INFORMATION SHEET 7/27/2021 TRUSTEES' MEETING

ATTACHMENT: 4.1

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Dena Whittington, CBO

ISSUE: 45-day Revised 2021-22 Budget

On July 12, 2021 Governor Newsom signs the State of California 2021-22 Budget. This action by the State was subsequent to the Jefferson School District adopting their 2021-22 budget on June 15, 2021. Attached for board review is a revised 2021-22 Jefferson School District revised budget. There was no increased LCFF funding associated with the State approved budget. The District will be reporting increased expenditures due to the Board's approval of the Collective Bargaining Agreement and associated AB1200 on June 15, 2021. The Special Board meeting on July 27, 2021 meets the to meet the statutory 45-day reporting requirement since the material event took place.

2021-22 costs associated with the salary increase remain at $526,000 as estimated on the AB1200. Other budget adjustments related to salary and benefit costs are the reduction of the School Employers Unemployment Insurance from 1.23% to .50%. This will save the District $95,000 this year.

Adjustments to supplies and contracted services since the Adopted Budget net to an increase of $115,000. The changes are related to fluctuations in utility rates as well as carryover PO's from the 2020-21 school year.

Expenditures related to the staffing and supplies for Corral Hollow Elementary School are accounted for in the subsequent years. Associated increase in enrollment generated by the new housing developments have not been included.

Per the revised Multi-year projection attached, the District will be able to meet it's financial obligations for the current and two subsequent fiscal years.

Please see the attached schedules for details.

As new information is available updates will be provided. The next budget presentation will be at the September regular board meeting with the Unaudited Actuals report.

SAN JOAQUIN COUNTY OFFICE OF EDUCATION
James A. Mousalimas, County Superintendent of Schools

21-22 Budget

Jefferson School District

District

The undersigned, hereby certify that the Board of Education of the Jefferson School District, at its meeting on July 27,2021, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 2nd Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed:_____ Date: _____

President, Board of Education

Signed:_____ Date: _____

District Superintendent

SAN JOAQUIN COUNTY OFFICE OF EDUCATION
James A. Mousalimas, County Superintendent of Schools

21-22 Budget

Jefferson School District

District

Please fill out the form completely. Wherever the form asks for % and $, or # and $, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2021-22 Adopted Budget Totals	45-day Revision 21-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		ADA	ADA	ADA
Estimated P-2 ADA:		ADA	ADA	ADA
Total Change from Prior Period		$	$ (233,222)	$ 131,569
Adjusted Budget Amount	$ 20,534,869	$ 20,534,869	$ 20,301,647	$ 20,433,216
Please describe reason(s) for changes:		No change since June 15th	Revenue calc per CDE/SJCOE	Revenue calc per CDE/SJCOE
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 10,504	$ 10,504	$ 10,504	$ 10,504
Please describe reason(s) for changes:		No change since June 15th		

	Adopted Budget Totals	45-day Revision 21-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$		
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 407,639	$ 407,639	$ 407,639	$ 407,639
Please describe reason(s) for changes:		No change since June 15th		
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% $	% $	% $
One time $ included in:		$ (26,063)	$ 26,063	$
Plus(Minus) Other $ changes:		$	$ -	$
Total Change from Prior Period		$ (26,063)	$ 26,063	$ -
Adjusted Budget Amount	$ 305,594	$ 279,531	$ 305,594	$ 305,594
Please describe reason(s) for changes:		Elimination of bus fees for 21-22 only		

	Adopted Budget Totals	45-day Revision 21-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
Transfers In/Sources (8900-8979):				
Other One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ -	$ -	$ -	$ -
Please describe reason(s) for changes:		No change since June 15th		
Contributions (8980-8999):				
(Incr.)Decr. for Sp. Ed. :		$		
(Incr.)Decr. for On-going Major Maint (RRM). :		$		
Other One time $ included in:		$		
Plus(Minus) Other $ changes:		$		
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ (2,926,692)	$ (2,926,692)	$ (2,926,692)	$ (2,926,692)
Please describe reason(s) for changes:		No change since June 15th		
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ (2,926,692)	$ (2,926,692)	$ (2,926,692)	$ (2,926,692)
Total Revenues & Other Financing Sources	**$ 18,331,914**	**$ 18,305,851**	**$ 18,098,692**	**$ 18,230,261**

