


REQUEST FOR BOARD ACTION

To: ESD Board of Education
From: ESD Finance Director, Ron Patera 
Date: June 17, 2020
Business Date: June 22, 2020
Subject: FY 2020-2021 Budget

RECOMMENDATION:

Approve the Elizabeth School District FY 2020-21 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.

Staff's task this year was much more difficult due to the total program funding reductions related to the economic crisis. To address this fact salaries were frozen, capital spending was decreased, but some increases in spending were unavoidable.

Much of the following information in this memo has been discussed in previous meetings, but staff wants to ensure that the major elements of the 2020-2021 Fiscal Year Budget have been addressed once again.

The following is a summary of this upcoming fiscal year's budget changes:

- The district contribution rates for PERA will go from 20.40% to 20.90%, an increase of 0.50%.
- A reduction of health and dental premiums.
- Due to the postponement of spring sports and the resulting loss of participation fees, full payment of salaries and benefits for spring coaches, and an increase in official's pay, there is an increase in the transfer of \$74,000 from the General Fund to the Pupil Activity Fund.
- Food service also lost revenues due to the shutdown and we will have to examine this budget closer to determine if we need to also increase the transfer later in the mid-year revision.

- There is over \$600,000 budgeted in the General Fund for COVID-19 related expenses. The funds to cover these additional expenses were received in the previous year and are reflected in the fund balance.
- There were increases in spending for the HTI and safety grant matches.
- There were also increases in workers compensation and liability insurance premiums.
- A reduction of 27 students is reflected in the budget.
- Losses of revenue in rural funding, improvement fees, cell site rental fees, interest earnings and overall program funding.

While the District has been strategically well managed by finance staff, there are major areas of concern due to the global events over the last three months. One of the biggest concerns is the enrollment numbers and the impact it will have on operating revenues. Another obvious concern will be the type of learning environment and the related costs to keep students and staff safe. Other questions to be answered will be any modifications to classrooms, transportation services, food service delivery and the delivery of services for special needs students. While these concerns have been discussed previously, it bears repeating, considering the fiscal impacts that these increased costs will be having on future budgets.

FISCAL IMPACT:

With the current budget as presented, it is anticipated that the District will end the next fiscal year with a fund balance, including reserves, of \$1,739,453 in the General Fund. For Fiscal Year 2019-2020 it is anticipated that the General Fund will end the year with a \$4,090,974 fund balance. This is a reduction of \$2,351,521, leaving the General Fund with an 8.31 percent 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	\$20,926,733
• Pupil Activity Fund	\$ 744,942
• Food Service Fund	\$ 766,000
• Grants Fund	\$ 296,534
• Student Activity Fund	\$ 600,000
• Self-Insurance Fund	\$ 1,830,000
• Legacy Academy	<u>\$ 4,622,203</u>
o Total	\$29,786,412

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of Elizabeth School District, in Elbert County, that the amounts shown in the following schedule be appropriated and budgeted to each fund as specified in the "Adopted Budget" for the ensuing fiscal year beginning July 1, 2020 and ending June 30, 2021.

Fund	Amount
General Fund	\$20,926,733
Special Revenue Funds:	
Governmental Designated Purpose Grant Fund	\$296,534
Pupil Activity Fund	\$744,942
Food Service Fund	\$766,000
Student Activity Fund	\$600,000
Internal Service Funds:	
Self Insurance Fund	\$1,830,000
Component Unit – Legacy Charter School	\$4,622,203
Total Appropriation	\$29,786,412

President of the Board

(Date)

