2022-23 Budget Presentation

FUND	REVENUES	EXPENDITURES	SURPLUS/ (DEFICIT)
General	36,640,000	37,386,000	(746,000)
Capital Outlay	8,025,000	14,525,000	(6,500,000)
Special Education	8,428,000	8,716,000	(288,000)
Bond Redemption	3,030,000	3,135,000	(105,000)
Child Nutrition	3,715,000	3,965,000	(250,000)

2022-23 General Fund Budget

State Aid Formula

Calculation of Instructional FTE Staff Factor
(15:1 ratio)

State Aid Fall Enrollment Count divided by 15:
5,050 / 15 = 336.67 + .23 LEP = 336.90 FTE

Need based on Instructional Staff Salary/Benefits

Target Instructional Staff Salary	$ 55,756
Target Instructional Staff Benefits (Salary x 29%)	$ 16,169
TOTAL STAFF SALARY/BENEFITS	$ 71,925
Multiply by FTE Staff Factor calculated above	x 336.90
STAFF SALARY/BENEFITS NEED	$24,231,747

Overhead Costs Calculation

Staff Salary/Benefits Need $24,231,747 x 38.78%	$ 9,397,071

Calculation of State Aid

Staff Salary/Benefits Need	$24,231,747
Overhead Costs Need	9,397,071
TOTAL NEED	$33,628,818
Less, Local Effort	(9,953,496)
Less, Other Revenue Equalization	(1,846,477)
2022-23 STATE AID	**$21,828,845**

2022-23 General Fund Budget

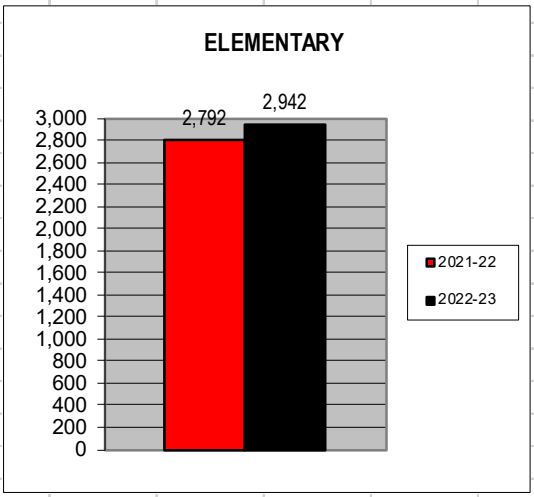
Instructional Budget
$23,440,600 (62.7%)

Support Services Budget
$12,717,700 (34.0%)

Activities
$919,200 (2.5%)

Early Retirement
$308,500 (0.8%)

2022-23
Enrollment Projections

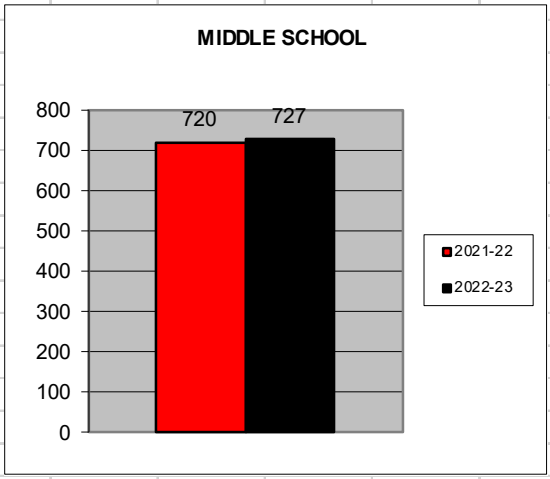


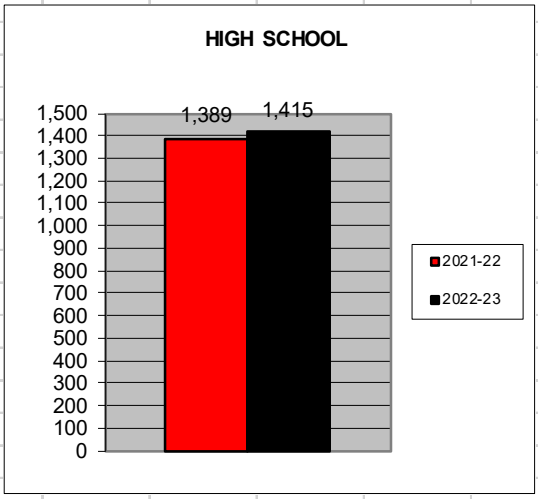
ELEMENTARY

Year	ADM
2021-22	2,792
2022-23	2,942

MIDDLE SCHOOL

Year	ADM
2021-22	720
2022-23	727





HIGH SCHOOL

Year	ADM
2021-22	1,389
2022-23	1,415

2021-22 TOTAL 4,901 - 34 (ECH) = **4,867**
2022-23 TOTAL 5,084 - 34 (ECH) = **5,050**

2022-23 General Fund Expenditures

	2022-23	2021-22	Difference	%
Instructional	23,440,600	21,625,100	1,815,500	8.4%
Support Services	12,717,700	12,049,100	668,600	5.5%
Early Retirement	308,500	305,000	3,500	1.1%
Co-Curricular	919,200	885,800	33,400	3.8%
TOTAL	37,386,000	34,865,000	2,521,000	7.2%

