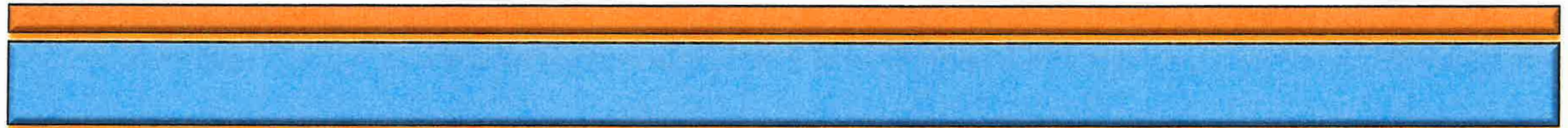


Park County School District #1

2023-  
2024  
BUDGET



Park County School District No. 1 2023-24 FY Budget

Total Revenue and Cash Reserve Available for the General Fund

	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24
<b>Revenue:</b>									
Local Resources	6,429,740	6,361,434	6,474,980	6,092,844	5,582,400	6,871,086	9,029,000	9,114,620	9,597,575
County Resources	2,396,880	2,488,343	2,473,490	2,456,895	2,056,865	2,458,755	2,784,515	3,810,484	3,490,115
State Resources	18,959,095	19,105,147	19,138,025	19,320,167	20,929,975	21,141,357	16,316,265	15,648,459	15,643,525
Other Sources of Revenue	2,000	2,170	2,000	165,437	2,000	13,288	8,000	10,646	35,000
Total Revenues	<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>28,137,780</u>	<u>28,584,209</u>	<u>28,766,215</u>
Transfers from Other Funds									
Total Revenues	<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>28,137,780</u>	<u>28,584,209</u>	<u>28,766,215</u>
<b>Cash Reserve Balances as of July 1 (beginning of fiscal year):</b>									
	7/1/2019	7/1/2019	7/1/2020	7/1/2020	7/1/2021	7/1/2021	7/1/2022	7/1/2022	7/1/2023
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	4,899,832	4,861,116	4,861,116	4,868,202	4,868,202	6,357,073	5,328,231	5,774,660	5,774,660
Total of Cash Reserves at Start of Fiscal Year	<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>7,556,834</u>	<u>6,528,231</u>	<u>6,974,660</u>	<u>6,974,660</u>
Total Revenues plus July 1st Cash Reserves	<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>38,041,321</u>	<u>34,666,011</u>	<u>35,558,869</u>	<u>35,740,875</u>

**Anticipated Cash Reserves for FY 2023-24**

Total July 1, 2023 cash reserve & 2023-24 FY revenues anticipated for the General Fund  
 Less total 2023-24FY expenditures budgeted for the General Fund  
 Projected Cash Balance

\$ 35,740,875  
 \$ 30,586,250  
 \$ 5,154,625

**History of Unspent General Fund Budget**

June 30 2023	2.5%	\$753,127
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	Budget 2022-2023	Actual 2022-2023	Budget 2023-2024
	County Valuation	695,419,688	695,419,688	706,284,945	706,284,945	626,294,645	626,294,645	873,124,609	873,124,609	1,075,509,618
	District Valuation	202,278,887	202,278,887	209,407,975	209,407,975	193,380,092	193,380,092	256,120,057	256,120,057	310,908,980
<b>LOCAL REVENUES</b>										
	<u>budget entry amendment</u>							1,000,000		
81110	<u>Special District Tax non mineral</u>								5,001,815	5,921,545
81111	Special District Tax- mineral	5,056,970	5,018,640	5,235,200	4,684,741	4,391,465	6,263,412	6,403,000	2,520,456	1,851,180
81120	Motor Vehicle Tax	1,080,000	1,122,409	1,100,000	1,228,232	1,100,000	1,366,839	1,250,000	1,274,898	1,250,000
81130	Car Company Tax	5,900	5,901	5,555	5,558	5,245	9,039	5,500	4,253	5,500
81140	Delinquent Taxes	18,000	11,193	14,000	14,135	14,000	23,250	14,000	21,410	14,000
81500	Interest Earned	150,000	135,607	50,000	42,643	40,000	23,871	25,000	230,414	230,000
81850	Indirect Costs						100,195	300,000	27,015	300,000
81910	Rental of School Facilities	2,500	2,690	2,500	2,800	2,500	2,490	2,500	2,752	2,500
81950	Refund of Prior Yrs Expenditures	0	4,639	0	9,118	0	57,927	5,000	2,343	5,000
81990	miscellaneous		3,018		20				73	
81991	ERATE	116,370	57,337	67,725	105,597	29,190	24,063	24,000	29,190	17,850
	Total Local Revenues	6,429,740	6,361,434	6,474,980	6,092,844	5,582,400	6,871,086	9,029,000	9,114,620	9,597,575
<b>COUNTY REVENUES</b>										
82000	<u>budget entry amendment</u>	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	2,200,275	3,192,768	2,903,875
82120	Motor Vehicle Tax	275,000	317,067	280,000	343,702	280,000	375,681	350,000	355,798	350,000
82130	Car Company Tax	1,400	1,401	1,315	1,319	1,240	2,156	1,240	1,000	1,240
82150	Fines & Forfeitures	220,000	264,263	240,000	238,055	240,000	218,143	220,000	243,006	220,000
82160	Forest Reserve Funds	12,830	17,622	13,000	14,671	13,000	19,421	13,000	17,913	15,000
	Total County Revenues	2,488,880	2,488,343	2,473,490	2,456,895	2,056,865	2,458,755	2,784,515	3,810,484	3,490,115
<b>STATE REVENUES</b>										
83000	<u>budget entry amendment</u>	146,055								
83110	Foundation Program Revenue	18,222,905	18,281,206	18,326,840	18,483,195	19,509,065	19,738,042	15,495,720	10,189,926	10,151,175
83120	Special Education Reimbursement								4,499,369	4,500,000
83111	Audit Adj. Foundation Revenue	0	0	0	0	0	-26,206			
83130	Taylor Grazing Revenue	8,175	15,611	7,500	5,408	5,000	6,161	5,500	0	5,500
83160	Tax Shortfall Grant	26,015	26,129	59,685	59,687	605,870	605,870			
83180	Tuition	518,000	562,161	560,000	508,776	510,000	517,447	515,000	623,791	625,000
83291	Other State Income (retirement reimb)	184,000	220,040	184,000	263,101	300,040	300,043	300,045	335,374	361,850
83360	Cooperative Services Agreement	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	16,316,265	15,648,459	15,643,525
<b>OTHER SOURCES OF REVENUE</b>										
85200	Transfers from Other Funds	0	0	0		0	0			
85311/85312	Sale of Fixed Assets	2,000	2,170	2,000	20,293	2,000	13,288	8,000	10,646	8,000
85320	Compensation for loss of FA				145,144					27,000
	Total Other Sources of Revenue	2,000	2,170	2,000	165,437	2,000	13,288	8,000	10,646	35,000
	Total Revenues	28,025,770	27,957,095	28,088,495	28,035,343	28,571,240	30,484,487	28,137,780	28,584,209	28,766,215