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 Approved Budget
BFB	3,155,792	4,090,614	4,090,614	4,090,614	4,090,974
Revenues:					
Finance Act	18,732,770	19,599,742	12,860,039	19,579,746	18,202,718
Local Sources	3,622,974	2,639,000	1,662,588	2,638,000	2,573,500
State/Federal Sources	2,472,097	3,117,783	1,737,737	3,256,840	1,498,994
Total Revenues	24,827,841	25,356,525	16,260,364	25,474,586	22,275,212
Revenue Allocations	(3,229,827)	(4,273,463)	(2,360,851)	(4,273,463)	(3,700,000)
Revenues after Allocation	21,598,014	21,083,062	13,899,513	21,201,123	18,575,212
Total Available Funds	24,753,806	25,173,676	17,990,127	25,291,737	22,666,186
Expenditures and Transfers:					
Instructional Programs	12,456,332	14,257,420	10,393,362	13,684,882	13,368,726
Support Services	6,334,523	6,497,842	4,623,825	6,273,882	6,282,361
Other Expenditures & Transfers	1,907,336	1,242,000	777,943	1,242,000	1,275,646
Total Expenditures	20,698,191	21,997,262	15,795,130	21,200,763	20,926,733
Total Expenditures & Transfers	20,698,191	21,997,262	15,795,130	21,200,763	20,926,733
TABOR Reserve (9321)	-	607,000	-	-	574,401
Contingency (SPED)	-	124,000	-	-	124,000
Reserve for SHE Roof Replacement (9327)	-	135,000	-	-	180,000
Reserve for EHS roof replacement(9327)	-	106,666	-	-	160,000
Reserve for Supt contract (9322)	-	144,366	-	-	-
Reserve per District Policy (9315)	-	439,945	-	-	418,535
Reserve for COVID-19	-	625,646	-	-	-
Assigned Reserves	-	2,182,623	-	-	1,456,936
Non-Assigned Reserves (9900)	-	993,791	-	-	282,517
Ending Fund Balance (Reserves Included)	4,055,615	3,176,414	2,194,997	4,090,974	1,739,453

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 Approved 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	10,170,337
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	18,202,718
Other Local Sources					
Improvement fees	302,483	260,000	248,336	300,000	250,000
Cell Phone Tower Lease	52,972	65,000	40,654	73,000	40,000
Investment	100,398	80,000	60,746	80,000	50,000
Tuition/Fees/Other	609,020	610,000	538,606	560,000	610,000
Technology fee	34,889	34,000	34,728	35,000	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	2,638,000	2,573,500
State/Federal Sources					
Vocational	29,349	20,000	9,777	15,000	20,000
ECEA	548,753	510,000	518,196	671,308	506,764
Transportation	203,872	210,033	210,033	210,033	199,000
IDEA	419,144	499,188	257,535	407,357	429,910
IDEA Preschool	18,081	18,420	-	18,000	18,320
READ Act	40,070	50,000	28,764	50,000	50,000
Other Federal Sources/Misc. Rev	209,906	100,000	151,448	175,000	100,000
Rural Schools	391,784	245,984	245,984	245,984	-
Safety Grant	103,392				75,000
BEST Grant	232,746				-
COVID-19 funds(CRF & ESSER)		1,148,158		1,148,158	
HTI					100,000
Insurance Proceeds		41,000	41,000	41,000	
State On Behalf Payment(PERA)	275,000	275,000	275,000	275,000	
	2,472,097	3,117,783	1,737,737	3,256,840	1,498,994
Total Revenues before Allocations	24,827,841	25,356,525	16,260,364	25,474,586	22,275,212
Revenue Allocations:					
Total Revenue Allocations	(3,229,827)	(4,273,463)	(2,360,851)	(4,273,463)	(3,700,000)
	(3,229,827)	(4,273,463)	(2,360,851)	(4,273,463)	(3,700,000)
Total Revenues after Allocations	21,598,014	21,083,062	13,899,513	21,201,123	18,575,212

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 Approved Budget
Instructional Programs:					
Running Creek Elementary	2,053,622	2,406,864	1,813,960	2,310,589	2,425,543
Singing Hills Elementary	2,572,723	2,882,909	2,116,672	2,767,593	2,797,928
Elizabeth Middle School	2,872,268	3,288,927	2,354,855	3,158,014	3,210,260
Elizabeth High School	4,339,581	4,964,489	3,593,416	4,766,582	4,924,995
Frontier High School	618,138	714,231	514,459	682,104	10,000
	12,456,332	14,257,420	10,393,362	13,684,882	13,368,726
Support Services:					
Special Services	1,396,845	1,537,183	1,076,403	1,475,776	1,411,677
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	325,365
Fiscal Services and Human Resources	465,119	554,107	393,085	537,484	542,860
Technology Services	521,874	705,274	481,987	677,063	616,948
Facility Services	336,583	339,870	261,887	326,275	340,846
Transportation Services	2,170,109	1,463,855	1,049,919	1,419,105	1,423,547
District-Wide Support	249,085	420,032	339,666	404,731	645,356
Early Childcare	659,622	877,009	632,454	850,699	856,762
	6,334,523	6,497,842	4,623,825	6,273,882	6,282,361
Other Expenditures & Transfers:					
Transfer to Bond Fund	556,000	596,000	432,000	596,000	650,000
COVID related costs	1,076,336	71,000	70,943	71,000	
On-Behalf Payment(PERA)		300,000		300,000	625,646
	275,000	275,000	275,000	275,000	
	1,907,336	1,242,000	777,943	1,242,000	1,275,646
Total Expenditures	20,698,191	21,997,262	15,795,130	21,200,763	20,926,733

