

2022 - 2023

Proposed Budget Summary

General Fund Food Service Fund Debt Service Fund

2022-23 Preliminary Budget Summary

REVENUE ESTIMATES:

Preliminary Freeze Adj. Taxable Values \$ 322,152,913 \$ 391,534,692 Value growth \$ 21.54% Estimated Collection Rate % 98% ADA 1010 % Attendance 95%

 Other Local
 \$ 106,600

 State Revenue
 \$ 9,202,797

 TRS on behalf
 \$ 637,642

 Medicare Part D (booking entry)
 \$ 28,100

 Federal Revenue
 \$ 165,000

 Total Estimated 2022-23 Revenues
 \$ 13,574,047

EXPENDITURE ESTIMATES:

Total Salaries & Benefits

Salaries &	Benefits:

Current Budgeted Salaries & Benefits	\$ 9,681,658
Fix Teacher Salary Scale Yrs 6-16 (Initial Investment)	\$ 150,000
Teacher Step	\$ 40,000
Step Increases: Non Instructional Positions	\$ 18,955
Positions to address growth and HB4545	\$ 456,000
Equity Adjustments: Auxiliary Staff	\$ 74,300
Misc: Extra Duty pay for athletic gates, clock, books, Band colorguard, etc.	\$ 62,859
Increase in TRS on behalf	\$ 55,481

Campus Budgets:

Current Campus Budgets	\$ 420,639	
Proposed Campus Budgets (Includes Athletics and Band)	\$ 552,428	
Total Campus Budget Increase (Decrease)	\$ 131,789	31.33%

Department Budgets:

	•	 	
Total Department Budget Increase (Decrease)		\$ 131,568	13.90%
Proposed Department Budgets (Supt., Board, Tax Office, Admin, C&I, Technology, Maint & Train	nsportation)	\$ 1,078,091	
Current Department Budgets		\$ 946,523	



Increase
(Decrease)

%

10,539,253 8.86%

State Programs Budgets:		
Current State Program Budgets	\$ 386,622	
Proposed State Program Budgets (GT, Career & Tech, Special Ed, Dyslexia, Compensatory Ed, CCMR)	\$ 391,927	
Total State Programs Budget Increase (Decrease)	\$ 5,305	1.37%
District Allocated Budgets:		
Current District Allocated Budgets	\$ 1,180,366	
Proposed District Allocated Budgets (Utilities, Debt Service, Insurance, Security, Region 20 commitments)	\$ 1,012,348	
Total State Programs Budget Increase (Decrease)	\$ (168,018)	-14.23%
Total Estimated 2022-23 Expenditures	\$ 13,574,047	
2021-2022 Adopted Budget	\$ 12,615,808	