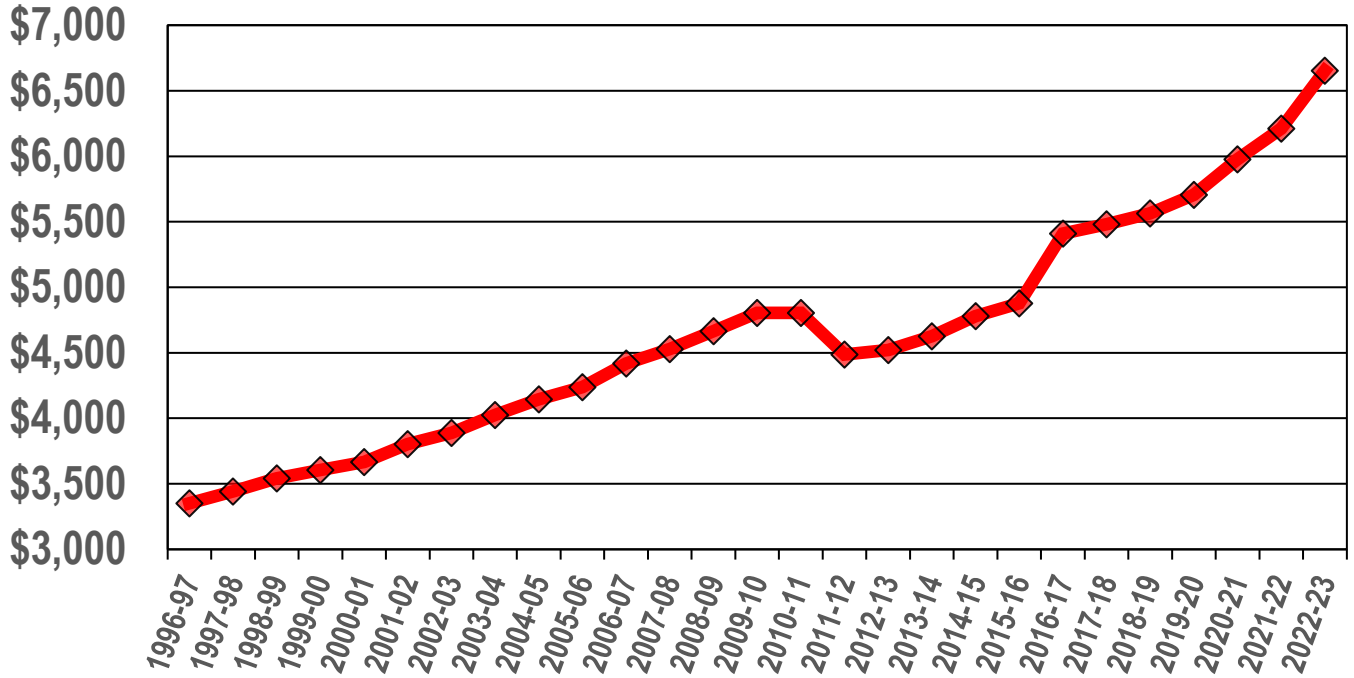
Salary Increase – (6.5% Across the Board)	$1,536,000
Benefits	525,000
Reduction of ESSER Funds	(500,000)
Additional Staff	900,000
Retirement Staff Savings	(100,000)
Purchased Services, Supplies, Materials	160,000
TOTAL INCREASE	$2,521,000

Number of Certified Employees (FTEs)

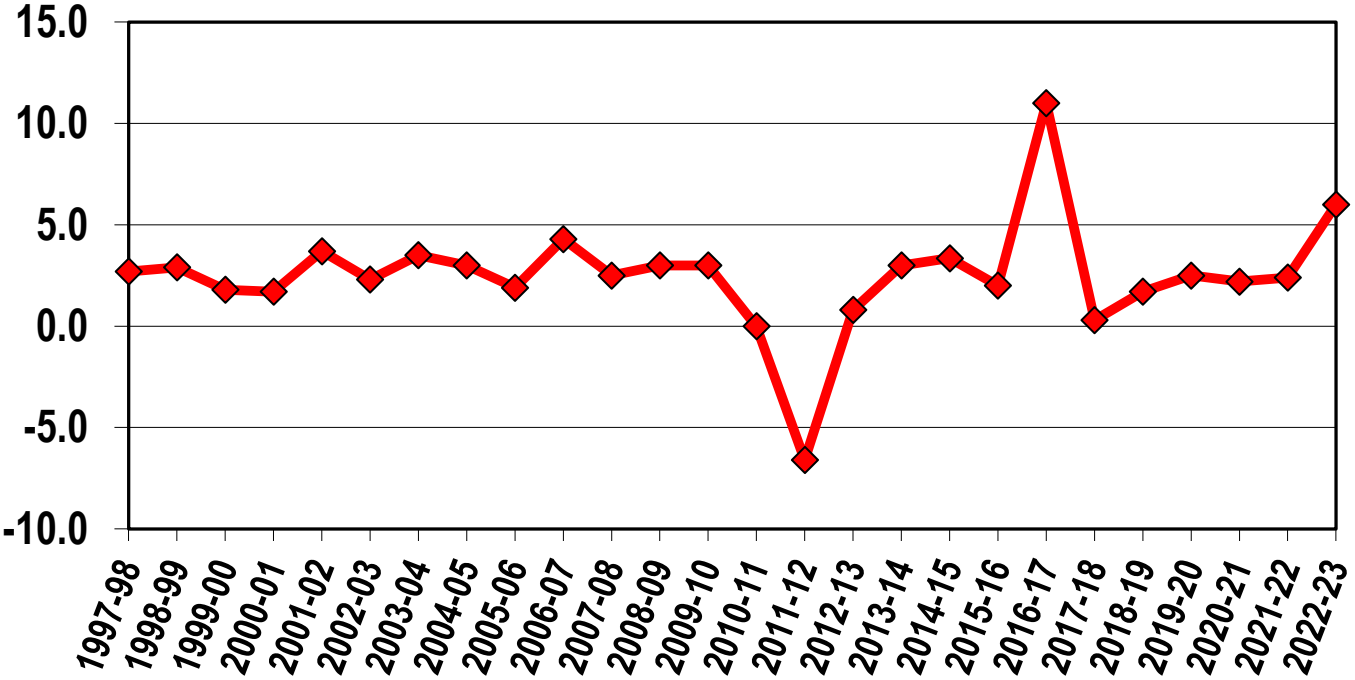
	# of F.T.E.'s	ADM
1991-92	126.3	2,140
1992-93	128.7	2,149
1993-94	133.3	2,186
1994-95	141.8	2,208
1995-96	141.8	2,215
1996-97	145.7	2,265
1997-98	149.7	2,310
1998-99	153.2	2,406
1999-00	161.7	2,487
2000-01	162.2	2,510
2001-02	165.2	2,532
2002-03	166.8	2,584
2003-04	173.0	2,649
2004-05	179.5	2,722
2005-06	184.0	2,795
2006-07	191.1	2,920
2007-08	200.5	3,031
2008-09	205.0	3,095
2009-10	216.5	3,227
2010-11	223.0	3,335
2011-12	222.0	3,373
2012-13	231.0	3,488
2013-14	242.0	3,585
2014-15	253.0	3,640
2015-16	260.0	3,778
2016-17	266.0	3,932
2017-18	270.0	4,057
2018-19	277.0	4,251
2019-20	289.0	4,427
2020-21	295.0	4,682
2021-22	310.0	4,867
2022-23	321.0	5,050