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 Approved Budget
Instruction:					
Salaries:					
Teachers		922,528	682,128	885,627	932,574
Benefits		300,850	222,355	288,816	294,653
Purchased Services		21,465	15,411	20,606	21,465
Supplies		34,120	32,344	32,755	34,120
Technology improvement		20,800	15,732	19,968	20,800
	-	1,299,763	967,970	1,247,772	1,303,612
Special Education:					
Salaries:		198,000	156,392	190,080	225,352
Benefits		57,619	47,121	55,314	70,515
Purchased Services		850	788	816	850
Supplies		1,500	1,500	1,440	1,500
	-	257,969	205,801	247,650	298,217
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		170,805	124,137	163,973	179,422
Benefits		59,325	43,075	56,952	59,712
Purchased Services		550	409	528	360
Supplies		935	772	898	1,125
	-	231,615	168,393	222,350	240,619
Office of the Principal:					
Salaries:					
Regular		127,495	92,713	122,395	126,818
Benefits		42,443	31,234	40,745	43,187
Purchased Services		4,275	2,919	4,104	4,275
Supplies		930	613	893	930
	-	175,143	127,479	168,137	175,210
Building Services:					
Salaries:					
Custodians		122,358	90,817	117,464	126,080
Benefits		33,086	25,598	31,763	37,075
Utilities		103,548	71,466	99,406	103,548
Capital Improvements		52,200	39,135	50,112	10,000
Purchased Services		99,441	85,135	95,463	99,441
Supplies		31,741	32,166	30,471	31,741
	-	442,374	344,317	424,679	407,885
Total	-	2,406,864	1,813,960	2,310,589	2,425,543

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 Approved Budget
Instruction:					
Salaries:					
Teachers - Regular/Substitutes		1,090,973	790,791	1,047,334	1,078,429
Benefits		379,104	275,172	363,940	366,260
Purchased Services		21,595	15,715	20,731	21,595
Supplies		37,500	33,267	36,000	37,500
Technology improvement		26,000	21,099	24,960	26,000
	-	1,555,172	1,136,044	1,492,965	1,529,784
Special Education:					
Salaries:		340,021	244,645	326,420	329,255
Benefits		138,603	101,559	133,059	141,493
Purchased Services		850	420	816	850
Supplies		1,500	1,493	1,440	1,500
	-	480,974	348,117	461,735	473,098
Support Services:					
Salaries:					
Attend./Counselors/Health/Lib.		130,586	95,432	125,363	130,413
Benefits		53,026	39,226	50,905	43,172
Purchased Services		50		48	50
Supplies		1,480	1,288	1,421	1,480
	-	185,142	135,946	177,736	175,115
Office of Principal:					
Salaries:					
Regular		130,426	94,241	125,209	129,692
Benefits		42,500	31,241	40,800	43,172
Purchased Services		350	-	336	-
Supplies		800	712	768	800
	-	174,076	126,194	167,113	173,664
Building Services:					
Salaries:					
Custodians		113,502	88,917	108,962	117,926
Benefits		44,769	36,484	42,978	42,167
Utilities		94,465	63,328	90,686	94,465
Capital Improvements		49,100	44,424	47,136	10,000
Purchased Services		146,500	106,969	140,640	142,500
Supplies		39,209	30,249	37,641	39,209
	-	487,545	370,371	468,043	446,267
Total	-	2,882,909	2,116,672	2,767,593	2,797,928