2022-2023 Proposed Budget \$ 13,574,047 7.60%



Fiscal Year 2022 - 2023

GENERAL FUND

PROPOSED BUDGET



Tax Collections 2,788,369 3 Interest Earnings (5742) 10,000 3 Facility Rentals (5743) 33,600 0 Other Local Sources (5749/5752) 55,000 55,000 TOTAL LOCAL 2,886,969 3 STATE Foundation School Program/ASF (5811/12) 8,999,371 9 TRS On-Behalf Contribution (5831) 560,968 60,968 Other State Sources (Medicare Part D) 48,500 48,500 TOTAL STATE 9,608,839 9 FEDERAL 120,000 120,000 Other Federal Sources - - TOTAL FEDERAL 120,000 120,000 Total Revenues 12,615,808 13 OTHER SOURCES Operating Transfer In - - Total Revenue & Other Sources 12,615,808 13 Total Revenue & Other Sources 12,615,808 13 Total Revenue & Other Sources 12,615,808 13 Total Revenue & Other Sources 12,615,808 13 <th>433,908 8,000 33,600 65,000 540,508 202,797 637,642 28,100 868,539 165,000 - 165,000 574,047 - 574,047 574,047 Difference of the properties of the propert</th> <th>rior Year Change 645,539 23.155 (2,000) -20.005 10,000 18.185 653,539 22.645 203,426 2.265 76,674 13.675 (20,400) -42.065 259,700 37.505 45,000 37.505 958,239 7.605 rence % rior Year Change 268,503 4.215 77,182 32.775</th> <th>6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6</th>	433,908 8,000 33,600 65,000 540,508 202,797 637,642 28,100 868,539 165,000 - 165,000 574,047 - 574,047 574,047 Difference of the properties of the propert	rior Year Change 645,539 23.155 (2,000) -20.005 10,000 18.185 653,539 22.645 203,426 2.265 76,674 13.675 (20,400) -42.065 259,700 37.505 45,000 37.505 958,239 7.605 rence % rior Year Change 268,503 4.215 77,182 32.775	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
Interest Earnings (5742)	8,000 33,600 65,000 540,508 202,797 637,642 28,100 868,539 165,000 - 165,000 574,047 - 2023 Differ From Pr 642,475 123,350	(2,000) -20.00 ⁶ 10,000 18.18 ⁶ 653,539 22.64 ⁶ 203,426 2.26 ⁶ 76,674 13.67 ⁶ (20,400) -42.06 ⁶ 259,700 2.70 ⁶ 45,000 37.50 ⁶ - 45,000 37.50 ⁶ - 0.00 ⁶ 958,239 7.60 ⁶ rence % rior Year Change 268,503 4.21 ⁶ (2,740) -2.17 ⁶	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
Facility Rentals (5743) 33,600 Other Local Sources (5749/5752) 55,000 TOTAL LOCAL 2,886,969 3 STATE	33,600 65,000 540,508 202,797 637,642 28,100 868,539 165,000 - 165,000 574,047 - 574,047 Differ From Pr 642,475 123,350	- 0.006 10,000 18.186 653,539 22.646 203,426 2.266 76,674 13.676 (20,400) -42.066 259,700 37.506 45,000 37.506 958,239 7.606 rence % rior Year Change 268,503 4.216 (2,740) -2.176	66 <u>/6</u> 666666666666666666666666666666666
Other Local Sources (5749/5752) 55,000 TOTAL LOCAL 2,886,969 3 3 STATE Foundation School Program/ASF (5811/12) 8,999,371 9 TRS On-Behalf Contribution (5831) 560,968 Other State Sources (Medicare Part D) 48,500 TOTAL STATE 9,608,839 9 FEDERAL SHARS (5931) 120,000 Other Federal Sources -	65,000 540,508 202,797 637,642 28,100 868,539 165,000 - 165,000 574,047 - 574,047 Differ From Pr 642,475 123,350	10,000 18.18 ⁶ 653,539 22.64 ⁶ 203,426 2.26 ⁶ 76,674 13.67 ⁶ (20,400) -42.06 ⁶ 259,700 37.50 ⁶ 45,000 37.50 ⁶ 958,239 7.60 ⁶ - 0.00 ⁶ 958,239 7.60 ⁶ rence % rior Year Change 268,503 4.21 ⁶ (2,740) -2.17 ⁶	6/6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
TOTAL LOCAL 2,886,969 3	540,508 202,797 637,642 28,100 868,539 165,000 - 165,000 574,047 - 2023 osed 642,475 123,350	22.64 203,426 76,674 13.67 (20,400) -42.06 45,000 37.50 45,000 37.50 958,239 7.60 rence rior Year 268,503 (2,740) 2.64 22.64 13.67 -42.06 37.50 37.50 Change Change (2,740)	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
