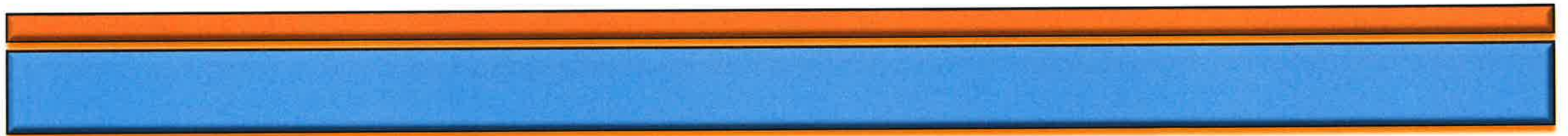


2022 - 2023

BUDGET



Park County School District #1



Park County School District No. 1 2022-23 FY Budget

Total Revenue and Cash Reserve Available for the **General Fund**

	BUDGET 2018-19	ACTUAL 2018-19	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23
Revenue:									
Local Resources	6,218,990	6,184,027	6,429,740	6,361,434	6,474,980	6,092,844	5,582,400	6,871,086	8,029,000
County Resources	2,322,030	2,425,550	2,396,880	2,488,343	2,473,490	2,456,895	2,056,865	2,458,755	2,784,515
State Resources	19,398,155	19,595,758	18,959,095	19,105,147	19,138,025	19,320,167	20,929,975	21,141,357	16,316,265
Other Sources of Revenue	500	2,031	2,000	2,170	2,000	165,437	2,000	13,288	8,000
Total Revenues	<u>27,939,675</u>	<u>28,207,366</u>	<u>27,787,715</u>	<u>27,957,095</u>	<u>28,088,495</u>	<u>28,035,343</u>	<u>28,571,240</u>	<u>30,484,487</u>	<u>27,137,780</u>
Transfers from Other Funds									
Total Revenues	<u>27,939,675</u>	<u>28,207,366</u>	<u>27,787,715</u>	<u>27,957,095</u>	<u>28,088,495</u>	<u>28,035,343</u>	<u>28,571,240</u>	<u>30,484,487</u>	<u>27,137,780</u>
Cash Reserve Balances as of July 1 (beginning of fiscal year):	7/1/2018	7/1/2018	7/1/2019	7/1/2019	7/1/2020	7/1/2020	7/1/2021	7/1/2021	7/1/2022
Formal Board Encumbered cash reserve	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Unencumbered cash reserve	4,727,720	4,899,832	4,899,832	4,861,116	4,861,116	4,868,202	4,868,202	6,357,073	6,357,073
Total of Cash Reserves at Start of Fiscal Year	<u>5,927,720</u>	<u>6,099,832</u>	<u>6,099,832</u>	<u>6,061,116</u>	<u>6,061,116</u>	<u>6,068,202</u>	<u>6,068,202</u>	<u>7,557,073</u>	<u>7,557,073</u>
Total Revenues plus July 1st Cash Reserves	<u>33,867,395</u>	<u>34,307,198</u>	<u>33,887,547</u>	<u>34,018,211</u>	<u>34,149,611</u>	<u>34,103,545</u>	<u>34,639,442</u>	<u>38,041,560</u>	<u>34,694,853</u>

Anticipated Cash Reserves for FY 2022-23

Total July 1, 2022 cash reserve & 2022-23 FY revenues anticipated for the General Fund
 Less total 2022-23FY expenditures budgeted for the General Fund
 Projected Cash Balance

\$34,694,853
\$29,719,510
\$4,975,343

History of Unspent General Fund Budget

June 30 2022 2.2% \$625,623
 June 30 2021 0.1% \$160,239
 June 30 2020 0.2% \$60,904
 June 30 2019 1.2% \$337,921
 June 30 2018 1.5% \$403,938

Park County School District No. 1
General Fund Budget
Revenues Analysis

ACCT	PROGRAM	Budget 2019-2020	Actual 2019-2020	Budget 2020-2021	Actual 2020-2021	Budget 2021-2022	Actual 2021-2022	increase over proj.	Budget 2022-2023
	County Valuation	695,419,688	695,419,688	706,284,945	706,284,945	626,294,645	626,294,645		873,124,609
	District Valuation	202,278,887	202,278,887	209,407,975	209,407,975	193,380,092	193,380,092		256,120,057
LOCAL REVENUES									
81111	Special District Tax	5,056,970	5,018,640	5,235,200	4,684,741	4,391,465	5,263,412	871,947	6,403,000
81120	Motor Vehicle Tax	1,080,000	1,122,409	1,100,000	1,228,232	1,100,000	1,366,839	266,839	1,250,000
81130	Car Company Tax	5,900	5,901	5,555	5,558	5,245	9,039	3,794	5,500
81140	Delinquent Taxes	18,000	11,193	14,000	14,135	14,000	23,250	9,250	14,000
81500	Interest Earned	150,000	135,607	50,000	42,643	40,000	23,871	-16,129	25,000
81850	Indirect Costs						100,195	100,195	300,000
81910	Rental of School Facilities	2,500	2,690	2,500	2,800	2,500	2,490	-10	2,500
81950	Refund of Prior Yrs Expenditures	0	4,639	0	9,118	0	57,927	57,927	5,000
81990	miscellaneous		3,018		20			0	
81991	ERATE	116,370	57,337	67,725	105,597	29,190	24,063	-5,127	24,000
	Total Local Revenues	6,429,740	6,361,434	6,474,980	6,092,844	5,582,400	6,871,086	1,288,686	8,029,000
									1,157,914
COUNTY REVENUES									
82000	budget entry amendment	92,000							
82110	6 Mill County Tax	1,887,650	1,887,990	1,939,175	1,859,148	1,522,625	1,843,355	320,730	2,200,275
82120	Motor Vehicle Tax	275,000	317,067	280,000	343,702	280,000	375,681	95,681	350,000
82130	Car Company Tax	1,400	1,401	1,315	1,319	1,240	2,156	916	1,240
82150	Fines & Forfeitures	220,000	264,263	240,000	238,055	240,000	218,143	-21,857	220,000
82160	Forest Reserve Funds	12,830	17,622	13,000	14,671	13,000	19,421	6,421	13,000
	Total County Revenues	2,488,880	2,488,343	2,473,490	2,456,895	2,056,865	2,458,755	401,890	2,784,515
									325,760
STATE REVENUES									
83000	budget entry amendment	146,055							
83110	Foundation Program Revenue	18,222,905	18,281,206	18,326,840	18,483,195	19,509,065	19,738,042	228,977	15,495,720
83111	Audit Adj. Foundation Revenue	0	0	0	0	0	-26,206	-26,206	
83130	Taylor Grazing Revenue	8,175	15,611	7,500	5,408	5,000	6,161	1,161	5,500
83160	Tax Shortfall Grant	26,015	26,129	59,685	59,687	605,870	605,870	0	
83180	Tuition	518,000	562,161	560,000	508,776	510,000	517,447	7,447	515,000
83290	Other State Income (retirement reimb)	184,000	220,040	184,000	263,101	300,040	300,043	3	300,045
83360	Cooperative Services Agreement	0	0	0	0	0	0	0	
	Total State Revenues	19,105,150	19,105,147	19,138,025	19,320,167	20,929,975	21,141,357	211,382	16,316,265
									-4,825,092
OTHER SOURCES OF REVENUE									
85200	Transfers from Other Funds	0	0	0		0	0	0	
85311	Sale of Fixed Assets	2,000	2,170	2,000	20,293	2,000	13,288	11,288	8,000
85320	Compensation for loss of FA				145,144			0	
	Total Other Sources of Revenue	2,000	2,170	2,000	165,437	2,000	13,288	11,288	8,000
									-5,288
	Total Revenues	28,025,770	27,957,095	28,088,495	28,035,343	28,571,240	30,484,487	1,913,247	27,137,780
									-3,346,707

