


REQUEST FOR BOARD ACTION

To: ESD Board of Education, Superintendent Bissonette
From: ESD Finance Director, Ron Patera 
Date: May 17, 2022
Business Date: May 23, 2022
Subject: Preliminary Budget

RECOMMENDATION:

Accept the Elizabeth School District preliminary budget as presented.

BACKGROUND AND FINDINGS:

Pursuant to CRS 22-44-108(1)(c), “the proposed budget shall be submitted to the board at least thirty days prior to the beginning of the next fiscal year”. The School Board has previously reviewed the budget and has been apprised of the basic assumptions that were made to create the budget. Staff has also presented the basic budget assumptions to the District Accountability Committee May 4th.

As we entered the 2022-2023 budget process, the Board of Education directed staff to continue educational excellence, develop a financially responsible plan and to put students at the heart of everything we do. These Board values have been represented throughout this budget development process. All the suggestions made were consistently aligned with the values enumerated by the budget goals.

While the District remains financially sound and strategically well managed, preparing a balanced General Fund budget continues to be a challenge.

The following is some insight into the state of the economy from the state’s March Economic Forecast.

Pandemic challenges compounded by emerging risks

- Lingering pandemic-related disruptions compounded by accelerating inflation and the war in Ukraine
- Downside: Continued supply and demand mismatches, inflation and tighter monetary policy, waning fiscal stimulus, geopolitical uncertainty
- Upside: Near-term resolution to war in Ukraine, rapid return to spending on services, productivity growth, fiscal stimulus
- Near-term risks are weighted to the downside with an elevated risk of recession during the forecast period

From staff's perspective, some of the biggest challenges related to the economy for the school district are filling staff positions in critical areas such as SPED paras and bus drivers. We are also anticipating the ongoing supply chain related concerns to continue for the foreseeable future. We are also concerned about how inflationary pressures are going to negatively impact the district's budget, for example the cost of fuel and utility costs.

As for the rest of the funds there are only a few minor changes from the current year to the upcoming fiscal cycle.

In the Pupil Activity Fund, the subsidy is being increased to reflect compensation changes.

Due to the increased federal subsidies over the past two years, the food service budget will not need a transfer from the General Fund this year, but will need to utilize reserves with paid lunches returning. The use of reserves will be necessary to cover salary changes along with increased supply costs, including the price of food.

The federal and state governments have not released preliminary allocations for their grants. Once staff receives these allocations these changes will then be part of the June final budget. There is a good chance the district will not have these numbers by the time the budget needs to be finalized. If that is the case, then these budget numbers will be part of the January budget revision.

With the district moving from self-insuring for medical insurance, that only leaves dental claims as the lone expense for this fund, which will leave the appropriation much lower for the 22-23 school year.

FISCAL IMPACT:

With the budget as presented, it is anticipated that the District will end the current fiscal year with a fund balance, including reserves, of \$3,417,344 in the General Fund. For Fiscal Year 2022-2023 it is anticipated that the General Fund will end the year with a \$2,438,604 fund balance, which also includes reserves. This is a reduction of approximately \$1M, which leaves the General Fund with a 10.11% ending fund balance as a percentage of expenditures.

The General Fund, along with the balance of the District's funds and their respective appropriations are as follows:

• General Fund	\$24,119,417
• Food Service Fund	\$853,576
• Grants Fund	\$380,000
• Pupil Activity Fund	\$839,300
• Self-Insurance Fund	\$940,000
• Student Activity Fund	<u>\$600,000</u>
○ Total	\$27,732,293

