

Prosser School District
2022-23 Budget Study Session
June 29, 2022

The purpose of this study session is to review the draft 2022-23 budget. Prosser School District accounts for 5 separate funds. Each of these funds will be discussed. The budget is adopted by the school board with a resolution authorizing the maximum amount of appropriations or expenditures for each fund. Prior to the adoption, we are required to hold a public hearing. The hearing will consist of a presentation regarding a summary of the four-year budget plan that includes a four-year enrollment projection. The board is required to adopt the budget by August 31.

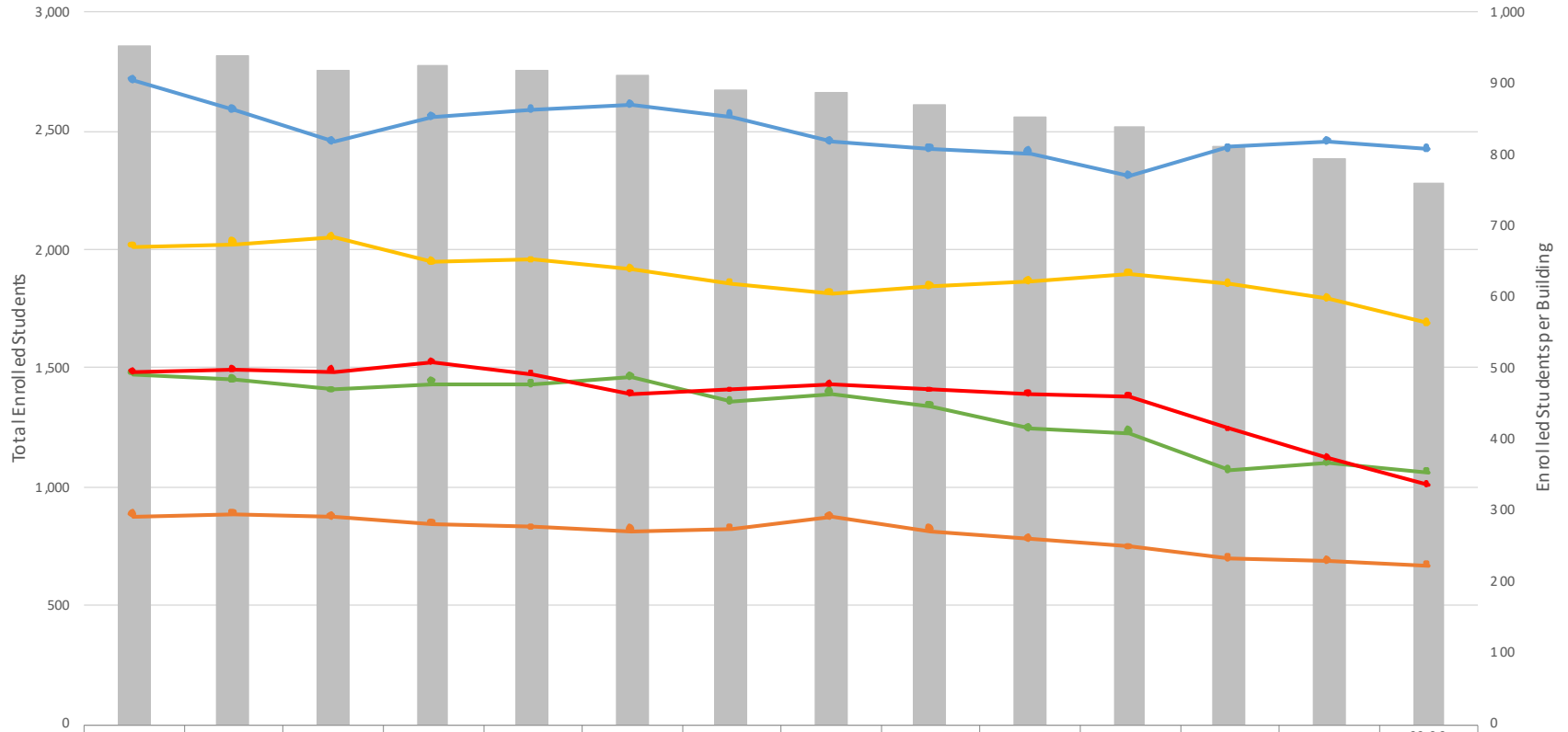
General Fund (#10) Estimates and Reports