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 Approved Budget
Instruction:					
Salaries:					
Teachers - Regular		1,125,212	815,328	1,080,204	1,118,509
Benefits		368,795	265,640	354,043	353,121
Purchased Services		21,946	32,192	21,068	18,946
Supplies		43,323	18,381	41,590	48,960
Technology improvement		31,656	22,675	30,390	29,019
	-	1,590,932	1,154,216	1,527,295	1,568,555
Special Education:					
Salaries:		354,819	256,197	340,626	349,816
Benefits		133,733	96,599	128,384	129,203
Purchased Services		850	31	816	850
Supplies		1,500	389	1,440	1,500
	-	490,902	353,216	471,266	481,369
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		207,079	151,393	198,796	207,813
Benefits		74,833	56,462	71,840	79,262
Purchased Services		1,268	179	1,217	1,268
Supplies		2,294	754	2,202	2,294
	-	285,474	208,788	274,055	290,637
Office of Principal:					
Salaries:					
Regular		199,918	144,503	191,921	198,077
Benefits		60,949	43,326	58,511	59,273
Purchased Services		2,517	235	2,416	2,517
Supplies		2,256	1,377	2,166	2,256
	-	265,640	189,441	255,014	262,123
Building Services:					
Salaries:					
Custodians		156,923	113,643	150,646	151,583
Benefits		58,991	43,817	56,631	60,138
Utilities		154,873	87,336	148,678	154,873
Capital Improvements		66,700	41,353	64,032	15,000
Purchased Services		145,549	121,395	139,727	153,039
SRO		30,000	23,973	28,800	30,000
Supplies		42,943	17,677	41,869	42,943
	-	655,979	449,194	630,384	607,576
Total	-	3,288,927	2,354,855	3,158,014	3,210,260

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 Approved Budget
Instruction:					
Salaries:					
Teachers - Regular		1,858,579	1,341,890	1,784,236	1,886,324
Benefits		591,362	431,032	567,708	592,678
Purchased Services		142,872	81,965	137,157	142,872
Supplies/Other		83,825	64,545	80,472	88,825
Technology improvement		61,000	35,400	58,560	56,000
	-	2,737,638	1,954,832	2,628,132	2,766,699
Special Education:					
Salaries:		375,694	268,049	360,666	359,879
Benefits		140,371	100,586	134,756	138,545
Purchased Services		850	1,036	816	850
Supplies		1,500	535	1,440	1,500
	-	518,415	370,206	497,678	500,774
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		263,262	212,345	252,732	287,452
Benefits		84,465	65,684	81,086	89,065
Purchased Services		600	1,166	576	600
Supplies		10,600	3,649	10,176	10,600
	-	358,927	282,844	344,570	387,717
Office of Principal:					
Salaries:					
Regular		283,282	204,414	271,951	280,137
Benefits		84,211	61,177	80,843	84,534
Purchased Services		4,000	1,012	3,840	4,000
Supplies		3,900	1,424	3,744	3,900
	-	375,393	268,027	360,377	372,571
Building Services:					
Salaries:					
Custodians		267,206	196,365	256,518	262,781
Benefits		105,909	78,990	101,673	104,037
Utilities		244,654	166,887	234,868	244,654
Capital Improvements		96,000	63,385	92,160	20,000
Purchased Services		163,133	130,711	156,608	168,548
SRO		30,000	23,973	28,800	30,000
Supplies		67,214	57,196	65,198	67,214
	-	974,116	717,507	935,824	897,234
Total	-	4,964,489	3,593,416	4,766,582	4,924,995

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 Approved Budget
Instruction:					
Salaries:					
Teachers - Regular		188,549	136,997	181,007	-
Benefits		61,250	44,182	58,800	-
Purchased Services		14,250	15,048	13,680	
Supplies		10,150	7,350	9,744	
Technology improvement		6,000	3,219	5,760	
	-	280,199	206,796	263,231	-
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	
Benefits		32,295	23,561	31,326	
Purchased Services		1,000	468	970	
Supplies		1,700	574	1,649	
	-	148,475	106,602	144,021	-
Building Services:					
Salaries:					
Custodians		83,663	60,291	80,316	
Benefits		25,514	18,203	24,493	
Utilities		99,687	51,914	95,700	10,000
Capital Improvements		7,590	1,760	7,286	
Purchased Services		15,679	23,482	15,052	
Supplies		5,601	11,122	5,377	
	-	237,734	166,772	228,225	10,000
Total	-	714,231	514,459	682,104	10,000

