


# REQUEST FOR BOARD ACTION

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**To:** ESD Board of Education, Superintendent Bissonette  
**From:** ESD Finance Director, Ron Patera   
**Date:** May 13, 2020  
**Business Date:** May 18, 2020  
**Subject:** Preliminary Budget

## **RECOMMENDATION:**

Accept the Elizabeth School District preliminary budget as presented.

## **BACKGROUND AND FINDINGS:**

Pursuant to CRS 22-44-108(1)(c), “the proposed budget shall be submitted to the board at least thirty days prior to the beginning of the next fiscal year”. The School Board has previously reviewed the budget and has been apprised of the basic assumptions that were made to create the budget.

As we entered the 2020-2021 budget process, the Board of Education directed staff to continue educational excellence; develop a financially responsible plan and to put students at the heart of everything we do. While staff has used these values to develop the budget, the thought process has changed significantly since we initially discussed the budget earlier in the year.

While the district remains financially sound based on well-funded reserves, the pandemic has changed the economy dramatically. Last month staff shared with the BOE three funding models based on reduced revenues from a 5% to a 10% drop. Since then the updated economic forecast shared with the Joint Budget Committee is predicting a 25% drop in state revenues as a percentage of FY 2019-2020 expenditures.

Some of the significant assumptions sighted in the economic forecast follow:

- Gradual reopening of businesses throughout 2020
- Limited regional resurgences of the virus, but no additional widespread outbreaks or stay-at-home orders
- An effective COVID-19 treatment available in 12 to 18 months

The following are some risks cited in the forecast:

- Unknowns: Rapidly evolving health and economic policy environment. The outlook depends on:
  - Containment and treatment of COVID-19
  - Fiscal and monetary policy stimulus
  - Downside risk: Prolonged economic recovery or a double-dip recession (COVID-19 resurgence, vicious cycle)
  - Upside risk: Stronger near-term rebound in economic activity

While there are many unknowns regarding funding for FY 2020-2021, we are still tasked with developing a preliminary budget for the next school year. Once the legislature reconvenes, hopefully later this month, the budget will be introduced and we should have a better idea of our funding levels. However for purposes of this part of the budget process, staff is presenting a budget based on the five percent reduction that we said we were going to use as a starting point.

Except for the changes of the alternative school program, the preliminary budget for the General Fund assumes that staffing levels will stay the same, salaries are frozen, capital expenditures are near zero with few exceptions and supplies and purchased services spending remain the same. To balance the budget and meet our spending needs, staff is spending down reserves to cushion the anticipated large reduction in funding. However, depending on the funding from the School Finance Act, staff does not believe there will be adequate reserves in the future by leaving spending levels as they are currently presented.

As for the rest of the funds they also remain fairly static. Due to the final debt service payment made in December, the district is eliminating the Bond Redemption Fund, which is no longer going to be part of the budgeting process going forward.

#### **FISCAL IMPACT:**

With the current budget as presented, it is anticipated that the District will end the current fiscal year with a fund balance, including the TABOR reserve of \$1,846,277 in the General Fund. For Fiscal Year 2020-2021 it is anticipated that the General Fund will end the year with a \$1,846,277 fund balance, which also includes the TABOR reserve, and a \$410K reserve per district policy. This is a reduction of approximately \$1.85M and it will leave the General Fund with a 9% ending fund balance as a percentage of expenditures.

The General Fund, along with the balance of the District's funds and their respective appropriations are as follows:

• General Fund	\$20,542,731
• Food Service Fund	\$794,927
• Grants Fund	\$296,534
• Pupil Activity Fund	\$670,000
• Self-Insurance Fund	\$1,830,000
• Student Activity Fund	<u>\$600,000</u>
○ Total	\$24,734,192

General Fund  
2020-21 Budget  
**Summary of Revenues, Expenditures & Fund Balance**