- The funding model for basic education was discussed at last week's school board meeting.
- Challenges: Enrollment continues to decline; increase in staffing above state formulas; balanced budget (meaning total revenues equal total expenditures).
- Certificated staffing shows 13 resignations/retirements with 6 positions not being filled: 1 Kinder at KRV; 4th and 5th grades at Heights; 1 English Language Arts (ELA) and 1 Science at Housel; and 1 ELA at High School. 2 positions were added with both being funded out of categorical programs: 1 Spanish Intervention at Whitstran and 1 Instructional Coach at Heights. The budget does not include a full-time Athletic Director and High School Counseling Secretary.
- Enrollment History from 2009-10 through 2021-22 is attached (page 2). 2021-22 included 28 students that were in online programs. The District is able to claim these students but in turn makes payments to vendors providing the services. Current year enrollment projection is 2,286 Full-time Equivalent (FTE) students. There is a new private school being offered in the community that could have an impact on our enrollment.
- Comparative data from 2017-18 is attached (page 3).
- General Fund Budget Worksheet by Program shows budgeted expenses and revenues by program (page 4).
- Beginning Fund Balance at 9-1-2022 is estimated at \$4,800,000 with \$259,000 held in Reserve for State Programs (\$60,000 Learning Assistance Program (LAP); \$24,000 LAP High Poverty; and Career and Technical Education \$75,000. There is also \$100,000 in Reserve for Food Service Inventory and Prepaid Items

Other Funds

- Capital Projects (#20) – used for acquisition or construction of major capital facilities or repairs (page 5).
- Debt Service (#30) – used for payments of debt principal and interest (page 6).
- Associated Student Body (#40) - used for non-curricular, student approved expenses for cultural, athletic, recreational, or social activities (page 7).
- Transportation Vehicle (#90) – used to purchase school buses (page 8).

PSD Enrollment History from 2009-10 through 2021-22 and 2022-23 Budget



| | 09-10 | 10-11 | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 Budget |
|-----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------------|
| Totals | 2,854 | 2,814 | 2,759 | 2,773 | 2,760 | 2,734 | 2,672 | 2,657 | 2,614 | 2,564 | 2,521 | 2,433 | 2,386 | 2,286 |
| KRV | 491 | 483 | 470 | 480 | 478 | 488 | 453 | 466 | 448 | 415 | 410 | 358 | 367 | 355 |
| Whitstran | 294 | 297 | 292 | 283 | 276 | 272 | 275 | 292 | 273 | 260 | 248 | 234 | 229 | 224 |
| Heights | 494 | 497 | 496 | 508 | 492 | 464 | 470 | 476 | 469 | 463 | 461 | 414 | 374 | 337 |
| HMS | 671 | 675 | 683 | 649 | 651 | 640 | 620 | 606 | 616 | 623 | 633 | 618 | 597 | 563 |
| PHS | 905 | 863 | 818 | 853 | 862 | 869 | 855 | 818 | 809 | 803 | 769 | 809 | 819 | 807 |