\$2,449,144
\$1,913,247
-\$1,433,460

\$479,787

GENERAL FUND EXPENDITURE BUDGET
2022-2023

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	
		2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	Footnotes and color key:
INSTRUCTION									Budget holds
GENERAL INSTRUCTION									Indicates items that inform budgeted differences for the new fiscal year
ELEMENTARY (K-5)									prior year expenditures or budgets that need further information
PRE -K liason									budget reductions that aren't related to salaries/benefits as provided to the board Spring 2021
1105-100		34,450	27,369	34,450	27,198	25,900	31,771	29,600	
	200	2,635	2,094	5,640	2,081	5,640	2,430	6,445	
	300	0	159	0	83	0	12	0	
	400	2,500	6,056	2,500	4,204	2,500	3,414	2,500	
		39,585	35,677	42,590	33,565	34,040	37,627	38,545	
ELEMENTARY (K-5)									all employees received Base increases across all schedules.
1110-100	Salaries	3,840,540	3,951,582	3,802,680	3,883,714	3,791,240	4,094,285	4,063,030	All employees received step and lane movements as well as additional steps added to their schedules.
	200 Employee Benefits	1,383,705	1,370,553	1,426,955	1,359,499	1,460,850	1,437,969	1,620,610	A stabilization payment was given in lieu of increase in the base salary schedule.
	300 Other Professional Services	44,325	34,484	44,325	36,384	44,325	32,933	44,325	The health insurance was again split at 60%/40% with an additional 10% district contribution if wellness participation was completed by the employee. No additional HRA money other than the base amount has been budgeted.
	400 Supplies	148,135	382,712	154,040	213,573	167,770	207,079	168,315	
	500 Equipment				8,295				
	600 Dues	100	89	100	450	100	0	100	
		5,416,805	5,739,419	5,428,100	5,501,914	5,464,285	5,772,266	5,896,380	
ELEMENTARY AT RISK/REMEDATION-ELEMENTARY									all expenditures moved after beginning of FY21 to 1260 code, budget will follow that for FY22
1111-100	Regular Salaries	188,090	174,488	180,445	1,423				
	200 Employee Benefits	17,770	24,085	22,365	11,868				
	400 Supplies								
		205,860	198,573	202,810	13,291	0	0	0	
RISK, REMEDIATION - ELEMENTARY									
MIDDLE SCHOOL (6-8)									
1120-11X	Regular Salaries (Certified/Classific	1,720,815	1,790,332	1,730,305	1,746,138	1,702,485	1,810,556	1,813,480	
	200 Employee Benefits	740,840	712,925	737,095	676,566	701,865	653,031	726,090	
	300 Other Professional & Technical Serv	44,750	49,022	44,750	26,658	44,750	25,249	44,750	
	400 Supplies	58,295	118,748	58,295	153,634	58,295	72,518	58,295	
	500 Equipment	0	0	0	13,995	0	0	0	
	600 Dues								
		2,564,700	2,671,028	2,570,445	2,616,990	2,507,395	2,561,354	2,642,615	
MIDDLE SCHOOL INSTRUCTION									
MIDDLE SCHOOL AT RISK, REMEDIATION									all expenditures moved after beginning of FY21 to 1260 code, budget will follow that for FY22
1121-100	Regular Salaries	10,000	4,917	10,000	0	0	0	0	
	200 Employee Benefits	2,000	1,081	2,000	0	0	0	0	
	400 Supplies		2,164		48				
		12,000	8,162	12,000	48	0	0	0	
RISK, REMEDIATION - MS									
HIGH SCHOOL									
1130-100	Regular Salaries (Certified/Classific	1,615,855	1,802,364	1,632,015	1,791,862	1,769,630	1,837,020	1,776,830	
	200 Employee Benefits	680,870	697,403	699,670	658,886	757,870	678,188	755,485	
	300 Other Professional Services	44,645	46,776	44,645	22,258	44,645	23,891	44,645	
	400 Supplies	86,800	331,936	86,800	105,280	86,800	132,037	86,800	
	500 Equipment	0	0	0	0	0	0	0	
	640 Dues								
		2,428,170	2,878,478	2,463,130	2,578,287	2,658,945	2,671,136	2,663,760	
HIGH SCHOOL INSTRUCTION									
HIGH SCHOOL RISK, REMEDIATION									all expenditures moved after beginning of FY21 to 1260 code, budget will follow that for FY22
1131-100	Regular Salaries	91,355	96,335	93,870	17,306	0	0	0	
	200 Employee Benefits	23,865	38,031	36,240	5,290	0	0	0	
	300 Professional Services		83						
	400 Supplies and Materials		7						
		115,220	134,456	130,110	22,597	0	0	0	
RISK, REMEDIATION - HS									

GENERAL FUND EXPENDITURE BUDGET
2022-2023

	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	Footnotes and color key:
SHOSHONE LEARNING CENTER								
1132-100 Regular Salaries	99,675	102,987	99,675	105,301	99,680	106,631	107,880	
200 Employee Benefits	41,460	42,655	41,790	41,966	41,500	35,757	44,765	
300 Other professional and technical ser	6,000	3,144	6,000	1,711	4,000	2,428	4,000	
400 Supplies	4,200	9,491	4,200	11,059	4,200	13,125	14,200	
500 Equipment	0	0	0	0	0	0	0	
600 Dues	650	0	650	0	650	0	650	
SHOSHONE LEARNING CENTER	151,985	158,277	152,315	160,037	150,030	157,940	171,495	
TUITION								
1150 Mammoth Students	518,000	562,161	560,000	508,776	560,000	517,447	560,000	tuition for Mammoth students, reimbursement in the same year shown in revenue,
1250 Tuition for students/disabilities		4,017		24,235		25,438		
1135 Concurrent Enrollment Tuition	3,500	50,047	3,500	-36,560	3,500	500	3,500	waiting on A/R of \$41,268 from Northwest College
1136 Dual Enrollment Tuition	50,000	36,511	50,000	60,601	50,000	78,848	50,000	northwest College Tuition and fees provided at the college, no more tuition charge, just fees and textbooks
TUITION	571,500	652,736	613,500	557,053	613,500	622,233	613,500	
SPECIAL INSTRUCTION								
PROGRAMS FOR STUDENTS WITH DISABILITIES								
1210-100 Regular Salaries (Certified/Classific	2,111,270	2,055,465	2,068,780	2,218,737	2,120,113	2,248,291	2,381,215	Hired two additional special education staff 1 teacher and 1 counselor specific to sped
200 Employee Benefits	955,755	940,554	878,240	947,888	1,039,255	938,345	1,259,365	Expenditures eligible for reimbursement next year
300 Other Professional Services	46,880	44,130	46,880	55,719	52,770	54,208	52,770	
400 Supplies	23,725	33,563	23,725	29,450	23,725	32,802	23,725	
500 Equipment	0	0	0	8,295	0	0	0	
600 Dues				150				
STUDENTS WITH DISABILITIES	3,137,630	3,073,711	3,017,625	3,260,239	3,235,863	3,273,646	3,717,075	
Extended School Year-ESY								
1211-100 Regular Salaries	0	29,385	0	61,708	0	51,504	0	0 required to begin tracking ESY separately for Special needs students by WDE
200 Employee Benefits	0	6,264	0	12,500	0	12,296	0	we only show the expenditures as the occur in the correct category.
300 Other Professional Services	0	369	0	12	0	0	0	
400 Supplies	0	0	0	356	0	129	0	
Extended School Year-ESY	0	36,018	0	74,576	0	63,928	0	
GIFTED & TALENTED INSTRUCTION								
1230-100 Regular Salaries	0	0	0	0	0	0	0	
200 Employee Benefits	0	0	0	0	0	0	0	
300 Other Professional and Technical Se	0	4,833	0	3,295	0	2,794	0	Advanced Placement fees
GIFTED & TALENTED	0	4,833	0	3,295	0	2,794	0	
AT-RISK								
1260-100 Regular Salaries				251,184	247,420	248,646	312,190	BUDGET IS IN 1111, 1121, 1131 FOR FY21 AND PRIOR YRS NOW IN 1260 FOR PROPER CODING ALIGNMENT
200 Employee Benefits				55,176	53,225	55,410	61,330	
300 Other Professional Services				120		82		
400 Supplies				1,399		1,599		
SUMMER SCHOOL	0	0	0	307,879	300,645	305,737	373,520	
SUMMER SCHOOL								
1265-100 Regular Salaries	71,000	51,072	71,000	73,096	71,000	29,066	71,000	did not begin normal summer school until 7-1-21, new fiscal year
200 Employee Benefits	15,200	9,268	15,200	13,289	15,200	5,725	15,200	
300 Other Professional Services	1,000	34	1,000	202	1,000	69	1,000	BUDGET HOLD ONLY, INTENT IS TO USE ESSER II FUNDS
400 Supplies	22,000	9,736	22,000	22,658	22,000	981	22,000	
SUMMER SCHOOL	109,200	70,108	109,200	109,245	109,200	35,841	109,200	
ELL								
1270-100 Regular Salaries	101,650	105,394	101,510	104,138	102,515	107,986	119,770	
200 Employee Benefits	19,045	19,939	29,975	19,520	29,565	19,981	31,035	
300 Other Professional Services	3,000	473	3,000	478	3,000	834	3,000	
400 Supplies	1,000	1,203	1,000	1,929	1,000	1,007	1,000	
ELL	124,695	127,008	135,485	126,064	136,080	129,809	154,805	