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
BFB	3,155,792	4,090,614	4,090,614	4,090,614	3,696,838
Revenues:					
Finance Act	18,732,770	19,599,742	12,860,039	19,579,746	18,352,906
Local Sources	3,622,974	2,639,000	1,662,588	2,629,000	2,463,500
State/Federal Sources	2,472,097	1,969,625	1,737,737	1,936,830	1,575,764
Total Revenues	24,827,841	24,208,367	16,260,364	24,145,576	22,392,170
Revenue Allocations	(3,229,827)	(4,050,951)	(2,360,851)	(3,465,259)	(3,700,000)
Revenues after Allocation	21,598,014	20,157,416	13,899,513	20,680,317	18,692,170
Total Available Funds	24,753,806	24,248,030	17,990,127	24,770,931	22,389,008
Expenditures and Transfers:					
Instructional Programs	12,456,332	14,257,420	10,393,362	13,824,331	13,459,189
Support Services	6,334,523	6,497,842	4,623,825	6,307,762	6,232,542
Other Expenditures & Transfers	1,907,336	942,000	777,943	942,000	851,000
Total Expenditures	20,698,191	21,697,262	15,795,130	21,074,093	20,542,731
Total Expenditures & Transfers	20,698,191	21,697,262	15,795,130	21,074,093	20,542,731
TABOR Reserve (9321)	-	634,106	-	-	606,792
Contingency (SPED)	-	124,000	-	-	124,000
Reserve for SHE Roof Replacement (9327)	-	90,000	-	-	135,000
Reserve for EHS roof replacement(9327)	-	53,333	-	-	106,666
Reserve for Supt contract (9322)	-	137,366	-	-	144,366
Reserve per District Policy (9315)	-	425,357	-	-	410,855
Assigned Reserves	-	1,464,162	-	-	1,527,679
Non-Assigned Reserves (9900)	-	1,086,606	-	-	318,599
Ending Fund Balance (Reserves Included)	4,055,615	2,550,768	2,194,997	3,696,838	1,846,277

General Fund  
2020-21 Budget  
Summary of Revenues

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Finance Act					
Property Taxes	5,457,093	6,555,404	2,934,833	6,555,404	6,677,285
State Equalization	11,777,993	11,674,342	8,816,738	11,674,342	10,320,525
Specific Ownership Taxes	1,497,684	1,369,996	1,108,468	1,350,000	1,355,096
	18,732,770	19,599,742	12,860,039	19,579,746	18,352,906
Other Local Sources					
Improvement fees	302,483	260,000	248,336	300,000	200,000
Cell Phone Tower Lease	52,972	65,000	40,654	65,000	40,000
Investment	100,398	80,000	60,746	80,000	50,000
Tuition/Fees/Other	609,020	610,000	538,606	560,000	550,000
Technology fee	34,889	34,000	34,728	34,000	33,500
MLO	1,589,222	1,590,000	739,518	1,590,000	1,590,000
Proceeds for Bus Purchase	933,990				
	3,622,974	2,639,000	1,662,588	2,629,000	2,463,500
State/Federal Sources					
Vocational	29,349	20,000	9,777	20,000	20,000
ECEA	548,753	510,000	518,196	518,196	506,764
Transportation	203,872	210,033	210,033	210,033	199,000
IDEA	419,144	499,188	257,535	407,357	407,000
IDEA Preschool	18,081	18,420	-	17,812	18,000
READ Act	40,070	50,000	28,764	50,000	50,000
Other Federal Sources/Misc. Rev	209,906	100,000	151,448	151,448	100,000
Rural Schools	391,784	245,984	245,984	245,984	-
Safety Grant	103,392				
BEST Grant	232,746				-
Insurance Proceeds		41,000	41,000	41,000	
State On Behalf Payment(PERA)	275,000	275,000	275,000	275,000	275,000
	2,472,097	1,969,625	1,737,737	1,936,830	1,575,764
Total Revenues before Allocations	24,827,841	24,208,367	16,260,364	24,145,576	22,392,170
Revenue Allocations:					
Total Revenue Allocations	(3,229,827)	(4,050,951)	(2,360,851)	(3,465,259)	(3,700,000)
	(3,229,827)	(4,050,951)	(2,360,851)	(3,465,259)	(3,700,000)
Total Revenues after Allocations	21,598,014	20,157,416	13,899,513	20,680,317	18,692,170