Per Pupil Allocations

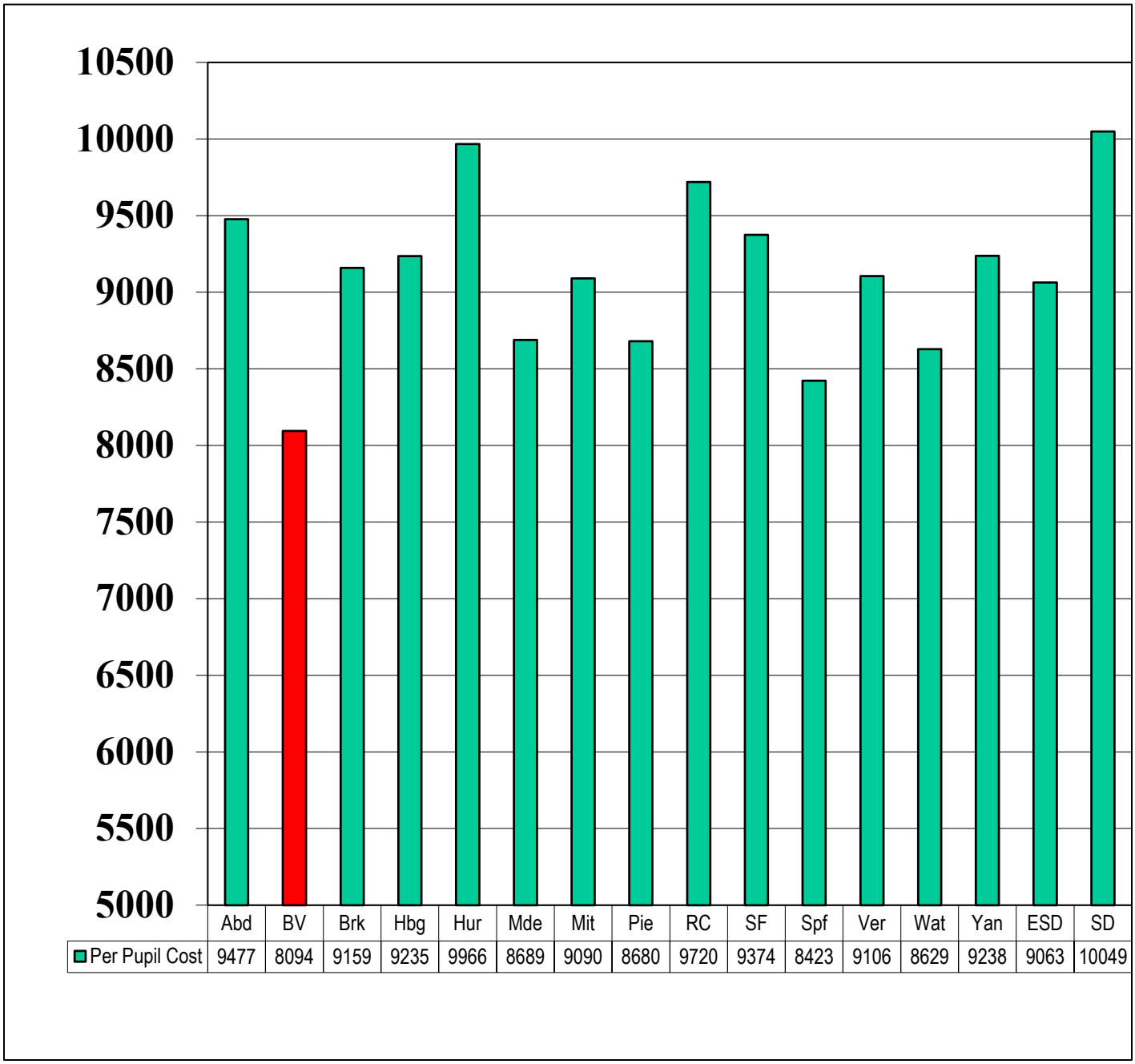
Dollars



% Increase



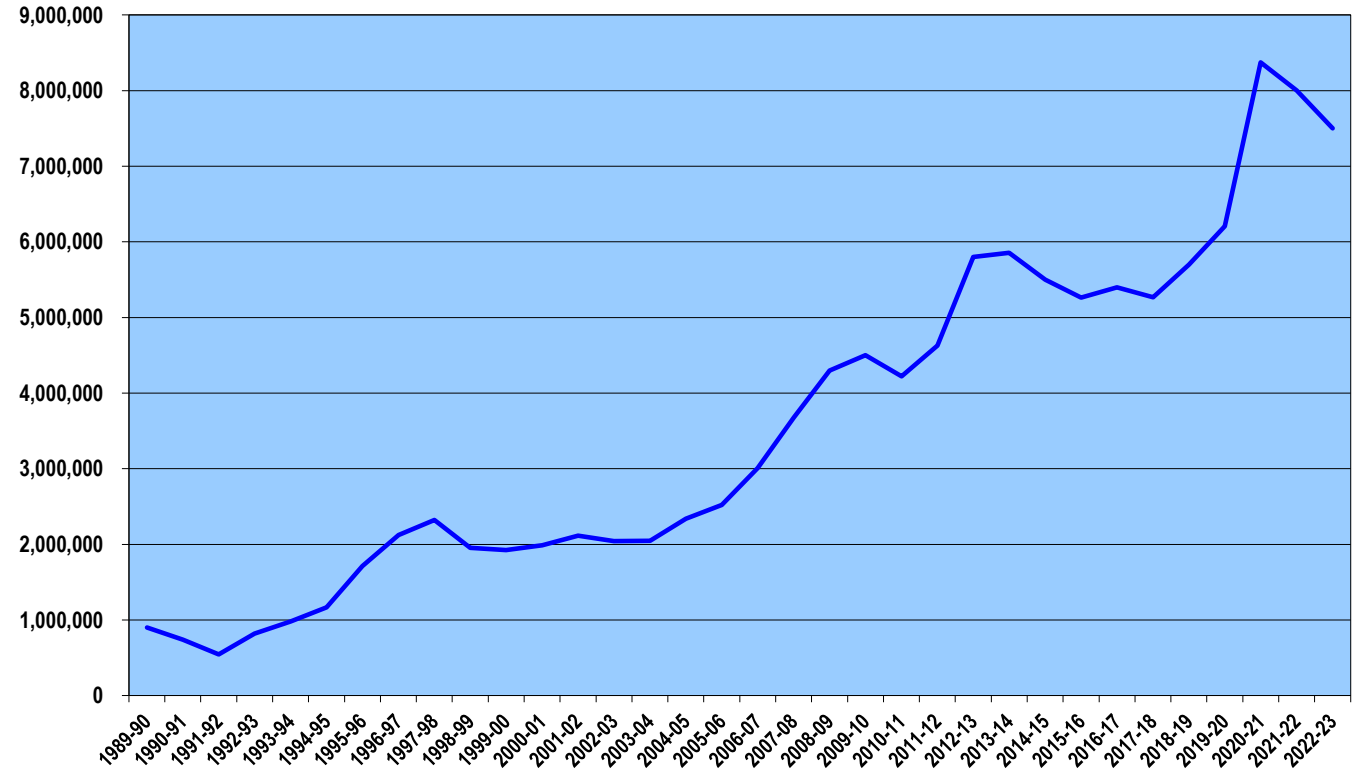
Educational Funds Per Pupil Cost
("Large Schools")
2020-21 State Statistical Profile



