894	\$6,268,105	\$1,767,858	\$171,958	\$0
District Utilization	\$0	\$0	\$446,229	\$161	\$0	\$0
New Construction	\$0	\$1,813,409	\$34,240,957	\$28,227,983	\$1,336,422	\$0
Total Expenditures	\$0	\$25,944,613	\$169,152,039	\$136,930,581	\$24,827,264	\$0
Net Income / (Loss)	\$0	\$282,959,328	(\$168,852,039)	(\$136,680,581)	(\$24,727,264)	\$0
Ending Fund Balance	\$0	\$282,959,328	\$114,107,289	\$24,727,264	\$0	\$0



2022-23 Proposed Budget Debt Service Fund

2022-23 Proposed Budget: Debt Service Fund

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>	<u>Budget 2022-23</u>	<u>Forecast 2023-24</u>	<u>Forecast 2024-25</u>
Beginning Fund Balance	\$79,487,368	\$76,551,507	\$63,677,567	\$63,677,567	\$63,677,567	\$63,677,567
Revenue						
Property Tax	\$70,801,178	\$68,690,931	\$67,895,281	\$68,000,858	\$67,856,130	\$67,824,172
Interest Earnings	\$772,674	\$16,071	\$200,000	\$200,000	\$200,000	\$200,000
Total Revenue	\$71,573,852	\$68,707,002	\$68,095,281	\$68,200,858	\$68,056,130	\$68,024,172
Expenditures						
Principal	\$43,820,000	\$ 45,245,000	\$32,485,000	\$ 33,995,000	\$ 35,530,000	\$ 37,220,000
Interest and Other	\$30,689,713	\$ 36,335,942	\$35,610,281	\$ 34,205,858	\$ 32,526,130	\$ 30,804,172
Total Expenditures	\$74,509,713	\$81,580,942	\$68,095,281	\$68,200,858	\$68,056,130	\$68,024,172
Non-Operating Revenues / (Expenses)						
Proceeds from Debt	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Payment of Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0	\$0	\$0
Premium from Refunding Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$0	\$0	\$0	\$0	\$0	\$0
Net Income / (Loss)	(\$2,935,861)	(\$12,873,940)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$76,551,507	\$63,677,567	\$63,677,567	\$63,677,567	\$63,677,567	\$63,677,567



2022-23 Proposed Budget Special Revenue Funds

2022-23 Proposed Budget: Campus Activity Fund

	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Forecast</u> <u>2023-24</u>	<u>Forecast</u> <u>2024-25</u>
Beginning Fund Balance	\$12,120,711	\$12,400,227	\$12,266,096	\$12,359,721	\$13,204,296	\$14,040,903
Revenue						
Interest Earnings	\$4,937	\$0	\$0	\$0	\$0	\$0
Student Activities	\$4,008,062	\$1,840,081	\$6,230,527	\$6,583,243	\$6,912,405	\$7,085,215
Fundraising	\$1,946,391	\$980,150	\$2,985,911	\$2,883,972	\$3,028,171	\$3,103,875
Fees and Dues	\$7,030,093	\$4,630,818	\$8,390,864	\$10,047,659	\$10,550,042	\$10,813,793
Donations	\$3,655,240	\$3,478,974	\$4,194,059	\$1,749,884	\$1,837,379	\$1,883,313
Other Revenue	\$4,622,197	\$1,417,134	\$4,746,430	\$4,856,828	\$5,099,670	\$5,227,161
Total Revenue	\$21,266,921	\$12,347,157	\$26,547,790	\$26,121,586	\$27,427,667	\$28,113,357
Expenditures						
Salary Accounts	\$849,128	\$739,703	\$999,630	\$990,175	\$1,039,684	\$1,065,676
Employee Benefit Accounts	\$230,684	\$177,292	\$304,887	\$302,004	\$322,302	\$335,688
Service Accounts	\$9,577,289	\$3,358,417	\$12,014,155	\$10,237,312	\$10,749,178	\$11,017,907
Materials and Supplies	\$10,949,955	\$8,312,445	\$13,735,578	\$14,177,683	\$14,886,567	\$15,258,731
Capital Outlay Accounts	\$376,801	\$316,555	\$299,916	\$469,837	\$493,329	\$505,662
Total Expenditures	\$21,983,858	\$12,904,412	\$27,354,165	\$26,177,011	\$27,491,060	\$28,183,664
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$996,453	\$423,124	\$900,000	\$900,000	\$900,000	\$900,000
Operating Transfer Out						
Total Non-Operating Revenues / (Expenses)	\$996,453	\$423,124	\$900,000	\$900,000	\$900,000	\$900,000
Net Income / (Loss)	\$279,516	(\$134,131)	\$93,625	\$844,575	\$836,607	\$829,693
Ending Fund Balance	\$12,400,227	\$12,266,096	\$12,359,721	\$13,204,296	\$14,040,903	\$14,870,596