STATE	202,797 637,642 28,100 868,539 165,000 - 165,000 574,047 - 2023 osed 642,475 123,350	203,426 2.26° 76,674 13.67° (20,400) -42.06° 259,700 2.70° 45,000 37.50° - 45,000 37.50° - 0.00° 958,239 7.60° rence % rior Year 268,503 4.21° (2,740) -2.17°	= 666 <u>66</u> 6 6 66 66
Foundation School Program/ASF (5811/12) 8,999,371 7RS On-Behalf Contribution (5831) 560,968 Other State Sources (Medicare Part D) 48,500 TOTAL STATE 9,608,839 9 FEDERAL SHARS (5931) 120,000 Other Federal Sources -	637,642 28,100 868,539 165,000 - 165,000 574,047 - 574,047 Differ From Pr 642,475 123,350	76,674 13.674 (20,400) -42.064 259,700 2.704 45,000 37.504 - 45,000 37.504 - 0.004 958,239 7.604 rence % rior Year Change 268,503 4.214 (2,740) -2.174	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
TRS On-Behalf Contribution (5831) 560,968 Other State Sources (Medicare Part D) 48,500 TOTAL STATE 9,608,839 9 FEDERAL SHARS (5931) 120,000 Other Federal Sources 12,615,808 13 OTHER SOURCES Operating Transfer In Total Other Sources 12,615,808 13 OTHER SOURCES Total Revenue & Other Sources 12,615,808 13 EXPENDITURES 2021-2022 Adopted Property 1 Instruction 6,373,972 60 11 Instructional Resources & Media 126,090 13 Teacher Training & Professional Development 235,510 157,843 23 School Leadership 808,237 31 Guidance & Counseling 233,929 33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 11 52 Security & Monitoring 84,560 53 Data Processing 460,038	637,642 28,100 868,539 165,000 - 165,000 574,047 - 574,047 Differ From Pr 642,475 123,350	76,674 13.674 (20,400) -42.064 259,700 2.704 45,000 37.504 - 45,000 37.504 - 0.004 958,239 7.604 rence % rior Year Change 268,503 4.214 (2,740) -2.174	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
Other State Sources (Medicare Part D)	28,100 868,539 165,000 - 165,000 574,047 - 574,047 - 2023 Differ From Pr 642,475 123,350	(20,400) -42.06 259,700 2.70 45,000 37.50 958,239 7.60 - 0.00 958,239 7.60 rence % rior Year Change 268,503 4.21 (2,740) -2.17	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
TOTAL STATE 9,608,839 9	868,539 165,000 - 165,000 574,047 - 574,047 - 2023	259,700 2.700 45,000 37.500 45,000 37.500 958,239 7.600 - 0.000 958,239 7.600 rence % crior Year Change 268,503 4.210 (2,740) -2.170	
SHARS (5931)	165,000 	45,000 37.50° 45,000 37.50° 958,239 7.60° - 0.00° 958,239 7.60° rence % crior Year Change 268,503 4.21° (2,740) -2.17°	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
SHARS (5931)	574,047 574,047 -2023 Differ From Pr 642,475 123,350	958,239 7.60° - 0.00° 958,239 7.60° rence % rior Year Change 268,503 4.21° (2,740) -2.17°	<u>/6</u> <u>/6</u> <u>/6</u> <u>/6</u> <u>/6</u> <u>/6</u>
Other Federal Sources	574,047 574,047 -2023 Differ From Pr 642,475 123,350	958,239 7.60° - 0.00° 958,239 7.60° rence % rior Year Change 268,503 4.21° (2,740) -2.17°	<u>/6</u> <u>/6</u> <u>/6</u> <u>/6</u> <u>/6</u> <u>/6</u>
Total Revenues 120,000	574,047 574,047 -2023	958,239 7.60° - 0.00° 958,239 7.60° rence % rior Year Change 268,503 4.21° (2,740) -2.17°	<u></u>
Total Revenues 12,615,808 13 OTHER SOURCES	574,047 574,047 -2023	958,239 7.60° - 0.00° 958,239 7.60° rence % rior Year Change 268,503 4.21° (2,740) -2.17°	<u></u>
OTHER SOURCES		- 0.00° 958,239 7.60° rence % rior Year Change 268,503 4.21° (2,740) -2.17°	<u>/6</u> /6 /6 /6
Operating Transfer In Total Other Sources	-2023 Differ osed From Pr 642,475 123,350	958,239 7.60° rence % rior Year Change 268,503 4.21° (2,740) -2.17°	/6 /6 /6
Operating Transfer In Total Other Sources	-2023 Differ osed From Pr 642,475 123,350	958,239 7.60° rence % rior Year Change 268,503 4.21° (2,740) -2.17°	/6 /6 /6