**-\$1,900,273      \$446,429      \$182,006**

**BUDGET AMENDMENT  
JUNE 30 2023**

GENERAL FUND EXPENDITURE BUDGET  
2023-2024

		ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	
INSTRUCTION								Footnotes and color key:
GENERAL INSTRUCTION								Budget holds
ELEMENTARY (K-5)								indicates items that inform budgeted differences for the new fiscal year
PRE -K liason								Prior year expenditures or budgets that need further information
1105-100		27,198	25,900	31,771	29,600	27,240		budget reductions that aren't related to salaries/benefits as provided to the board Spring 2021
	200	2,081	5,640	2,430	6,445	2,084		BUDGET IS NOW IN REGULAR INSTRUCTION 1110, CLASSIC KINDERGARTEN PROGRAM
	300	83	0	12	0	168		
	400	4,204	2,500	3,414	2,500	6,677		
		33,565	34,040	37,627	38,545	36,168	0	
ELEMENTARY (K-5)								all employees received Base increases across all schedules
1110-100	Salaries	3,883,714	3,791,240	4,094,285	4,063,030	4,208,418	4,170,105	All employees received step and lane movement.
	200 Employee Benefits	1,359,499	1,460,850	1,437,969	1,620,610	1,588,190	1,576,565	A stabilization payemnt was given in lieu of increase in the base salary schedule.
	300 Other Professional Services	36,384	44,325	32,933	44,325	34,293	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	213,573	167,770	207,079	168,315	174,577	168,315	
	500 Equipment	8,295						
	600 Dues	450	100	0	100	80	100	
ELEMENTARY (K-5)		5,501,914	5,464,285	5,772,266	5,896,380	6,005,558	5,959,410	
ELEMENTARY AT RISK/REMEDATION-ELEMENTARY								
1111-100	Regular Salaries	1,423						all expenditures moved after beginning of FY21 to 1260 code, budget will follow that for FY22
	200 Employee Benefits	11,868						
	400 Supplies							
RISK, REMEDIATION - ELEMENTARY		13,291	0	0	0	0	0	
MIDDLE SCHOOL (6-8)								
1120-11X	Regular Salaries (Certified/Classific	1,746,138	1,702,485	1,810,556	1,813,480	1,794,228	1,766,305	
	200 Employee Benefits	676,566	701,865	653,031	726,090	663,158	725,015	
	300 Other Professional & Technical Serv	26,658	44,750	25,249	44,750	15,776	44,750	
	400 Supplies	153,634	58,295	72,518	58,295	58,217	58,295	
	500 Equipment	13,995	0	0	0	0	0	
	600 Dues							
MIDDLE SCHOOL INSTRUCTION		2,616,990	2,507,395	2,561,354	2,642,615	2,531,379	2,594,365	
MIDDLE SCHOOL AT RISK, REMEDIATION								
1121-100	Regular Salaries	0	0	0	0	0	0	0 all expenditures moved after beginning of FY21 to 1260 code, budget will follow that for FY22
	200 Employee Benefits	0	0	0	0	0	0	
	400 Supplies	48						
RISK, REMEDIATION - MS		48	0	0	0	0	0	
HIGH SCHOOL								
1130-100	Regular Salaries (Certified/Classific	1,791,862	1,769,630	1,837,020	1,776,830	1,821,303	1,797,780	
	200 Employee Benefits	658,886	757,870	678,188	755,485	708,436	771,160	
	300 Other Professional Services	22,258	44,645	23,891	44,645	31,067	44,645	
	400 Supplies	105,280	86,800	132,037	86,800	75,631	84,800	
	500 Equipment	0	0	0	0	0	0	
	640 Dues							
HIGH SCHOOL INSTRUCTION		2,578,287	2,658,945	2,671,136	2,663,760	2,636,437	2,698,385	
HIGH SCHOOL RISK, REMEDIATION								
1131-100	Regular Salaries	17,306	0	0	0	0	0	0 all expenditures moved after beginning of FY21 to 1260 code, budget will follow that for FY22
	200 Employee Benefits	5,290	0	0	0	0	0	
	300 Professional Services							
	400 Supplies and Materials							
RISK, REMEDIATION - HS		22,597	0	0	0	0	0	

GENERAL FUND EXPENDITURE BUDGET  
2023-2024

	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	Footnotes and color key:
<b>SHOSHONE LEARNING CENTER</b>							
1132-100 Regular Salanes	105,301	99,680	106,631	107,880	106,322	115,985	S. Blackmore role as lead teacher/coordinator at SLC, reduced Lensegrav in 3321 budget
200 Employee Benefits	41,966	41,500	35,757	44,765	30,946	56,615	
300 Other professional and technical ser	1,711	4,000	2,428	4,000	689	4,000	
400 Supplies	11,059	4,200	13,125	14,200	47,740	14,200	replacement of all student desktop devices
500 Equipment	0	0	0	0	0	0	
600 Dues	0	650	0	650	0	650	
<b>SHOSHONE LEARNING CENTER</b>	<b>160,037</b>	<b>150,030</b>	<b>157,940</b>	<b>171,495</b>	<b>185,697</b>	<b>191,450</b>	
<b>TUITION</b>							
1150 Mammoth Students	508,776	560,000	517,447	560,000	623,791	625,000	tuition for Mammoth students, reimbursement in the same year shown in revenue,
1250 Tuition for students/disabilities	24,235		25,438		82,246	280,000	student placement at NEWBOCES out of district, reimbursable
1135 Concurrent Enrollment Tuition	-36,560	3,500	500	3,500	5,504	3,500	
1136 Dual Enrollment Tuition	60,601	50,000	78,848	50,000	91,418	90,000	northwest College Tuition and fees provided at the college, no more tuition charge, just fees and textbooks
<b>TUITION</b>	<b>557,053</b>	<b>613,500</b>	<b>622,233</b>	<b>613,500</b>	<b>802,959</b>	<b>998,500</b>	
<b>SPECIAL INSTRUCTION PROGRAMS FOR STUDENTS WITH DISABILITIES</b>							
1210-100 Regular Salaries (Certified/Classific	2,218,737	2,120,113	2,248,291	2,381,215	2,325,473	2,301,345	Hired two additional special education staff 1 teacher and 1 counselor specific to sped
200 Employee Benefits	947,888	1,039,255	938,345	1,259,365	985,766	1,084,135	Expenditures eligible for reimbursement next year
300 Other Professional Services	55,719	52,770	54,208	52,770	24,456	52,770	
400 Supplies	29,450	23,725	32,802	23,725	74,019	23,725	
500 Equipment	8,295	0	0	0	0	0	
600 Dues	150						
<b>STUDENTS WITH DISABILITIES</b>	<b>3,260,239</b>	<b>3,235,863</b>	<b>3,273,646</b>	<b>3,717,075</b>	<b>3,409,715</b>	<b>3,461,975</b>	
<b>Extended School Year-ESY</b>							
1211-100 Regular Salanes	61,708	0	51,504	0	29,125	0	0 required to begin tracking ESY separately for Special needs students by WDE
200 Employee Benefits	12,500	0	12,296	0	5,975	0	0 we only show the expenditures as the occur in the correct category.
300 Other Professional Services	12	0	0	0	0	0	0 budget is above in the 1210 category
400 Supplies	356	0	129	0	219	0	
<b>Extended School Year-ESY</b>	<b>74,576</b>	<b>0</b>	<b>63,928</b>	<b>0</b>	<b>35,318</b>	<b>0</b>	
<b>GIFTED &amp; TALENTED INSTRUCTION</b>							
1230-100 Regular Salaries	0	0	0	0	0	0	
200 Employee Benefits	0	0	0	0	0	0	
300 Other Professional and Technical Se	3,295	0	2,794	0	4,578	0	0 Advanced Placement fees
<b>GIFTED &amp; TALENTED</b>	<b>3,295</b>	<b>0</b>	<b>2,794</b>	<b>0</b>	<b>4,578</b>	<b>0</b>	
<b>AT-RISK</b>							
1260-100 Regular Salanes	251,184	247,420	248,646	312,190	234,852	296,955	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	54,900	69,995	
300 Other Professional Services	120		82		82		
400 Supplies	1,399		1,599		1,599		
<b>SUMMER SCHOOL</b>	<b>307,879</b>	<b>300,645</b>	<b>305,737</b>	<b>373,520</b>	<b>291,433</b>	<b>366,950</b>	
<b>SUMMER SCHOOL</b>							
1265-100 Regular Salanes	73,096	71,000	29,066	71,000	78,937	71,000	did not begin normal summer school until 7-1-21, new fiscal year.
200 Employee Benefits	13,289	15,200	5,725	15,200	15,536	15,200	
300 Other Professional Services	202	1,000	69	1,000	38	1,000	USED ESSER II FUNDS for elementary and middle school
400 Supplies	22,658	22,000	981	22,000	1,004	22,000	
<b>SUMMER SCHOOL</b>	<b>109,245</b>	<b>109,200</b>	<b>35,841</b>	<b>109,200</b>	<b>95,515</b>	<b>109,200</b>	
<b>ELL</b>							
1270-100 Regular Salaries	104,138	102,515	107,986	119,770	119,269	138,940	
200 Employee Benefits	19,520	29,565	19,981	31,035	21,542	36,070	
300 Other Professional Services	478	3,000	834	3,000	763	3,000	
400 Supplies	1,929	1,000	1,007	1,007	560	1,000	
<b>ELL</b>	<b>126,064</b>	<b>136,080</b>	<b>129,809</b>	<b>154,805</b>	<b>142,135</b>	<b>179,010</b>	