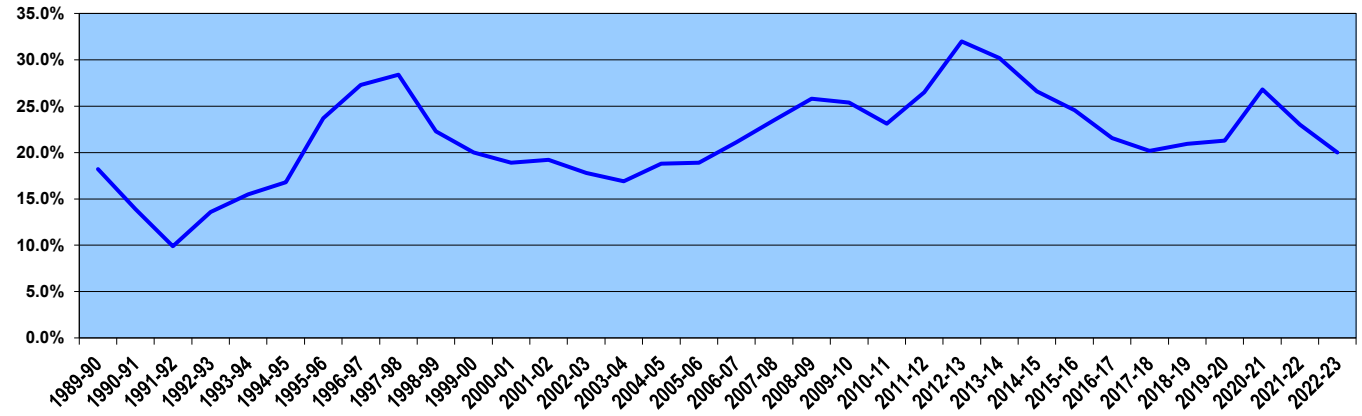
	Abd	BV	Brk	Hbg	Hur	Mde	Mit	Pie	RC	SF	Spf	Ver	Wat	Yan	ESD	SD
Per Pupil Cost	9477	8094	9159	9235	9966	8689	9090	8680	9720	9374	8423	9106	8629	9238	9063	10049