2022-23 Proposed Budget: Food Service Fund

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25
Beginning Fund Balance	\$2,500,825	\$2,537,281	\$2,506,633	\$9,000,000	\$6,023,403	\$2,472,194
Revenue						
Federal/State Reimbursement	\$9,548,277	\$14,687,853	\$19,483,999	\$11,757,854	\$11,757,854	\$11,757,854
Food Sales	\$9,455,232	\$390,295	\$4,532,458	\$11,367,534	\$11,367,534	\$11,367,534
USDA Commodities	\$1,558,016	\$1,247,645	\$1,615,480	\$1,644,712	\$1,644,712	\$1,644,712
Other Revenue	\$293,207	\$90,802	\$136,000	\$145,000	\$145,000	\$145,000
Total Revenue	\$20,854,732	\$16,416,595	\$25,767,937	\$24,915,100	\$24,915,100	\$24,915,100
Expenditures						
Salary Accounts	\$9,809,892	\$7,585,040	\$10,526,507	\$10,823,037	\$11,101,544	\$12,097,663
Employee Benefit Accounts	\$3,286,630	\$2,662,013	\$3,685,211	\$3,733,948	\$3,830,032	\$4,173,694
Service Accounts	\$1,872,804	\$1,230,733	\$1,847,500	\$1,854,000	\$1,881,810	\$1,910,033
Materials and Supplies	\$9,698,752	\$6,225,228	\$11,391,947	\$11,280,712	\$11,449,923	\$11,621,669
Capital Outlay Accounts	\$50,198	\$4,229	\$200,000	\$200,000	\$203,000	\$206,045
Total Expenditures	\$24,718,276	\$17,707,243	\$27,651,165	\$27,891,697	\$28,466,309	\$30,009,104
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$3,900,000	\$1,260,000	\$562,686	\$0	\$0	\$0
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$3,900,000	\$1,260,000	\$562,686	\$0	\$0	\$0
Net Income / (Loss)	\$36,456	(\$30,648)	(\$1,320,542)	(\$2,976,597)	(\$3,551,209)	(\$5,094,004)
Ending Fund Balance	\$2,537,281	\$2,506,633	\$1,186,091	\$6,023,403	\$2,472,194	(\$2,621,810)

2022-23 Proposed Budget: Grants Fund

	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Forecast</u> <u>2022-23</u>	<u>Forecast</u> <u>2023-24</u>	<u>Forecast</u> <u>2024-25</u>
Beginning Fund Balance	\$8,811,028	\$11,918,339	\$12,109,485	\$12,109,485	\$12,109,485	\$12,109,485
Revenue						
Federal	\$56,367,682	\$88,636,602	\$105,572,995	\$55,042,433	\$77,113,600	\$58,613,600
State	\$9,616,126	\$9,539,369	\$10,055,025	\$39,637,734	\$35,622,586	\$25,319,249
Other Revenue	\$957,144	\$2,342,111	\$3,350,068	\$1,060,616	\$571,921	\$274,586
Total Revenue	\$66,940,952	\$100,518,082	\$118,978,088	\$95,740,783	\$113,308,107	\$84,207,435
Expenditures						
General Administration	\$3,372,999	\$6,804,471	\$7,746,040	\$7,985,610	\$9,450,876	\$7,023,629
School Administration	\$336,003	\$1,432,305	\$2,154,624	\$3,218,418	\$3,808,960	\$2,830,713
General Instruction	\$9,183,716	\$48,826,145	\$45,382,745	\$39,958,645	\$47,290,594	\$35,145,054
Special Ed Instruction	\$13,761,866	\$15,237,064	\$22,150,699	\$17,094,190	\$20,230,776	\$15,034,950
Instructional Support	\$36,004,114	\$21,067,027	\$33,281,486	\$21,908,009	\$25,927,875	\$19,268,876
Operations and Maintenance	\$850,698	\$6,871,735	\$8,257,060	\$5,358,840	\$6,342,125	\$4,713,291
Transportation	\$324,245	\$88,189	\$5,434	\$217,071	\$256,901	\$190,922
Total Expenditures	\$63,833,641	\$100,326,936	\$118,978,088	\$95,740,783	\$113,308,107	\$84,207,435
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$0	\$0	\$0	\$0	\$0	\$0
Net Income / (Loss)	\$3,107,311	\$191,146	\$0	\$0	\$0	\$0
Ending Fund Balance	\$11,918,339	\$12,109,485	\$12,109,485	\$12,109,485	\$12,109,485	\$12,109,485