General Fund
2022-23 Budget
Summary of Revenues, Expenditures & Fund Balance

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
BFB	4,559,380	4,320,796	4,320,796	4,320,796	3,417,344
Revenues:					
Finance Act	18,549,809	19,895,026	12,860,039	19,895,026	21,564,379
Local Sources	2,808,871	2,991,500	1,662,588	2,991,500	2,991,500
State/Federal Sources	2,608,800	3,846,522	1,421,737	3,671,522	3,044,798
Total Revenues	23,967,480	26,733,048	15,944,364	26,558,048	27,600,677
Revenue Allocations	(3,312,748)	(4,050,000)	(2,360,851)	(4,050,000)	(4,460,000)
Revenues after Allocation	20,654,732	22,683,048	13,583,513	22,508,048	23,140,677
Total Available Funds	25,214,112	27,003,844	17,904,309	26,828,844	26,558,021
Expenditures and Transfers:					
Instructional Programs	12,882,713	14,533,849	10,527,923	13,910,346	14,948,936
Support Services	7,330,603	9,261,307	5,625,219	8,841,154	8,195,480
Other Expenditures & Transfers	680,000	935,000	495,000	660,000	975,000
Total Expenditures	20,893,316	24,730,156	16,648,142	23,411,500	24,119,417
Total Expenditures & Transfers	20,893,316	24,730,156	16,648,142	23,411,500	24,119,417
TABOR Reserve (9321)	-	686,182	-	-	711,935
Contingency (SPED)	-	-	-	-	-
Reserve for SHE Roof Replacement (9327)	-	225,000	-	-	270,000
Reserve for EHS roof replacement(9327)	-	213,333	-	-	213,333
Reserve for Supt contract (9322)	-	170,000	-	-	170,000
Reserve per District Policy (9315)	-	494,603	-	-	482,388
Assigned Reserves	-	1,789,118	-	-	1,847,657
Non-Assigned Reserves (9900)	-	484,570	-	-	590,947
Ending Fund Balance (Reserves Included)	4,320,796	2,273,688	1,256,167	3,417,344	2,438,604

General Fund
2021-22 Budget
Summary of Revenues

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Finance Act					
Property Taxes	6,797,287	7,426,676	2,934,833	7,426,676	7,440,812
State Equalization	10,269,757	11,169,207	8,816,738	11,169,207	12,788,414
Specific Ownership Taxes	1,482,765	1,299,143	1,108,468	1,299,143	1,335,153
	18,549,809	19,895,026	12,860,039	19,895,026	21,564,379
Other Local Sources					
Improvement fees	854,936	700,000	248,336	700,000	700,000
Cell Phone Tower Lease	49,325	58,000	40,654	58,000	58,000
Investment	6,671	10,000	60,746	10,000	10,000
Tuition/Fees/Other	581,189	600,000	538,606	600,000	600,000
Technology fee	34,972	33,500	34,728	33,500	33,500
MLO	1,281,778	1,590,000	739,518	1,590,000	1,590,000
	2,808,871	2,991,500	1,662,588	2,991,500	2,991,500
State/Federal Sources					
Vocational		20,000	9,777	20,000	20,000
ECEA	740,807	570,130	518,196	570,130	819,765
Transportation	232,856	253,673	210,033	253,673	250,000
IDEA	432,204	492,889	257,535	492,889	420,000
IDEA Preschool	18,276	24,844	-	24,844	20,000
READ Act	28,843	50,000	28,764	50,000	30,000
Other Federal Sources/Misc. Rev	211,001	100,000	151,448	100,000	100,000
Rural Schools	264,535	393,907	245,984	393,907	441,863
Safety Grant		175,000			75,000
COVID-19 funds(CRF & ESSER)	406,885				
ESSER v.1				-	-
SSRG				-	-
ESSER II		130,204		130,204	-
ESSER III		672,973		672,973	433,000
HTI		130,100		130,100	-
RISE Grant		424,609		424,609	160,170
Air Improvement Grant		106,400		106,400	
Career Success Pilot Program		26,793		26,793	
Insurance Proceeds					
State On Behalf Payment(PERA)	273,393	275,000		275,000	275,000
	2,608,800	3,846,522	1,421,737	3,671,522	3,044,798
Total Revenues before Allocations	23,967,480	26,733,048	15,944,364	26,558,048	27,600,677
Revenue Allocations:					
Total Revenue Allocations	(3,312,748)	(4,050,000)	(2,360,851)	(4,050,000)	(4,460,000)
	(3,312,748)	(4,050,000)	(2,360,851)	(4,050,000)	(4,460,000)
Total Revenues after Allocations	20,654,732	22,683,048	13,583,513	22,508,048	23,140,677