	Adopted Budget Totals	45-day Revision 21-22		Projected (Unrestricted Only) 2022-23		Projected (Unrestricted Only) 2023-24	
EXPENSES:							
Object 1XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$	%	$ 110,495	%	$ 110,495
Settlement included in:		4 %	$ 344,469	%	$	%	$
Other:							
Growth Positions:		FTE	$	FTE	$	FTE	$
One time $ included in:			$		$		$ 117,500
Plus(Minus) Other $ changes:			$		$		$
Total Change from Prior Period			$ 344,469		$ 110,495		$ 227,995
Adjusted Budget Amount	$ 9,405,612		$ 9,750,081		$ 9,860,576		$ 10,088,571
LCFF K-3 Grade Span ratio		N/A Negotiated Class Sizes	1:		1:		1:
Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes							
Please describe reason(s) for changes:		4% ongoing increase approved June 15th				1 Principal FTE for CHES	
		Calc using Pos20					

Object 2XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step included in:		%	$	%	$ 33,630	%	$ 33,630
Settlement included in:		4 %	$ 94,312	%	$	%	$
Other:							
Growth Positions:		FTE	$	FTE	$	FTE	$ 100,000
One time $ included in:			$		$		$ 92,650
Plus(Minus) Other $ changes:			$		$		$
Total Change from Prior Period			$ 94,312		$ 33,630		$ 226,280
Adjusted Budget Amount	$ 2,132,439		$ 2,226,751		$ 2,260,381		$ 2,486,661
Please describe reason(s) for changes:		4% ongoing increase approved June 15th				CHES support staff	
		Calc using Pos20					

	Adopted Budget Totals	45-day Revision 21-22			Projected (Unrestricted Only) 2022-23			Projected (Unrestricted Only) 2023-24		
EXPENSES Cont.:										
Object 3XXX:										
Change in Statutory Benefits:		% Increase/(Decrease)		$ Increase/(Decrease)	% Incr./(Decr.)		$ Increase/(Decrease)	% Incr./(Decr.)		$ Increase/(Decrease)
Increase in Statutory due to Step & Column			%	$ -		%	$ 32,156		%	$ 36,006
Increase in Statutory due to Settlement		4	%	$ 87,756		%	$ -		%	$ -
Incr./Decr. in Statutory due to rate changes	SUI	-0.73	%	$ (95,894)		%	$ 28,790		%	$ 319,135
Incr./Decr. in Statutory due to +/- positions, other changes			%	$		%	$ -		%	$ 94,443
Total $ Change in Statutory:				$ (8,138)			$ 60,946			$ 449,584
Change in Health & Welfare :										
Incr./Decr. in H & W due to rate changes			%	$		%	$		%	$
Incr./Decr. in H & W due to CAP change		$100 per employee	%	$ 20,000		%	$		%	$
Incr./Decr. in H & W due to other			%	$		%	$		%	$
Incr./Decr. in H & W due to +/- positions			%	$		%	$ 31,637		%	$
Are you budgeting at the CAP ?		Yes/No								
Total $ Change in H & W:				$ 20,000			$ 31,637			$ -
Changes in Other Benefits:			%	$		%	$ 45,420		%	$ 45,420
Total $ Change in Benefits:				$ 11,862			$ 138,003			$ 495,004
One time benefit $ included above:				$			$ 45,000			$ 90,000
Total Change from Prior Period				$ 11,862			$ 138,003			$ 495,004
Adjusted Budget Amount	$ 3,927,406			$ 3,939,268			$ 4,077,271			$ 4,572,275

Please describe reason(s) for changes:

benefit change due to 4% salary increase

$100 per employee per year benefit cap increase

Reduction from 1.23% to .50% SUI

$159,889 - $95,894 = $63,955

	Adopted Budget Totals	45-day Revision 21-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ (90,000)	$	$
One time $ included in:		$ (42,197)		$
Total Change from Prior Period		$ (132,197)	$ -	$ -
Adjusted Budget Amount	$ 1,148,972	$ 1,016,775	$ 1,016,775	$ 1,016,775
Please describe reason(s) for changes:				
			Instructional Material for CHES paid from Rest Lottery	
		Reduction in discretionary budgets -$42,197		
		Removal of non-cap equipment -$90,000		
Object 5XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 247,536	$	$
One time $ included in:		$		
Total Change from Prior Period		$ 247,536	$ -	$ -
Adjusted Budget Amount	$ 2,171,311	$ 2,418,847	$ 2,418,847	$ 2,418,847
Please describe reason(s) for changes:				
		Increase in VoIP service $60,000	F&E for CHES to be paid from Developer Fees	
		Increase in Vehicle repair pending hiring mechanic $50,000		
		Increase in instructional software to UR Lottery $35,000		
		Increase in copier lease $45,000		
		Increase in water/sewer $53,000		
		Carryover of Solution Tree PD $150,000		
		Reduction in PG&E expenses -$200,000 due to rate change		