Total Other Sources Total Revenue & Other Sources 12,615,808 13 EXPENDITURES Adopted Prop. 11 11 Instruction 6,373,972 6 12 Instructional Resources & Media 126,090 13 Teacher Training & Professional Development 235,510 21 Instructional Administration 157,843 23 School Leadership 808,237 31 Guidance & Counseling 233,929 33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	-2023 Differ osed From Pr 642,475 123,350	958,239 7.60° rence % rior Year Change 268,503 4.21° (2,740) -2.17°	/6 /6 /6
2021-2022 20	-2023 Differ osed From Pr 642,475 123,350	rence % rior Year Change 268,503 4.215 (2,740) -2.175	<u>/</u> 6 /6
2021-2022 20	-2023 Differ osed From Pr 642,475 123,350	rence % rior Year Change 268,503 4.215 (2,740) -2.175	<u>/</u> 6 /6
EXPENDITURES Adopted Property of the	osed From Pr 642,475 123,350	rior Year Change 268,503 4.210 (2,740) -2.170	6
11 Instruction 6,373,972 6 12 Instructional Resources & Media 126,090 13 Teacher Training & Professional Development 235,510 21 Instructional Administration 157,843 23 School Leadership 808,237 31 Guidance & Counseling 233,929 33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	642,475 123,350	268,503 4.21° (2,740) -2.17°	6
11 Instruction 6,373,972 6 12 Instructional Resources & Media 126,090 13 Teacher Training & Professional Development 235,510 21 Instructional Administration 157,843 23 School Leadership 808,237 31 Guidance & Counseling 233,929 33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	642,475 123,350	268,503 4.21° (2,740) -2.17°	6
12 Instructional Resources & Media 126,090 13 Teacher Training & Professional Development 235,510 21 Instructional Administration 157,843 23 School Leadership 808,237 31 Guidance & Counseling 233,929 33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038		· , ,	
21 Instructional Administration 157,843 23 School Leadership 808,237 31 Guidance & Counseling 233,929 33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	312,692	77,182 32.779	6
23 School Leadership 808,237 31 Guidance & Counseling 233,929 33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038			-
31 Guidance & Counseling 233,929 33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	222,615	64,772 41.049	6
33 Health Services 102,624 34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	852,397	44,160 5.469	6
34 Student Transportation 520,251 36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	338,296	104,367 44.619	6
36 Cocurricular/Extracurricular 762,836 41 General Administration 740,422 51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	111,999	9,375 9.149	6
41 General Administration 740,422 51 Plant Maintenance 1,661,354 52 Security & Monitoring 84,560 53 Data Processing 460,038	569,669	49,418 9.509	6
51 Plant Maintenance 1,661,354 1 52 Security & Monitoring 84,560 53 Data Processing 460,038	897,791	134,955 17.699	6
52 Security & Monitoring 84,560 53 Data Processing 460,038	651,879	(88,543) -11.969	6 (a)
53 Data Processing 460,038	778,485	117,131 7.059	6
,	129,725	45,165 53.419	6
04 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	588,648	128,610 27.969	6 (b)
61 Community Services 64,116	62,131	(1,985) -3.109	6
71 Debt Services 273,026	280,895	7,869 2.889	6
81 Facilities Acq. & Construction -	-	- 100.009	6
93 Payments to Fiscal Agents/SSA 11,000	11,000	<u> </u>	
Total Expenditures 12,615,808 13	574,047	958,239 7.60	6
OTHER USES			
Transfers Out -	_		
Total Other Uses -	-		_
			=
Total Expenditures & Other Uses 12,615,808	574,047	958,239 7.60	6
Excess/(Deficit) Revenues and Expenditures -			_
in General Fund.	-		