General Fund 2021-22 Budget Summary of Expenditures					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Instructional Programs:					
Running Creek Elementary	2,486,317	2,703,046	2,059,556	2,586,182	2,844,839
Singing Hills Elementary	2,672,711	2,858,233	2,126,556	2,734,353	3,025,205
Elizabeth Middle School	2,962,431	3,200,338	2,318,632	3,063,083	3,386,287
Elizabeth High School	4,665,980	5,772,232	4,023,179	5,526,729	5,692,606
Frontier High School	95,274	-	-	-	-
	12,882,713	14,533,849	10,527,923	13,910,346	14,948,936
Support Services:					
Special Services	1,576,388	1,767,561	1,164,432	1,680,381	1,790,054
Board of Education	80,089	119,700	75,666	114,314	88,700
Office of the Superintendent	234,742	419,400	297,497	400,527	598,637
Fiscal Services and Human Resources	515,787	569,323	352,077	543,703	605,274
Technology Services	628,868	657,695	456,477	628,099	692,795
Facility Services	393,962	424,681	243,135	405,570	443,306
Transportation Services	1,294,065	1,909,485	1,157,008	1,823,558	1,477,596
District-Wide Support	1,701,467	2,369,980	1,126,621	2,267,577	1,408,385
Early Childcare	905,235	1,023,482	752,306	977,425	1,090,734
	7,330,603	9,261,307	5,625,219	8,841,154	8,195,480
PERA on-behalf payment		275,000			275,000
Other Expenditures & Transfers:	680,000	660,000	495,000	660,000	700,000
	680,000	935,000	495,000	660,000	975,000
Total Expenditures	20,893,316	24,455,156	16,648,142	23,411,500	23,844,417

General Fund 2021-22 Budget Running Creek Elementary					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Instruction:					
Salaries:					
Teachers		938,069	707,490	895,856	1,005,610
Benefits		321,763	247,661	307,284	344,930
Purchased Services		22,465	14,224	21,454	22,465
Supplies		34,120	25,282	32,585	34,120
Technology improvement		20,800	16,993	19,864	20,800
	-	1,337,217	1,011,650	1,277,042	1,427,925
Special Education:					
Salaries:		364,030	283,205	347,649	382,232
Benefits		127,055	96,320	121,338	133,408
Purchased Services		850	1,119	812	850
Supplies		1,500	1,217	1,433	1,500
	-	493,435	381,861	471,230	517,989
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		156,085	116,241	149,061	167,323
Benefits		58,401	43,501	55,773	62,606
Purchased Services		360	213	344	360
Supplies		1,125	790	1,074	1,125
	-	215,971	160,745	206,252	231,414
Office of the Principal:					
Salaries:					
Regular		130,054	96,765	124,202	139,418
Benefits		43,823	33,136	41,851	46,978
Purchased Services		4,275	3,227	4,083	4,275
Supplies		930	473	888	930
	-	179,082	133,601	171,023	191,601
Building Services:					
Salaries:					
Custodians		136,340	101,157	131,568	146,156
Benefits		52,117	38,417	50,293	55,869
Utilities		101,000	89,831	97,465	101,000
Capital Improvements		28,000	14,439	27,020	28,000
Purchased Services		111,131	91,172	107,241	111,131
Supplies		48,753	36,683	47,047	33,753
	-	477,341	371,699	460,634	475,910
Total	-	2,703,046	2,059,556	2,586,182	2,844,839