	Adopted Budget Totals	45-day Revision 21-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
EXPENSES Cont.:				
Object 6XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$		$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ -	$ -	$ -	$ -
Please describe reason(s) for changes:				
		No change since June 15		
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$		
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 270,916	$ 270,916	$ 270,916	$ 270,916
Please describe reason(s) for changes:				
		No change since June 15		

	Adopted Budget Totals	45-day Revision 21-22	Projected (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ (67,918)	$ (67,918)	$ (67,918)	$ (67,918)
Please describe reason(s) for changes:				
		No change since June 15		
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ -	$ -	$ -	$ -
Please describe reason(s) for changes:				
		No change since June 15th		
Total Expenditures & Other Financing Uses	**$ 18,988,738**	**$ 19,554,720**	**$ 19,836,848**	**$ 20,786,127**
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	**$ (656,824)**	**$ (1,248,869)**	**$ (1,738,156)**	**$ (2,555,866)**

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21-22 Budget

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	2021-22 Adopted Budget Totals	45-day Revision (Restricted Only) 21-22	Projected (Restricted Only) 22-23	Projected (Restricted Only) 23-24
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		0 ADA	0 ADA	0 ADA
Estimated P-2 ADA:		0 ADA	0 ADA	0 ADA
Total Change from Prior Period		$	$	$
Adjusted Budget Amount		$ -	$ -	$ -
Please describe reason(s) for changes:				
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 712,696	$ 712,696	$ 712,696	$ 712,696
Please describe reason(s) for changes:		No change since June 15		

	Adopted Budget Totals	45-day Revision (Restricted Only) 21-22	Projected (Restricted Only) 22-23	Projected (Restricted Only) 23-24
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$		
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 1,124,879	$ 1,124,879	$ 1,124,879	$ 1,124,879
Please describe reason(s) for changes:		No change since June 15		
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 302,675	$ 302,675	$ 302,675	$ 302,675
Please describe reason(s) for changes:		No change since June 15		

	Adopted Budget Totals	45-day Revision (Restricted Only) 21-22	Projected (Restricted Only) 22-23	Projected (Restricted Only) 23-24
Transfers In/Sources (8900-8979):				
Other One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount		$ -	$ -	$ -
Please describe reason(s) for changes:		No change since June 15		
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :		$ -	$ -	$ -
Incr.(Decr.) for On-going Major Maint (RRM). :		$ -	$ -	$ -
Other One time $ included in:		$ -	$ -	$ -
Plus(Minus) Other $ changes:		$ -	$ -	$ -
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 2,926,692	$ 2,926,692	$ 2,926,692	$ 2,926,692
Please describe reason(s) for changes:		No change since June 15		
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 2,926,692	$ 2,926,692	$ 2,926,692	$ 2,926,692
Total Revenues & Other Financing Sources	**$ 5,066,942**	**$ 5,066,942**	**$ 5,066,942**	**$ 5,066,942**

	Adopted Budget Totals	45-day Revision (Restricted Only) 21-22		Projected (Restricted Only) 22-23		Projected (Restricted Only) 23-24	
EXPENSES:							
Object 1XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$ -	%	$ -	%	$ -
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		FTE	$	FTE	$	FTE	$
One time $ included in:			$		$		$
Plus(Minus) Other $ changes:			$		$		$
Total Change from Prior Period			$ -		$ -		$ -
Adjusted Budget Amount	$ 1,293,512		$ 1,293,512		$ 1,293,512		$ 1,293,512

Please describe reason(s) for changes:

4% salary increase for staff charged to categoricals is recorded in the Unrestricted General Fund to account for increased contribution

Object 2XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step included in:		%	$ -	%	$ -	%	$ -
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		FTE	$	FTE	$	FTE	$
One time $ included in:			$		$		$
Plus(Minus) Other $ changes:			$		$		$
Total Change from Prior Period			$ -		$ -		$ -
Adjusted Budget Amount	$ 547,719		$ 547,719		$ 547,719		$ 547,719

Please describe reason(s) for changes:

4% salary increase for staff charged to categoricals is recorded in the Unrestricted General Fund to account for increased contribution