GENERAL FUND EXPENDITURE BUDGET  
2023-2024

		ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	Footnotes and color key:
HOMEBOUND								
1280-100	Temporary Salaries	51	2,000	141	2,000	0	2,000	
	200 Employee Benefits	4	200	11	200	0	200	
	300 Other Professional and Technical Se	581	1,000	11,588	1,000	0	1,000	PLACED STUDENT-NON SPED
	400 Supplies	0	0	0	0	0	0	
HOMEBOUND		<u>636</u>	<u>3,200</u>	<u>11,739</u>	<u>3,200</u>	<u>0</u>	<u>3,200</u>	
K-5 HEALTH/OTHER SPECIAL PROGRAMS								
1290-100	Regular Salaries	0	0	666	0	0	0	0 was district elementary health which has been absorbed into PE. Addtl counselor at PHS using this funding
	200 Employee Benefits	0	0	296	0	0	0	0 Elementary health teacher retired at end of June 2020.
	300 Other Professional Services	2,733	2,000	0	2,000	12,897	2,000	
	400 Supplies	16	0	19,370	0	332	0	0 discovery education software bundle, K-12
K-5 HEALTH/OTHER SPECIAL PROGRAMS		<u>2,749</u>	<u>2,000</u>	<u>20,332</u>	<u>2,000</u>	<u>13,229</u>	<u>2,000</u>	REDUCED THROUGH BUDGET REDUCTIONS
ELEMENTARY SCHOOLS								
1410-100	Regular Salaries	7,353	8,080	7,353	7,500	7,743	6,490	added in robotics to elementary extra duty pay
	200 Employee Benefits	1,675	1,825	1,694	1,695	1,873	1,465	
	400 Supplies							
ELEMENTARY ACTIVITIES		<u>9,028</u>	<u>9,905</u>	<u>9,047</u>	<u>9,195</u>	<u>9,616</u>	<u>7,955</u>	
MIDDLE SCHOOL								
1420-100	Regular Salaries	173,316	183,835	170,535	199,170	189,341	196,850	added Middle School Soccer/cross country and girls wrestling to approved activities
	200 Employee Benefits	35,976	41,310	37,098	44,955	41,997	44,335	
	300 Other Professional and Technical Se	26,306	12,500	30,348	12,500	39,209	12,500	pool rental cost for swimming
	400 Supplies	17,805	4,650	9,814	4,650	19,046	4,650	
	600 Dues	0	200	0	200	0	200	
MIDDLE SCHOOL ACTIVITIES		<u>253,403</u>	<u>242,495</u>	<u>247,796</u>	<u>261,475</u>	<u>289,593</u>	<u>258,535</u>	
HIGH SCHOOL								
1400 budget hold			30,000	0	30,000	0	30,000	
1430-100	Regular Salaries	369,615	389,341	387,985	431,770	417,605	435,380	added indoor track to approved activities
	200 Employee Benefits	73,973	87,990	84,393	96,725	92,902	103,065	Reduced travel budget to reflect only meals at commulative events
	300 Other Professional Services	142,650	95,425	186,107	103,100	224,703	106,100	pool rental cost for swimming
	400 Supplies	46,236	25,175	25,372	17,500	22,567	18,100	
	500 Equipment	0	0	0	0	0	0	
	600 Dues	3,081	5,000	4,926	5,000	5,412	5,000	
HIGH SCHOOL ACTIVITIES		<u>635,555</u>	<u>632,931</u>	<u>688,784</u>	<u>684,095</u>	<u>763,189</u>	<u>697,645</u>	
VOCATIONAL INSTRUCTION								
HIGH SCHOOL								
1530-100	Regular Salaries	400,417	374,780	403,248	420,810	435,593	407,225	
	200 Employee Benefits	150,610	156,300	160,992	172,030	168,188	199,120	
	300 Other Professional Services	1,731	4,750	1,790	4,750	1,919	4,750	
	400 Supplies	35,350	32,625	99,633	33,625	79,957	33,625	REPLACE CAD LAB
	500 Equipment							
	600 Dues							
HS VOCATIONAL INSTRUCTION		<u>588,108</u>	<u>568,455</u>	<u>665,663</u>	<u>631,215</u>	<u>685,657</u>	<u>644,720</u>	
VIRTUAL ED								
18_0-100	Regular Salaries	39,395		34,430		28,552	32,000	our staff teaching online content to Park 1 students for enrichment, credit recovery or high school credit options
18_0-200	Employee Benefits	6,780		5,311		6,450	7,240	
18_0-300	Other Professional Services	3,109	67,000	4,109	57,000	3,625	4,000	
18_0-400	Supplies	210				5,853	6,000	
DISTANCE ED		<u>49,494</u>	<u>67,000</u>	<u>43,851</u>	<u>57,000</u>	<u>44,479</u>	<u>49,240</u>	