Totals
 KRV
 Whitstran
 Heights
 HMS
 PHS

General Fund (#10)
2022-23 DRAFT Budget
w/ Comparative Data

| | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Budget Actual | 22-23 Budget Estimated |
|---|---------------------|---------------------|---------------------|---------------------|---------------------------|------------------------------|
| Beginning Fund Balance | \$3,819,081 | \$3,908,629 | \$3,755,902 | \$3,503,645 | \$5,430,781 | \$4,800,000 |
| Revenues | | | | | | |
| Local Taxes | \$4,187,630 | \$3,324,443 | \$2,716,845 | \$3,149,131 | \$3,407,347 | \$3,653,247 |
| Local Nontax | 386,387 | 412,436 | 314,286 | 310,383 | 324,546 | 304,294 |
| State, General Purpose | 21,246,351 | 23,086,187 | 23,902,267 | 23,239,619 | 22,876,329 | 24,083,675 |
| State, Special Purpose | 6,479,124 | 7,343,721 | 7,680,996 | 7,886,138 | 8,022,934 | 8,673,609 |
| Federal, General Purpose | 49,364 | 0 | 0 | 0 | 65,000 | 50,000 |
| Federal, Special Purpose | 2,894,032 | 2,938,419 | 3,304,867 | 4,333,940 * | 5,732,406 * | 10,162,728 |
| Non High, Paterson | 42,727 | 25,328 | 28,422 | 21,060 | 10,000 | 27,713 |
| Other Agencies | 138,865 | 23,044 | 745 | 189,829 | 121,178 | 0 |
| Other Financing Sources (bond for vehicle purchases) | 387,000 | 0 | 0 | 0 | 0 | 0 |
| | <u>\$35,811,480</u> | <u>\$37,153,578</u> | <u>\$37,948,428</u> | <u>\$39,130,100</u> | <u>\$40,559,740</u> | <u>\$46,955,266</u> |
| Expenditures | | | | | | |
| Regular Instruction | \$18,327,630 | \$19,740,062 | \$19,996,039 | \$18,404,795 | \$19,614,691 | \$19,444,126 |
| Federal Stimulus | 0 | 0 | 0 | 379,378 | 1,842,910 | 5,761,829 |
| Special Education | 3,999,400 | 4,158,365 | 4,290,882 | 3,824,305 | 4,822,816 | 4,797,084 |
| Vocational Ed | 1,380,957 | 1,666,464 | 1,829,592 | 2,107,137 | 2,003,465 | 2,193,547 |
| Compensatory Ed | 3,618,927 | 3,924,407 | 3,991,389 | 4,699,036 | 5,235,864 | 5,861,440 |
| Other Programs | 253,762 | 165,642 | 123,935 | 317,009 | 257,559 | 122,853 |
| Community Services | 67,770 | 52,667 | 443,090 | 15,158 | 0 | 0 |
| Support Services | 8,073,486 | 7,598,698 | 7,525,758 | 7,456,146 | 8,435,885 | 9,153,780 |
| Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>\$35,721,932</u> | <u>\$37,306,305</u> | <u>\$38,200,685</u> | <u>\$37,202,964</u> | <u>\$42,213,190</u> | <u>\$47,334,659</u> |
| Fund Balance Inc/(Decrease) | \$89,548 | (\$152,727) | (\$252,257) | \$1,927,136 | (\$1,653,450) | (\$379,393) |
| Ending Fund Balance | <u>\$3,908,629</u> | <u>\$3,755,902</u> | <u>\$3,503,645</u> | <u>\$5,430,781</u> | <u>\$3,777,331</u> | <u>\$4,420,607</u> |