	Adopted Budget Totals	45-day Revision (Restricted Only) 21-22		Projected (Restricted Only) 22-23		Projected (Restricted Only) 23-24	
EXPENSES Cont.:							
Object 3XXX:							
Change in Statutory Benefits:		% Increase/(Decrease)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	$	%	$ -	%	$ -
Increase in Statutory due to Settlement		%	$	%	$ -	%	$ -
Incr./Decr. in Statutory due to rate changes		%	$	%	$ 9,622	%	$ 50,154
Incr./Decr. in Statutory due to +/- positions, other changes		%	$	%	$ -	%	$ -
Total $ Change in Statutory:			$ -		$ 9,622		$ 50,154
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$	%	$
Incr./Decr. in H & W due to CAP change		%	$	%	$	%	$
Incr./Decr. in H & W due to other		%	$	%	$	%	$
Incr./Decr. in H & W due to +/- positions		%	$	%	$	%	$
Are you budgeting at the CAP ?		Yes/No		Yes/No		Yes/No	
Total $ Change in H & W:			$ -		$ -		$ -
Changes in Other Benefits:		%	$	%	$	%	$
Total $ Change in Benefits:			$ -		$ 9,622		$ 50,154
One time benefit $ included above:			$		$		$
Total Change from Prior Period			$ -		$ 9,622		$ 50,154
Adjusted Budget Amount	$ 1,544,557		$ 1,544,557		$ 1,554,179		$ 1,604,333

Please describe reason(s) for changes:

Increase in benefits due to 4% salary increase for staff charged to categoricals is recorded in the Unrestricted General Fund to account for increased contribution

	Adopted Budget Totals	45-day Revision (Restricted Only) 21-22	Projected (Restricted Only) 22-23	Projected (Restricted Only) 23-24
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$ 20,918	$	$
One time $ included in:		$	$ 500,000	$ (500,000)
Total Change from Prior Period		$ 20,918	$ 500,000	$ (500,000)
Adjusted Budget Amount	$ 216,117	$ 237,035	$ 737,035	$ 237,035
Please describe reason(s) for changes:				
		Minor adjustments to various accounts net $20,918	CHES instructional materials $500,000	
Object 5XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$		$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 390,746	$ 390,746	$ 390,746	$ 390,746
Please describe reason(s) for changes:				
		No change since June 15		

	Adopted Budget Totals	45-day Revision (Restricted Only) 21-22	Projected (Restricted Only) 22-23	Projected (Restricted Only) 23-24
EXPENSES Cont.:				
Object 6XXX:				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 617,280	$ 617,280	$ 617,280	$ 617,280
Please describe reason(s) for changes:				
		No change since June 15		
Other Outgo - Objects 7100-7299, 7400-7499				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$ -	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 287,894	$ 287,894	$ 287,894	$ 287,894
Please describe reason(s) for changes:				
		No change since June 15		

	Adopted Budget Totals	45-day Revision (Restricted Only) 21-22	Projected (Restricted Only) 22-23	Projected (Restricted Only) 23-24
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 32,918	$ 32,918	$ 32,918	$ 32,918
Please describe reason(s) for changes:				
		No change since June 15		
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ -	$ -	$ -	$ -
Please describe reason(s) for changes:				
		No change since June 15th		
Total Expenditures & Other Financing Uses	**$ 4,930,743**	**$ 4,951,661**	**$ 5,461,283**	**$ 5,011,437**
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	**$ 136,199**	**$ 115,281**	**$ (394,341)**	**$ 55,505**

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James A. Mousalimas, County Superintendent of Schools

21-22 Budget

Jefferson School District

District

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		Budget 21-22		Projected 2022-23		Projected 2023-24	
		Unrestricted	**Restricted**	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)		$ 9,364,139	$ 1,595,039				
ENDING FUND BALANCE		$ 8,115,270	$ 1,710,320	$ 6,377,114	$ 1,315,979	$ 3,821,248	$ 1,371,483
COMPONENTS OF ENDING FUND BALANCE:							
Nonspendable Amounts	Must Agree to Components of Fund Balance Form 01 pg 2						
Revolving Cash	9711	5,000	$	$	$	$	$
Stores	9712		$	$	$	$	$
Prepaid Expenditures	9713		$	$	$	$	$
All Others	9719		$	$	$	$	$
Restricted Balances	9740		$ 1,710,320	$	$ 1,315,979	$	$ 1,371,483
Assigned Amounts							
Describe Other Assignments below:							
Board reserve	9780	500,000	$	$ 500,000	$	$ 500,000	$
Unrestricted Lottery	9780	508,113	$	$ 310,077	$	$ 111,958	$
MAA	9780	127,033	$	$ 127,033	$	$ 127,033	$
Unrestricted Insturctional Materials	9780	673,825	$	$ 644,325	$	$ 614,825	$
	9780		$	$	$	$	$
	9780		$	$	$	$	$
Total Other Assignments	9780	1,808,971	$ -	$ 1,581,435	$ -	$ 1,353,816	$ -
Reserve for Economic Uncertainties 3%	9789	735,191	$	$ 758,944	$	$ 773,927	$
Unassigned/Unappropriated	9790	5,566,108	$ -	$ 4,036,735	$ -	$ 1,693,505	$ -

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties	9789	-	$ -	$ -

Please attach additional sheets as necessary.