General Fund 2021-22 Budget Singing Hills Elementary					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Instruction:					
Salaries:					
Teachers - Regular/Substitutes		1,126,220	839,887	1,075,540	1,207,308
Benefits		420,235	308,828	401,324	450,492
Purchased Services		22,495	17,110	21,483	22,495
Supplies		37,250	38,471	35,574	37,250
Technology improvement		26,250	19,880	25,069	26,250
	-	1,632,450	1,224,176	1,558,990	1,743,795
Special Education:					
Salaries:		271,123	203,940	258,922	290,644
Benefits		113,082	85,035	107,993	121,224
Purchased Services		850	926	812	850
Supplies		1,500	1,348	1,433	1,500
	-	386,555	291,249	369,160	414,218
Support Services:					
Salaries:					
Attend./Counselors/Health/Lib.		131,399	92,964	125,486	140,860
Benefits		51,463	35,298	49,147	55,168
Purchased Services		50		48	50
Supplies		1,480	1,354	1,413	1,480
	-	184,392	129,616	176,094	197,558
Office of Principal:					
Salaries:					
Regular		133,174	98,726	127,181	142,763
Benefits		46,498	34,348	44,406	49,846
Purchased Services		350	-	334	350
Supplies		800	1,354	764	800
	-	180,822	134,428	172,685	193,758
Building Services:					
Salaries:					
Custodians		115,531	87,947	111,487	123,849
Benefits		49,215	35,672	47,492	52,758
Utilities		89,000	70,937	85,885	89,000
Capital Improvements		53,000	27,405	51,145	53,000
Purchased Services		117,703	94,435	113,583	117,703
Supplies		49,565	30,691	47,830	39,565
	-	474,014	347,087	457,424	475,876
Total	-	2,858,233	2,126,556	2,734,353	3,025,205

General Fund 2021-22 Budget Elizabeth Middle School					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Instruction:					
Salaries:					
Teachers - Regular		1,055,973	787,923	1,008,454	1,132,003
Benefits		371,331	273,745	354,621	398,067
Purchased Services		19,146	9,160	18,284	19,146
Supplies		46,323	33,585	44,238	46,323
Technology improvement		31,655	19,605	30,231	31,655
	-	1,524,428	1,124,018	1,455,829	1,627,194
Special Education:					
Salaries:		312,211	243,133	298,162	334,690
Benefits		107,924	83,261	103,067	115,695
Purchased Services		850	422	812	850
Supplies		1,500	935	1,433	1,500
	-	422,485	327,751	403,473	452,735
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		224,197	166,605	214,108	240,339
Benefits		90,246	67,189	86,185	96,744
Purchased Services		1,268	-	1,211	1,268
Supplies		2,294	1,152	2,191	2,294
	-	318,005	234,946	303,695	340,645
Office of Principal:					
Salaries:					
Regular		192,174	141,237	183,526	206,011
Benefits		62,495	45,812	59,683	66,995
Purchased Services		2,517	500	2,404	2,517
Supplies		2,256	1,364	2,154	2,256
	-	259,442	188,913	247,767	277,778
Building Services:					
Salaries:					
Custodians		166,008	123,754	160,198	177,961
Benefits		69,510	51,783	67,077	74,515
Utilities		140,000	102,365	135,100	140,000
Capital Improvements		86,000	11,500	82,990	86,000
Purchased Services		139,389	109,050	134,510	139,389
SRO		30,000	15,227	28,950	30,000
Supplies		45,071	29,325	43,494	40,071
	-	675,978	443,004	652,319	687,935
Total	-	3,200,338	2,318,632	3,063,083	3,386,287

General Fund 2021-22 Budget Elizabeth High School					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Instruction:					
Salaries:					
Teachers - Regular		2,015,009	1,500,219	1,924,334	2,160,090
Benefits		694,359	510,430	663,113	744,353
Purchased Services		288,472	167,949	275,491	161,472
Supplies/Other		93,575	45,387	89,364	93,575
Technology improvement		61,000	45,387	58,255	61,000
	-	3,152,415	2,269,372	3,010,556	3,220,489
Special Education:					
Salaries:		304,132	226,953	290,446	326,030
Benefits		117,548	87,115	112,258	126,011
Purchased Services		850		812	850
Supplies		1,500	1,077	1,433	1,500
	-	424,030	315,145	404,949	454,391
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		288,098	211,089	275,134	308,841
Benefits		79,758	58,542	76,169	85,501
Purchased Services		600	530	573	600
Supplies		10,600	2,260	10,123	10,600
	-	379,056	272,421	361,998	405,542
Office of Principal:					
Salaries:					
Regular		289,605	213,844	276,573	310,457
Benefits		94,531	70,695	90,277	101,337
Purchased Services		4,000	919	3,820	4,000
Supplies		3,900	1,699	3,725	3,900
	-	392,036	287,157	374,394	419,694
Building Services:					
Salaries:					
Custodians		270,811	199,101	261,333	290,309
Benefits		115,227	84,390	111,194	123,523
Utilities		240,000	176,560	231,600	240,000
Capital Improvements		500,000	188,690	482,500	250,000
Purchased Services		190,347	163,236	183,685	190,347
SRO		30,000	15,227	28,950	30,000
Supplies		78,310	51,880	75,569	68,310
	-	1,424,695	879,084	1,374,831	1,192,490
Total	-	5,772,232	4,023,179	5,526,729	5,692,606