GENERAL FUND EXPENDITURE BUDGET  
2023-2024

	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	Footnotes and color key:
Budget Amendment							
<b>Budget hold</b>	0	547,610	0	0	0	0	Budget hold. Coded to actual category when expended
Instructional Equipment Budgets reserved	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	Allows for a separate budget category for these costs.
Jump Start Kindergarten Costs		15,000	0	15,000	0	15,000	
Swimming Pool Usage Fee		84,410	0	84,410	0	90,155	
Unemployment Compensation		18,000	0	18,000	0	18,000	
504 ADA Budget		1,000	0	1,000	0	1,000	
Textbooks		60,000	0	60,000	0	60,000	District textbook adoptions, coded to appropriate category when expended
TOTAL	0	854,320	0	306,710	0	312,455	
<b>TOTAL INSTRUCTION</b>	<b>16,904,054</b>	<b>17,590,289</b>	<b>17,321,523</b>	<b>18,335,785</b>	<b>17,982,655</b>	<b>18,534,995</b>	
<b>INSTRUCTIONAL SUPPORT</b>							
<b>SUPPORT SERVICES - STUDENTS</b>							
2000-000	<b>Budget Hold</b>	0	100,000	0	200,000	0	Budget hold. Coded to actual category when expended. FY23 is the amended budget amount
	equipment reserve money	0	1,500	0	1,500	0	1,500 all equipment money will be held and prioritized for spending
<b>GUIDANCE SERVICES</b>							
2110-100	Regular Salaries	487,984	480,700	505,095	515,840	580,848	632,145 Addtl .5 FTE counselor at PHS and addition of registrar/admin assist PHS.
200	Employee Benefits	176,417	183,115	185,704	190,040	213,135	212,785
300	Other Professional & Technical Serv	4,630	4,500	3,326	4,500	4,313	4,900
400	Supplies	3,881	2,400	954	2,400	492	2,000
600	Dues and fees			129			
<b>GUIDANCE SERVICES</b>		<u>672,912</u>	<u>670,715</u>	<u>695,208</u>	<u>712,780</u>	<u>798,788</u>	<u>851,830</u>
<b>SOCIAL SERVICES</b>							
2123-100	Regular Salaries	99,228	122,850	130,122	138,500	131,113	136,050 replaced school psych with a social workers at WS elementary
200	Employee Benefits	27,198	36,685	35,753	52,415	37,773	52,330
300	Other Professional & Technical Serv	0	450	0	450	323	450
400	Supplies	1,315	700	954	700	1,613	700
600	Dues and Fees						
<b>SOCIAL SERVICES</b>		<u>127,741</u>	<u>160,685</u>	<u>166,829</u>	<u>192,065</u>	<u>170,823</u>	<u>189,530</u>
<b>STUDENT ACCOUNTING SERVICES</b>							
2124-300	Other Professional Services						
400	Supplies	38,076	40,000	36,398	40,000	38,693	40,000
<b>STUDENT ACCTG SERVICES</b>		<u>38,076</u>	<u>40,000</u>	<u>36,398</u>	<u>40,000</u>	<u>38,693</u>	<u>40,000</u>
<b>HEALTH SERVICES</b>							
2130-100	Regular Salaries	208,025	181,810	201,404	199,700	208,797	194,225 Nurse hours reduced in general fund, if extra necessary will take from SAMSHA or ESSER II grants
200	Employee Benefits	75,455	81,895	74,788	89,805	80,905	89,410
300	Other Professional & Technical Serv	53	565	213	565	221	565
400	Supplies	9,875	5,200	8,508	5,200	8,225	5,200
500	Equipment	420	0	140	0	560	0
600	Dues						
<b>HEALTH SERVICES</b>		<u>293,828</u>	<u>269,470</u>	<u>285,053</u>	<u>295,270</u>	<u>298,709</u>	<u>289,400</u>
<b>PSYCHOLOGICAL SERVICES</b>							
2140-100	Regular Salaries	156,919	130,305	135,294	138,025	153,546	260,685 ADDTL TIME OF M. DILLIVAN REIMB. THRU SPED, ADDTL Psych hire for sped, reimbursable
200	Employee Benefits	44,399	38,350	36,621	40,740	42,648	70,120
300	Other Professional & Technical Serv	344	4,500	184	4,500	550	4,500 consider reducing budget FY24
400	Supplies	3,702	4,850	2,672	4,850	4,589	4,850
500	Equipment	220					
600	Dues	0	500	0	500	0	500
<b>PSYCHOLOGICAL SERVICES</b>		<u>205,584</u>	<u>178,505</u>	<u>174,772</u>	<u>188,615</u>	<u>201,332</u>	<u>340,655</u>
<b>SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES</b>							
2152-100	Regular Salaries	265,777	268,450	286,463	287,850	286,859	289,950
200	Employee Benefits	102,849	118,545	113,094	126,250	123,301	128,040
300	Profes. & Technical Services	1,133	3,200	1,349	3,200	1,398	3,200
400	Supplies	7,115	3,100	2,750	3,100	4,358	3,100
500	Equipment						
<b>SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES</b>		<u>376,875</u>	<u>393,295</u>	<u>403,646</u>	<u>420,400</u>	<u>415,915</u>	<u>424,290</u>

GENERAL FUND EXPENDITURE BUDGET  
2023-2024

	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	Footnotes and color key:
THERAPY SERVICES (Occupational & Physical)							
2171/2172-100 Regular Salaries	204,370	203,100	213,477	214,650	213,111	219,600	
200 Employee Benefits	103,746	106,235	106,592	114,465	112,937	117,005	
300 Profes & Technical Services	747	400	623	400	22,681	400	STAFF OUT ON MATERNITY LEAVE, REQUIRED CONTRACTED SERVICE FOR COVERAGE
400 Supplies	4,546	900	3,999	900	6,342	900	
<b>THERAPY SERVICES (Occupational &amp; Physical)</b>	<b>313,409</b>	<b>310,635</b>	<b>324,691</b>	<b>330,415</b>	<b>355,071</b>	<b>337,905</b>	
RELATED SERVICE AIDE							
2180-100				0	59,433	62,840	CHANGE IN CODE FROM 1210 TO 2180 FOR SPECIAL ED TRANSPORTATION PARAS
200				0	7,668	8,230	
<b>RELATED SERVICE AIDE</b>				<b>0</b>	<b>67,100</b>	<b>71,070</b>	
CASE MANAGER							
2181-100				0	63,317	76,150	CHANGE IN CODE FROM 1210 TO 2181 FOR CASE MANAGER SPECIAL EDUCATION
200				0	31,647	38,780	
<b>CASE MANAGER</b>				<b>0</b>	<b>94,965</b>	<b>114,930</b>	
SUPPORT SERVICES - INSTRUCTIONAL STAFF							
SUPERVISION OF IMPROVEMENT OF INSTRUCTION SERVICES							
2211-100 Regular Salaries	185,039	184,056	193,656	199,100	199,359	203,375	budget reduction will utilize increase in Title IIA funding
200 Employee Benefits	67,802	60,500	58,244	65,205	62,411	66,900	
300 Other Professional Services	1,127	11,090	2,228	11,090	1,806	11,090	
400 Supplies	1,396	3,250	623	3,250	10,013	3,250	
500 Equipment							
600 Dues	389	400	389	400	389	400	
<b>STAFF DEVELOPMENT SERVICES</b>	<b>255,754</b>	<b>259,296</b>	<b>255,140</b>	<b>279,045</b>	<b>273,977</b>	<b>285,015</b>	
STAFF DEVELOPMENT SERVICES							
2213-100 Regular Salaries	62	0	860	0	152	0	0 budget reduction did not replace MS facilitator
200 Employee Benefits	14		200		34		
300 Other Professional Services	7,182	47,600	20,117	47,600	34,470	47,600	
400 Supplies	1,153	9,090	10,296	9,090	9,395	9,090	
500 Equipment							
600 Dues	655	2,500	450	2,500	1,400	2,500	
<b>STAFF DEVELOPMENT SERVICES</b>	<b>9,066</b>	<b>59,190</b>	<b>31,923</b>	<b>59,190</b>	<b>45,452</b>	<b>59,190</b>	
INSTRUCTIONAL FACILITATOR							
2215-100 Regular Salaries	262,975	209,975	221,924	201,865	202,087	202,885	
200 Employee Benefits	117,692	66,765	88,125	87,870	67,726	88,555	
<b>INSTRUCTIONAL FACILITATOR</b>	<b>380,667</b>	<b>276,740</b>	<b>310,049</b>	<b>289,735</b>	<b>269,813</b>	<b>291,440</b>	
EDUCATIONAL MEDIA SERVICES							
SCHOOL LIBRARY SERVICES							
2222-100 Regular Salaries (Certified/Classific	307,969	299,770	329,988	338,245	336,506	344,850	
200 Employee Benefits	106,965	106,905	106,889	135,565	122,142	126,480	
300 Professional/Technical Serv	241	2,300	0	2,300	0	2,300	
400 Supplies	40,393	51,410	39,394	51,410	39,614	51,410	
500 Equipment	0	0	0	0	0	0	
600 Dues	0	0	0	0	0	0	
<b>SCHOOL LIBRARY SERVICES</b>	<b>455,568</b>	<b>480,385</b>	<b>476,272</b>	<b>527,520</b>	<b>498,262</b>	<b>525,040</b>	
AUDIOVISUAL SERVICES							
400 Supplies	1,074	0	0	0	1,267	0	
SUPERVISION OF SPECIAL EDUCATION SERVICES							
2230-100 Regular Salaries	152,950	153,340	161,448	166,555	165,833	170,110	
200 Employee Benefits	49,979	53,490	51,493	58,360	54,887	70,850	
300 Other Professional Services	94		36		836		
400 Supplies	739	4,750	1,861	4,750	7,383	4,750	
500 Equipment	0	0	0	0	0	0	
600 Dues	0	500	0	500	0	500	
<b>SUPERVISION OF SPECIAL EDUCATION</b>	<b>203,762</b>	<b>212,060</b>	<b>214,838</b>	<b>230,165</b>	<b>228,939</b>	<b>246,210</b>	
2000 Budget Amendment							
<b>TOTAL INSTRUCTIONAL SUPPOF</b>	<b>3,334,315</b>	<b>3,392,496</b>	<b>3,374,819</b>	<b>3,766,700</b>	<b>3,759,106</b>	<b>4,068,005</b>	



