

INTERMOUNTAIN EDUCATION SERVICE DISTRICT

2022-2023
Proposed Budget Document
as presented
to the IMESD Budget Committee
May 9, 2022
6:30 pm

Dr. Mark S. Mulvihill
Superintendent/Budget Officer

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT
PROPOSED BUDGET - MAJOR FUNCTION SUMMARY
2022/2023**

GENERAL FUND - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	203,902	787,258	1,446,469	254,300	0	
2000: SUPPORT SERVICES	8,932,369	9,150,687	11,829,763	11,999,925	0	
5200: TRANSFERS/FUND TO FUND	374,767	326,202	424,000	424,000	0	
5300: APPORTIONMENT TO DISTRICTS	4,355,148	4,979,575	5,050,000	5,645,306	0	
6110: CONTINGENCY	0	0	713,730	750,000	0	
TOTAL GENERAL FUND APPROPRIATIONS	\$ 13,866,186	\$ 15,243,722	\$ 19,463,962	\$ 19,073,531	\$ -	\$ -
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	4,476,405	4,890,373	1,839,227	2,200,000	0	
TOTAL GENERAL FUND	\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ -	\$ -

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

GENERAL FUND - RESOURCES	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	12,104,601	12,676,990	13,663,189	13,073,531	0	
PROPERTY TAXES TO BE RECEIVED	6,237,990	7,457,105	7,640,000	8,200,000	0	
TOTAL RESOURCES - GENERAL FUND	\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ -	\$ -

SPECIAL REVENUE FUNDS - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	5,337,746	7,252,647	9,940,168	10,580,640	0	
2000: SUPPORT SERVICES	7,003,293	7,257,569	10,876,311	13,569,569	0	
3000: COMMUNITY SERVICES	10,021	19,698	39,200	29,200	0	
5200: TRANSFERS/FUND TO FUND	541,524	525,479	1,108,027	730,000	0	
5300: APPORTIONMENT TO DISTRICTS	2,393,436	2,949,623	4,688,887	4,570,693	0	
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,834,036	1,908,305	0	0	0	
TOTAL SPECIAL REVENUE FUNDS	\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ -	\$ -

SPECIAL REVENUE FUNDS - RESOURCES	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	17,120,056	19,913,321	26,652,593	29,480,102	0	
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	
TOTAL RESOURCES - SPECIAL REVENUE FUNDS	\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ -	\$ -

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT
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DEBT SERVICE FUND - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2000: SUPPORT SERVICES	0	0	1,000	1,000	0	
5100: DEBT SERVICE, PERS	927,293	966,329	20,452,476	1,792,528	0	
7000: UNAPPROPRIATED or ENDING FUND BALANCE	10,977	2,158	0	0	0	
TOTAL DEBT SERVICE FUND	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ -	\$ -

DEBT SERVICE FUND - RESOURCES	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	938,270	968,487	20,453,476	1,793,528	0	
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	
TOTAL RESOURCES - DEBT SERVICE FUND	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ -	\$ -

CAPITAL PROJECT FUNDS - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2000: SUPPORT SERVICES	142,012	288,764	383,000	1,058,000	0	
4000: FACILITIES ACQUISITION	0	0	0	194,032	0	
5100: DEBT SERVICE, BUILDING	70,254	70,254	70,255	70,255	0	
TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS	\$ 212,266	\$ 359,018	\$ 453,255	\$ 1,322,287	\$ -	\$ -
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	925,239	796,697	600,000	500,000	0	
TOTAL CAPITAL PROJECT FUNDS	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ -	\$ -

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CAPITAL PROJECT FUNDS - RESOURCES	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	1,137,505	1,155,715	1,053,255	1,822,287	0	
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	
TOTAL RESOURCES - CAPITAL PROJECT FUNDS	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ -	\$ -

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT
PROPOSED BUDGET - MAJOR FUNCTION SUMMARY
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ENTREPRENEURIAL FUNDS - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2000: SUPPORT SERVICES	7,583,863	9,288,060	11,132,224	12,369,937	0	
3000: COMMUNITY SERVICES	0	0	0	0	0	
5200: TRANSFERS/FUND TO FUND	0	0	0	300,000	0	
6000: CONTINGENCIES	0	0	0	265,471	0	
7000: UNAPPROPRIATED or ENDING FUND BALANCE	(842,161)	(996,333)	0	0	0	
TOTAL ENTREPRENEURIAL FUNDS	\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ -	\$ -

ENTREPRENEURIAL FUNDS - RESOURCES	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
TOTAL RESOURCES (except property taxes)	6,741,702	8,291,727	11,132,224	12,935,408	0	
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	
TOTAL RESOURCES - ENTREPRENEURIAL FUNDS	\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ -	\$ -

TOTAL - APPROPRIATIONS	\$ 37,875,628	\$ 43,862,145	\$ 78,155,510	\$ 64,604,856	\$ -	\$ -
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	6,404,496	6,601,200	2,439,227	2,700,000	0	
GRAND TOTAL - REQUIREMENTS	\$ 44,280,124	\$ 50,463,345	\$ 80,594,737	\$ 67,304,856	\$ -	\$ -

GRAND TOTAL - RESOURCES	\$ 44,280,124	\$ 50,463,345	\$ 80,594,737	\$ 67,304,856	\$ -	\$ -
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