



2022-23 BUDGET REVIEW

October 17, 2022

	FUND 10 REVENUE	2021-22 Budget	2022-23 Budget	YOY Budget +/-	YOY Budget % Change
3	FUND 10 - STATE REVENUE				
4	Pupil Transportation Aid	70,000	72,000	2,000	2.9%
5	Library Aid-Common School Funds	78,706	78,856	150	0.2%
6	Equalization Aid	9,332,404	9,993,225	660,821	7.1%
7	High Poverty Aid	71,367	71,367	-	0.0%
8	AGR Aid	488,000	435,000	(53,000)	-10.9%
9	State Payment in Lieu of Taxes	12,000	12,000	-	0.0%
10	Exempt Computers Aid	52,128	38,786	(13,342)	-25.6%
11	Per Pupil Categorical Aid	1,007,636	975,483	(32,153)	-3.2%
12	Total State Revenue	11,112,241	11,676,717	564,476	5.1%
13	FUND 10 - DISTRICT REVENUE				
14	General Fund Tax Levy	6,174,845	5,737,240	(437,605)	-7.1%
15	Mobil Home Fees & Other Tax	15,000	9,500	(5,500)	-36.7%
16	Interfund Receipts	500	500	-	0.0%
17	Resale	27,200	17,250	(9,950)	-36.6%
18	Admissions & Activity	15,000	19,550	4,550	30.3%
19	Interest Earned	2,500	8,000	5,500	220.0%
20	Student Fees	19,300	19,550	250	1.3%
21	Rental Income	15,000	14,000	(1,000)	-6.7%
22	Open Enrollment incl. ROA	598,774	561,945	(36,829)	-6.2%
23	Reading Assessment	2,500	2,500	-	0.0%
24	Prior Year Medicaid Payments	32,000	85,000	53,000	165.6%
25	Sale of Property	500	500	-	0.0%
26	Insurance & Refunds	40,000	20,000	(20,000)	-50.0%
27	Misc. District Income	650	650	-	0.0%
28	Total District Revenue	6,943,769	6,496,185	(447,584)	-6.4%
29	Total State and District Revenue	18,056,010	18,172,902	116,892	0.6%
30	FUND 10 - GRANT REVENUE				
31	CARES Act Allocation	96,585	-	(96,585)	-100.0%
32	GEER Allocation	33,793	-	(33,793)	-100.0%
33	ESSER II FUNDS	1,379,617	914,911	(464,706)	-33.7%
34	ESSER III FUNDS	3,090,679	3,096,216	5,537	0.2%
35	E-Rate/Focus on Energy	80,000	155,942	75,942	94.9%
36	School to Work-Carl Perkins Grant	12,822	12,556	(266)	-2.1%
37	Title III - ELL Grant	1,151	600	(551)	-47.9%
38	Drug Free Communities Grant	125,000	125,000	-	0.0%
39	AODA Grant	-	1,000	1,000	0.0%
40	AODA Grant	-	15,000	15,000	0.0%
41	Career & Tech Incentive	16,364	20,500	4,136	25.3%
42	Educator Effectiveness Grant	13,860	19,241	5,381	38.8%
43	Get Kids Ahead Initiative	-	28,055	28,055	0.0%
44	Title II A	83,317	87,312	3,995	4.8%
45	Title IV-A	61,934	37,588	(24,346)	-39.3%
46	Title I	455,841	448,490	(7,351)	-1.6%
47	Total Grant Revenue	5,450,963	4,962,411	(488,552)	-9.0%
48	TOTAL FUND 10 REVENUE	23,506,973	23,135,313	(371,660)	-1.6%

