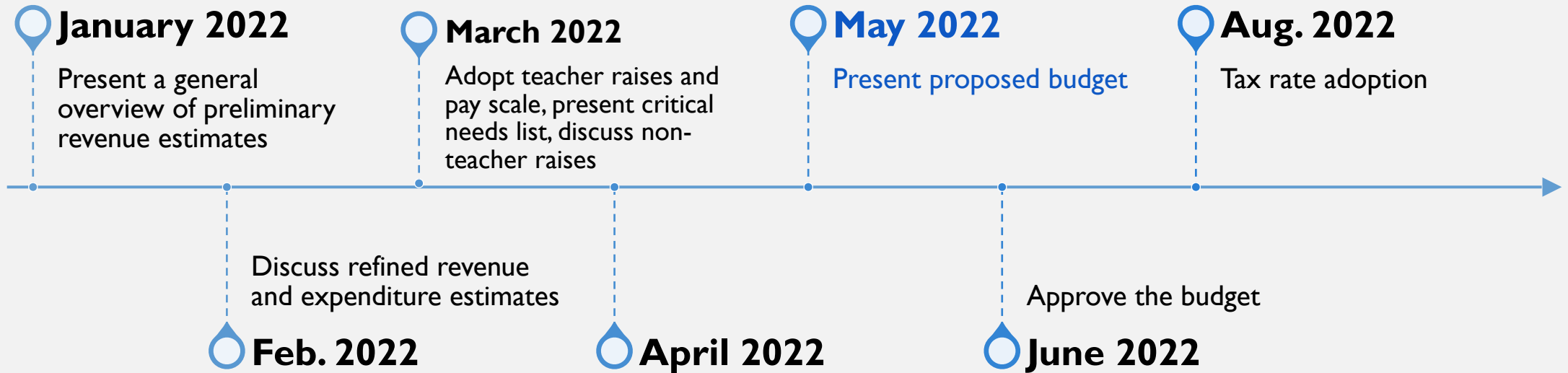




# BUDGET 2022-2023

Workshop #4

# BUDGETING PROCESS



# FUND BALANCE

<b>Current Fund Balance</b>	<b>9,969,120</b>
Projected Increase/(Decrease) in 2021-2022	
Operations	95,418
Harvey	(34,120)
Allocated for Recovery	(4,242,742)
<b>Undesignated Projected Fund Balance</b>	<b>5,787,676</b>

# Hardin-Jefferson ISD

## Local Revenue

### 2022-2023



**TAX  
VALUES**

	2021-2022 Certified Tax Roll	% of Gross Increase	2022-2023 Preliminary Tax Roll
Jefferson County	614,692,237	17.2%	717,838,886
Hardin County	<u>561,664,480</u>	8.1%	<u>594,140,265</u>
Taxable Value	1,176,356,717	12.7%	1,261,809,837
Frozen value	(118,352,031)		(125,743,828)
Net taxable value	1,058,004,686		1,136,066,009
M&O Tax Rate	0.8816		0.8608
M&O Tax Collections (Estimated)	9,912,844		10,351,099
I&S Tax Rate	0.30		0.30
I&S Tax Collections (Estimated)	3,373,245		3,607,451

# GENERAL FUND SUMMARY

## Hardin-Jefferson ISD General Fund by Department 2022-2023

	<b>2021-2022 Amended Budget</b>	<b>2022-2023 Estimated Budget</b>
<b>Revenue</b>		
5700 - Local	10,146,844	10,585,099
5800 - State	14,096,131	13,083,582
5900 - Federal	200,000	200,000
<b>Total Revenue</b>	<u>24,442,975</u>	<u>23,868,681</u>
<b>Expenditures</b>		
Salaries and Benefits	17,054,125	18,039,125
Campus Budgets	530,394	579,629
Co-curricular	240,875	270,002
Educational Departments	647,560	632,953
Operations	2,898,866	3,227,182
Administration	235,799	235,799
Special Projects	2,736,938	675,000
<b>Total Expenditures</b>	<u>24,344,557</u>	<u>23,659,690</u>
<b>Fund Balance</b>	-	-
<b>Net</b>	<u><u>98,418</u></u>	<u><u>208,991</u></u>

# CHILD NUTRITION

## Hardin-Jefferson ISD Child Nutrition 2022-2023

	<b>2021-2022 Amended Budget</b>	<b>2022-2023 Estimated Budget</b>
<b>Revenue</b>		
5700 - Local	396,000	500,000
5800 - State	35,000	25,000
5900 - Federal	1,409,000	515,000
<b>Total Revenue</b>	<u>1,840,000</u>	<u>1,040,000</u>
<b>Expenditures</b>		
35 - Child Nutrition	1,197,350	960,000
51 - Plant Maintenance and Operations	41,000	30,000
51 - Plant Maintenance and Operations	-	280,000
<b>Total Expenditures</b>	<u>1,238,350</u>	<u>1,270,000</u>
<b>Fund Balance</b>	-	230,000
<b>Net</b>	<u><u>601,650</u></u>	<u><u>-</u></u>

# DEBT SERVICE

## Hardin-Jefferson ISD Debt Service 2022-2023

	<b>2021-2022 Amended Budget</b>	<b>2022-2023 Proposed Budget</b>
<b>Revenue</b>		
5700 - Local	3,097,427	3,607,451
5800 - State	44,195	44,195
<b>Total Revenue</b>	<u>3,141,622</u>	<u>3,651,646</u>
<b>Expenditures</b>		
71 - Debt Service	<u>2,897,151</u>	<u>3,449,196</u>
<b>Total Expenditures</b>	2,897,151	3,449,196
<b>Fund Balance</b>	-	-
<b>Net</b>	<u><u>244,471</u></u>	<u><u>202,450</u></u>



QUESTIONS