Notes

- (a) Reduction is due to payroll coding changes made to accurately reflect the roles and responsibilities of staff members
- (b) Increase is due to payroll coding changes made to accurately reflect the roles and responsibilities of staff members





Fiscal Year 2022 - 2023

FOOD SERVICE FUND

PROPOSED BUDGET

REVENUES	2021-2022	2022-2023	Difference	%
LOCAL	Adopted	Proposed	From Prior Year	Change
Interest Earnings (5742)	2,000	1,000	(1,000)	-50.00%
Lunch/Breakfast Sales & Catering (5751)	15,000	10,000	(5,000)	-33.33%
TOTAL LOCAL	17,000	11,000	(6,000)	-35.29%
STATE			-	
State Match & Other	-	-	-	-
TOTAL STATE	-	-	-	-
FEDERAL				-
School Breakfast Program (5921)	317,193	276,282	(40,911)	-12.90%
NSLP & Snacks (5922)	522,593	542,812	20,219	3.87%
USDA Commodities (5923)	61,014	75,800	14,786	24.23%
Head Start (5939)		-	<u> </u>	-
TOTAL FEDERAL	900,800	894,894	(5,906)	-0.66%
Total Revenue	917,800	905,894	(11,906)	-1.30%
	011,000		(11,000)	110070
OTHER SOURCES				
Operating Transfer In	_			_
Total Other Sources	-	-		-
Total Revenue & Other Sources	917,800	905,894	(11,906)	-1.30%
	2021-2022	2022-2023	Difference	%
EXPENDITURES	Adopted	Proposed	From Prior Year	Change
35 Food Services	904,000	892,094	(11,906)	-1.32%
41 General Administration	-	-	-	-
51 Plant Maintenance	13,800	13,800	(44,000)	0.00%
TOTAL EXPENDITURES	917,800	905,894	(11,906)	-1.30%
OTHER USES				
Transfers Out	<u>-</u>	_	_	_
Total Other Uses		-		
Total Expenditures & Other Uses	917,800	905,894	(11,906)	-1.30%
Excess/(Deficit) Revenues and Expenditures		_		
Execusive Provided and Expenditures				



Fiscal Year 2022 - 2023

DEBT SERVICE FUND





REVENUES	2021-2022	2022-2023	Difference	%
LOCAL Toyon Current & Delingwent (5744/42/40)	Adopted	Proposed	From Prior Year	Change 20.04%
Taxes Current & Delinquent (5711/12/19)	904,907	1,175,594	270,687	29.91%
Interest Earnings (5742) TOTAL LOCAL	1,000 905,907	2,000 1,177,594	1,000 271,687	100.00% 29.99%
STATE STATE	905,907	1,177,594	271,667	29.99%
IFA and EDA	160,808	61,707	(99,101)	-61.63%
TOTAL STATE	160,808	61,707	(99,101)	-61.63%
FEDERAL		·		
Other Federal Sources		-		-
TOTAL FEDERAL	-	-	-	0.00%
Total Revenue	1,066,715	1,239,301	172,586	16.18%
OTHER SOURCES				
Operating Transfer In	-	-	-	-
Total Other Sources	-	-	-	-
Total Revenue & Other Sources	1,066,715	1,239,301	172,586	16.18%
	2021-2022	2022-2023	Difference	%
EXPENDITURES	Adopted	Proposed	From Prior Year	Change
71 Debt Services	7 taoptou	Troposod	Trom roa	Change
Principal on Bonds (6511)	506,000	280,000	(226,000)	-44.66%
Interest on Bonds (6521)	351,165	326,500	(24,665)	-7.02%
Other Debt Services Fees	-	-	-	0.00%
TOTAL EXPENDITURES	857,165	606,500	(250,665)	-29.24%
OTHER USES				
Transfers Out				
Total Other Uses		-		 _
Total Other 0363		_		<u> </u>
Total Expenditures & Other Uses	857,165	606,500	(250,665)	-29.24%
Excess/(Deficit) Revenues and Expenditures	209,550	632,801	423,251	201.98% (a)

Notes

(a) Approval for a tax defeasance will be requested in August 2022 when the tax rate is adopted The defeasance will allow the district to make a principal payment toward the 2019 Bond debt