GENERAL FUND EXPENDITURE BUDGET  
2023-2024

	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	Footnotes and color key:
SUPPORT SERVICES - GENERAL SUPPORT							
SUPPORT SERVICES - GENERAL							
CENTRAL ADMINISTRATION							
3000		299,715	0	0	0	0	Budget hold. Coded to actual category when expended
3000							
3300	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	288,782	275,615	287,497	296,335	295,143	303,385	savings through retirement of staff member
200 Employee Benefits	116,858	102,515	102,705	111,540	109,768	113,650	
300 Other Professional Services	6,259	17,000	11,227	17,000	14,250	17,000	
400 Supplies	5,521	4,700	20,183	4,700	26,149	17,450	FRONTLINE SOFTWARE CODE CORRECTION,UPGRADE STAFF COMPUTER,NEWLINE BOARD FOR SUPT
500 Equipment	8,295	0	0	0	0	0	
600 Dues	1,050	5,000	2,949	5,000	5,123	5,000	
TOTAL CENTRAL ADMINISTRATION	426,765	404,830	424,561	434,575	450,433	456,485	
CENTRAL ADMINISTRATION							
COMMUNITY OUTREACH COORDINATOR							
3312-100							
Regular Salaries (Certified/Classific	584						
200 Employee Benefits	419	0	0	0	0	0	BUDGET REDUCTION
300 Other Professional Services	0	0	3,007	0	115	0	
400 Supplies							
500 Equipment							
TOTAL COMMUNITY OUTREACH	1,003	0	3,007	0	115	0	
SCHOOL ADMINISTRATION							
OFFICE OF THE PRINCIPAL SERVICES							
3321-100							
Regular Salaries (Certified/Classific	1,109,746	1,101,305	1,171,117	1,199,485	1,214,031	1,223,910	
200 Employee Benefits	479,776	495,225	478,822	557,310	520,202	544,395	
300 Other Professional Services	3,131	25,950	12,792	25,950	5,161	25,950	
400 Supplies	10,083	37,705	13,688	36,815	23,176	35,215	
500 Equipment	0	0	0	0	0	0	
600 Dues	3,327	4,700	3,104	4,700	4,460	4,700	
TOTAL SCHOOL ADMINISTRATION	1,606,062	1,664,885	1,679,523	1,824,260	1,767,031	1,834,170	
BUSINESS ADMINISTRATION							
FISCAL SERVICES							
3331-100							
Regular Salaries (Certified/Classific	260,886	256,705	265,237	278,405	273,667	285,305	REDUCED BUDGET REPLACEMENT STAFF NOT AS COSTLY
200 Employee Benefits	88,131	105,215	100,580	117,650	113,847	116,345	
300 Other Professional & Technical Serv	13,391	29,500	2,228	29,500	10,988	29,500	
400 Supplies	27,311	35,650	47,111	35,650	34,062	35,650	
500 Equipment	0	0	0	0	0	0	
600 Dues	1,090	900	961	900	962	900	
TOTAL FISCAL SERVICES	390,809	427,970	416,118	462,105	433,526	467,700	
WAREHOUSE SERVICES							
3333-100							
Regular Salaries	32,436	10,660	30,666	12,430	24,271	22,390	ADDED BACK TEMPORARY 1/2 TIME POSITION AS NEEDED
200 Employee Benefits	11,523	2,525	6,567	2,985	4,463	5,430	BUDGET REDUCTION POSITION NOT REPLACED (warehouse mgr), ABSORBED INTO MAINTENANCE STAFF
300 Other Professional Services	393	1,000	-11	1,000	0	1,000	
400 Supplies	300	1,500	655	1,500	862	1,500	
500 Equipment	20,850						
TOTAL WAREHOUSE SERVICES	65,503	15,685	38,077	17,915	29,597	30,320	
PRINTING, PUBLISHING, & DUPLICATING SERVICES							
3334-100							
Regular Salaries	48,069	46,460	50,839	53,560	53,232	55,330	
200 Employee Benefits	18,499	20,100	18,814	21,925	20,901	22,535	
300 Other Professional Services	16,344	14,000	18,893	14,000	16,390	14,000	
400 Supplies	4,022	14,000	3,877	14,000	9,563	14,000	
500 Equipment	0	0	0	0	0	0	
TOTAL PRINTING, PUBLISHING, & DUPLICATING SERVICES	86,934	94,560	92,423	103,485	100,086	105,865	cost of printing charged back out to reimburseable programs, sped and transp, grants as tracked.