General Fund 2020-21 Budget Summary of Expenditures					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Instructional Programs:					
Running Creek Elementary	2,053,622	2,406,864	1,813,960	2,334,658	2,364,664
Singing Hills Elementary	2,572,723	2,882,909	2,116,672	2,796,422	2,843,809
Elizabeth Middle School	2,872,268	3,288,927	2,354,855	3,190,474	3,237,227
Elizabeth High School	4,339,581	4,964,489	3,593,416	4,815,554	4,888,489
Frontier High School	618,138	714,231	514,459	687,223	125,000
	12,456,332	14,257,420	10,393,362	13,824,331	13,459,189
Support Services:					
Special Services	1,396,845	1,537,183	1,076,403	1,491,068	1,537,183
Board of Education	96,615	119,000	62,317	115,604	119,000
Office of the Superintendent	438,671	481,512	326,107	467,147	481,512
Fiscal Services and Human Resources	465,119	554,107	393,085	537,484	554,107
Technology Services	521,874	705,274	481,987	684,116	645,274
Facility Services	336,583	339,870	261,887	329,674	339,870
Transportation Services	2,170,109	1,463,855	1,049,919	1,424,541	1,383,555
District-Wide Support	249,085	420,032	339,666	407,431	295,032
Early Childcare	659,622	877,009	632,454	850,699	877,009
	6,334,523	6,497,842	4,623,825	6,307,762	6,232,542
Other Expenditures & Transfers:					
Transfer to Bond Fund	556,000	596,000	432,000	596,000	576,000
On-Behalf Payment(PERA)	1,076,336	71,000	70,943	71,000	
	275,000	275,000	275,000	275,000	275,000
	1,907,336	942,000	777,943	942,000	851,000
Total Expenditures	20,698,191	21,697,262	15,795,130	21,074,093	20,542,731

General Fund 2020-21 Budget Running Creek Elementary					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Instruction:					
Salaries:					
Teachers		922,528	682,128	894,852	922,528
Benefits		300,850	222,355	291,825	300,850
Purchased Services		21,465	15,411	20,821	21,465
Supplies		34,120	32,344	33,096	34,120
Technology improvement		20,800	15,732	20,176	20,800
	-	1,299,763	967,970	1,260,770	1,299,763
Special Education:					
Salaries:		198,000	156,392	192,060	198,000
Benefits		57,619	47,121	55,890	57,619
Purchased Services		850	788	825	850
Supplies		1,500	1,500	1,455	1,500
	-	257,969	205,801	250,230	257,969
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		170,805	124,137	165,681	170,805
Benefits		59,325	43,075	57,545	59,325
Purchased Services		550	409	534	550
Supplies		935	772	907	935
	-	231,615	168,393	224,667	231,615
Office of the Principal:					
Salaries:					
Regular		127,495	92,713	123,670	127,495
Benefits		42,443	31,234	41,170	42,443
Purchased Services		4,275	2,919	4,147	4,275
Supplies		930	613	902	930
	-	175,143	127,479	169,889	175,143
Building Services:					
Salaries:					
Custodians		122,358	90,817	118,687	122,358
Benefits		33,086	25,598	32,093	33,086
Utilities		103,548	71,466	100,442	103,548
Capital Improvements		52,200	39,135	50,634	10,000
Purchased Services		99,441	85,135	96,458	99,441
Supplies		31,741	32,166	30,789	31,741
	-	442,374	344,317	429,103	400,174
Total	-	2,406,864	1,813,960	2,334,658	2,364,664

General Fund 2020-21 Budget Singing Hills Elementary					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Instruction:					
Salaries:					
Teachers - Regular/Substitutes		1,090,973	790,791	1,058,244	1,090,973
Benefits		379,104	275,172	367,731	379,104
Purchased Services		21,595	15,715	20,947	21,595
Supplies		37,500	33,267	36,375	37,500
Technology improvement		26,000	21,099	25,220	26,000
	-	1,555,172	1,136,044	1,508,517	1,555,172
Special Education:					
Salaries:		340,021	244,645	329,820	340,021
Benefits		138,603	101,559	134,445	138,603
Purchased Services		850	420	825	850
Supplies		1,500	1,493	1,455	1,500
	-	480,974	348,117	466,545	480,974
Support Services:					
Salaries:					
Attend./Counselors/Health/Lib.		130,586	95,432	126,668	130,586
Benefits		53,026	39,226	51,435	53,026
Purchased Services		50	-	49	50
Supplies		1,480	1,288	1,436	1,480
	-	185,142	135,946	179,588	185,142
Office of Principal:					
Salaries:					
Regular		130,426	94,241	126,513	130,426
Benefits		42,500	31,241	41,225	42,500
Purchased Services		350	-	340	350
Supplies		800	712	776	800
	-	174,076	126,194	168,854	174,076
Building Services:					
Salaries:					
Custodians		113,502	88,917	110,097	113,502
Benefits		44,769	36,484	43,426	44,769
Utilities		94,465	63,328	91,631	94,465
Capital Improvements		49,100	44,424	47,627	10,000
Purchased Services		146,500	106,969	142,105	146,500
Supplies		39,209	30,249	38,033	39,209
	-	487,545	370,371	472,919	448,445
Total	-	2,882,909	2,116,672	2,796,422	2,843,809