PSD 2022-23 General Fund Budget Worksheet

| Program # | Program Description | TOTAL SALARIES | MSOC | TOTAL EXPENSES | Revenue A/C # | Description | Total Revenues | Ind Rate | Less Indirects | Net Revenues | Surplus (Deficit) |
|------------------------------|--------------------------------|----------------------|----------------------|----------------------|---------------|-------------------------------|-------------------|----------|---------------------|----------------------|-----------------------|
| 01 | Basic Ed | 17,841,763.00 | 984,617.00 | 18,826,380.00 | | Apportionment & Local Revenue | 24,303,087 | | | | |
| 97 | District Wide Support | 3,187,072.00 | 2,729,262.00 | 5,916,334.00 | | | | | | | |
| Subtotal | | 21,028,835.00 | 3,713,879.00 | 24,742,714.00 | | | 24,303,087 | | | 24,303,087.00 | (439,627.00) |
| 2100 | Special Ed State | 3,512,762.00 | 544,487.00 | 4,057,249.00 | 3121 | | 780,916 | | | 780,916.00 | |
| | | | | | 4121-00 | | 2,924,928 | | | 2,924,928.00 | |
| 2110 | SpEd B-3 State | 117,821.00 | 0.00 | 117,821.00 | 4121-10 | | 137,732 | | | 137,732.00 | |
| | | | | | 6321 | | 2,500 | | | 2,500.00 | |
| Subtotal Special Ed | | 3,630,583.00 | 544,487.00 | 4,175,070.00 | | | 3,846,076 | | | 3,846,076.00 | (328,994.00) |
| 0179 | Running Start BEA | 0.00 | 434,400.00 | 434,400.00 | 3100 | (Incl in apportionment) | 467,097 | 0.0700 | 32,696.79 | 434,400.21 | 0.21 |
| 0200 | Alt. Learning Experience | 0.00 | 43,654.00 | 43,654.00 | 3100 | | 46,710 | 0.0700 | 3,055.79 | 43,654.21 | 0.21 |
| 0300 | Dropout Re-engagement | 0.00 | 139,692.00 | 139,692.00 | 3100 | | 149,471 | 0.0700 | 9,778.48 | 139,692.52 | 0.52 |
| 3100 | PHS CTE | 1,556,164.00 | 330,945.00 | 1,887,109.00 | 3100 | | 1,986,431 | 0.0500 | 99,321.55 | 1,887,109.45 | 0.45 |
| 3100 | PHS CTE 21-22 Carryover | 0.00 | 71,250.00 | 71,250.00 | 3100 | | 75,000 | 0.0500 | 3,750.00 | 71,250.00 | 0.00 |
| 3100 | Running Start CTE | 0.00 | 28,693.00 | 28,693.00 | 3100 | | 30,853 | 0.0700 | 2,159.71 | 28,693.29 | 0.29 |
| 3400 | HMS CTE | 151,436.00 | 55,059.00 | 206,495.00 | 3100 | | 217,364 | 0.0500 | 10,868.20 | 206,495.80 | 0.80 |
| 1200 | ESSER II | 100,914.00 | 610,382.00 | 711,296.00 | 6112 | | 816,283 | 0.1476 | 104,987.25 | 711,295.75 | (0.25) |
| 1300 | ESSER III - Capital | 0.00 | 3,910,505.00 | 3,910,505.00 | 6113-00 | | 4,225,606 | 0.0806 | 315,101.00 | 3,910,505.00 | 0.00 |
| 1304 | ARP-Homeless Child & Youth | 0.00 | 21,927.00 | 21,927.00 | 6113-00 | | 22,725 | 0.0364 | 798.14 | 21,926.86 | (0.14) |
| 1345 | Dual Language Program | 0.00 | 192,975.00 | 192,975.00 | 6113-45 | | 200,000 | 0.0364 | 7,024.31 | 192,975.69 | 0.69 |
| 1400 | ESSER III - Learning Loss | 0.00 | 925,126.00 | 925,126.00 | 6114 | | 1,056,402 | 0.1419 | 131,275.46 | 925,126.54 | 0.54 |
| 2300 | SpEd IDEA B ARP (K-21) | 0.00 | 96,488.00 | 96,488.00 | 6123-00 | | 100,000 | 0.0364 | 3,512.16 | 96,487.84 | (0.16) |
| 2310 | SpEd IDEA B ARP (3-5) | 0.00 | 7,237.00 | 7,237.00 | 6123-10 | | 7,500 | 0.0364 | 263.41 | 7,236.59 | (0.41) |
| 2400 | Special Ed - Federal | 397,555.00 | 102,468.00 | 500,023.00 | 6124-00 | | 521,425 | 0.0428 | 21,401.03 | 500,023.97 | 0.97 |
| 2410 | Special Ed - Federal | 17,538.00 | 728.00 | 18,266.00 | 6124-10 | | 19,048 | 0.0428 | 781.79 | 18,266.21 | 0.21 |
| 5100 | Title I | 865,946.00 | 43,628.00 | 909,574.00 | 6151 | | 948,504 | 0.0428 | 38,929.78 | 909,574.22 | 0.22 |
| 5100 | Title I 21-22 Carryover | 0.00 | 115,785.00 | 115,785.00 | 6151 | | 120,000 | 0.0364 | 4,214.59 | 115,785.41 | 0.41 |