General Fund Balance History

General Fund Balances 1989-2023



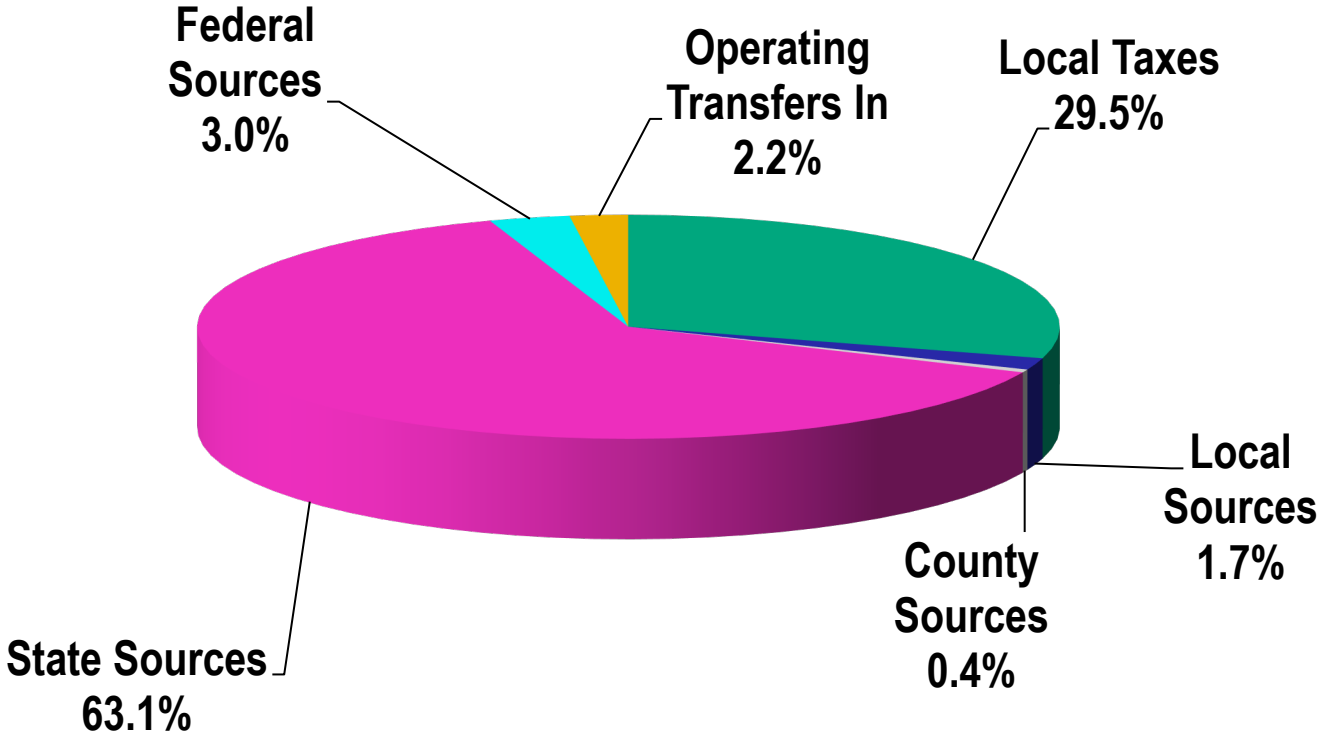
Fund Balance % of Expenditures 1989-2023