GENERAL FUND EXPENDITURE BUDGET
2022-2023

		BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	Footnotes and color key:
HOMEBOUND									
1280-100	Temporary Salaries	2,000	0	2,000	51	2,000	141	2,000	
	200 Employee Benefits	200	0	200	4	200	11	200	
	300 Other Professional and Technical Se	1,000	8,765	1,000	581	1,000	11,588	1,000	PLACED STUDENT-NON SPED
	400 Supplies	0	0	0	0	0	0	0	
HOMEBOUND		<u>3,200</u>	<u>8,765</u>	<u>3,200</u>	<u>636</u>	<u>3,200</u>	<u>11,739</u>	<u>3,200</u>	
K-5 HEALTH/OTHER SPECIAL PROGRAMS									
1290-100	Regular Salaries	67,180	157,841	0	0	0	666	0	was district elementary health which has been absorbed into PE. Addtl counselor at PHS using this funding
	200 Employee Benefits	23,700	29,679	0	0	0	296	0	Elementary health teacher retired at end of June 2020.
	300 Other Professional Services	2,000	1,847	2,000	2,733	2,000	0	2,000	
	400 Supplies	21,000	28,185	16,000	16	0	19,370	0	discovery education software bundle, K-12
K-5 HEALTH/OTHER SPECIAL PROGRAMS		<u>113,880</u>	<u>217,553</u>	<u>18,000</u>	<u>2,749</u>	<u>2,000</u>	<u>20,332</u>	<u>2,000</u>	REDUCED THROUGH BUDGET REDUCTIONS
ELEMENTARY SCHOOLS									
1410-100	Regular Salaries	5,855	7,353	7,355	7,353	8,080	7,353	7,500	added in robotics to elementary extra duty pay
	200 Employee Benefits	1,290	1,651	1,720	1,675	1,825	1,694	1,695	
	400 Supplies								
ELEMENTARY ACTIVITIES		<u>7,145</u>	<u>9,004</u>	<u>9,075</u>	<u>9,028</u>	<u>9,905</u>	<u>9,047</u>	<u>9,195</u>	
MIDDLE SCHOOL									
1420-100	Regular Salaries	175,760	183,251	183,835	173,316	183,835	170,535	199,170	added Middle School Soccer/cross country and girls wrestling to approved activities
	200 Employee Benefits	38,690	39,228	43,020	35,976	41,310	37,098	44,955	
	300 Other Professional and Technical Se	12,500	36,746	12,500	26,306	12,500	30,348	12,500	pool rental cost for swimming
	400 Supplies	4,650	1,863	4,650	17,805	4,650	9,814	4,650	
	600 Dues	200	0	200	0	200	0	200	
MIDDLE SCHOOL ACTIVITIES		<u>231,800</u>	<u>261,088</u>	<u>244,205</u>	<u>253,403</u>	<u>242,495</u>	<u>247,796</u>	<u>261,475</u>	
HIGH SCHOOL									
1400 budget hold						30,000	0	30,000	
1430-100	Regular Salaries	455,615	374,537	480,575	369,615	389,341	387,985	431,770	added indoor track to approved activities
	200 Employee Benefits	116,960	75,244	122,850	73,973	87,990	84,393	96,725	Reduced travel budget to reflect only meals at cumulative events
	300 Other Professional Services	124,760	168,660	125,425	142,650	95,425	186,107	103,100	pool rental cost for swimming
	400 Supplies	25,340	44,103	25,175	46,236	25,175	25,372	17,500	
	500 Equipment	0	0	0	0	0	0	0	
	600 Dues	5,000	5,419	5,000	3,081	5,000	4,926	5,000	
HIGH SCHOOL ACTIVITIES		<u>727,675</u>	<u>667,964</u>	<u>759,025</u>	<u>635,555</u>	<u>632,931</u>	<u>688,784</u>	<u>684,095</u>	
VOCATIONAL INSTRUCTION									
HIGH SCHOOL									
1530-100	Regular Salaries	425,065	399,621	431,805	400,417	374,780	403,248	420,810	
	200 Employee Benefits	188,800	155,407	191,000	150,610	156,300	160,992	172,030	
	300 Other Professional Services	4,350	1,263	4,750	1,731	4,750	1,790	4,750	
	400 Supplies	32,625	38,810	32,625	35,350	32,625	99,633	33,625	REPLACE COMPUTER LAB HENY
	500 Equipment								
	600 Dues								
HS VOCATIONAL INSTRUCTION		<u>650,840</u>	<u>595,102</u>	<u>660,180</u>	<u>588,108</u>	<u>568,455</u>	<u>665,663</u>	<u>631,215</u>	
VIRTUAL ED									
18_0-100	Regular Salaries		29,325		39,395		34,430		our staff teaching online content to Park 1 students for enrichment, credit recovery or high school credit options
18_0-200	Employee Benefits		4,233		6,780		5,311		
18_0-300	Other Professional Services	65,000	10,162	65,000	3,109	67,000	4,109	57,000	We will continue to monitor this and perhaps move budget to other object codes.
18_0-400	Supplies				210				
DISTANCE ED		<u>65,000</u>	<u>43,720</u>	<u>65,000</u>	<u>49,494</u>	<u>67,000</u>	<u>43,851</u>	<u>57,000</u>	