| 5210 | Title II | 29,571.00 | 73,808.00 | 103,379.00 | 6152-10 | | 107,804 | 0.0428 | 4,424.64 | 103,379.36 | 0.36 |
| 5250 | Title IV - Student support | 0.00 | 71,355.00 | 71,355.00 | 6152-50 | | 74,409 | 0.0428 | 3,053.99 | 71,355.01 | 0.01 |
| 5320 | Migrant Ed | 413,485.00 | 155,969.00 | 569,454.00 | 6153-20 | | 593,827 | 0.0428 | 24,372.65 | 569,454.35 | 0.35 |
| 5320 | Migrant Ed 21-22 Carryover | 0.00 | 192,976.00 | 192,976.00 | 6153-20 | | 200,000 | 0.0364 | 7,024.31 | 192,975.69 | (0.31) |
| 5325 | Migrant Ed - Summer | 17,497.00 | 29,002.00 | 46,499.00 | 6153-25 | | 48,489 | 0.0428 | 1,990.15 | 46,498.85 | (0.15) |
| 5500 | LAP - State | 1,047,121.00 | 72,288.00 | 1,119,409.00 | 4155-00 | | 1,167,320 | 0.0428 | 47,910.72 | 1,119,409.28 | 0.28 |
| 5500 | LAP - State 21-22 Carryover | 0.00 | 57,893.00 | 57,893.00 | 4155-00 | | 60,000 | 0.0364 | 2,107.29 | 57,892.71 | (0.29) |
| 5505 | LAP HP - State | 662,271.00 | 51,199.00 | 713,470.00 | 4155-05 | | 744,006 | 0.0428 | 30,536.49 | 713,469.51 | (0.49) |
| 5505 | LAP HP - State 21-22 Carryover | 0.00 | 23,157.00 | 23,157.00 | 4155-05 | | 24,000 | 0.0364 | 842.92 | 23,157.08 | 0.08 |
| 5803 | Nat'l Board Certs | 133,123.00 | 0.00 | 133,123.00 | 4158-03 | | 133,123 | 0.0000 | 0.00 | 133,123.00 | 0.00 |
| 5825 | BEST Grant | 0.00 | 30,000.00 | 30,000.00 | 8500-85 | | 30,000 | 0.0000 | 0.00 | 30,000.00 | 0.00 |
| 5830 | Para Cert | 0.00 | 30,000.00 | 30,000.00 | 4158-30 | | 30,000 | 0.0000 | 0.00 | 30,000.00 | 0.00 |
| 5835 | OSSI | 0.00 | 23,973.00 | 23,973.00 | 4158-35 | | 25,000 | 0.0428 | 1,026.08 | 23,973.92 | 0.92 |
| 5840 | TPEP | 0.00 | 11,616.00 | 11,616.00 | 4158-40 | | 12,429 | 0.0700 | 813.11 | 11,615.89 | (0.11) |
| 5845 | Dual Language | 0.00 | 21,097.00 | 21,097.00 | 4158-45 | | 22,000 | 0.0428 | 902.95 | 21,097.05 | 0.05 |
| 5898 | Digital Equity & Inclusion | 0.00 | 154,000.00 | 154,000.00 | 4158-98 | | 164,780 | 0.0700 | 10,780.00 | 154,000.00 | 0.00 |
| 5899 | Budget Reserve | 0.00 | 650,000.00 | 650,000.00 | 4158-99 | | 650,000 | 0.0000 | 0.00 | 650,000.00 | 0.00 |
| 6400 | LEP Title III | 39,106.00 | 39,642.00 | 78,748.00 | 6164 | | 82,118 | 0.0428 | 3,370.40 | 78,747.60 | (0.40) |
| 6500 | Trans. Bilingual | 802,674.00 | 3,258.00 | 805,932.00 | 4165 | | 930,287 | 0.1543 | 124,355.27 | 805,931.73 | (0.27) |
| 7100 | Traffic Safety | 33,112.00 | 23,888.00 | 57,000.00 | 2171 | | 57,000 | 0.0000 | 0.00 | 57,000.00 | 0.00 |
| 7400 | Highly Capable | 40,905.00 | 19,948.00 | 60,853.00 | 4174 | | 70,242 | 0.1543 | 9,389.54 | 60,852.46 | (0.54) |
| 7951 | Gear Up | 0.00 | 5,000.00 | 5,000.00 | 6300 | | 5,000 | 0.0000 | 0.00 | 5,000.00 | 0.00 |
| Subtotal | | 6,308,418.00 | 8,871,011.00 | 15,179,429.00 | | | 16,242,253 | | 1,062,819.95 | 15,179,433.05 | 4.05 |
| 9800 | Food Service | 860,274.00 | 691,100.00 | 1,551,374.00 | | Total Food Service Revenue | 1,288,850 | | | | |
| 9825 | Food Service - Summer | 16,692.00 | 19,154.00 | 35,846.00 | | | | | | | |
| Subtotal | | 876,966.00 | 710,254.00 | 1,587,220.00 | | | 1,288,850 | | | 1,288,850.00 | (298,370.00) |
| 9900 | Transportation | 1,341,896.00 | 308,330.00 | 1,650,226.00 | 4199 | | 1,275,000 | | 7,185.00 | 1,267,815.00 | (382,411.00) |
| Subtotal | | 1,341,896.00 | 308,330.00 | 1,650,226.00 | | | | | | | |
| Subtotal Expenditures | | 33,186,698.00 | 14,147,961.00 | 47,334,659.00 | | Total Revenue | 46,955,266 | | 1,070,004.95 | 45,885,261.05 | (1,449,397.95) |