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 Approved Budget
Special Education-Administration					
Salaries:		150,160	101,431	144,154	132,831
Benefits		46,178	30,295	44,331	39,626
Purchased Services		455,745	367,536	437,515	417,557
Supplies		47,500	22,381	45,600	45,500
	-	699,583	521,643	671,600	635,514
Special Education-Related Services					
Salaries:					
Opps Program		202,087	120,345	194,004	169,339
SLPs & Ots		246,236	174,749	236,387	236,636
Psychologists		123,832	89,661	118,879	127,847
Subs		35,246	18,662	33,836	30,000
Bus Paras		31,859	22,376	30,585	29,608
Benefits		-	-	-	-
Opps Program		66,645	42,563	63,979	55,812
SLPs & Ots		70,814	50,286	67,981	69,400
Psychologists		33,033	24,623	31,712	35,111
Subs		12,766	6,521	12,255	7,328
Bus Paras		7,082	4,974	6,799	7,082
	-	829,600	554,760	796,416	768,163
Detention Center Payment		8,000	-	7,760	8,000
Total	-	1,537,183	1,076,403	1,475,776	1,411,677

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 Approved 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	580,000
Total	-	596,000	432,000	596,000	650,000

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 Approved Budget
Instructional/Informational Services:					
Salaries:					
Regular		362,387	250,417	347,892	344,560
Benefits		109,687	79,311	105,300	110,188
Purchased Services		48,700	50,527	46,752	48,700
Supplies		113,500	30,699	108,960	42,500
MLO Technology		71,000	71,033	68,160	71,000
	-	705,274	481,987	677,063	616,948
Total	-	705,274	481,987	677,063	616,948

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 Approved 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 Approved Budget
Office of the Superintendent:					
Salaries:					
Regular		342,927	233,893	332,639	231,389
Benefits		82,585	56,610	80,107	57,976
Purchased Services		20,000	23,079	19,400	10,000
Supplies		20,000	5,675	19,400	10,000
		465,512	319,257	451,547	309,365
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	325,365

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 Approved Budget
Finance Office:					
Salaries:					
Regular		369,830	265,228	358,735	363,157
Benefits		113,777	82,592	110,364	109,203
Purchased Services		63,500	40,883	61,595	63,500
Supplies		7,000	4,382	6,790	7,000
Total		554,107	393,085	537,484	542,860

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 Approved Budget
Building Maintenance:					
Salaries:					
Regular		204,364	144,284	196,189	195,594
Benefits		64,476	46,006	61,897	63,222
Purchased Services		49,000	52,154	47,040	56,000
Supplies		10,000	9,974	9,600	14,000
Utilities		12,030	9,469	11,549	12,030
Total	-	339,870	261,887	326,275	340,846

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 Approved Budget
Transportation Services:					
Salaries:					
Drivers & Office Staff		645,980	456,452	629,831	612,522
Benefits		192,974	135,546	188,150	184,329
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	859,551
Bus Maintenance:					
Salaries:					
Mechanics		112,030	82,578	107,549	113,051
Benefits		39,271	28,908	37,700	40,045
Purchased Services		2,000	550	1,920	2,000
Supplies		175,000	120,611	168,000	175,000
Property		215,300	158,799	206,688	215,300
	-	543,601	391,446	521,857	545,396
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	1,419,105	1,423,547

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 Approved Budget
Safety Grant		150,000	143,567	145,500	25,000
HTI					150,000
District-Wide Utilities		50,000	40,228	48,000	51,974
Unemployment Insurance		4,000	-	3,840	4,000
Treasurers Fees		12,000	7,867	11,520	12,000
Postage		4,000		3,840	4,000
Workers Comp.		4,000	5,952	3,840	4,000
Advertising		8,000		7,680	8,000
Testing Purchased Services		36,000	36,062	34,560	36,000
Nurse, behavior support, assessment				-	
Salary		95,941	71,331	92,103	178,890
Benefits		23,960	17,440	23,002	37,865
Supplies and PS		3,500	2,881	3,360	23,500
Safety Director					
Salary					78,286
Benefits					17,405
Wellness					-
Salaries		25,849	12,407	24,815	13,942
Benefits		2,782	1,931	2,671	494
ACA Benefits					
Total	-	420,032	339,666	404,731	645,356

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 Approved Budget
Preschool					
Salaries					
Regular		381,159	289,644	369,724	396,842
Benefits		152,175	114,542	147,610	160,120
Special Education:					
Salaries:		72,719	45,558	70,537	64,343
Benefits		23,105	14,994	22,412	21,225
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	679,680
Kids Club					
Salaries:					
Regular		154,791	99,669	150,147	128,384
Benefits		49,910	32,459	48,413	42,698
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	177,082
Total		877,009	632,454	850,699	856,762