General Fund 2020-21 Budget Elizabeth Middle School					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Instruction:					
Salaries:					
Teachers - Regular		1,125,212	815,328	1,091,456	1,125,212
Benefits		368,795	265,640	357,731	368,795
Purchased Services		21,946	32,192	21,288	21,946
Supplies		43,323	18,381	42,023	43,323
Technology improvement		31,656	22,675	30,706	31,656
	-	1,590,932	1,154,216	1,543,204	1,590,932
Special Education:					
Salaries:		354,819	256,197	344,174	354,819
Benefits		133,733	96,599	129,721	133,733
Purchased Services		850	31	825	850
Supplies		1,500	389	1,455	1,500
	-	490,902	353,216	476,175	490,902
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		207,079	151,393	200,867	207,079
Benefits		74,833	56,462	72,588	74,833
Purchased Services		1,268	179	1,230	1,268
Supplies		2,294	754	2,225	2,294
	-	285,474	208,788	276,910	285,474
Office of Principal:					
Salaries:					
Regular		199,918	144,503	193,920	199,918
Benefits		60,949	43,326	59,121	60,949
Purchased Services		2,517	235	2,441	2,517
Supplies		2,256	1,377	2,188	2,256
	-	265,640	189,441	257,671	265,640
Building Services:					
Salaries:					
Custodians		156,923	113,643	152,215	156,923
Benefits		58,991	43,817	57,221	58,991
Utilities		154,873	87,336	150,227	154,873
Capital Improvements		66,700	41,353	64,699	15,000
Purchased Services		145,549	121,395	141,183	145,549
SRO		30,000	23,973	29,100	30,000
Supplies		42,943	17,677	41,869	42,943
	-	655,979	449,194	636,514	604,279
Total	-	3,288,927	2,354,855	3,190,474	3,237,227



General Fund  
2020-21 Budget  
Elizabeth High School

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Instruction:					
Salaries:					
Teachers - Regular		1,858,579	1,341,890	1,802,822	1,858,579
Benefits		591,362	431,032	573,621	591,362
Purchased Services		142,872	81,965	138,586	142,872
Supplies/Other		83,825	64,545	81,310	83,825
Technology improvement		61,000	35,400	59,170	61,000
	-	2,737,638	1,954,832	2,655,509	2,737,638
Special Education:					
Salaries:		375,694	268,049	364,423	375,694
Benefits		140,371	100,586	136,160	140,371
Purchased Services		850	1,036	825	850
Supplies		1,500	535	1,455	1,500
	-	518,415	370,206	502,863	518,415
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		263,262	212,345	255,364	263,262
Benefits		84,465	65,684	81,931	84,465
Purchased Services		600	1,166	582	600
Supplies		10,600	3,649	10,282	10,600
	-	358,927	282,844	348,159	358,927
Office of Principal:					
Salaries:					
Regular		283,282	204,414	274,784	283,282
Benefits		84,211	61,177	81,685	84,211
Purchased Services		4,000	1,012	3,880	4,000
Supplies		3,900	1,424	3,783	3,900
	-	375,393	268,027	364,131	375,393
Building Services:					
Salaries:					
Custodians		267,206	196,365	259,190	267,206
Benefits		105,909	78,990	102,732	105,909
Utilities		244,654	166,887	237,314	244,654
Capital Improvements		96,000	63,385	93,120	20,000
Purchased Services		163,133	130,711	158,239	163,133
SRO		30,000	23,973	29,100	30,000
Supplies		67,214	57,196	65,198	67,214
	-	974,116	717,507	944,893	898,116
Total	-	4,964,489	3,593,416	4,815,554	4,888,489