GENERAL FUND EXPENDITURE BUDGET
2022-2023

	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	Footnotes and color key:	
Budget Amendment	621,000	0	-190,800						
Budget hold	0	0	147,610	0	547,610	0	0	Budget hold. Coded to actual category when expended	
Instructional Equipment Budgets reserved	123,300	0	123,300	0	123,300	0	123,300	all equipment money will be held and prioritized for spending	
Sick Leave/Personal Leave Payoff	5,000	0	5,000	0	5,000	0	5,000	Allows for a separate budget category for these costs.	
Jump Start Kindergarten Costs	15,000	0	15,000	0	15,000	0	15,000		
Swimming Pool Usage Fee	81,520	0	81,520	0	84,410	0	84,410		
Unemployment Compensation	18,000	0	18,000	0	18,000	0	18,000		
504 ADA Budget	1,000	0	1,000	0	1,000	0	1,000		
Textbooks	60,000	0	60,000	0	60,000	0	60,000	District textbook adoptions, coded to appropriate category when expended	
TOTAL	924,820	0	260,630	0	854,320	0	306,710		
TOTAL INSTRUCTION	17,601,710	17,591,682	16,896,625	16,904,054	17,590,289	17,321,623	18,336,785		
INSTRUCTIONAL SUPPORT									
SUPPORT SERVICES - STUDENTS									
2000-000	Budget Hold	0	0	0	100,000	0	0	Budget hold. Coded to actual category when expended	
	equipment reserve money	4,300	1,500	0	1,500	0	1,500	all equipment money will be held and prioritized for spending	
GUIDANCE SERVICES									
2110-100	Regular Salaries	384,560	403,589	481,065	487,984	480,700	505,095	515,840	Addtl counselor PHS, used funding saved from elementary health position elimination
200	Employee Benefits	144,870	138,304	187,135	176,417	183,115	185,704	190,040	
300	Other Professional & Technical Serv	3,890	3,751	4,500	4,630	4,500	3,326	4,500	
400	Supplies	2,800	1,803	2,400	3,881	2,400	954	2,400	
600	Dues and fees		205				129		
GUIDANCE SERVICES		536,120	547,652	675,100	672,912	670,715	695,208	712,780	
SOCIAL SERVICES									
2123-100	Regular Salaries	59,700	70,142	68,900	99,228	122,850	130,122	138,500	replaced school psych with a social workers at WS elementary
200	Employee Benefits	13,205	15,247	15,405	27,198	36,685	35,753	52,415	
300	Other Professional & Technical Serv	450	0	450	0	450	0	450	
400	Supplies	700	0	700	1,315	700	954	700	
600	Dues and Fees								
SOCIAL SERVICES		74,055	85,389	85,455	127,741	160,685	166,829	192,065	
STUDENT ACCOUNTING SERVICES									
2124-300	Other Professional Services								
400	Supplies	32,000	36,834	32,000	38,076	40,000	36,398	40,000	
STUDENT ACCTG SERVICES		32,000	36,834	32,000	38,076	40,000	36,398	40,000	
HEALTH SERVICES									
2130-100	Regular Salaries	193,405	204,848	194,515	208,025	181,810	201,404	199,700	Nurse hours reduced in general fund, if extra necessary will take from SAMSHA or ESSER II grants
200	Employee Benefits	84,425	76,281	85,235	75,455	81,895	74,788	89,805	
300	Other Professional & Technical Serv	565	107	565	53	565	213	565	
400	Supplies	5,200	9,136	5,200	9,875	5,200	8,508	5,200	
500	Equipment	0	0	0	420	0	140	0	
600	Dues		560						
HEALTH SERVICES		283,595	290,932	285,515	293,828	269,470	285,053	295,270	
PSYCHOLOGICAL SERVICES									
2140-100	Regular Salaries	229,315	236,897	212,805	156,919	130,305	135,294	138,025	hired school social worker instead of school psych when opening arose.
200	Employee Benefits	68,805	66,392	76,315	44,399	38,350	36,621	40,740	
300	Other Professional & Technical Serv	9,000	4,165	9,000	344	4,500	184	4,500	consider reducing budget FY24
400	Supplies	4,850	2,624	4,850	3,702	4,850	2,672	4,850	
500	Equipment				220				
600	Dues	500		500	0	500	0	500	
PSYCHOLOGICAL SERVICES		312,470	310,078	303,470	205,584	178,505	174,772	188,615	
SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
2152-100	Regular Salaries	253,200	267,417	257,950	265,777	268,450	286,463	287,850	
200	Employee Benefits	107,470	117,951	109,225	102,849	118,545	113,084	126,250	
300	Profes. & Technical Services	3,200	11,127	3,200	1,133	3,200	1,349	3,200	
400	Supplies	3,100	3,469	3,100	7,115	3,100	2,750	3,100	
500	Equipment								
SPEECH PATHOLOGY & AUDIOLOGY SERVICES		366,970	399,964	373,475	376,875	393,295	403,646	420,400	

GENERAL FUND EXPENDITURE BUDGET
2022-2023

	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	Footnotes and color key:
THERAPY SERVICES (Occupational & Physical)								
2171/2172-100 Regular Salaries	202,650	211,589	200,800	204,370	203,100	213,477	214,650	
200 Employee Benefits	104,205	96,069	106,390	103,746	106,235	106,592	114,465	
300 Profes. & Technical Services	400	8,016	400	747	400	623	400	
400 Supplies	900	5,777	900	4,546	900	3,999	900	
THERAPY SERVICES (Occupational & Physical)	<u>308,155</u>	<u>321,450</u>	<u>308,490</u>	<u>313,409</u>	<u>310,635</u>	<u>324,691</u>	<u>330,415</u>	
SUPPORT SERVICES - INSTRUCTIONAL STAFF								
SUPERVISION OF IMPROVEMENT OF INSTRUCTION SERVICES								
2211-100 Regular Salaries	181,025	160,179	182,065	185,039	184,056	193,656	199,100	
200 Employee Benefits	51,605	49,999	70,935	67,802	60,500	58,244	65,205	
300 Other Professional Services	13,290	4,236	13,290	1,127	11,090	2,228	11,090	
400 Supplies	5,250	2,148	5,250	1,396	3,250	623	3,250	
500 Equipment								
600 Dues	400	89	400	389	400	389	400	
STAFF DEVELOPMENT SERVICES	<u>251,570</u>	<u>216,651</u>	<u>271,940</u>	<u>255,754</u>	<u>259,296</u>	<u>255,140</u>	<u>279,045</u>	
STAFF DEVELOPMENT SERVICES								
2213-100 Regular Salaries	9,000	1,540	9,000	62	0	860	0	
200 Employee Benefits		353		14		200		budget reduction will utilize increase in Title IIA funding
300 Other Professional Services	64,000	79,321	64,000	7,182	47,600	20,117	47,600	
400 Supplies	9,090	13,559	9,090	1,153	9,090	10,296	9,090	
500 Equipment		0						
600 Dues	2,500	5,669	2,500	655	2,500	450	2,500	
STAFF DEVELOPMENT SERVICES	<u>84,590</u>	<u>100,441</u>	<u>84,590</u>	<u>9,066</u>	<u>59,190</u>	<u>31,923</u>	<u>59,190</u>	
INSTRUCTIONAL FACILITATOR								
2215-100 Regular Salaries	266,230	276,289	268,690	262,975	209,975	221,924	201,865	budget reduction did not replace MS facilitator
200 Employee Benefits	108,150	131,954	110,215	117,692	66,765	88,125	87,870	
INSTRUCTIONAL FACILITATOR	<u>374,380</u>	<u>408,243</u>	<u>378,905</u>	<u>380,667</u>	<u>276,740</u>	<u>310,049</u>	<u>289,735</u>	
EDUCATIONAL MEDIA SERVICES								
SCHOOL LIBRARY SERVICES								
2222-100 Regular Salaries (Certified/Classific	300,710	307,783	303,790	307,969	299,770	329,988	338,245	
200 Employee Benefits	123,310	109,494	135,300	106,965	106,905	106,889	135,565	
300 Professional/Technical Serv.	2,300	0	2,300	241	2,300	0	2,300	
400 Supplies	51,410	60,767	51,410	40,393	51,410	39,394	51,410	
500 Equipment	0	0	0	0	0	0	0	
600 Dues	0	0	0	0	0	0	0	
SCHOOL LIBRARY SERVICES	<u>477,730</u>	<u>478,044</u>	<u>492,800</u>	<u>455,568</u>	<u>460,385</u>	<u>476,272</u>	<u>527,520</u>	
AUDIOVISUAL SERVICES								
400 Supplies				1,074	0	0	0	
SUPERVISION OF SPECIAL EDUCATION SERVICES								
2230-100 Regular Salaries	149,895	156,396	150,785	152,950	153,340	161,448	166,555	
200 Employee Benefits	53,245	54,561	53,330	49,979	53,490	51,493	58,360	
300 Other Professional Services		44		94		36		
400 Supplies	4,750	4,873	4,750	739	4,750	1,861	4,750	
500 Equipment	0	0	0	0	0	0	0	
600 Dues	500	0	500	0	500	0	500	
SUPERVISION OF SPECIAL EDUCATION	<u>208,390</u>	<u>215,873</u>	<u>209,365</u>	<u>203,762</u>	<u>212,080</u>	<u>214,838</u>	<u>230,165</u>	
2000 Budget Amendment	98,000							
TOTAL INSTRUCTIONAL SUPPOF	<u>3,412,326</u>	<u>3,411,662</u>	<u>3,502,606</u>	<u>3,334,316</u>	<u>3,392,496</u>	<u>3,374,819</u>	<u>3,566,700</u>	