General Fund
2021-22 Budget
Special Services

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Special Education-Administration					
Salaries:		163,189	117,263	155,845	174,939
Benefits		50,878	36,734	48,588	54,541
Purchased Services		539,500	308,522	515,223	521,500
Supplies		68,304	33,922	65,230	46,500
	-	821,871	496,441	784,887	797,480
Special Education-Related Services					
Salaries:				-	
Opps Program		175,681	129,865	167,775	184,465
SLPs & Ots		218,999	153,420	209,144	229,949
Psychologists		276,588	201,056	264,142	290,417
Subs		26,579	14,576	25,383	27,908
Bus Paras		28,486	24,974	27,204	29,910
Benefits		-			-
Opps Program		72,493	40,799	69,231	76,118
SLPs & Ots		47,173	35,431	45,050	49,532
Psychologists		75,119	56,835	71,739	78,875
Subs		8,578	4,551	8,192	9,007
Bus Paras		7,994	6,484	7,634	8,394
	-	937,690	667,991	895,494	984,575
Detention Center Payment		8,000	-	7,760	8,000
Total	-	1,767,561	1,164,432	1,680,381	1,790,054

General Fund
2021-22 Budget
Transfers

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Other Expenditures and Transfers					
Transfer to Grants					-
Transfer to Food Service					
Transfer to Athletics		660,000	495,000	660,000	700,000
Total	-	660,000	495,000	660,000	700,000

General Fund 2021-22 Budget Technology Services					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Instructional/Informational Services:					
Salaries:					
Regular		363,523	230,540	347,164	389,697
Benefits		123,972	81,848	118,393	132,898
Purchased Services		56,700	49,950	54,149	56,700
Supplies		42,500	23,139	40,588	42,500
MLO Technology		71,000	71,000	67,805	71,000
	-	657,695	456,477	628,099	692,795
Total	-	657,695	456,477	628,099	692,795

General Fund 2021-22 Budget Board of Education					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Board of Education:					
Elections Expense		12,000	15,263	11,460	
Purchased Professional Services		65,000	28,687	62,075	52,000
Supplies		1,000	1,631	955	1,000
	-	78,000	45,581	74,490	53,000
CASB		19,700	18,102	18,814	13,700
Board Discretionary		22,000	11,983	21,010	22,000
	-	41,700	30,085	39,824	35,700
Total	-	119,700	75,666	114,314	88,700

General Fund 2021-22 Budget Office of the Superintendent					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Office of the Superintendent:					
Salaries:					
Regular		283,373	204,664	270,621	438,776
Benefits		81,027	57,145	77,381	106,861
Purchased Services		25,000	17,239	23,875	25,000
Supplies		10,000	1,210	9,550	10,000
		399,400	280,258	381,427	580,637
Community Relations Services:					
Communications Support		20,000	17,239	19,100	18,000
		20,000	17,239	19,100	18,000
Total		419,400	297,497	400,527	598,637

General Fund 2021-22 Budget Fiscal Services and Human Resources					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Finance Office:					
Salaries:					
Regular		383,054	250,050	365,817	410,634
Benefits		116,269	75,873	111,037	124,640
Purchased Services		63,000	22,956	60,165	63,000
Supplies		7,000	3,198	6,685	7,000
Total		569,323	352,077	543,703	605,274

General Fund 2021-22 Budget Facility Services					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Building Maintenance:					
Salaries:					
Regular		194,601	127,277	185,844	208,612
Benefits		64,080	41,872	61,196	68,694
Purchased Services		119,500	57,413	114,123	119,500
Supplies		30,000	12,039	28,650	30,000
Utilities		16,500	4,534	15,758	16,500
Total	-	424,681	243,135	405,570	443,306