2022-23 General Fund Revenue
$36,640,000

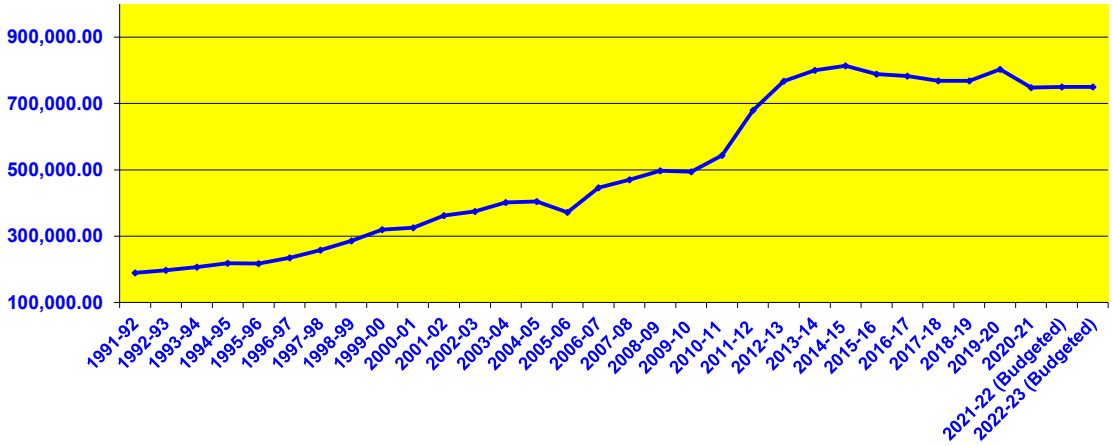
Where the Money Comes From

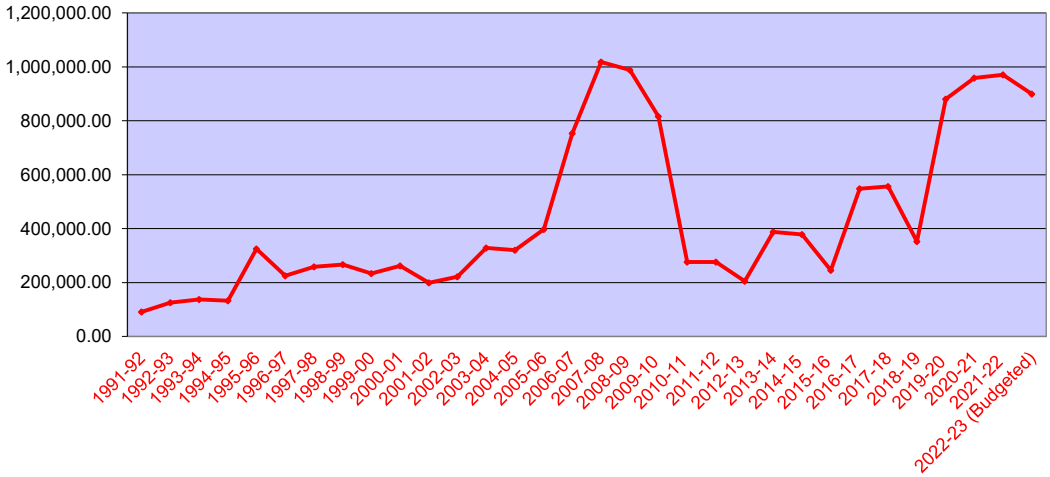
• Local Taxes	$ 10,825,000
• Local Sources	$ 620,000
• County Apportionment	$ 160,000
• State Sources	$ 23,125,000
• Federal Sources	$ 1,110,000
• Operating Transfers In	$ 800,000



“Other Revenues” History

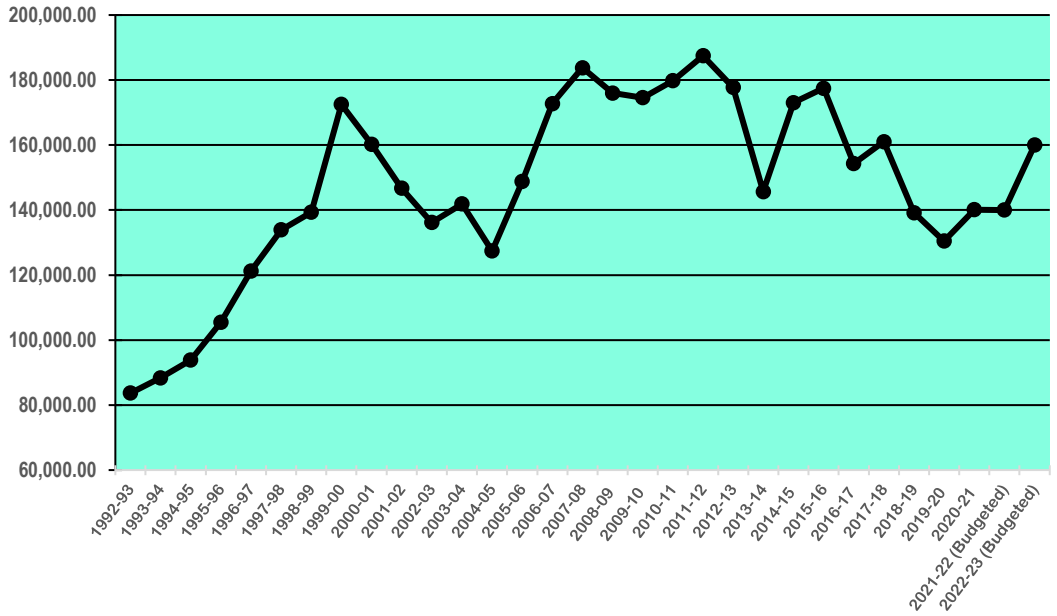
GROSS RECEIPTS





BANK FRANCHISE TAX

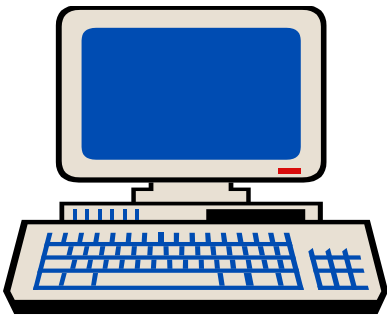
COUNTY APPORTIONMENT



2022-23 Capital Outlay - $14,525,000

Operating Transfer to General Fund
(5.5%) $800,000

Classroom Furnishings/ Equipment
(0.6%) $90,500



Co-Curricular
(0.3%) $40,500

Technology
(8.5%) $1,240,000

Facility Improvements
(68.1%) $9,898,000

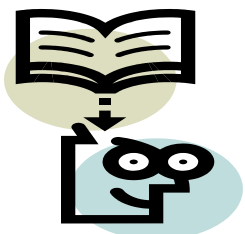
Maintenance Equipment
(0.6%) $92,000

Transportation
(3.3%) $482,000

Debt Payment
(3.6%)
$516,000

Band/Orchestra/Vocal
(0.5%) $71,000

Printing Services
(0.7%) $100,000



Library/Texts
(8.2%) $1,195,000

2022-23 Capital Outlay
Debt Service

Debt Service Payments
$516,000

BV Intermediate School
$516,000
$5,010,000 Balance @ 6/30/23
(8/1/2033)

