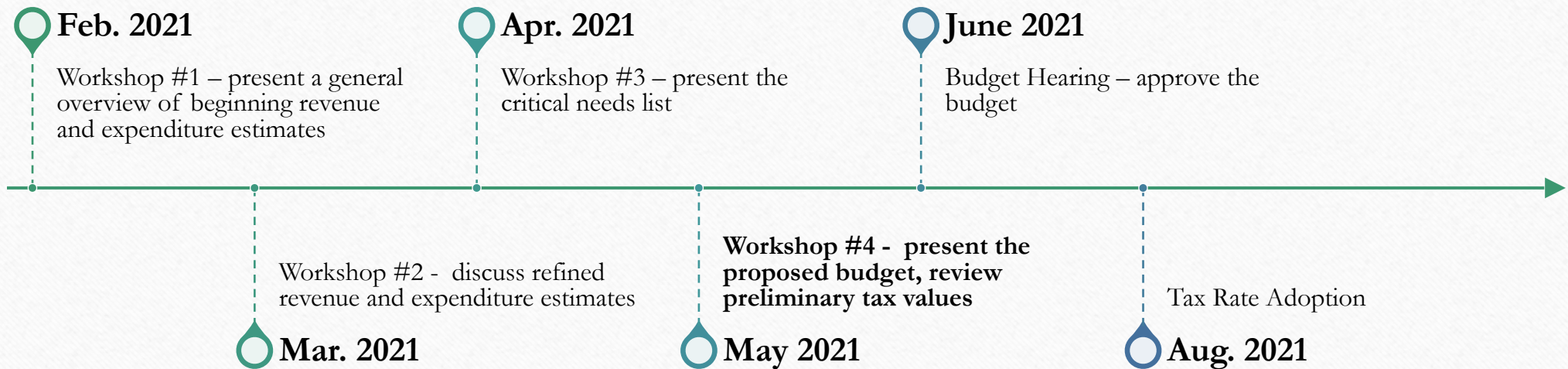




# Budget 2021-2022

Workshop #4

# Budgeting Process



# Board Goals

- Early Childhood Literacy
- Early Childhood Math
- CCMR Outcome
- Community Relations, Communications and Image Development
- Staffing

# Fund Balance

<b>Current Fund Balance</b>	<b>10,114,748</b>
<b>Projected Increase/(Decrease) in 2020-2021</b>	
Operations	117,614
Uncompleted 2019-2020 Projects	(1,041,963)
Harvey	(70,000)
COVID-19	(669,951)
<b>Allocated for Recovery</b>	<b>(4,242,742)</b>
<b>Undesignated Projected Fund Balance</b>	<b>4,207,706</b>

# Assumptions

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1. Enrollment - 2,470
2. ADA - 2,315
3. Current law
4. Value growth – 8% 3.8%

# Tax Values

## Hardin-Jefferson ISD Local Revenue 2021-2022

	2020-2021 Certified Tax Roll	2021-2022 Estimated Tax Roll	% of Estimated Increase	2021-2022 Gross Tax Roll	% of Gross Increase
Jefferson County	524,558,140	540,579,784	3.1%	642,794,377	22.5%
Hardin County	519,374,463	543,271,438	4.6%	580,821,719	11.8%
Taxable Value	1,043,932,603	1,083,851,222	3.8%	1,223,616,096	17.2%
Frozen value	(98,593,282)	(109,936,966)		(109,936,966)	
Net taxable value	945,339,321	973,914,256		1,113,679,130	
M&O Tax Rate	0.9565	0.9547		0.8747	
M&O Tax Collections (Estimated)	9,565,033	9,866,471		10,300,995	
I&S Tax Rate	0.30	0.30		0.30	
I&S Tax Collections (Estimated)	3,000,010	3,099,943		3,510,851	