Add back indirects (Expenses) over Revenues **1,070,004.95**
(379,393.00)

**Capital Projects Fund (#20)
2022-23 Budget
w/ Comparative Data**

| | <u>17-18</u> <u>Actual</u> | <u>18-19</u> <u>Actual</u> | <u>19-20</u> <u>Actual</u> | <u>20-21</u> <u>Actual</u> | <u>21-22</u> <u>YE Est.</u> | <u>22-23</u> <u>Budget</u> |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| Begining Fund Balance | \$69,128,758 | \$68,095,808 | \$60,282,225 | \$24,429,018 | \$1,799,467 | \$16,450,000 |
| Revenues | | | | | | |
| Investment Earnings | \$985,338 | \$1,404,618 | \$924,445 | \$239,609 | \$58,203 | \$50,000 |
| Rental Income - Migrant | \$4,400 | \$4,800 | \$4,800 | \$4,400 | \$6,225 | \$6,900 |
| Rental Income - Pasture | \$7,000 | \$3,500 | \$12,019 | \$9,081 | \$12,500 | \$12,500 |
| 2017 Bond Sale | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Local Deposit | | | \$21,960 | \$0 | \$44,160 | \$0 |
| State Matching Funds | | | \$0 | \$7,999,528 | \$27,913,229 | \$0 |
| | <u>\$996,738</u> | <u>\$1,412,918</u> | <u>\$963,224</u> | <u>\$8,252,618</u> | <u>\$28,034,317</u> | <u>\$69,400</u> |
| Expenditures | | | | | | |
| Sites | \$0 | \$0 | \$7,048 | \$5,056 | \$0 | \$0 |
| Buildings (Architect, PM, etc.) | \$2,017,713 | \$9,225,926 | \$36,809,383 | \$30,877,113 | \$13,383,784 | \$16,500,000 |
| Equipment | \$11,400 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Energy | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Bond Issuance Costs/Fees | \$575 | \$575 | \$0 | \$0 | \$0 | \$0 |
| | <u>\$2,029,688</u> | <u>\$9,226,501</u> | <u>\$36,816,431</u> | <u>\$30,882,169</u> | <u>\$13,383,784</u> | <u>\$16,500,000</u> |
| Ending Fund Balance | <u>\$68,095,808</u> | <u>\$60,282,225</u> | <u>\$24,429,018</u> | <u>\$1,799,467</u> | <u>\$16,450,000</u> | <u>\$19,400</u> |

Debt Service Fund (#30)