GENERAL FUND EXPENDITURE BUDGET
2022-2023

	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	Footnotes and color key:
SUPPORT SERVICES - GENERAL SUPPORT								
SUPPORT SERVICES - GENERAL								
CENTRAL ADMINISTRATION					299,715	0	0	Budget hold. Coded to actual category when expended
3000 budget hold								
3000 budget adjustment	-450,000	0	190,800					
3300 equipment reserve	6,050	0	6,050	0	6,050	0	6,050	all equipment money will be held and prioritized for spending
OFFICE OF THE SUPERINTENDENT SERVICES								
3311-100 Regular Salaries (Certified/Classific	277,660	286,520	281,670	288,782	275,615	287,497	296,335	savings through retirement of staff member
200 Employee Benefits	118,405	118,527	111,220	116,858	102,515	102,705	111,540	
300 Other Professional Services	17,000	14,218	17,000	6,259	17,000	11,227	17,000	
400 Supplies	4,700	5,923	4,700	5,521	4,700	20,183	4,700	
500 Equipment	0	0	0	8,295	0	0	0	
600 Dues	5,000	1,845	5,000	1,050	5,000	2,949	5,000	
TOTAL CENTRAL ADMINISTRATION	422,765	427,033	419,590	426,765	404,830	424,561	434,575	
CENTRAL ADMINISTRATION								
COMMUNITY OUTREACH COORDINATOR				584				
3312-100 Regular Salaries (Certified/Classific				419	0	0	0	
200 Employee Benefits	0	0	0	0	0	3,007	0	BUDGET REDUCTION
300 Other Professional Services	25,000	1,010	25,000	0	0	0	0	
400 Supplies								
500 Equipment								
TOTAL COMMUNITY OUTREACH	25,000	1,010	25,000	1,003	0	3,007	0	
SCHOOL ADMINISTRATION								
OFFICE OF THE PRINCIPAL SERVICES								
3321-100 Regular Salaries (Certified/Classific	1,096,910	1,129,335	1,091,435	1,109,746	1,101,305	1,171,117	1,199,485	
200 Employee Benefits	541,160	484,322	484,785	479,776	495,225	478,822	557,310	
300 Other Professional Services	25,950	8,399	25,950	3,131	25,950	12,792	25,950	
400 Supplies	38,815	13,866	37,705	10,083	37,705	13,688	36,815	
500 Equipment	0	0	0	0	0	0	0	
600 Dues	4,700	5,151	4,700	3,327	4,700	3,104	4,700	
TOTAL SCHOOL ADMINISTRATION	1,707,535	1,641,072	1,644,575	1,606,062	1,664,885	1,679,523	1,824,260	
BUSINESS ADMINISTRATION								
FISCAL SERVICES								
3331-100 Regular Salaries (Certified/Classific	258,215	263,465	274,215	260,886	256,705	265,237	278,405	REDUCED BUDGET REPLACEMENT STAFF NOT AS COSTLY
200 Employee Benefits	96,880	97,882	107,810	88,131	105,215	100,580	117,650	
300 Other Professional & Technical Serv	13,000	12,201	13,000	13,391	29,500	2,228	29,500	
400 Supplies	35,650	20,784	35,650	27,311	35,650	47,111	35,650	
500 Equipment	0	0	0	0	0	0	0	
600 Dues	900	888	900	1,090	900	961	900	
TOTAL FISCAL SERVICES	404,645	395,220	431,575	390,809	427,970	416,118	462,105	
WAREHOUSE SERVICES								
3333-100 Regular Salaries	28,730	29,968	29,485	32,436	10,660	30,666	12,430	BUDGET REDUCTION POSITION NOT REPLACED (warehouse mgr), ABSORBED INTO MAINTENANCE STAFF
200 Employee Benefits	19,060	11,698	8,620	11,523	2,525	6,567	2,985	
300 Other Professional Services	1,650	488	1,650	393	1,000	-11	1,000	
400 Supplies	1,500	497	1,500	300	1,500	855	1,500	
500 Equipment				20,850				
TOTAL WAREHOUSE SERVICES	50,940	42,651	41,255	65,503	15,685	38,077	17,915	
PRINTING, PUBLISHING, & DUPLICATING SERVICES								
3334-100 Regular Salaries	46,460	47,624	46,460	48,069	46,460	50,839	53,560	
200 Employee Benefits	19,900	20,382	19,945	18,499	20,100	18,814	21,925	
300 Other Professional Services	14,000	14,279	14,000	16,344	14,000	18,893	14,000	
400 Supplies	14,000	-978	14,000	4,022	14,000	3,877	14,000	cost of printing charged back out to reimburseable programs, sped and transp, grants as tracked.
500 Equipment	0	0	0	0	0	0	0	
TOTAL PRINTING, PUBLISHING, & DUPLICATING SERVICES	94,360	81,308	94,405	86,934	94,560	92,423	103,485	