General Fund 2020-21 Budget Frontier High School					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Instruction:					
Salaries:					
Teachers - Regular		188,549	136,997	182,893	-
Benefits		61,250	44,182	59,413	-
Purchased Services		14,250	15,048	13,823	
Supplies		10,150	7,350	9,846	
Technology improvement		6,000	3,219	5,820	
	-	280,199	206,796	265,973	-
Special Education:					
Salaries:		18,355	13,219	17,896	
Benefits		6,211	4,405	6,056	
Support Services:					
Salaries:		-	-	-	
Attendance/Counselors/Health/Library		19,040	13,746	18,564	
Benefits		4,217	2,919	4,112	
Purchased Services		-	-	-	
	-	47,823	34,289	46,627	
Office of Principal:					
Salaries:					
Regular		113,480	81,999	110,076	80,000
Benefits		32,295	23,561	31,326	20,000
Purchased Services		1,000	468	970	
Supplies		1,700	574	1,649	
	-	148,475	106,602	144,021	100,000
Building Services:					
Salaries:					
Custodians		83,663	60,291	81,153	
Benefits		25,514	18,203	24,749	
Utilities		99,687	51,914	96,696	10,000
Capital Improvements		7,590	1,760	7,362	
Purchased Services		15,679	23,482	15,209	10,000
Supplies		5,601	11,122	5,433	5,000
	-	237,734	166,772	230,602	25,000
Total	-	714,231	514,459	687,223	125,000

General Fund  
2020-21 Budget  
**Special Services**

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Special Education-Administration					
Salaries:		150,160	101,431	145,655	150,160
Benefits		46,178	30,295	44,793	46,178
Purchased Services		455,745	367,536	442,073	455,745
Supplies		47,500	22,381	46,075	47,500
	-	699,583	521,643	678,596	699,583
Special Education-Related Services					
<b>Salaries:</b>				-	
Opps Program		202,087	120,345	196,024	202,087
SLPs & Ots		246,236	174,749	238,849	246,236
Psychologists		123,832	89,661	120,117	123,832
Subs		35,246	18,662	34,189	35,246
Bus Paras		31,859	22,376	30,903	31,859
<b>Benefits</b>		-		-	-
Opps Program		66,645	42,563	64,646	66,645
SLPs & Ots		70,814	50,286	68,690	70,814
Psychologists		33,033	24,623	32,042	33,033
Subs		12,766	6,521	12,383	12,766
Bus Paras		7,082	4,974	6,870	7,082
	-	829,600	554,760	804,712	829,600
Detention Center Payment		8,000	-	7,760	8,000
<b>Total</b>	-	1,537,183	1,076,403	1,491,068	1,537,183

General Fund  
2020-21 Budget  
**Transfers**

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Other Expenditures and Transfers					
Transfer to Grants		20,000		20,000	
Transfer to Food Service		70,000	52,500	70,000	70,000
Transfer to Athletics		506,000	379,500	506,000	506,000
<b>Total</b>	-	596,000	432,000	596,000	576,000

General Fund 2020-21 Budget Technology Services					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Instructional/Informational Services:					
Salaries:					
Regular		362,387	250,417	351,515	362,387
Benefits		109,687	79,311	106,396	109,687
Purchased Services		48,700	50,527	47,239	48,700
Supplies		113,500	30,699	110,095	53,500
MLO Technology		71,000	71,033	68,870	71,000
	-	705,274	481,987	684,116	645,274
Total	-	705,274	481,987	684,116	645,274

General Fund 2020-21 Budget Board of Education					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Board of Education:					
Elections Expense		11,000	11,530	10,670	11,000
Purchased Professional Services		72,300	31,220	70,131	72,300
Supplies		1,000	1,896	970	1,000
	-	84,300	44,646	81,771	84,300
CASB		12,700	12,632	12,383	12,700
Board Discretionary		22,000	5,039	21,450	22,000
	-	34,700	17,671	33,833	34,700
Total	-	119,000	62,317	115,604	119,000