General Fund 2021-22 Budget Transportation Services					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Transportation Services:					
Salaries:					
Drivers & Office Staff		616,598	468,593	588,851	660,993
Benefits		200,262	148,660	191,250	214,681
Purchased Services		66,000	50,427	63,030	66,000
Supplies		8,000	10,771	7,640	8,000
	-	890,860	678,451	850,771	949,674
Bus Maintenance:					
Salaries:					
Mechanics		95,475	71,242	91,179	102,349
Benefits		33,650	24,100	32,136	36,073
Purchased Services		2,000	2,723	1,910	2,000
Supplies		186,000	145,054	177,630	186,000
Property		677,000	219,002	646,535	177,000
	-	994,125	462,121	949,389	503,422
Building Services:					
Utilities		24,500	16,436	23,398	24,500
	-	24,500	16,436	23,398	24,500
Total	-	1,909,485	1,157,008	1,823,558	1,477,596

General Fund 2021-22 Budget District-Wide Services					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Safety Grant P/S		50,000	-	47,750	138,508
Supplies		150,000		143,250	138,508
HTI				-	
Salary		115,517	88,482	110,319	
Benefits		25,504	20,055	24,356	
PS		81,500	13,767	77,833	
Supplies		34,500	50,800	32,948	
RISE Grant related expenses		-		-	-
PS		225,690	75,939	217,791	80,085
Supplies		198,919	160,749	191,957	80,085
CRF PS				-	
Supplies				-	
ESSER v.1 related expenses (online services(CDLS))				-	
SSRG related expenses				-	
ESSER II related expenses		130,000	237,300	124,150	
ESSER III related expenses		711,625	20,584	679,602	433,000
Air quality grant expenses		106,400	85,417	101,612	
Career Success Pilot Program expenses		26,793		25,587	
Nurse and behavior support				-	
Salary		136,298	106,129	130,165	146,111
Benefits		34,974	29,050	33,400	37,492
Supplies and PS		3,500	1,959	3,343	3,500
Safety Director				-	
Salary		90,000	54,663	85,950	96,480
Benefits		20,000	11,939	19,100	21,440
Purchased Services		10,000	6,464	9,550	10,000
Supplies		10,000	3,496	9,550	10,000
Wellness		-		-	-
Salaries		14,416	7,053	13,767	17,393
Benefits		1,691	827	1,615	2,045
ACA Benefits		1,653	808	1,579	2,737
Total	-	2,178,980	975,481	2,085,172	1,217,385

General Fund 2021-22 Budget District-Wide Support Services					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
District-Wide Utilities		115,000	103,525	109,825	115,000
Unemployment Insurance		4,000	675	3,820	4,000
Treasurers Fees		15,000	8,734	14,325	15,000
Postage		4,000	2,729	3,820	4,000
Workers Comp.		5,000	5,058	4,775	5,000
Detention Center Payment		8,000	-	7,640	8,000
Testing Purchased Services		40,000	30,419	38,200	40,000
Total		191,000	151,140	182,405	191,000

General Fund
2021-22 Budget
Early Childhood Services

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Preschool					
Salaries					
Regular		447,128	337,116	427,007	479,321
Benefits		176,466	131,775	168,525	189,172
Special Education:					
Salaries:		117,370	88,298	112,088	123,239
Benefits		33,773	26,399	32,253	35,462
Purchased Services		9,100	9,963	8,691	9,100
Supplies		28,150	24,019	26,883	28,150
	-	811,987	617,570	775,448	864,443
Kids Club					
Salaries:					
Regular		157,790	102,216	150,689	169,151
Benefits		47,705	30,860	45,558	51,140
Purchased Services		2,000	352	1,910	2,000
Supplies		4,000	1,308	3,820	4,000
	-	211,495	134,736	201,978	226,291
Total		1,023,482	752,306	977,425	1,090,734