GENERAL FUND EXPENDITURE BUDGET
2022-2023

	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	Footnotes and color key:
BOARD OF EDUCATION SERVICES								
3350-300								
Profes./Technical Serv	64,000	48,127	64,000	53,676	64,000	80,620	64,000	legal fees-personnel issues-audit fees
312 Instructional program improvement				6,809	15,000	-924	1,000	PREVIOUSLY EXPENDED IN 332 CODE, NOW ALIGNED WITH CODE CHANGE
332 Travel	30,000	15,812	30,000	1,226	15,000	26,669	30,000	
341 Internet Services	4000	-61.92	1000	0	0	0	0	
350 Advertising	20,000	12,239	15,000	14,875	15,000	18,714	15,000	
360 Printing & Binding	500	0	600	0	600	0	600	
383 Liability Insurance	5,625	21,699	15,000	9,548	12,000	12,384	15,000	
384 Fidelity Bond Insurance	100	200	200	100	100	100	200	
400 Supplies	21,000	21,210	21,000	24,678	25,100	35,326	21,000	
454 Fuel	250	232	250	0	250	282	250	
500 Equipment	0	0	0	0	0	0	0	
640 Dues	14,100	16,429	16,000	15,743	16,000	15,007	16,000	
TOTAL BOARD OF EDUCATION SERVICE	159,575	135,886	163,050	126,656	163,050	188,177	163,050	
ADMINISTRATION	2,870,870	2,724,179	2,825,500	2,703,731	3,076,745	2,841,887	3,011,440	
OPERATION & MAINTENANCE OF PLANT SERVICES								
SUPERVISION OF OPERATION & MAINTENANCE OF PLANT SERVICES								
3400	24,485		24,485	0	24,485	0	24,485	
equipment reserve								
3410-100	107,570	111,498	107,570	108,979	109,560	114,498	116,645	
Regular Salaries								
200 Employee Benefits	46,670	37,643	36,050	33,987	34,600	35,197	37,905	
300 Profes./Technical Services	4,000	2,294	4,000	581	2,300	434	2,300	
400 Supplies	5,500	9,200	5,500	7,227	10,000	7,734	10,000	
500 Equipment	0	0	0	0	0	0	0	
600 Dues		100						
TOTAL SUPERVISION OF O & M OF PLANT	188,225	160,734	177,605	150,774	180,945	157,863	191,335	
OPERATING BUILDINGS SERVICES								
3420-100	690,120	626,889	717,820	595,252	675,715	620,844	735,920	BUDGET REDUCTION 12 MO CUSTODIAN RETIRED AND REPLACE WITH 9 MO CUSTODIAN
Regular Salaries								
200 Employee Benefits	323,015	258,050	304,730	242,152	319,120	233,534	312,995	
300 Profes./Technical Services	213,880	310,405	251,500	267,967	310,800	276,396	310,800	
400 Supplies	721,500	645,613	721,500	624,329	721,500	783,509	721,500	
500 Equipment	0	27,244	0	0	0	0	0	REPLACEMENT RIDER/SCRUBBER FOR HIGH SCHOOL
TOTAL OPERATING BUILDINGS S	1,948,515	1,868,202	1,995,550	1,729,700	2,027,135	1,914,283	2,081,215	
CARE & UPKEEP OF GROUNDS SERVICES								
3430-100	80,565	82,815	80,910	79,726	81,255	60,117	68,720	
Regular Salaries								
200 Employee Benefits	2,925	26,644	21,710	22,499	26,560	18,847	21,030	
300 Profes./Technical Services	20,880	20,253	20,880	7,720	21,600	15,766	21,600	
400 Supplies	24,000	34,010	24,000	25,873	22,000	49,457	22,000	
500 Equipment		21,686		15,875		22,980		2022 JD utility tractor
600 Dues								
TOTAL CARE & UPKEEP OF GROUNDS	128,370	185,408	147,500	151,893	151,415	167,166	133,350	
CARE & UPKEEP OF EQUIPMENT SERVICES								
3440-100	98,005	104,508	98,705	105,183	99,405	104,880	133,240	
Regular Salaries								
200 Employee Benefits	28,950	40,974	33,380	35,312	34,540	33,917	45,230	
300 Prof and Tech Services	110,800	85,145	110,800	71,743	110,800	83,251	110,800	
400 Supplies	49,100	28,399	49,100	35,280	48,200	35,064	48,200	
500 Equipment	0	0	0	0	0	0	0	
TOTAL CARE & UPKEEP OF EQUIPMENT	286,855	259,026	291,985	247,518	292,945	257,112	337,470	
VEHICLE OPERATION & MAINTENANCE SERVICES								
3450-300	5,770	7,590	5,770	2,751	5,000	2,737	5,000	vehicle insurance on non transportation vehicles.
Prof and Tech Services								
400 Supplies	5,100	1,322	5,100	1,088	3,000	5,450	3,000	
454 Gasoline Fuel								
500 Equipment	0	0	0	87,752	0	0	0	REPLACEMENT OF ALL MAINTENANCE PICKUPS, OLD VEHICLES SOLD AT AUCTION
550 Vehicle								
TOTAL VEHICLE OPERATION & MAINTENANCE	10,870	8,912	10,870	91,591	8,000	8,187	8,000	

GENERAL FUND EXPENDITURE BUDGET
2022-2023

	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	Footnotes and color key:
SECURITY SERVICES								
3460-100								0 BUDGET REDUCTION, NO REPLACEMENT ABSORBED BY COOR. OF SUPPORT SERVICES
Regular Salary	21,320	3,179	21,320	44	0	0		
200 Employee Benefits	2,410	277	2,410	4	0	0		
300 Other Professional & Technical Serv	46,500	81,693	46,500	50,720	49,000	42,375	49,000	
400 Supplies	4,000	30,604	4,000	36,060	4,000	38,054	4,000	DOOR SECURITY AND CAMERA SOFTWARE 3 year pmt
500 Major Equipment \$5,000								
600 Dues								
TOTAL SECURITY SERVICES	<u>74,230</u>	<u>115,753</u>	<u>74,230</u>	<u>86,829</u>	<u>53,000</u>	<u>80,429</u>	<u>53,000</u>	
OPERATION & MAINTENANCE OF PLANT	<u>2,637,065</u>	<u>2,598,035</u>	<u>2,697,740</u>	<u>2,458,106</u>	<u>2,713,440</u>	<u>2,585,040</u>	<u>2,804,370</u>	
TRANSPORTATION SERVICES								
VEHICLE OPERATION - TO AND FROM SCHOOL								
3500	0	0	0	0	0	0	0	
3510-100								
equipment reserve	0	0	0	0	0	0	0	
Regular Salaries	444,885	363,724	429,825	382,629	402,320	406,859	452,885	
200 Employee Benefits	148,120	111,106	124,805	128,597	115,860	112,610	119,065	
300 Profes /Technical Services	53,595	53,818	54,135	32,829	52,500	42,775	52,500	
400 Supplies	184,270	139,122	184,270	141,325	187,870	209,268	207,870	price of diesel increase
500 Equipment	0	42,707	0	626,390	0	0	0	PAID OFF BUS LEASES, REIMBURSED IN FY22 LESS BUS BARN FIRE PROCEEDS
551 Bus Leases				153				
600 Dues	500	90	500	0	500	90	500	
TOTAL VEHICLE OPERATION - TO AND FROM SCHOOL	<u>831,370</u>	<u>710,567</u>	<u>793,535</u>	<u>1,311,922</u>	<u>759,050</u>	<u>771,601</u>	<u>832,820</u>	
VEHICLE OPERATION - ACTIVITIES								
3520-100								
Activity Bus Drivers Salaries	100,000	74,994	100,000	65,232	100,000	81,244	100,000	
200 Employee Benefits	21,500	10,442	21,500	13,321	21,500	9,774	21,500	
300 Other Professional & Technical Serv	27,770	21,203	27,875	21,319	27,875	34,694	27,875	
400 Supplies	73,000	34,843	73,000	36,380	73,000	73,496	88,000	price of diesel increase
551 Bus Leases	65,000	0	65,000	175,735	0	0	0	PAID OFF BUS LEASES, REIMBURSED IN FY22 LESS BUS BARN FIRE PROCEEDS
TOTAL VEHICLE OPERATION - AC	<u>287,270</u>	<u>141,482</u>	<u>287,375</u>	<u>311,989</u>	<u>222,375</u>	<u>199,207</u>	<u>237,375</u>	
OTHER TRANSPORTATION								
3590-100								
Regular Salaries		1,829				878		
200 Employee Benefits		565				80		
300 Profes /Technical Services	2,125	14,728	8,750	61,965	9,250	11,035	9,250	REPAIRS TO BUS BARN THAT WE RECEIVED COMPENSATION FROM INSURANCE BUS BARN FIRE
400 Supplies	5,300	10,380	5,300	4,629	5,300	7,162	5,300	
550 Vehicles	0	0	0	6,000	0	75,500	0	new staff vehides, old vehicles will be sold at auction
TOTAL OTHER TRANSPORTATION	<u>7,425</u>	<u>27,502</u>	<u>14,050</u>	<u>72,594</u>	<u>14,550</u>	<u>94,655</u>	<u>14,550</u>	
TRANSPORTATION	<u>1,126,065</u>	<u>879,552</u>	<u>1,094,960</u>	<u>1,696,504</u>	<u>995,975</u>	<u>1,065,464</u>	<u>1,084,745</u>	
SUPPORT SERVICES - CENTRAL								
TECHNOLOGY COORDINATION								
3850-100								
3800 equipment reserve	59,700	0	59,700	0	60,000	0	60,000	
Regular Salaries	417,905	420,946	420,455	428,766	391,060	414,031	430,800	BUDGET REDUCTION REDUCED ADMIN ASSISTANT WITH RETIREMENT
200 Employee Benefits	145,765	167,425	164,800	161,993	157,235	145,234	181,670	
300 Professional/Tech Services	55,150	37,987	55,150	39,986	63,550	45,956	63,550	
400 Supplies	180,160	164,451	180,160	200,801	180,450	201,662	180,450	
500 Equipment	0	0	0	0	0	0	0	
600 Dues	0	0	0	0	0	0	0	
701 Contingency	0	0	0	0	0	0	0	
TECHNOLOGY COORDINATION	<u>858,680</u>	<u>790,810</u>	<u>880,265</u>	<u>831,546</u>	<u>852,295</u>	<u>806,883</u>	<u>916,470</u>	
TOTAL SUPPORT SERVICES - GE	<u>7,042,680</u>	<u>6,992,676</u>	<u>7,689,265</u>	<u>7,689,887</u>	<u>7,638,466</u>	<u>7,299,274</u>	<u>7,817,026</u>	
FUND TRANSFER	0	0	100,000	100,000	1,000,000	1,000,000		0 transfer for technology, furniture replacement and staff vehicles to depreciation reserve account
TOTAL DISTRICT APPROPRIATIO	<u>28,056,716</u>	<u>27,995,810</u>	<u>28,188,495</u>	<u>28,028,256</u>	<u>29,621,240</u>	<u>28,995,617</u>	<u>29,719,610</u>	