General Fund 2020-21 Budget Office of the Superintendent					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Office of the Superintendent:					
Salaries:					
Regular		342,927	233,893	332,639	342,927
Benefits		82,585	56,610	80,107	82,585
Purchased Services		20,000	23,079	19,400	20,000
Supplies		20,000	5,675	19,400	20,000
		465,512	319,257	451,547	465,512
Community Relations Services:					
Communications Support		16,000	6,850	15,600	16,000
		16,000	6,850	15,600	16,000
Total		481,512	326,107	467,147	481,512

General Fund  
2020-21 Budget  
**Fiscal Services and Human Resources**

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Finance Office:					
Salaries:					
Regular		369,830	265,228	358,735	369,830
Benefits		113,777	82,592	110,364	113,777
Purchased Services		63,500	40,883	61,595	63,500
Supplies		7,000	4,382	6,790	7,000
<b>Total</b>		<b>554,107</b>	<b>393,085</b>	<b>537,484</b>	<b>554,107</b>



General Fund 2020-21 Budget Facility Services					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Building Maintenance:					
Salaries:					
Regular		204,364	144,284	198,233	204,364
Benefits		64,476	46,006	62,542	64,476
Purchased Services		49,000	52,154	47,530	49,000
Supplies		10,000	9,974	9,700	10,000
Utilities		12,030	9,469	11,669	12,030
Total	-	339,870	261,887	329,674	339,870

General Fund 2020-21 Budget Transportation Services					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Transportation Services:					
Salaries:					
Drivers & Office Staff		645,980	456,452	629,831	645,980
Benefits		192,974	135,546	188,150	192,974
Purchased Services		54,700	44,910	53,333	54,700
Supplies		8,000	8,278	7,800	8,000
	-	901,654	645,186	879,113	901,654
Bus Maintenance:					
Salaries:					
Mechanics		112,030	82,578	108,669	112,030
Benefits		39,271	28,908	38,093	39,271
Purchased Services		2,000	550	1,940	2,000
Supplies		175,000	120,611	169,750	150,000
Property		215,300	158,799	208,841	160,000
	-	543,601	391,446	527,293	463,301
Building Services:					
Utilities		18,600	13,287	18,135	18,600
	-	18,600	13,287	18,135	18,600
Total	-	1,463,855	1,049,919	1,424,541	1,383,555

General Fund 2020-21 Budget District-Wide Support					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Safety Grant		150,000	143,567	145,500	
Newest Safety Grant					25,000
District-Wide Utilities		50,000	40,228	48,500	50,000
Unemployment Insurance		4,000	-	3,880	4,000
Treasurers Fees		12,000	7,867	11,640	12,000
Postage		4,000		3,880	4,000
Workers Comp.		4,000	5,952	3,880	4,000
Advertising		8,000		7,760	8,000
Testing Purchased Services		36,000	36,062	34,920	36,000
Nurse & behavior support					
Salary		95,941	71,331	93,063	95,941
Benefits		23,960	17,440	23,241	23,960
Supplies and PS		3,500	2,881	3,395	3,500
Wellness		-			-
Salaries		25,849	12,407	25,074	25,849
Benefits		2,782	1,931	2,699	2,782
ACA Benefits				-	
Total	-	420,032	339,666	407,431	295,032

General Fund  
2020-21 Budget  
**Early Childhood Services**

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Preschool					
Salaries					
Regular		381,159	289,644	369,724	381,159
Benefits		152,175	114,542	147,610	152,175
Special Education:		-			-
Salaries:		72,719	45,558	70,537	72,719
Benefits		23,105	14,994	22,412	23,105
Purchased Services		9,000	7,993	8,730	9,000
Supplies		28,150	22,687	27,306	28,150
	-	666,308	495,418	646,319	666,308
Kids Club					
Salaries:					
Regular		154,791	99,669	150,147	154,791
Benefits		49,910	32,459	48,413	49,910
Purchased Services		2,000	1,549	1,940	2,000
Supplies		4,000	3,359	3,880	4,000
	-	210,701	137,036	204,380	210,701
Total		877,009	632,454	850,699	877,009

Pupil Activity Fund 2020-21 Budget					
	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Beginning Fund Balance (audited)	120,601	106,761	106,761	106,761	32,761
Revenues:					
Local Revenue/Gate Receipts	124,019	140,000	110,995	130,000	140,000
Transfer from General Fund	526,000	506,000	379,500	506,000	506,000
Total Revenues	650,019	646,000	490,495	636,000	646,000
Total Available Funds	770,620	752,761	597,256	742,761	678,761
Expenditures					
Salaries, equipment and supplies	663,859	731,460	582,109	710,000	670,000
Total Expenditures	663,859	731,460	582,109	710,000	670,000
Ending Fund Balance	106,761	21,301	15,147	32,761	8,761