Food Service Fund
2021-22 Budget

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Beginning Fund Balance (audited)	65,258	248,553	248,553	248,553	197,376
Revenues:					
Sales	66,247	54,000	34,354	54,000	450,000
Federal Aid	652,986	600,000	685,222	600,000	245,000
State Aid	5,372	6,000	5,260	6,000	6,000
Miscellaneous	1,566	4,500	8,429	4,500	4,500
Commodities		40,000		40,000	40,000
Transfer from General Fund	100,000	-			
Total Revenues	826,171	704,500	733,265	704,500	745,500
Total Available Funds	891,429	953,053	981,818	953,053	942,876
Expenditures					
Salaries	284,352	334,055	249,863	310,671	360,000
Benefits	106,400	121,501	89,358	112,996	127,576
Purchased Services	22,970	31,000	22,633	28,830	31,000
Supplies	229,154	286,000	245,349	265,980	310,000
Commodities		40,000	2,050	37,200	25,000
Total Expenditures	642,876	812,556	609,253	755,677	853,576
Ending Fund Balance	248,553	140,497	372,565	197,376	89,300

Grants Fund
2021-22 Budget

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Beginning Fund Balance (audited)					
Revenues:					
Title I	152,305	180,000	76,202	148,106	180,000
Title II	49,583	50,000	11,337	39,644	50,000
ELPA	14,252	25,000	5,854	13,422	25,000
Title III	-	-	-	-	-
Title IV	11,019	16,000	2,464	11,218	16,000
Perkins	15,090	25,000	-	17,000	25,000
Gifted and Talented	77,334	80,000	65,950	66,000	80,000
Miscellaneous	-	-	-	-	-
State Library Grant	4,000	4,000	-	4,000	4,000
State Tech Grant	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Total Revenues	323,583	380,000	161,807	299,390	380,000
Total Available Funds	323,583	380,000	161,807	299,390	380,000
Expenditures					
Grants	323,583	380,000	248,937	320,390	380,000
Total Expenditures	323,583	380,000	248,937	320,390	380,000

Pupil Activity Fund 2021-22 Budget					
	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Beginning Fund Balance (audited)	7,254	83,213	83,213	83,213	43,213
Revenues:					
Local Revenue/Gate Receipts	77,047	125,170	121,187	50,000	130,000
Transfer from General Fund	580,000	660,000	495,000	660,000	700,000
Total Revenues	657,047	785,170	616,187	710,000	830,000
Total Available Funds	664,301	868,383	699,400	793,213	873,213
Expenditures					
Salaries, equipment and supplies	581,087	785,170	592,414	750,000	839,300
Total Expenditures	581,087	785,170	592,414	750,000	839,300
Ending Fund Balance	83,214	83,213	106,986	43,213	33,913

**Student Activity Fund
2021-22 Budget**

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Beginning Fund Balance (audited)	305,028	299,742	299,742	299,742	299,742
Revenues:					
Student Fees	251,054	600,000	267,016	350,000	600,000
Total Revenues	251,054	600,000	267,016	350,000	600,000
Total Available Funds	556,082	899,742	566,758	649,742	899,742
Expenditures					
Student Activities	201,165	600,000	213,338	350,000	600,000
Total Expenditures	201,165	600,000	213,338	350,000	600,000
Ending Fund Balance	354,917	299,742	353,420	299,742	299,742

Self Insurance Fund
2021-22 Budget

	2020-2021 Activity	2021-2022 Adopted Budget	2021-2022 Activity to 3/31/2022	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Beginning Fund Balance (audited)	1,077,406	601,726	601,726	601,726	601,726
Revenues:					
Health Premiums	1,282,416	1,800,000	990,821	1,600,000	200,000
Dental Premiums	127,536	190,000	106,827	170,000	240,000
Earnings on Investments					
Revenues	1,409,952	1,990,000	1,097,648	1,770,000	440,000
Total Available Funds	2,487,358	2,591,726	1,699,374	2,371,726	1,041,726
Expenditures					
Health Insurance Claims	1,742,980	1,800,000	1,150,709	1,600,000	700,000
Dental Claims	142,652	190,000	103,688	170,000	240,000
Total Expenditures	1,885,632	1,990,000	1,254,397	1,770,000	940,000
Ending Fund Balance	601,726	601,726	444,977	601,726	101,726