Park County School District No. 1
2022-2023 FY Budget

	2020-2021 ACTUAL			2021-2022 Budget			2022-2023 Budget		
	GRANTS	Major Maintenance FY 2021	TOTAL OF ALL GRANTS	GRANTS	Major Maintenance FY 2022	TOTAL OF ALL GRANTS	GRANTS	Major Maintenance FY 2023	TOTAL OF ALL GRANTS
Revenues									
2X-000-81000 Local Sources	0		0	0		0	1,000		1,000
2X-000-83000 State Sources	8,599	1,511,224	1,519,823	9,769	1,506,974	1,516,743	130,000	1,596,101	1,726,101
2X-000-84000 Federal Sources	2,993,367		2,993,367	3,717,616		3,717,616	7,372,000		7,372,000
2X-000-85000 Other Sources			0			0			0
2X-000-85000 remit back to WDE			0			0			0
2X-000-81520 Interest Earnings		17,533	17,533		8,325	8,325		8,500	8,500
2X-000-85201 IF Transfer from General Fund			0			0			0
Total Revenues	3,001,966	1,528,756	4,530,723	3,727,386	1,515,298	5,242,684	7,503,000	1,604,601	9,107,601
Expenditures									
1000 Instruction	2,753,579		2,753,579	2,653,912		2,653,912	3,720,000		3,720,000
2000 Instructional Support	285,770		285,770	706,380		706,380	1,000,000		1,000,000
3000 General Support	370,948	360,146	731,094	450,406	1,213,605	1,664,011	700,000	1,600,000	2,300,000
4000 Community Support			0	0		0	26,000		26,000
5000 Capital Expenditures	0		0	60,773		60,773	1,992,000		1,992,000
Total Expenditures	3,410,297	360,146	3,770,443	3,871,470	1,213,605	5,085,076	7,438,000	1,600,000	9,038,000
Other Financing Uses:									
Transfer to the General Fund									
Excess (deficiency) of revenues over expenditures	(408,330)	1,168,610	760,280	(144,085)	301,693	157,609	65,000	4,601	69,601
cash balance in bank available	(\$724,475.03)	\$ 4,602,371		(\$868,559.67)	\$ 4,904,064		(\$803,559.67)	\$ 4,908,665	
		ACTUAL 6/30/2021			ACTUAL 06/30/2022			project 6/30/2022	

The district is on a reimbursement basis with the WDE for all special revenue funds and any deficit is accounted for as an accounts receivable from the WDE on the modified accrual basis for our audited financial statements. The increase in the grants is due to the CARES/ESSER/ARP grants that the district is receiving and the SAMSHA grant

Major Maintenance expenditures are budgeted in case of an emergency repair that could come up during the year. The actual planned projects are less than the current year revenue budget. The account has adequate cash in the bank to accommodate any additional expenditures if required for asset preservation.

2022-23 CAPITAL CONSTRUCTION FUND BUDGET
FUNDS 30-31-32-34-35

	<u>BUDGET</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-23</u>
Revenues									
3X-000-81510 Interest on Investments	77,300	77,210	77,300	68,959	12,000	3,570	3,300	5,391	4,500
3X-000-81990 Miscellaneous Revenue		604		10,427	10,000	26,731	26,700	27,560	26,700
3X-000-81140 Amoco Settlement									
3X-000-83250 Capital Construction Grant		-84,937	90,000	0	90,000	0	90,000	48,500	41,000
3X-000-851XX Sale of Fixed Assets b/4 7/1/97		24,870							
3X-000-85320 Compensation for losses						251,100	145,000	165,280	0
3X-000-852XX Transfer debt service fund/gen. fund	108,500	108,500			100,000	100,000	1,000,000	1,000,000	0
Total Revenues	185,800	126,247	167,300	79,385	212,000	381,401	1,265,000	1,246,731	72,200
Expenditures									
30-1000 Instructional	450,000	191,380	650,000	504,369	150,000	132,353	150,000	31,941	150,000
30-3000 Administration/support services	25,000	0	25,000	0	40,000	39,825	395,000	332,451	200,000
30-4000 Community Service	25,000	0	25,000	0	25,000	0	25,000	0	25,000
30-5000 Buildings	225,000	41,845	510,000	155,457	1,100,000	614,898	90,000	48,500	541,500
Total Expenditures	725,000	233,225	1,210,000	659,826	1,315,000	787,076	660,000	412,893	916,500
Other Financing Sources (Uses)									
03-6200-721 Transfers to the General Fund	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0	0
Excess (deficiency) of revenue and other sources over expend. and other uses	(539,200)	(106,979)	(1,042,700)	(580,441)	(1,103,000)	(405,675)	605,000	833,839	(844,300)
Fund balance - beginning	4,087,132	4,087,132	3,980,153	3,980,153	3,399,712	3,399,714	2,994,038	2,994,038	3,827,877
Fund balance - ending	<u>3,547,932</u>	<u>3,980,153</u>	<u>2,937,453</u>	<u>3,399,712</u>	<u>2,296,712</u>	<u>2,994,038</u>	<u>3,599,038</u>	<u>3,827,877</u>	<u>2,983,577</u>

Note 1 :The expenditures shown above were for lease payments or payments made to replace furniture at schools. Fy20 includes purchasing new classroom furniture for Parkside Elementary and teacher desks, PHS and SLC furniture. FY21 includes repairs to chromebooks with lab fees FY23 includes potential purchases of technology, furniture and repair/replacement of chromebooks, etc.

Note 2: MS Phase II project finish out FY21 and FY22 Security funding through cap con and PHS Ag Facility

Note 3: transfer from Depreciation Reserve if necessary to meet the replacement of technology equipment across the district and other fixed asset replacements

Note 4: repair of transportation bus barn from fire, revenue is from insurance compensation less \$10,000 deductible 3000 category -2 staff/student suburbans (not reimbursed), dist.office furniture

Note 5: state safety and security funds allocation of \$90,000 (\$41,500 bal) and artificial turf field replacement not under maj.maint. print shop copier