2022-23 Budget

w/ Comparative Data

| | <u>17-18</u> <u>Actual</u> | <u>18-19</u> <u>Actual</u> | <u>19-20</u> <u>Actual</u> | <u>20-21</u> <u>Actual</u> | <u>21-22</u> <u>Y.E. Est.</u> | <u>22-23</u> <u>Budget</u> |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|
| Begining Fund Balance | \$930,211 | \$761,547 | \$1,656,080 | \$1,639,298 | \$1,791,576 | \$1,867,652 |
| Revenues | | | | | | |
| Taxes | \$2,340,444 | \$4,084,778 | \$4,169,941 | \$4,358,170 | \$4,348,158 | \$4,341,700 |
| Investment Earnings | \$16,908 | \$27,219 | \$27,064 | \$19,228 | \$13,913 | \$15,000 |
| PILT Transfer In (Vehicles 2018 LGO Bond) | | | \$15,258 | \$61,800 | \$61,800 | \$61,800 |
| | <u>\$2,357,352</u> | <u>\$4,111,997</u> | <u>\$4,212,263</u> | <u>\$4,439,198</u> | <u>\$4,423,871</u> | <u>\$4,418,500</u> |
| Transfer in from TVF (2016 LGO Bond) | \$51,800 | \$51,800 | \$51,800 | \$51,800 | \$25,594 | \$0 |
| Transfer in from TVF (2018 LGO Bond) | | \$57,900 | \$57,900 | \$57,900 | \$57,900 | \$57,838 |
| Transfer from TVF (2019 LGO Bond) | | | \$50,323 | \$50,323 | \$50,323 | \$49,449 |
| Transfers | <u>\$51,800</u> | <u>\$109,700</u> | <u>\$160,023</u> | <u>\$160,023</u> | <u>\$133,817</u> | <u>\$107,287</u> |
| Total Revenues | <u>\$2,409,152</u> | <u>\$4,221,697</u> | <u>\$4,372,286</u> | <u>\$4,599,221</u> | <u>\$4,557,688</u> | <u>\$4,525,787</u> |
| Expenditures | | | | | | |
| Interest & Princ on Bonds and Contracts | \$2,577,514 | \$3,326,450 | \$4,388,598 | \$4,446,473 | \$4,481,142 | \$4,518,861 |
| Bond Transfer Fees | \$302 | \$714 | \$470 | \$470 | \$470 | \$5,000 |
| | <u>\$2,577,816</u> | <u>\$3,327,164</u> | <u>\$4,389,068</u> | <u>\$4,446,943</u> | <u>\$4,481,612</u> | <u>\$4,523,861</u> |
| Ending Fund Balance | <u>\$761,547</u> | <u>\$1,656,080</u> | <u>\$1,639,298</u> | <u>\$1,791,576</u> | <u>\$1,867,652</u> | <u>\$1,869,578</u> |
| | | | | | | |
| | <u>17-18</u> <u>Actual</u> | <u>18-19</u> <u>Actual</u> | <u>19-20</u> <u>Actual</u> | <u>20-21</u> <u>Actual</u> | <u>21-22</u> <u>Y.E. Est.</u> | <u>22-23</u> <u>Budget</u> |
| <u>NonVoted Debt</u> | | | | | | |
| Bus Acquisitions (12/2016) | \$49,472 | \$51,800 | \$51,800 | \$51,800 | \$25,594 | \$0 |
| Bus Acquisitions (4/2018) | | \$57,900 | \$57,900 | \$57,900 | \$57,900 | \$57,838 |
| Vehicles/equipment (4/2018) | | \$61,800 | \$61,800 | \$61,800 | \$61,800 | \$61,800 |
| Bus Acquisitions (3/2019) | | | \$50,323 | \$50,323 | \$50,323 | \$50,323 |
| Total NonVoted Debt Payments | <u>\$49,472</u> | <u>\$171,500</u> | <u>\$221,823</u> | <u>\$221,823</u> | <u>\$195,617</u> | <u>\$169,961</u> |
| <u>Bonds Outstanding</u> | | | | | | |
| 2017 Issue | <u>\$2,528,042</u> | <u>\$3,154,950</u> | <u>\$4,166,775</u> | <u>\$4,224,650</u> | <u>\$4,285,525</u> | <u>\$4,348,900</u> |
| Total Bond Debt Payments | <u>\$2,528,042</u> | <u>\$3,154,950</u> | <u>\$4,166,775</u> | <u>\$4,224,650</u> | <u>\$4,285,525</u> | <u>\$4,348,900</u> |
| Total Debt Service (Int. & Principal) | <u>\$2,577,514</u> | <u>\$3,326,450</u> | <u>\$4,388,598</u> | <u>\$4,446,473</u> | <u>\$4,481,142</u> | <u>\$4,518,861</u> |