GENERAL FUND EXPENDITURE BUDGET  
2023-2024

	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	Footnotes and color key:
<b>BOARD OF EDUCATION SERVICES</b>							
3350-312							
Profes /Technical Serv	53,676	64,000	80,620	15,000	8,556	15,000	
319 Instructional program improvement	6,809	15,000	-924	64,000	63,252	64,000	legal fees-personnel issues-audit fees
332 Travel	1,226	15,000	26,669	15,000	24,529	15,000	
341 Internet Services	0	0	0	0	0	0	
350 Advertising	14,875	15,000	18,714	15,000	20,449	15,000	
360 Printing & Binding	0	600	0	600	0	600	
383 Liability Insurance	9,548	12,000	12,384	12,000	17,629	18,000	
384 Fidelity Bond Insurance	100	100	100	100	100	100	
400 Supplies	24,678	25,100	35,326	25,100	13,161	14,000	changed coding of software to account function properly (moved to 3331 and 3311)
454 Fuel	0	250	282	250	513	250	
500 Equipment	0	0	0	0	0	0	
640 Dues	15,743	16,000	15,007	16,000	16,183	16,000	
<b>TOTAL BOARD OF EDUCATION SERVICE</b>	<b>126,656</b>	<b>163,050</b>	<b>188,177</b>	<b>163,050</b>	<b>164,372</b>	<b>157,950</b>	
<b>ADMINISTRATION</b>	<b>2,703,731</b>	<b>3,076,745</b>	<b>2,841,887</b>	<b>3,011,440</b>	<b>2,945,159</b>	<b>3,058,540</b>	
<b>OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>							
<b>SUPERVISION OF OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>							
3400							
equipment reserve	0	24,485	0	24,485	0	24,485	
3410-100							
Regular Salaries	108,979	109,560	114,498	116,645	117,343	119,025	
200 Employee Benefits	33,987	34,600	35,197	37,905	37,332	38,570	
300 Profes /Technical Services	581	2,300	434	2,300	893	2,300	
400 Supplies	7,227	10,000	7,734	10,000	10,638	10,000	
500 Equipment	0	0	0	0	0	0	
600 Dues	0	0	0	0	0	0	
<b>TOTAL SUPERVISION OF O &amp; M OF PLANT</b>	<b>150,774</b>	<b>180,945</b>	<b>157,863</b>	<b>191,335</b>	<b>168,207</b>	<b>194,380</b>	
<b>OPERATING BUILDINGS SERVICES</b>							
3420-100							
Regular Salaries	595,252	675,715	620,844	735,920	673,640	749,265	BUDGET REDUCTION 12 MO CUSTODIAN RETIRED AND REPLACE WITH 9 MO CUSTODIAN
200 Employee Benefits	242,152	319,120	233,534	312,995	257,764	305,975	
300 Profes /Technical Services	267,967	310,800	276,396	310,800	327,909	359,800	
400 Supplies	624,329	721,500	783,509	721,500	734,730	761,500	
500 Equipment	0	0	0	0	10,259	0	REPLACEMENT RIDER/SCRUBBER FOR HIGH SCHOOL
<b>TOTAL OPERATING BUILDINGS S</b>	<b>1,729,700</b>	<b>2,027,135</b>	<b>1,914,283</b>	<b>2,081,215</b>	<b>2,004,301</b>	<b>2,176,540</b>	
<b>CARE &amp; UPKEEP OF GROUNDS SERVICES</b>							
3430-100							
Regular Salaries	79,726	81,255	60,117	68,720	101,253	80,500	CODING CORRECTION OF STAFF MEMBER
200 Employee Benefits	22,499	26,560	18,847	21,030	30,259	23,000	
300 Profes /Technical Services	7,720	21,600	15,766	21,600	12,456	19,000	
400 Supplies	25,873	22,000	49,457	22,000	23,232	22,000	
500 Equipment	15,875	0	22,980	0	9,936	0	F2690 JD FRONT DECK MOWER, TRADE IN AN OLD JD MOWER
600 Dues	0	0	0	0	0	0	
<b>TOTAL CARE &amp; UPKEEP OF GROUNDS</b>	<b>151,693</b>	<b>151,415</b>	<b>167,166</b>	<b>133,350</b>	<b>177,137</b>	<b>144,500</b>	
<b>CARE &amp; UPKEEP OF EQUIPMENT SERVICES</b>							
3440-100							
Regular Salaries	105,183	99,405	104,880	133,240	107,398	113,210	CODING CORRECTION OF STAFF MEMBER
200 Employee Benefits	35,312	34,540	33,917	45,230	33,280	36,255	
300 Prof and Tech Services	71,743	110,800	83,251	110,800	96,923	110,800	
400 Supplies	35,280	48,200	35,064	48,200	47,979	50,000	
500 Equipment	0	0	0	0	0	0	
<b>TOTAL CARE &amp; UPKEEP OF EQUIPMENT</b>	<b>247,518</b>	<b>292,945</b>	<b>257,112</b>	<b>337,470</b>	<b>285,580</b>	<b>310,265</b>	
<b>VEHICLE OPERATION &amp; MAINTENANCE SERVICES</b>							
3450-300							
Prof and Tech Services	2,751	5,000	2,737	5,000	2,513	4,000	vehicle insurance on non transportation vehicles.
400 Supplies	1,088	3,000	5,450	3,000	597	1,000	
454 Gasoline Fuel	0	0	0	0	0	0	
500 Equipment	87,752	0	0	0	0	0	REPLACEMENT OF ALL MAINTENANCE PICKUPS, OLD VEHICLES SOLD AT AUCTION
550 Vehicle	0	0	0	0	0	0	
<b>TOTAL VEHICLE OPERATION &amp; MAINTENANCE</b>	<b>91,591</b>	<b>8,000</b>	<b>8,187</b>	<b>8,000</b>	<b>3,110</b>	<b>5,000</b>	

GENERAL FUND EXPENDITURE BUDGET  
2023-2024

	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	Footnotes and color key:
<b>SECURITY SERVICES</b>							
3460-100							
Regular Salary	44	0	0	0	0	0	BUDGET REDUCTION, NO REPLACEMENT ABSORBED BY COOR. OF SUPPORT SERVICES
200 Employee Benefits	4	0	0	0	0	0	
300 Other Professional & Technical Serv	50,720	49,000	42,375	49,000	23,461	30,000	
400 Supplies	36,060	4,000	38,054	4,000	35,357	40,000	AED REPLACEMENT BATTERIES, ADDITIONAL SECURITY CAMERAS, SOFTWARE
500 Major Equipment \$5,000							
600 Dues							
TOTAL SECURITY SERVICES	<u>86,829</u>	<u>53,000</u>	<u>80,429</u>	<u>53,000</u>	<u>58,818</u>	<u>70,000</u>	
OPERATION & MAINTENANCE OF PLANT	<u>2,458,106</u>	<u>2,713,440</u>	<u>2,585,040</u>	<u>2,804,370</u>	<u>2,695,152</u>	<u>2,900,685</u>	
<b>TRANSPORTATION SERVICES</b>							
<b>VEHICLE OPERATION - TO AND FROM SCHOOL</b>							
3500							
equipment reserve	0	0	0	0	0	0	
3510-100							
Regular Salaries	382,629	402,320	406,859	452,885	435,378	466,540	
200 Employee Benefits	128,597	115,860	112,610	119,065	114,555	124,630	
300 Profes /Technical Services	32,829	52,500	42,775	52,500	35,675	48,800	
400 Supplies	141,325	187,870	209,268	207,870	172,086	190,950	price of diesel increase
500 Equipment	626,390	0	0	0	0	0	PAID OFF BUS LEASES, REIMBURSED IN FY22 LESS BUS BARN FIRE PROCEEDS
551 Bus Leases	153						
600 Dues	0	500	90	500	0	500	
TOTAL VEHICLE OPERATION - TO AND FROM SCHOOL	<u>1,311,922</u>	<u>759,050</u>	<u>771,601</u>	<u>832,820</u>	<u>757,693</u>	<u>831,420</u>	
<b>VEHICLE OPERATION - ACTIVITIES</b>							
3520-100							
Activity Bus Drivers Salaries	65,232	100,000	81,244	100,000	99,420	100,000	
200 Employee Benefits	13,321	21,500	9,774	21,500	12,158	21,500	
300 Other Professional & Technical Serv	21,319	27,875	34,694	27,875	35,588	27,875	REPAIRS TO BUS BARN THAT WE RECEIVED COMPENSATION FROM INSURANCE BUS BARN FIRE
400 Supplies	36,380	73,000	73,496	88,000	86,877	88,000	
551 Bus Leases	175,735	0	0	0	0	0	new staff vehicles, old vehicles will be sold at auction
TOTAL VEHICLE OPERATION - AC	<u>311,988</u>	<u>222,375</u>	<u>199,207</u>	<u>237,375</u>	<u>234,044</u>	<u>237,375</u>	
<b>BUS BARN FACILITY</b>							
3530-100							
				0	179		NEW CODE REQUIREMENT, ALL UTILITIES FOR BUS BARN AND ASSOCIATED CHARGES
200				0	16		
300				0	183	3,700	
400				0	24,893	16,920	
				0	25,271	20,620	
<b>OTHER TRANSPORTATION</b>							
3590-100							
Regular Salaries			878		-846		
200 Employee Benefits			80		52		
300 Profes /Technical Services	61,965	9,250	11,035	9,250	10,530	9,250	
400 Supplies	4,629	5,300	7,162	5,300	6,405	5,300	
550 Vehicles	6,000	0	75,500	0	0	0	
TOTAL OTHER TRANSPORTATION	<u>72,594</u>	<u>14,550</u>	<u>94,655</u>	<u>14,550</u>	<u>16,141</u>	<u>14,550</u>	
TRANSPORTATION	<u>1,696,504</u>	<u>995,975</u>	<u>1,065,464</u>	<u>1,084,745</u>	<u>1,033,149</u>	<u>1,103,965</u>	
<b>SUPPORT SERVICES - CENTRAL</b>							
<b>TECHNOLOGY COORDINATION</b>							
3850-100							
equipment reserve	0	60,000	0	60,000	0	60,000	BUDGET REDUCTION REDUCED ADMIN ASSISTANT WITH RETIREMENT
Regular Salaries	428,766	391,060	414,031	430,800	431,564	449,270	
200 Employee Benefits	161,993	157,235	145,234	181,670	163,319	164,790	
300 Professional/Tech Services	39,986	63,550	45,956	63,550	9,107	65,550	
400 Supplies	200,801	180,450	201,662	180,450	146,271	180,450	
500 Equipment	0	0	0	0	900	0	
600 Dues	0	0	0	0	0	0	
701 Contingency	0	0	0	0	0	0	
TOTAL SUPPORT SERVICES - GE	<u>831,546</u>	<u>852,295</u>	<u>806,883</u>	<u>916,470</u>	<u>751,161</u>	<u>920,060</u>	
TECHNOLOGY COORDINATION	<u>7,689,887</u>	<u>7,638,455</u>	<u>7,299,274</u>	<u>7,817,025</u>	<u>7,424,622</u>	<u>7,983,250</u>	