2022 Proposed Budget: Transportation Fund

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25
Beginning Fund Balance	\$658,514	\$656,433	\$709,657	\$709,657	\$709,658	\$1,287,872
Revenue						
State Transportation Revenue	\$5,330,093	\$5,436,918	\$5,055,253	\$5,147,101	\$5,147,101	\$5,147,101
Tuition, Fees & Dues	\$3,530,350	\$557,441	\$3,628,232	\$3,628,232	\$3,628,232	\$3,628,232
Total Revenue	\$8,860,443	\$5,994,359	\$8,683,485	\$8,775,333	\$8,775,333	\$8,775,333
Expenditures						
Salary Accounts	\$14,633,515	\$13,184,616	\$16,225,245	\$16,300,446	\$15,939,018	\$16,363,992
Employee Benefit Accounts	\$5,083,728	\$4,747,805	\$5,873,539	\$5,900,761	\$5,578,657	\$5,727,395
Service Accounts	\$1,611,624	\$1,581,458	\$801,211	\$1,063,881	\$1,079,839	\$1,096,037
Materials and Supplies	\$2,704,793	\$3,526,274	\$3,679,478	\$3,722,386	\$3,778,222	\$3,834,894
Capital Outlay Accounts	\$3,148,707	\$1,375,632	\$2,235,000	\$2,235,000	\$2,268,525	\$2,302,552
Total Expenditures	\$27,182,367	\$24,415,785	\$28,814,473	\$29,222,474	\$28,644,261	\$29,324,870
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$18,319,843	\$18,474,650	\$20,130,988	\$20,447,142	\$20,447,142	\$20,447,142
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$18,319,843	\$18,474,650	\$20,130,988	\$20,447,142	\$20,447,142	\$20,447,142
Net Income / (Loss)	(\$2,081)	\$53,224	\$0	\$1	\$578,214	(\$102,395)
Ending Fund Balance	\$656,433	\$709,657	\$709,657	\$709,658	\$1,287,872	\$1,185,477



2022-23 Proposed Budget Enterprise Funds

2022-23 Proposed Budget: Child Care Fund

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25
Beginning Fund Balance	\$5,257,588	\$4,284,585	\$3,656,241	\$2,971,443	\$2,964,140	\$2,007,091
Revenue						
Service Contracts	\$1,037,341	\$911,624	\$1,053,296	\$1,032,500	\$1,032,500	\$1,032,500
Tuition	\$6,103,187	\$4,109,452	\$6,576,480	\$8,030,483	\$8,030,483	\$8,030,483
State Revenue - Other	\$6,031,148	\$4,543,476	\$6,107,689	\$7,847,200	\$7,847,200	\$7,847,200
Earnings On Investments	\$154,990	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$13,326,666	\$9,564,552	\$13,737,465	\$16,910,183	\$16,910,183	\$16,910,183
Expenditures						
Salary Accounts	\$11,391,038	\$8,793,567	\$10,995,434	\$13,153,092	\$13,846,930	\$14,298,835
Employee Benefit Accounts	\$3,726,315	\$2,888,257	\$3,573,516	\$4,011,694	\$4,223,314	\$4,361,145
Service Accounts	\$2,834,889	\$1,550,171	\$2,460,974	\$2,605,700	\$2,644,783	\$2,684,455
Materials and Supplies	\$509,247	\$160,901	\$592,339	\$347,000	\$352,205	\$357,488
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$18,461,489	\$13,392,896	\$17,622,263	\$20,117,486	\$21,067,232	\$21,701,923
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$4,161,820	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$4,161,820	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000
Net Income / (Loss)	(\$973,003)	(\$628,344)	(\$684,798)	(\$7,303)	(\$957,049)	(\$1,591,740)
Ending Fund Balance	\$4,284,585	\$3,656,241	\$2,971,443	\$2,964,140	\$2,007,091	\$415,351