49

50	FUND 10 EXPENSES	2021-22	2022-23	YOY	YOY Budget
51		Budget	Budget	Budget +/-	% Change
52	FUND 10 - GENERAL EXPENSES				
53	Administrative Services - District	917,767	953,867	36,100	3.9%
54	Building Transition	4,398	-	(4,398)	-100.0%
55	Common School Fund	78,706	126,769	48,063	61.1%
56	Computer Network	500,631	502,783	2,152	0.4%
57	Curriculum & Instruction	89,894	125,319	35,425	39.4%
58	District Wide	468,708	480,583	11,875	2.5%
59	Transfer to Fund 27	1,830,216	2,089,100	258,884	14.1%
60	Open Enrollment Out Expense	2,070,024	2,107,574	37,550	1.8%
61	Primary School	32,349	33,360	1,011	3.1%
62	Gifted & Talented	2,362	7,000	4,638	196.4%
63	HRA Deductible (Fund 11)	60,000	60,000	-	0.0%
64	High School	105,260	104,660	(600)	-0.6%
65	High School - Other	33,383	33,383	-	0.0%
66	High School Resale	25,500	17,250	(8,250)	-32.4%
67	Athletics	104,221	121,721	17,500	16.8%
68	Instructional Salaries/Benefits	8,532,795	5,329,939	(3,202,856)	-37.5%
69	Maintenance	540,805	574,925	34,120	6.3%
70	Marketing and Communications	-	12,500	12,500	0.0%
71	Intermediate School	39,193	39,600	407	1.0%
72	7/8 Grade Athletics	17,500	-	(17,500)	-100.0%
73	Operations	959,511	934,586	(24,925)	-2.6%
74	Richland On-Line Academy	140,000	160,000	20,000	14.3%
75	Transportation	669,548	806,126	136,578	20.4%
76	Utilities	494,000	434,988	(59,012)	-11.9%
77	Roofing Project	-	400,000	400,000	0.0%
78	Fund Balance Expenses Carried to this Year	-	280,673	280,673	0.0%
79	Planned Addition to Fund Balance	335,000	-	(335,000)	-100.0%
80	Total Fund 10 General Expenses	18,051,771	15,736,705	(2,315,066)	-12.8%
81	FUND 10 - GRANT EXPENSES				
82	CARES Act FUNDS	96,585	-	(96,585)	-100.0%
83	GEER FUNDS	33,793	-	(33,793)	-100.0%
84	ESSER II FUNDS	1,379,617	914,911	(464,706)	-33.7%
85	ESSER III FUNDS	3,090,679	3,069,216	(21,463)	-0.7%
86	E-Rate/Focus on Energy	80,000	155,942	75,942	94.9%
87	School to Work-Carl Perkins Grant	12,822	12,556	(266)	-2.1%
88	Title III -ELL Grant	1,151	600	(551)	-47.9%
89	Drug Free Communities Grant	125,000	122,850	(2,150)	-1.7%
90	AODA Grant	-	1,000	1,000	0.0%
91	AODA Grant	-	15,000	15,000	0.0%
92	Career & Tech Incentive	16,364	20,500	4,136	25.3%
93	Educator Effectiveness Grant	13,860	19,241	5,381	38.8%
94	Get Kids Ahead Initiative	-	28,055	28,055	0.0%
95	Title II A	83,317	87,312	3,995	4.8%
96	Title IV-A	61,934	37,587	(24,347)	-39.3%
97	Title I	455,841	448,490	(7,351)	-1.6%
98	Total Grant Expenses	5,450,963	4,933,260	(517,703)	-9.5%
99	TOTAL FUND 10 EXPENSES	23,502,734	20,669,965	(2,832,769)	-12.1%

FUND 27 - REVENUE

	2021-22 Budget	2022-23 Budget	YOY Budget +/-	YOY Budget % Change
FUND 27 - SPECIAL ED REVENUE				
Handicap Aid Transit	20,000	14,000	(6,000)	-30.0%
State Handicap Aid	711,713	715,000	3,287	0.5%
State High Cost Spec Ed	105,000	75,000	(30,000)	-28.6%
State Transition Spec Ed	6,000	6,000	-	0.0%
IDEAS Flo Through	494,036	492,031	(2,005)	-0.4%
IDEAS Pre-School	51,606	28,413	(23,193)	-44.9%
Medicaid	180,000	160,000	(20,000)	-11.1%
Misc. Spec Ed Income	400	400	-	0.0%
Transferred from Fund 10	1,830,216	2,089,100	258,884	14.1%
Total FUND 27 Spec Ed Revenue	3,398,971	3,579,944	180,973	5.3%