Park County School District No. 1
2022-2023FY Budget

FOOD SERVICE FUND

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	
	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>	
Operating Revenues										
81510 Interest on Investments	3,700	5,622	5,500	5,518	2,000	1,907	2,000	1,139	1,000	
81610 Student Lunch Sales	280,000	291,369	289,000	192,437	289,000	27,613	28,000	-2,458	349,000	UNIVERSAL FREE MEALS
81612 Breakfast Sales	18,500	17,906	18,000	21,126	18,000	662	1,000	8	22,430	UNIVERSAL FREE MEALS
81624 Ala Carte Sales	55,000	54,415	55,000	70,429	55,000	34,335	35,000	31,701	35,000	
81630 Adult Lunch Sales	18,000	19,124	18,000	10,652	18,000	15,163	16,000	16,760	19,000	
81640 Special Functions/Catering	1,000	329	500	0	250	78	250	0	250	
81690 Vending Machines	800	610	800	957	800	791	800	1,426	800	
81990 Miscellaneous				3,952		220	0	-212	0	
83000 State Grant										
84200 FF & V Grant	56,000	55,989	56,000	40,099	66,100	61,406	50,000	63,902	61,000	
84200 National School Lunch Program	400,000	418,877	415,000	543,685	415,000	960,821	966,950	1,067,895	450,000	UNIVERSAL FREE MEALS AND SFSP REIMB. RATE
84200 GEER FOOD COVID						33,273	0	0	0	
85200 Transfer from other funds						1,300	0	980	0	
81930 Sale of Fixed Assets										
Total Operating Revenues	833,000	864,244	857,800	888,855	864,150	1,137,571	1,100,000	1,181,140	938,480	
Operating Expenditures										
Budget amendment					30,000					
113 Regular Salaries	217,680	237,201	225,840	213,289	231,145	58,394	216,450	286,717	291,105	
4119 covid 19 Salaries				22,137	25,000	185,910	0	0	0	SFSP
123 Temp Salaries	9,025	12,557	9,025	4,695	9,025	1,230	40,000	10,110	40,000	
4119 covid 19 temp salaries						24,940				
133 Overtime Salaries	500	354	500	0	500	220	500	427	500	
200 Benefits	98,510	91,018	89,350	83,739	104,365	17,844	48,840	123,336	152,165	
4119 covid 19 benefits				13,523	14,000	98,594				SFSP
312 Instructional program improvement						1,902	2,000	695	2,000	Required Professional Development
319 Misc. Purchased Services	0	0	1,000	2,830	3,000	4,688	5,000	0	3,000	
4119 covid 19 purchased services						34,907	30,000	0	0	partnership with PVHC for serving non district students
323 Repairs & Maintainance	3,500	540	1,500	84	1,500	941	1,500	1,569	1,500	
332 Travel	3,000	2,251	3,000	1,561	2,000	477	2,000	2,739	2,000	Required Professional Development

Park County School District No. 1
2022-2023FY Budget

		FOOD SERVICE FUND									
		BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	
		2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	
	350 Advertising								449	500	
	410 Supplies	20,000	17,461	20,000	14,258	20,000	5,876	55,000	38,026	40,000	
4119	covid 19 all 400 series costs				96,860	15,000	51,147				
	411 Computer Software	400	357	400	410	400	410	500	3,490	3,000	CHANGE TO TITAN SOFTWARE
	412 Computer Supplies	1,000	0	1,000	911	1,000	4,802	2,000	594	1,500	
	415 Non Capitalized Tech Equipment	0	0	0	1,049	0	13,584	2,000	0	2,000	NEW POS SYSTEMS
	418 Non Capitalized Small Equipment		2,624		8,989		4,975	15,000	14,106	15,000	NEW PROOFERS PS,MS,PHS
	454 Gasoline/Diesel Fuel	300	247	300	286	300	18	300	78	300	
	460 Direct Food Cost	269,000	267,601	269,000	190,169	275,000	246,124	275,000	306,687	310,000	
	461 Ala Carte Food Cost	36,000	34,967	36,000	25,187	36,000	21,049	30,000	17,050	21,000	
	462 Breakfast Direct Food Cost	48,000	51,462	48,000	43,956	48,000	64,255	65,000	69,699	75,000	
	463 Health Bar	38,000	32,416	38,000	23,989	38,000	24,477	25,000	30,856	30,000	
	464 FFV Grant costs	56,000	56,667	56,000	44,336	78,100	60,097	60,095	54,106	55,000	
	470 Commodities	56,000	24,867	56,000	47,747	56,000	57,853	65,000	54,407	60,000	
	540 Major Equipment > \$500	0	0	0	0	0	0	158,115	0	158,115	KITCHEN UPDATE SS
	640 Dues and Fees	450	545	700	246	700	396	700	1,347	1,500	
	Total Operating Expenses	857,365	833,137	855,615	840,247	959,035	985,109	1,100,000	1,016,488	1,265,185	
	Operating Income (Loss)	(24,365)	31,107	2,185	48,608	(94,885)	152,462	0	164,651	(326,705)	
		278,765	344,237	346,422	392,845	297,960	545,307	575,330	739,981	413,276	

Park County School District No. 1
2022-23 FY Budget

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>
Revenues	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2021-2022</u>	<u>2022-23</u>
7X-XXX-81510 Interest	730	-914	730	1,658	730	530	500	201	500
7X-XXX-81920 Donations	22,750	54,017	20,000	7,614	20,000	3,493	20,000	3,740	20,000
7X-XXX-81990 Miscellaneous	2,000	0	2,000	0	2,000	0	2,000	0	2,000
Total Revenues	<u>25,480</u>	<u>53,103</u>	<u>22,730</u>	<u>9,272</u>	<u>22,730</u>	<u>4,023</u>	<u>22,500</u>	<u>3,941</u>	<u>22,500</u>
Expenditures									
7X-3300-200 Early Retirement Benefits					40,000	39,921			
7X-5500-500 Community Support					25,000	451	25,000	9,691	25,000
7X-6000-300 Other	25,000	6,692	25,000	3,049	25,000		25,000	9,691	25,000
Total Expenditures	<u>25,000</u>	<u>6,692</u>	<u>25,000</u>	<u>3,049</u>	<u>65,000</u>	<u>40,372</u>	<u>25,000</u>	<u>9,691</u>	<u>25,000</u>
Fund balance - beginning	54,115	54,115	100,527	100,527	106,751	106,751	70,402	70,402	64,652
Fund balance - ending	<u>54,595</u>	<u>100,527</u>	<u>98,257</u>	<u>106,751</u>	<u>64,481</u>	<u>70,402</u>	<u>67,902</u>	<u>64,652</u>	<u>62,152</u>

PHS AG FACILITY DONATION EXPENDED

2022-2023 Activity Fund Budget

	<u>BUDGET</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>BUDGET</u> <u>2018-2019</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>BUDGET</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>BUDGET</u> <u>2022-23</u>
Revenues											
81-81000 Student Activity Income	265,000	290,138	265,000	246,261	265,000	262,659	265,000	160,782	265,000	303,855	265,000
Total Revenues	<u>265,000</u>	<u>290,138</u>	<u>265,000</u>	<u>246,261</u>	<u>265,000</u>	<u>262,659</u>	<u>265,000</u>	<u>160,782</u>	<u>265,000</u>	<u>303,855</u>	<u>265,000</u>
Expenditures											
81 6000 Student Activity Expenditures	<u>310,000</u>	<u>271,160</u>	<u>310,000</u>	<u>235,465</u>	<u>310,000</u>	<u>229,270</u>	<u>310,000</u>	<u>138,498</u>	<u>310,000</u>	<u>273,524</u>	<u>310,000</u>
Total Expenditures	<u>310,000</u>	<u>271,160</u>	<u>310,000</u>	<u>235,465</u>	<u>310,000</u>	<u>229,270</u>	<u>310,000</u>	<u>138,498</u>	<u>310,000</u>	<u>273,524</u>	<u>310,000</u>
Excess (deficiency) of revenues over expenditures	(45,000)	18,978	(45,000)	10,796	(45,000)	33,389	(45,000)	22,284	(45,000)	30,331	(45,000)
Fund Balance - beginning	213,425	213,425	232,403	232,403	243,199	243,199	276,588	276,588	298,872	298,872	329,203
Fund Balance - ending	<u>168,425</u>	<u>232,403</u>	<u>187,403</u>	<u>243,199</u>	<u>198,199</u>	<u>276,588</u>	<u>231,588</u>	<u>298,872</u>	<u>253,872</u>	<u>329,203</u>	<u>284,203</u>

These are student controlled accounts and we track these accounts individually for the groups and activities and provide them statements for their records.
FY22 these were reclassified as part of the government wide financial statements for audit purposes as the district does not meet the required GASB standards for this to continue to qualify as a fiduciary fund.