GENERAL FUND EXPENDITURE BUDGET  
2023-2024

	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	Footnotes and color key:
FUND TRANSFER	100,000	1,000,000	1,000,000	0	0		0 transfer for technology, furniture replacement and staff vehicles to depreciation reserve account
TOTAL DISTRICT APPROPRIATIO	<b>28,028,256</b>	<b>29,621,240</b>	<b>28,995,617</b>	<b>29,919,510</b>	<b>29,166,383</b>	<b>30,586,250</b>	

Park County School District No. 1  
2023-2024 FY Budget

	2021-2022 ACTUAL			2022-2023 ACTUAL			2023-2024 BUDGET		
	GRANTS	Major Maintenance FY 2022	TOTAL OF ALL GRANTS	GRANTS	Major Maintenance FY 2023	TOTAL OF ALL GRANTS	GRANTS	Major Maintenance FY 2024	TOTAL OF ALL GRANTS
<b>Revenues</b>									
2X-000-81000 Local Sources	0		0	0		0	1,000		1,000
2X-000-83000 State Sources	9,769	1,506,974	1,516,743	22,113	1,585,589	1,607,702	130,000	1,600,000	1,730,000
2X-000-84000 Federal Sources	3,717,616		3,717,616	4,466,079		4,466,079	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		8,325	8,325		130,713	130,713		130,000	130,000
2X-000-85201 IF Transfer from General Fund			0			0			0
<b>Total Revenues</b>	<b>3,727,386</b>	<b>1,515,298</b>	<b>5,242,684</b>	<b>4,488,192</b>	<b>1,716,302</b>	<b>6,204,494</b>	<b>7,503,000</b>	<b>1,730,000</b>	<b>9,233,000</b>
<b>Expenditures</b>									
1000 Instruction	2,653,912		2,653,912	2,656,999		2,656,999	3,720,000		3,720,000
2000 Instructional Support	706,380		706,380	916,384		916,384	1,000,000		1,000,000
3000 General Support	450,406	1,213,605	1,664,011	352,472	765,390	1,117,862	700,000	2,000,000	2,700,000
4000 Community Support	0		0	0		0	26,000		26,000
5000 Capital Expenditures	60,773		60,773	456,806		456,806	600,000		600,000
<b>Total Expenditures</b>	<b>3,871,470</b>	<b>1,213,605</b>	<b>5,085,076</b>	<b>4,382,660</b>	<b>765,390</b>	<b>5,148,050</b>	<b>6,046,000</b>	<b>2,000,000</b>	<b>8,046,000</b>
<b>Other Financing Uses:</b>									
Transfer to the General Fund									
	Excess (deficiency)								
of revenues over expenditures	(144,085)	301,693	157,609	105,532	950,912	1,056,444	1,457,000	(270,000)	1,187,000
cash balance in bank available	(\$868,320.94)	\$ 4,904,064		(\$762,788.94)	\$ 5,854,976		\$694,211.06	\$ 5,584,976	
	ACTUAL 06/30/2022			actual 6/30/2023			project 6/30/2024		

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 district is still receiving the ESSER II/III and GEER grants plus 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.

2023-24 CAPITAL CONSTRUCTION FUND BUDGET  
FUNDS 30-31-32-34-35

	<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>	<u>ACTUAL</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-2024</u>
<b>Revenues</b>									
3X-000-81510 Interest on Investments	77,300	68,959	12,000	3,570	3,300	5,391	4,500	100,544	101,000
3X-000-81990 Miscellaneous Revenue		10,427	10,000	26,731	26,700	27,560	26,700	31,340	31,000
3X-000-81140 Amoco Settlement									
3X-000-83250 Capital Construction Grant	90,000	0	90,000	0	90,000	48,500	41,000	0	41,000
3X-000-851XX Sale of Fixed Assets b/4 7/1/97									
3X-000-85320 Compensation for losses				251,100	145,000	165,280	0	0	0
3X-000-852XX Transfer debt service fund/gen. fund			100,000	100,000	1,000,000	1,000,000	0	0	0
<b>Total Revenues</b>	<b>167,300</b>	<b>79,385</b>	<b>212,000</b>	<b>381,401</b>	<b>1,265,000</b>	<b>1,246,731</b>	<b>72,200</b>	<b>131,885</b>	<b>173,000</b>
<b>Expenditures</b>									
30-1000 Instructional	650,000	504,369	150,000	132,353	150,000	31,941	150,000	22,379	150,000
30-3000 Administration/support services	25,000	0	40,000	39,825	395,000	332,451	200,000	161,406	200,000
30-4000 Community Service	25,000	0	25,000	0	25,000	0	25,000	0	25,000
30-5000 Buildings	510,000	155,457	1,100,000	614,898	90,000	48,500	541,500	14,327	541,500
<b>Total Expenditures</b>	<b>1,210,000</b>	<b>659,826</b>	<b>1,315,000</b>	<b>787,076</b>	<b>660,000</b>	<b>412,893</b>	<b>916,500</b>	<b>198,111</b>	<b>916,500</b>
<b>Other Financing Sources (Uses)</b>									
03-6200-721 Transfers to the General Fund	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenue and other sources over expend. and other uses</b>	<b>(1,042,700)</b>	<b>(580,441)</b>	<b>(1,103,000)</b>	<b>(405,675)</b>	<b>605,000</b>	<b>833,839</b>	<b>(844,300)</b>	<b>(66,226)</b>	<b>(743,500)</b>
Fund balance - beginning	3,980,153	3,980,153	3,399,712	3,399,714	2,994,038	2,994,038	3,827,877	3,827,877	3,761,650
Fund balance - ending	<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>	<u>3,761,650</u>	<u>3,018,150</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

FY24 includes potential purchases of technology, furniture and repair/replacement of chromebooks, etc.

Note 2: \$41,000 safety and security cap con funding from the state.