# General Fund Summary

## Hardin-Jefferson ISD General Fund by Department 2021-2022

	<b>2020-2021 Estimated Budget</b>	<b>2021-2022 Proposed Budget</b>
<b>Revenue</b>		
5700 - Local	9,787,880	10,089,486
5800 - State	11,878,296	11,205,082
5900 - Federal	200,000	200,000
<b>Total Revenue</b>	<u>21,866,176</u>	<u>21,494,568</u>
<b>Expenditures</b>		
Salaries and Benefits	16,311,001	17,054,125
Campus Budgets	513,183	530,944
Co-curricular	240,625	240,325
Educational Departments	625,504	610,405
Operations	2,479,767	2,572,254
Administration	168,688	235,799
Special Projects	2,214,815	490,500
<b>Total Expenditures</b>	<u>22,553,582</u>	<u>21,734,352</u>
<b>Fund Balance</b>	687,406	239,784
<b>Net</b>	<u><u>-</u></u>	<u><u>-</u></u>

# General Fund

## Hardin-Jefferson ISD General Fund by Function 2021-2022

	<b>Proposed Estimated Budget</b>	<b>2021-2022 Proposed Budget</b>
<b>Revenue</b>		
5700 - Local	9,785,533	10,086,971
5800 - State	11,880,643	11,207,597
5900 - Federal	200,000	200,000
<b>Total Revenue</b>	<u>21,866,176</u>	<u>21,494,568</u>
<b>Expenditures</b>		
11 - Instruction	11,211,649	12,044,543
12 - Instructional Resources and Media	148,019	164,557
13 - Curriculum and Staff Development	55,048	85,286
21 - Instructional Leadership	188,355	182,712
23 - School Administration	1,114,274	1,246,343
31 - Guidance and Counseling	648,974	679,019
33 - Health Services	140,911	147,005
34 - Transportation	1,337,809	1,401,432
35 - Food Service	3,872	4,905
36 - Co curricular and Extracurricular	974,134	634,028
41 - General Administration	1,156,711	1,199,571
51 - Plant Maintenance and Operations	2,946,212	3,052,995
52 - Security and Monitoring Services	172,985	125,000
53 - Data Processing Services	599,321	508,607
81 - Facilities Acquisition and Construction	1,347,961	-
95 - Alternative Education	11,349	11,349
99 - Other Intergovernmental Charges	495,999	247,000
<b>Total Expenditures</b>	<u>22,553,582</u>	<u>21,734,352</u>
<b>Fund Balance</b>	687,406	239,784
<b>Net</b>	<u><u>-</u></u>	<u><u>-</u></u>



# Child Nutrition

## Hardin-Jefferson ISD Child Nutrition 2021-2022

	<b>2020-2021 Estimated Budget</b>	<b>2021-2022 Proposed Budget</b>
<b>Revenue</b>		
5700 - Local	400,000	482,600
5800 - State	25,000	35,000
5900 - Federal	515,000	565,000
<b>Total Revenue</b>	<u>940,000</u>	<u>1,082,600</u>
 <b>Expenditures</b>		
35 - Child Nutrition	900,000	1,008,507
51 - Plant Maintenance and Operations	39,800	42,000
81 - Facilities Acquisition and Construction	550,000	-
<b>Total Expenditures</b>	<u>1,489,800</u>	<u>1,050,507</u>
 <b>Fund Balance</b>	549,800	-
 <b>Net</b>	<u><u>-</u></u>	<u><u>32,093</u></u>

# Debt Service

## Hardin-Jefferson ISD Debt Service 2021-2022

	<b>2020-2021 Estimated Budget</b>	<b>2021-2022 Proposed Budget</b>
<b>Revenue</b>		
5700 - Local	2,801,544	3,097,427
5800 - State	71,999	44,195
<b>Total Revenue</b>	<u>2,873,543</u>	<u>3,141,622</u>
<b>Expenditures</b>		
71 - Debt Service	<u>2,440,895</u>	<u>2,897,151</u>
<b>Total Expenditures</b>	<u>2,440,895</u>	<u>2,897,151</u>
<b>Fund Balance</b>	-	-
<b>Net</b>	<u><u>432,648</u></u>	<u><u>244,471</u></u>



Questions

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