2022-23 Special Education Budget

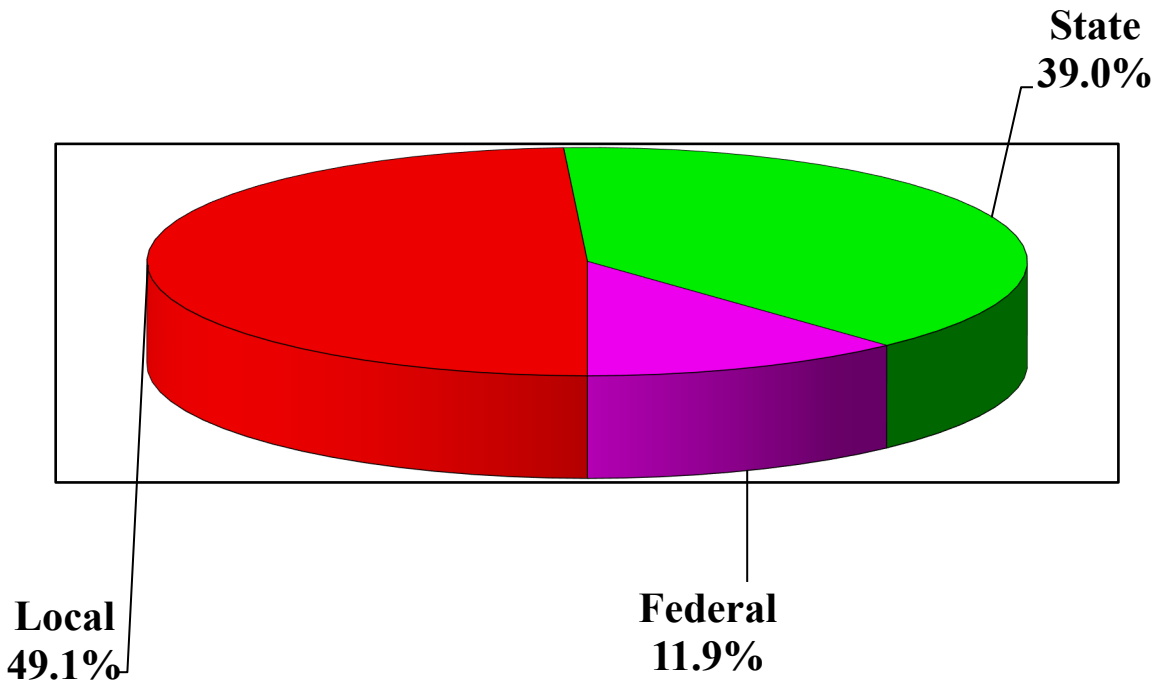
Instructional	$ 6,284,200
Director	296,800
Transportation	455,000
Educational Co-op	1,555,000
Out of District Placements	125,000
	$ 8,716,000
2021-22 Budget	7,585,000
Increase	$ 1,131,000
	(14.91%)