FUND 27 EXPENSES

	2021-22 Budget	2022-23 Budget	YOY Budget +/-	YOY Budget % Change
FUND 27 - SPEC ED EXPENSES				
Special Education	481,204	496,955	15,751	3.3%
Special Education Salaries	2,377,125	2,562,545	185,420	7.8%
IDEAS Flow-Through	489,036	492,031	2,995	0.6%
IDEAS Pre-School	51,606	28,413	(23,193)	-44.9%
Total Fund 27 Spec Ed Expenses	3,398,971	3,579,944	180,973	5.3%

	SUMMARY	2021-22 Budget	2022-23 Budget	YOY Budget +/-	YOY Budget % Change
126	Revenues				
127	State Revenue	11,112,241	11,676,717	564,476	5.1%
128	District Revenue	6,943,769	6,496,185	(447,584)	-6.4%
129	Grant Revenue	5,450,963	4,962,411	(488,552)	-9.0%
130	Spec Ed Revenue	3,398,971	3,579,944	180,973	5.3%
131	TOTAL REVENUES	26,905,944	26,715,257	(190,687)	-0.7%
132	Expenses				
133	General Expenses	18,051,771	15,736,705	(2,315,066)	-12.8%
134	Grant Expenses	5,450,963	4,933,260	(517,703)	-9.5%
135	Special Education Expenses	3,398,971	3,579,944	180,973	5.3%
136	TOTAL EXPENSES	26,901,705	24,249,909	(2,651,796)	-9.9%
137	23-24 ESSER Expenses		2,463,500		
138					
139	PRACTICAL FUND BALANCE IMPACT	4,239	1,848	(2,391)	-56.4%
140	Practical Beginning Fund Balance	3,701,740	3,705,979	4,239	0.1%
141	Practical Ending Fund Balance	3,705,979	3,707,826	1,848	0.0%
142	ACTUAL NET FUND BALANCE IMPACT	339,239	2,465,348	2,126,109	626.7%
143	Beginning Fund Balance	3,701,740	4,040,979	339,239	9.2%
144	Ending Fund Balance	4,040,979	6,506,326	2,465,348	61.0%
145	Fund Balance % of F10 Expenditures	22.4%	41.3%	19.0%	84.7%

	TAX LEVY SUMMARY	2021-22 Budget	2022-23 Budget	YOY Budget +/-	YOY Budget % Change
149	Tax Levy Summary				
150	General Fund	6,174,845	5,737,240	(437,605)	-7.1%
151	Debt Inside Revenue Limit	768,483	776,527	8,044	1.0%
152	Debt Service Fund (F39)	223,813	223,813	-	0.0%
153	Defeased Debt (F39)	152,115	1,591,775	1,439,660	946.4%
154	Community Service (F80)	32,000	32,000	-	0.0%
155	Equalized Property Value in District	806,058,725	916,815,278	110,756,553	13.7%
156	Total Tax Levy	7,351,256	8,361,355	1,010,099	13.7%
157	TAX RATE / \$1,000	\$ 9.12	\$ 9.12	\$ (0.00)	0.0%

2023-24 Expenses to be Taken from Fund Balance

Claimed in 2022-23

Description	Qty		Cost		Total
Phase II of Roofing Project	1.0	\$	800,000	\$	800,000
Support Staff Wage Increases from 21-22	1.0	\$	290,000	\$	290,000
Sub Pay Increases from 21-22	1.0	\$	24,000	\$	24,000
Additional Nursing Staff	1.0	\$	95,000	\$	95,000
Marketing & Communications Staff/Supplies	1.0	\$	122,500	\$	122,500
ESSER Funded Teaching Staff	4.2	\$	85,000	\$	357,000
Un-Earmarked ESSER Funds	1.0	\$	775,000	\$	775,000
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
TOTAL (Shown on Line 138)				\$	2,463,500