**Food Service Fund**  
2020-21 Budget

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Beginning Fund Balance (audited)	143,725	145,570	145,570	145,570	87,916
Revenues:					
Sales	386,428	415,000	294,635	320,000	415,000
Federal Aid	228,696	210,000	128,954	210,000	210,000
State Aid	7,779	9,500	7,505	9,500	9,500
Miscellaneous	8,023	7,000	5,245	7,000	7,000
Commodities		29,000		29,000	29,000
Transfer from General Fund	70,000	70,000	52,500	70,000	70,000
Total Revenues	700,926	740,500	488,839	645,500	740,500
Total Available Funds	844,651	886,070	634,409	791,070	828,416
Expenditures					
Salaries	300,143	342,598	244,179	334,033	342,598
Benefits	109,486	128,329	85,441	125,121	128,329
Purchased Services	17,741	31,000	12,310	15,000	31,000
Supplies	270,867	264,000	171,144	200,000	264,000
Depreciation		-			-
Commodities		29,000		29,000	29,000
Contingency		-			-
Total Expenditures	698,237	794,927	513,074	703,154	794,927
Ending Fund Balance	146,414	91,143	121,335	87,916	33,489

**Grants Fund**  
2020-21 Budget

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Beginning Fund Balance (audited)					
Revenues:					
Title I	144,677	148,106	62,923	148,106	148,283
Title II	38,572	39,644	28,837	39,644	39,456
ELPA	8,541	13,421	13,422	13,422	15,169
Title III	-	-	-	-	-
Title IV	10,754	11,219	6,325	11,218	11,219
Perkins	17,145	17,000	5,757	17,000	11,407
Gifted and Talented	64,135	66,000	66,013	66,000	67,000
Miscellaneous	-	-	-	-	-
State Library Grant	4,000	5,000	2,000	5,000	4,000
State Tech Grant	-	-	-	-	-
Transfer from General Fund	-	20,000	-	20,000	-
Total Revenues	287,824	320,390	185,277	320,390	296,534
Total Available Funds	287,824	320,390	185,277	320,390	296,534
Expenditures					
Grants	287,824	320,390	201,961	320,390	296,534
Total Expenditures	287,824	320,390	201,961	320,390	296,534

**Student Activity Fund**  
2020-21 Budget

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Beginning Fund Balance (audited)	337,072	275,942	275,942	275,942	337,072
Revenues:					
Student Fees	393,144	600,000	311,611	400,000	600,000
Total Revenues	393,144	600,000	311,611	400,000	600,000
Total Available Funds	730,216	875,942	587,553	675,942	937,072
Expenditures					
Student Activities	454,274	600,000	298,518	400,000	600,000
Total Expenditures	454,274	600,000	298,518	400,000	600,000
Ending Fund Balance	275,942	275,942	289,035	275,942	337,072



**Self Insurance Fund**  
2020-21 Budget

	2018-2019 Activity	2019-2020 Adopted Budget	2019-2020 Activity to 3/31/2020	2019-2020 Estimated Actual	2020-2021 Preliminary Budget
Beginning Fund Balance (audited)	878,274	1,197,325	1,197,325	1,197,325	1,197,325
Revenues:					
Health Premiums	1,347,922	1,650,000	962,997	1,400,000	1,650,000
Dental Premiums	144,853	180,000	99,431	135,000	180,000
Earnings on Investments		-			-
Revenues	1,492,775	1,830,000	1,062,428	1,535,000	1,830,000
Total Available Funds	2,371,049	3,027,325	2,259,753	2,732,325	3,027,325
Expenditures					
Health Insurance Claims	1,055,864	1,650,000	1,272,891	1,400,000	1,650,000
Dental Claims	117,860	180,000	101,194	135,000	180,000
Contingency	-	-		-	-
Total Expenditures	1,173,724	1,830,000	1,374,085	1,535,000	1,830,000
Ending Fund Balance	1,197,325	1,197,325	885,668	1,197,325	1,197,325