Prepared By:

Dena Whittington

Chief Business Official Signature or DSSD Superintendent Signature:

Jefferson School District

MYP Interactive Scenario

General Fund Multi-Year Projection (Revised) - I 21-22 22-23 23-24

Description		Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES										
General Purpose Revenue		20,534,869		20,534,869	20,301,647		20,301,647	20,433,216		20,433,216
Federal Revenue		10,504	712,696	723,200	10,504	712,696	723,200	10,504	712,696	723,200
State Revenue		407,639	1,124,879	1,532,518	407,639	1,124,879	1,532,518	407,639	1,124,879	1,532,518
Local Revenue		279,531	302,675	582,206	305,594	302,675	608,269	305,594	302,675	608,269
Total Revenues		**21,232,543**	**2,140,250**	**23,372,793**	**21,025,384**	**2,140,250**	**23,165,634**	**21,156,953**	**2,140,250**	**23,297,203**
EXPENDITURES										
Certificated Salaries		9,750,081	1,293,512	11,043,593	9,860,576	1,293,512	11,154,088	10,088,571	1,293,512	11,382,083
Classified Salaries		2,226,751	547,719	2,774,470	2,260,381	547,719	2,808,100	2,486,661	547,719	3,034,380
Benefits		3,939,268	1,544,557	5,483,825	4,077,271	1,554,179	5,631,451	4,572,275	1,604,333	6,176,608
Books and Supplies		1,016,775	237,035	1,253,810	1,016,775	737,035	1,753,810	1,016,775	237,035	1,253,810
Other Services & Oper. Exp		2,418,847	390,746	2,809,593	2,418,847	390,746	2,809,593	2,418,847	390,746	2,809,593
Capital Outlay		-	617,280	617,280	-	617,280	617,280	-	617,280	617,280
Other Outgo		270,916	287,894	558,810	270,916	287,894	558,810	270,916	287,894	558,810
Transfer of Indirect Costs		(67,918)	32,918	(35,000)	(67,918)	32,918	(35,000)	(67,918)	32,918	(35,000)
Total Expenditures		**19,554,720**	**4,951,661**	**24,506,381**	**19,836,848**	**5,461,283**	**25,298,132**	**20,786,127**	**5,011,437**	**25,797,564**
Excess / (Deficiency)		**1,677,823**	**(2,811,411)**	**(1,133,588)**	**1,188,536**	**(3,321,033)**	**(2,132,498)**	**370,826**	**(2,871,187)**	**(2,500,361)**
OTHER SOURCES/USES										
Transfers In		-	-	-	-	-	-	-	-	-
Transfers Out		-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)		-	-	-	-	-	-	-	-	-
Contributions to Restricted		(2,926,692)	2,926,692	-	(2,926,692)	2,926,692	-	(2,926,692)	2,926,692	-
Total Financing Sources/Uses		(2,926,692)	2,926,692	-	(2,926,692)	2,926,692	-	(2,926,692)	2,926,692	-
Net Increase (Decrease)		**(1,248,869)**	**115,281**	**(1,133,588)**	**(1,738,156)**	**(394,341)**	**(2,132,498)**	**(2,555,866)**	**55,505**	**(2,500,361)**
FUND BALANCE, RESERVES										
Beginning Balance		9,364,139	1,595,039	10,959,178	8,115,270	1,710,320	9,825,590	6,377,114	1,315,979	7,693,092
Ending Balance		**8,115,270**	**1,710,320**	**9,825,590**	**6,377,114**	**1,315,979**	**7,693,092**	**3,821,248**	**1,371,483**	**5,192,731**
Nonspendable		5,000		5,000	-		-	-		-
Restricted			1,710,320	1,710,320		1,315,979	1,315,979		1,371,483	1,371,483
Other Assignments		1,808,971		1,808,971	1,581,435		1,581,435	1,353,816		1,353,816
Unassigned - REU	3%	735,191	-	735,191	758,944		758,944	773,927		773,927
Unassigned/Unappropriated		5,566,108	-	5,566,108	4,036,735	-	4,036,735	1,693,505	-	1,693,505
Total - Fund Balance		**8,115,270**	**1,710,320**	**9,825,590**	**6,377,114**	**1,315,979**	**7,693,092**	**3,821,248**	**1,371,483**	**5,192,731**

Special Reserve Fund - Non/Capital Outlay (17)			
Designated for Economic Uncertainties	-	-	-
Reserve Percentage	25.71%	18.96%	9.56%