2022-23 Special Education

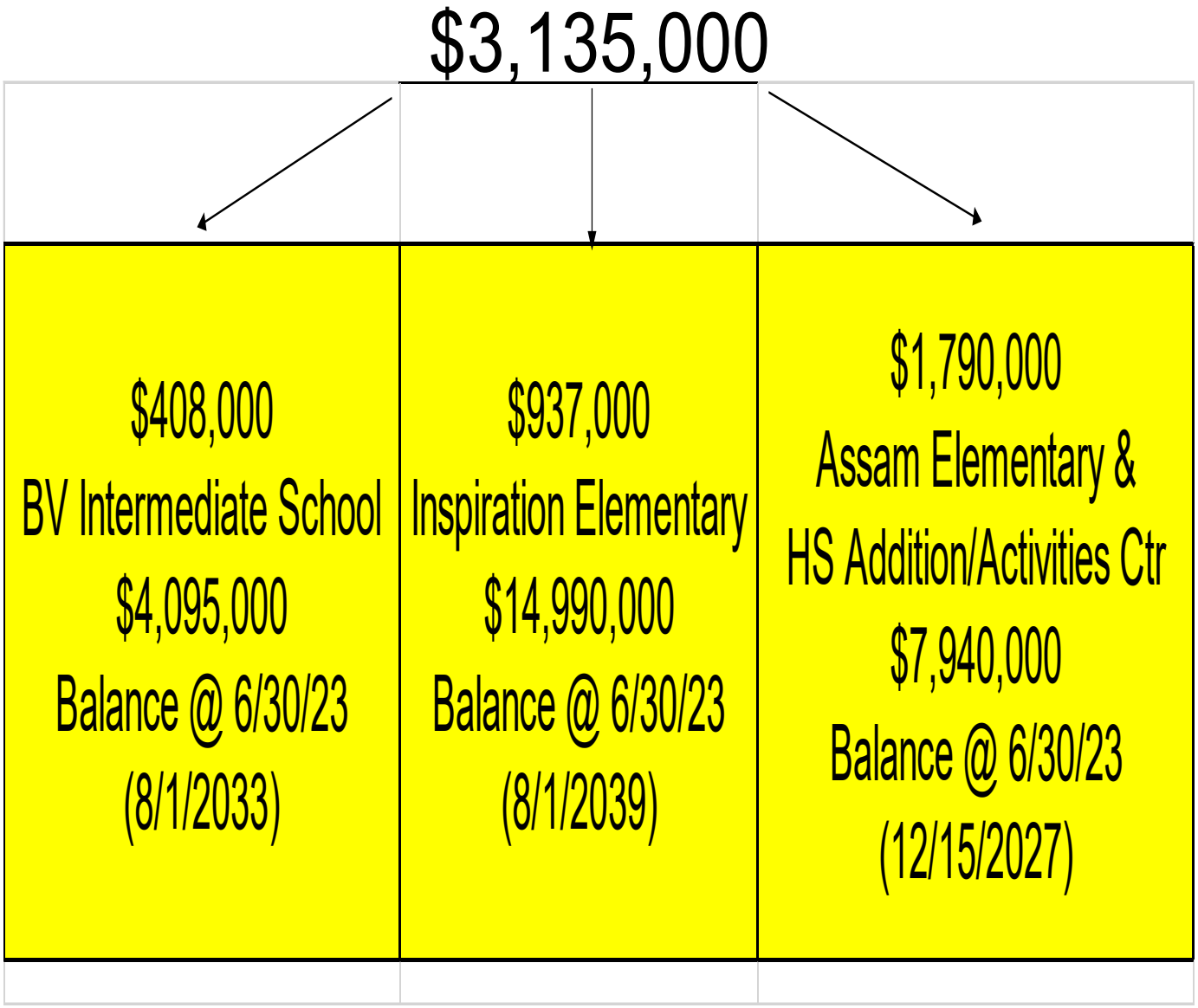
REVENUE

Local Sources	**$ 4,141,000**
State Sources	**3,287,000**
Federal Sources	**1,000,000**

TOTAL **$ 8,428,000**



2022-23 Bond Redemption

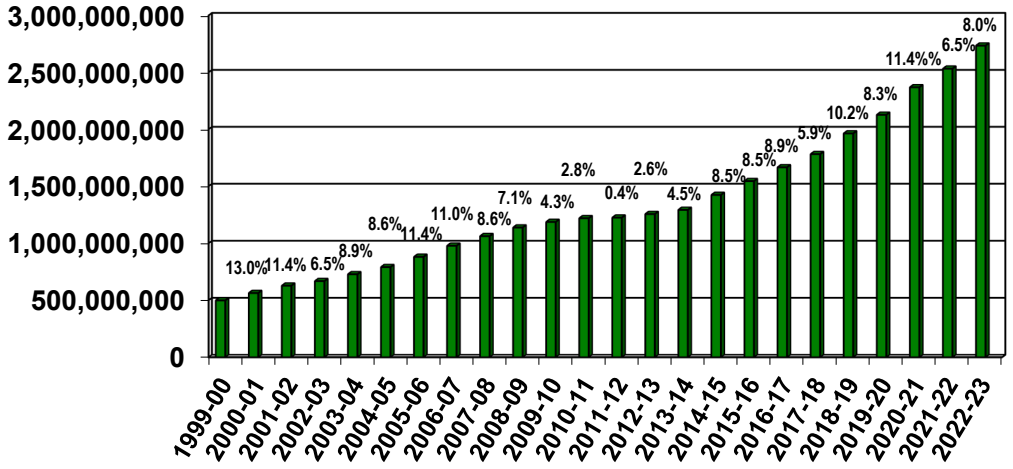


2022-23 Property Valuations

	2022-23	2021-22	Increase
AG LAND	139,300,329	132,666,980	6,633,349
OWNER OCCUPIED	1,966,261,357	1,816,908,664	149,352,693
OTHER (Commercial)	571,556,726	524,975,676	46,581,050
UTILITIES	57,287,445	57,287,445	0
TOTAL	2,734,405,857	2,531,838,765	202,567,092
		% Increase	8.00%

District Valuation

1999-00	$498,301,691
2000-01	$563,144,801
2001-02	$627,309,734
2002-03	$667,851,518
2003-04	$727,553,636
2004-05	$790,047,800
2005-06	$880,306,176
2006-07	$977,303,441
2007-08	$1,061,601,396
2008-09	$1,137,347,460
2009-10	$1,186,131,080
2010-11	$1,218,887,102
2011-12	$1,224,128,258
2012-13	$1,255,569,594
2013-14	$1,311,480,167
2014-15	$1,423,036,061
2015-16	$1,544,277,400
2016-17	$1,681,907,405
2017-18	$1,781,416,029
2018-19	$1,963,081,016
2019-20	$2,126,681,464
2020-21	$2,368,341,809
2021-22	$2,531,838,765
2022-23	$2,734,405,857



Mill Levies

	2023	2022
General Fund-Ag	1.37	1.45
General Fund-Owner Occupied	3.05	3.20
General Fund-Commercial	6.32	6.60
Capital Outlay Fund	2.70	2.70
Special Education Fund	1.55	1.50
Bond Redemption Fund	1.15	1.11
TOTAL AG LEVY	6.77	6.76
TOTAL OWNER OCC. LEVY	8.45	8.51
TOTAL COMMERCIAL LEVY	11.72	11.91