2022-23 Proposed Budget: Property Management Fund

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25
Beginning Fund Balance	\$5,257,588	\$6,924,568	\$8,039,084	\$8,411,207	\$7,878,098	\$7,311,608
Revenue						
Service Contracts	\$2,158,598	\$1,022,151	\$1,531,800	\$1,531,800	\$1,531,800	\$1,531,800
Total Revenue	\$2,158,598	\$1,022,151	\$1,531,800	\$1,531,800	\$1,531,800	\$1,531,800
Expenditures						
Salary Accounts	\$785,977	\$231,574	\$970,900	\$511,731	\$537,310	\$552,616
Employee Benefit Accounts	\$72,092	\$74,129	\$82,527	\$146,928	\$154,730	\$159,398
Service Accounts	\$216,858	\$53,964	\$379,079	\$379,079	\$379,079	\$379,079
Materials and Supplies	\$266,691	\$197,968	\$377,171	\$377,171	\$377,171	\$377,171
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,341,618	\$557,635	\$1,809,677	\$1,414,909	\$1,448,290	\$1,468,264
Non-Operating Revenues / (Expenses)						
Operating Transfer In						
Operating Transfer Out	\$850,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Total Non-Operating Revenues / (Expenses)	\$850,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Net Income / (Loss)	\$1,666,980	\$1,114,516	\$372,123	(\$533,109)	(\$566,490)	(\$586,464)
Ending Fund Balance	\$6,924,568	\$8,039,084	\$8,411,207	\$7,878,098	\$7,311,608	\$6,725,144



2022-23 Proposed Budget Internal Service Funds

2022-23 Proposed Budget: Benefits Fund

	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Forecast</u> <u>2023-24</u>	<u>Forecast</u> <u>2024-25</u>
Beginning Fund Balance	\$11,224,088	\$11,529,708	\$11,028,791	\$10,391,075	\$9,457,104	\$8,403,395
Revenue						
Insurance Premiums	\$6,755,316	\$6,552,113	\$6,789,780	\$21,789,780	\$21,789,780	\$21,789,780
Total Revenue	\$6,755,316	\$6,552,113	\$6,789,780	\$21,789,780	\$21,789,780	\$21,789,780
Expenditures						
Salary Accounts	\$56,392	\$76,233	\$121,026	\$126,006	\$130,372	\$132,583
Employee Benefit Accounts	\$5,856,871	\$6,375,440	\$6,669,970	\$20,161,245	\$20,267,070	\$20,373,819
Service Accounts	\$536,236	\$593,801	\$626,500	\$2,426,500	\$2,435,897	\$2,445,435
Materials and Supplies	\$197	\$7,556	\$10,000	\$10,000	\$10,150	\$10,302
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$6,449,696	\$7,053,030	\$7,427,496	\$22,723,751	\$22,843,489	\$22,962,139
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$0	\$0	\$0	\$0	\$0	\$0
Net Income / (Loss)	\$305,620	(\$500,917)	(\$637,716)	(\$933,971)	(\$1,053,709)	(\$1,172,359)
Ending Fund Balance	\$11,529,708	\$11,028,791	\$10,391,075	\$9,457,104	\$8,403,395	\$7,231,036

2022-23 Proposed Budget: Central Services Fund

	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Forecast</u> <u>2023-24</u>	<u>Forecast</u> <u>2024-25</u>
Beginning Fund Balance	\$2,500,825	\$1,782,865	\$1,395,444	\$1,320,185	\$1,320,185	\$1,242,947
Revenue						
Fees, Charges, and Other Revenue	\$2,696,712	\$1,628,499	\$3,400,000	\$3,000,000	\$3,000,000	\$3,000,000
Total Revenue	\$2,696,712	\$1,628,499	\$3,400,000	\$3,000,000	\$3,000,000	\$3,000,000
Expenditures						
Salary Accounts	\$858,975	\$634,653	\$882,923	\$863,309	\$900,967	\$922,257
Employee Benefit Accounts	\$267,724	\$194,434	\$278,029	\$263,310	\$274,795	\$281,288
Service Accounts	\$594,398	\$329,423	\$511,989	\$432,160	\$438,640	\$445,220
Materials and Supplies	\$1,693,575	\$857,410	\$1,802,318	\$1,441,221	\$1,462,836	\$1,484,778
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,414,672	\$2,015,920	\$3,475,259	\$3,000,000	\$3,077,238	\$3,133,543
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$0	\$0	\$0	\$0	\$0	\$0
Net Income / (Loss)	(\$717,960)	(\$387,421)	(\$75,259)	\$0	(\$77,238)	(\$133,543)
Ending Fund Balance	\$1,782,865	\$1,395,444	\$1,320,185	\$1,320,185	\$1,242,947	\$1,109,404