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

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

Park County School District No. 1  
2023-2024FY Budget

FOOD SERVICE FUND

	BUDGET 2019-20	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	
Operating Revenues										
81510 Interest on Investments	5,500	5,518	2,000	1,907	2,000	1,139	1,000	8,477	8,500	
81610 Student Lunch Sales	289,000	192,437	289,000	27,613	28,000	-2,458	349,000	369,114	370,000	
81612 Breakfast Sales	18,000	21,126	18,000	662	1,000	8	22,430	38,291	38,000	
81624 Ala Carte Sales	55,000	70,429	55,000	34,335	35,000	31,701	35,000	26,516	25,000	
81630 Adult Lunch Sales	18,000	10,652	18,000	15,163	16,000	16,760	19,000	21,225	19,000	
81640 Special Functions/Catering	500	0	250	78	250	0	250	291	250	
81690 Vending Machines	800	957	800	791	800	1,426	800	1,375	800	
81990 Miscellaneous		3,952		220	0	-212	0	307	0	
83000 State Grant										
84200 FF & V Grant	56,000	40,099	66,100	61,406	50,000	63,902	61,000	74,454	70,100	FINAL NUMBER DETERMINED IN SEPT
84200 National School Lunch Program	415,000	543,685	415,000	960,821	966,950	1,067,895	450,000	628,803	625,000	includes supply chain funding
84200 GEER FOOD COVID				33,273	0	0	0	0	0	
85200 Transfer from other funds										
81930 Sale of Fixed Assets				1,300	0	980	0	2,262	0	
<b>Total Operating Revenues</b>	<b>857,800</b>	<b>888,855</b>	<b>864,150</b>	<b>1,137,571</b>	<b>1,100,000</b>	<b>1,181,140</b>	<b>938,480</b>	<b>1,171,116</b>	<b>1,156,650</b>	
Operating Expenditures										
Budget amendment			30,000							
4119 113 Regular Salaries	225,840	213,289	231,145	58,394	216,450	286,717	291,105	283,495	283,585	
4119 Supply Chain		22,137	25,000	185,910	0	0	0	0	0	SFSP
4119 123 Temp Salaries	9,025	4,695	9,025	1,230	40,000	10,110	40,000	23,831	30,000	
4119 covid 19 temp salaries				24,940						
133 Overtime Salaries	500	0	500	220	500	427	500	856	900	
4119 200 Benefits	89,350	83,739	104,365	17,844	48,840	123,336	152,165	150,326	164,325	
4119 covid 19 benefits		13,523	14,000	98,594						SFSP
312 Instructional program improvement				1,902	2,000	695	2,000	90	1,500	Required Professional Development
4119 319 Misc. Purchased Services	1,000	2,830	3,000	4,688	5,000	0	3,000	8,000	3,000	
4119 covid 19 purchased services				34,907	30,000	0	0	0	0	partnership with PVHC for serving non district students
323 Repairs & Maintainance	1,500	84	1,500	941	1,500	1,569	1,500	4,272	1,500	
332 Travel	3,000	1,561	2,000	477	2,000	2,739	2,000	2,613	2,000	Required Professional Development

Park County School District No. 1  
2023-2024FY Budget

FOOD SERVICE FUND

	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2020-2021	ACTUAL 2020-2021	BUDGET 2021-2022	ACTUAL 2021-2022	BUDGET 2022-2023	ACTUAL 2022-2023	BUDGET 2023-2024	
350 Advertising						449	500	234	500	
410 Supplies	20,000	14,258	20,000	5,876	55,000	38,026	40,000	30,579	40,000	
4119 Supply chain milk purchases		96,860	15,000	51,147				95,303		
411 Computer Software	400	410	400	410	500	3,490	3,000	1,870	2,000	CHANGE TO TITAN SOFTWARE
412 Computer Supplies	1,000	911	1,000	4,802	2,000	594	1,500	713	1,500	
415 Non Capitalized Tech Equipment	0	1,049	0	13,584	2,000	0	2,000	0	2,000	NEW POS SYSTEMS
418 Non Capitalized Small Equipment		8,989		4,975	15,000	14,106	15,000	7,139	15,000	NEW PROOFERS PS,MS PHS W/D, 6'FOOD CART, ICEMAKER
454 Gasoline/Diesel Fuel	300	286	300	18	300	78	300	326	300	
460 Direct Food Cost	269,000	190,169	275,000	246,124	275,000	306,687	310,000	282,485	378,000	\$377,788 actual if include supply chain cost
461 Ala Carte Food Cost	36,000	25,187	36,000	21,049	30,000	17,050	21,000	3,782	21,000	
462 Breakfast Direct Food Cost	48,000	43,956	48,000	64,255	65,000	69,699	75,000	75,749	75,000	
463 Health Bar	38,000	23,989	38,000	24,477	25,000	30,856	30,000	25,897	30,000	
464 FFV Grant costs	56,000	44,336	78,100	60,097	60,095	54,106	55,000	75,172	70,100	
470 Commodities	56,000	47,747	56,000	57,853	65,000	54,407	60,000	87,938	85,000	
540 Major Equipment > \$5000	0	0	0	0	158,115	0	158,115	11,569	158,000	NEW DISHWASHER PS/ADDITIONAL UPGRADES
640 Dues and Fees	700	246	700	396	700	1,347	1,500	750	1,500	
<b>Total Operating Expenses</b>	<b>855,615</b>	<b>840,247</b>	<b>959,035</b>	<b>985,109</b>	<b>1,100,000</b>	<b>1,016,488</b>	<b>1,265,185</b>	<b>1,172,992</b>	<b>1,366,710</b>	
<b>Operating Income (Loss)</b>	<b>2,185</b>	<b>48,608</b>	<b>(94,885)</b>	<b>152,462</b>	<b>0</b>	<b>164,651</b>	<b>(326,705)</b>	<b>(1,876)</b>	<b>(210,060)</b>	
	<b>346,422</b>	<b>392,845</b>	<b>297,960</b>	<b>545,307</b>	<b>575,330</b>	<b>711,489</b>	<b>384,784</b>	<b>709,613</b>	<b>499,553</b>	



Park County School District No. 1  
2023-24 FY Budget

Revenues	<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>	<u>ACTUAL</u> <u>2022-23</u>	<u>BUDGET</u> <u>2023-24</u>
7X-XXX-81510 Interest	730	1,658	730	530	500	201	500	1,454	500
7X-XXX-81920 Donations	20,000	7,614	20,000	3,493	20,000	3,740	20,000	16,456	20,000
7X-XXX-81990 Miscellaneous	2,000	0	2,000	0	2,000	0	2,000	0	2,000
Total Revenues	<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>	<u>17,910</u>	<u>22,500</u>
Expenditures									
7X-3300-200 Early Retirement Benefits									
7X-5500-500 Community Support			40,000	39,921					
7X-6000-300 Other	25,000	3,049	25,000	451	25,000	9,691	25,000	5,312	25,000
Total Expenditures	<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>	<u>5,312</u>	<u>25,000</u>
Fund balance - beginning	100,527	100,527	106,751	106,751	70,402	70,402	64,652	64,652	77,250
Fund balance - ending	<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>	<u>77,250</u>	<u>74,750</u>

PHS AG FACILITY DONATION EXPENDED

2023-2024 Activity Fund 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>	<u>ACTUAL</u>	<u>BUDGET</u>
	<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>	<u>2022-23</u>	<u>2023-2024</u>
Revenues											
81-81000 Student Activity Income	265,000	246,261	265,000	262,659	265,000	160,782	265,000	303,855	265,000	276,827	265,000
Total Revenues	<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>	<u>276,827</u>	<u>265,000</u>
Expenditures											
81 6000 Student Activity Expenditures	<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>273,575</u>	<u>310,000</u>	<u>248,343</u>	<u>310,000</u>
Total Expenditures	<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>273,575</u>	<u>310,000</u>	<u>248,343</u>	<u>310,000</u>
Excess (deficiency) of revenues over expenditures	(45,000)	10,796	(45,000)	33,389	(45,000)	22,284	(45,000)	30,280	(45,000)	28,484	(45,000)
Fund Balance - beginning	232,403	232,403	243,199	243,199	276,588	276,588	298,872	298,872	329,152	329,152	357,636
Fund Balance - ending	<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>329,152</u>	<u>284,152</u>	<u>357,636</u>	<u>312,636</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.