**ASB Fund (#40)
2022-23 Budget
w/ Comparative Data**

| | <u>17-18 Actual</u> | <u>18-19 Actual</u> | <u>19-20 Actual</u> | <u>20-21 Actual</u> | <u>21-22 YE Est.</u> | <u>22-23 Budget</u> |
|-------------------------------|-------------------------|---|-------------------------|-------------------------|---|-------------------------|
| Beginning Fund Balance | \$351,331 | \$368,050 | \$343,697 | \$447,098 | \$422,844 | \$397,267 |
| Revenues | | | | | | |
| General Student Body | \$93,205 | \$98,213 | \$112,701 | \$18,289 | \$51,292 | \$125,119 |
| Athletics | \$224,109 | \$191,286 | \$119,406 | \$17,121 | \$107,331 | \$314,893 |
| Classes | \$27,557 | \$33,418 | \$24,647 | \$562 | \$15,265 | \$31,100 |
| Clubs | \$194,018 | \$199,962 | \$153,141 | \$20,629 | \$88,382 | \$294,078 |
| Private Monies | \$21,098 | \$17,370 | \$18,565 | \$4,280 | \$14,173 | \$35,300 |
| | <u>\$559,987</u> | <u>\$540,249</u> | <u>\$428,460</u> | <u>\$60,881</u> | <u>\$276,443</u> | <u>\$800,490</u> |
| Expenditures | | | | | | |
| General Student Body | \$88,701 | \$84,005 | \$75,820 | \$11,883 | \$74,726 | \$134,923 |
| Athletics | \$198,394 | \$223,010 | \$119,924 | \$43,047 | \$96,863 | \$273,980 |
| Classes | \$26,140 | \$26,491 | \$20,261 | \$4,965 | \$10,374 | \$31,774 |
| Clubs | \$209,056 | \$213,732 | \$92,722 | \$19,270 | \$112,695 | \$290,053 |
| Private Monies | \$20,977 | \$17,364 | \$16,332 | \$5,970 | \$7,362 | \$35,637 |
| | <u>\$543,268</u> | <u>\$564,602</u> | <u>\$325,059</u> | <u>\$85,135</u> | <u>\$302,020</u> | <u>\$766,367</u> |
| Ending Fund Balance | <u>\$368,050</u> | <u>\$343,697</u> | <u>\$447,098</u> | <u>\$422,844</u> | <u>\$397,267</u> | <u>\$431,390</u> |
| | | 22-23 Est Beg Fund Balance | Revenue | Expenses | 22-23 Est End Fund Balance | |
| Whitstran | | \$17,032 | \$4,550 | \$4,900 | \$16,682 | |
| KRV | | 43,004 | 15,700 | 7,700 | \$51,004 | |
| PHE | | 7,948 | 24,439 | 25,800 | \$6,587 | |
| HMS | | 48,749 | 116,171 | 97,672 | \$67,248 | |
| PHS | | <u>280,534</u> | <u>639,630</u> | <u>630,295</u> | <u>\$289,869</u> | |
| Totals | | <u>\$397,267</u> | <u>\$800,490</u> | <u>\$766,367</u> | <u>\$431,390</u> | |

Transportation Vehicle Fund (#90)

2022-23 Budget

w/ Comparative Data

| | <u>17-18</u> <u>Actual</u> | <u>18-19</u> <u>Actual</u> | <u>19-20</u> <u>Actual</u> | <u>20-21</u> <u>Actual</u> | <u>21-22</u> <u>YE Est.</u> | <u>22-23</u> <u>Budget</u> |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance | \$461,154 | \$349,440 | \$334,749 | \$97,858 | \$233,404 | \$184,032 |
| Revenues | | | | | | |
| Investment Earnings | \$3,520 | \$4,950 | \$4,178 | \$1,419 | \$1,794 | \$1,500 |
| Dept of Ecology Grant | | \$140,000 | | \$70,000 | \$0 | |
| State Depreciation | \$214,721 | \$223,600 | \$199,886 | \$217,990 | \$258,877 | \$226,214 |
| Sale of Buses | | | | \$6,500 | | |
| LGO Bond, 2016 | | | | | | |
| LGO Bond, 2018 | \$266,600 | | | | | |
| LGO Bond, 2019 | | \$231,000 | \$0 | \$0 | \$0 | \$0 |
| LGO Bond, 2023 | | | | | | \$325,000 |
| | <u>\$484,841</u> | <u>\$599,550</u> | <u>\$204,064</u> | <u>\$295,909</u> | <u>\$260,671</u> | <u>\$552,714</u> |
| | | | | | | |
| Transfer to DSF (2016 Bond) | \$51,800 | \$51,800 | \$51,800 | \$51,800 | \$25,594 | |
| Transfer to DSF (2018 Bond) | \$0 | \$57,900 | \$57,900 | \$57,900 | \$57,900 | \$57,838 |
| Transfer to DSF (2019 Bond) | | | \$50,323 | \$50,323 | \$50,323 | \$49,449 |
| Expenditures | | | | | | |
| Bus Purchase(s) | \$544,755 | \$502,041 | \$280,537 | \$0 | \$175,886 | \$494,000 |
| Bond fees | | \$2,500 | \$395 | \$340 | \$340 | \$500 |
| | <u>\$596,555</u> | <u>\$614,241</u> | <u>\$440,955</u> | <u>\$160,363</u> | <u>\$310,043</u> | <u>\$601,787</u> |
| | | | | | | |
| Ending Fund Balance | <u>\$349,440</u> | <u>\$334,749</u> | <u>\$97,858</u> | <u>\$233,404</u> | <u>\$184,032</u> | <u>\$134,959</u> |