2022-23 Proposed Budget: Information Technology Fund

	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Forecast</u> <u>2023-24</u>	<u>Forecast</u> <u>2024-25</u>
Beginning Fund Balance	\$11,847,828	\$11,333,890	\$10,763,554	\$7,725,086	\$9,237,738	\$9,637,486
Revenue						
Billing for Services	\$288,436	\$221,826	\$250,000	\$250,000	\$250,000	\$250,000
Infrastructure Support	\$17,091,331	\$18,311,448	\$19,594,150	\$19,594,150	\$19,594,150	\$19,594,150
Telecom	\$2,282,500	\$2,282,500	\$2,282,500	\$2,282,500	\$2,282,500	\$2,282,500
Other Revenue	\$728,588	\$630,317	\$300,000	\$300,000	\$300,000	\$300,000
Total Revenue	\$20,390,855	\$21,446,091	\$22,426,650	\$22,426,650	\$22,426,650	\$22,426,650
Expenditures						
Salary Accounts	\$13,387,613	\$13,698,832	\$15,160,944	\$13,289,569	\$13,998,664	\$14,422,057
Employee Benefit Accounts	\$3,847,681	\$3,931,133	\$4,548,285	\$4,252,663	\$4,479,573	\$4,615,059
Service Accounts	\$9,840,605	\$9,065,558	\$9,678,586	\$9,183,345	\$9,321,091	\$9,460,913
Materials and Supplies	\$2,830,670	\$4,322,680	\$4,499,079	\$2,610,197	\$2,649,350	\$2,689,090
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$29,906,569	\$31,018,203	\$33,886,894	\$29,335,774	\$30,448,678	\$31,187,119
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$9,001,776	\$9,001,776	\$8,421,776	\$8,421,776	\$8,421,776	\$8,421,776
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$9,001,776	\$9,001,776	\$8,421,776	\$8,421,776	\$8,421,776	\$8,421,776
Net Income / (Loss)	(\$513,938)	(\$570,336)	(\$3,038,468)	\$1,512,652	\$399,748	(\$338,693)
Ending Fund Balance	\$11,333,890	\$10,763,554	\$7,725,086	\$9,237,738	\$9,637,486	\$9,298,793
Appropriated Reserves	\$0	\$0	\$0	\$1,512,652	\$399,748	\$0
Total Appropriation	\$38,908,345	\$40,019,979	\$42,308,670	\$39,270,202	\$39,270,202	\$39,608,895

2022-23 Proposed Budget: Insurance Fund

	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Forecast</u> <u>2023-24</u>	<u>Forecast</u> <u>2024-25</u>
Beginning Fund Balance	\$6,392,334	\$4,172,946	\$2,412,178	\$744,020	\$170,206	\$181,191
Revenue						
Fees & Other Revenue	\$1,335,728	\$955,591	\$750,000	\$750,000	\$750,000	\$750,000
Total Revenue	\$1,335,728	\$955,591	\$750,000	\$750,000	\$750,000	\$750,000
Expenditures						
Salary Accounts	\$574,295	\$547,562	\$561,867	\$551,187	\$577,571	\$592,633
Employee Benefit Accounts	\$150,813	\$157,006	\$162,776	\$168,112	\$176,159	\$180,753
Service Accounts	\$9,640,244	\$9,861,486	\$10,890,400	\$11,801,400	\$11,978,420	\$12,158,093
Materials and Supplies	\$72,711	\$52,913	\$250,000	\$250,000	\$253,750	\$257,556
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$10,438,063	\$10,618,967	\$11,865,043	\$12,770,699	\$12,985,900	\$13,189,035
Non-Operating Revenues / (Expenses)						
Operating Transfer In	\$6,882,947	\$7,902,608	\$9,446,885	\$11,446,885	\$12,246,885	\$12,496,885
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues / (Expenses)	\$6,882,947	\$7,902,608	\$9,446,885	\$11,446,885	\$12,246,885	\$12,496,885
Net Income / (Loss)	(\$2,219,388)	(\$1,760,768)	(\$1,668,158)	(\$573,814)	\$10,985	\$57,850
Ending Fund Balance	\$4,172,946	\$2,412,178	\$744,020	\$170,206	\$181,191	\$239,041