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 Approved 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	580,000
Total Revenues	650,019	646,000	490,495	636,000	720,000
Total Available Funds	770,620	752,761	597,256	742,761	752,761
Expenditures					
Salaries, equipment and supplies	663,859	731,460	582,109	710,000	744,942
Total Expenditures	663,859	731,460	582,109	710,000	744,942
Ending Fund Balance	106,761	21,301	15,147	32,761	7,819

**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 Approved Budget
Beginning Fund Balance (audited)	143,725	145,570	145,570	145,570	69,108
Revenues:					
Sales	386,428	415,000	294,635	320,000	405,000
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		10,000	8,000
Transfer from General Fund	70,000	70,000	52,500	70,000	70,000
Total Revenues	700,926	740,500	488,839	626,500	709,500
Total Available Funds	844,651	886,070	634,409	772,070	778,608
Expenditures					
Salaries	300,143	342,598	244,179	318,616	350,000
Benefits	109,486	128,329	85,441	119,346	125,000
Purchased Services	17,741	31,000	12,310	15,000	31,000
Supplies	270,867	264,000	171,144	240,000	252,000
Depreciation		-			-
Commodities		29,000		10,000	8,000
Contingency		-			-
Total Expenditures	698,237	794,927	513,074	702,962	766,000
Ending Fund Balance	146,414	91,143	121,335	69,108	12,608

**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 Approved 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 Approved Budget
Beginning Fund Balance (audited)	337,072	275,942	275,942	275,942	275,942
Revenues:					
Student Fees	393,144	600,000	311,620	350,000	600,000
Total Revenues	393,144	600,000	311,620	350,000	600,000
Total Available Funds	730,216	875,942	587,562	625,942	875,942
Expenditures					
Student Activities	454,274	600,000	274,222	350,000	600,000
Total Expenditures	454,274	600,000	274,222	350,000	600,000
Ending Fund Balance	275,942	275,942	313,340	275,942	275,942

**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 Approved Budget
Beginning Fund Balance (audited)	878,274	1,197,325	1,197,325	1,197,325	1,117,325
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	140,000	180,000
Earnings on Investments					
Revenues	1,492,775	1,830,000	1,062,428	1,540,000	1,830,000
Total Available Funds	2,371,049	3,027,325	2,259,753	2,737,325	2,947,325
Expenditures					
Health Insurance Claims	1,055,864	1,650,000	1,272,891	1,500,000	1,650,000
Dental Claims	117,860	180,000	101,194	120,000	180,000
Total Expenditures	1,173,724	1,830,000	1,374,085	1,620,000	1,830,000
Ending Fund Balance	1,197,325	1,197,325	885,668	1,117,325	1,117,325

20-21 Capital Expenditure Needs

		Priority Level
Misc Tech purchase	100,000	1
School busses (annual payment)	150,250	1
District match safety grant (current year)	25,000	1
Upgraded camera cost over safety grant	14,000	1
Concrete repairs (placeholder currently)	10,000	1
Repair modular for Opps	20,000	1
	319,250	

General Fund and Other Fund's Budgets FY 2020-2021

Revenues By Fund

FY 2021

Fund	2021 Budget	Allocation Per Pupil	Percent of Budget
General Fund	\$18,575,212	\$10,391.73	81.72%
Grants Fund	\$296,534	\$165.89	1.30%
Pupil Activity Fund	\$720,000	\$402.80	3.17%
Food Services Fund	\$709,500	\$396.92	3.12%
Self-Insurance Fund	\$1,830,000	\$1,023.78	8.05%
Trust and Agency Funds	\$600,000	\$335.66	2.64%
Total	\$22,731,246	\$12,716.78	100.00%

General Fund and Other Fund's Budgets FY 2020-2021

Expenditures By Fund

FY 2021

Fund	2021 Budget	Allocation Per Pupil	Percent of Budget
General Fund	\$20,894,118	\$11,689.02	83.14%
Grants Fund	\$296,534	\$165.89	1.18%
Pupil Activity Fund	\$744,942	\$416.75	2.96%
Food Services Fund	\$766,000	\$428.53	3.05%
Self-Insurance Fund	\$1,830,000	\$1,023.78	7.28%
Trust and Agency Funds	\$600,000	\$335.66	2.39%
Total	\$25,131,594	\$14,059.63	100.00%

2020-2021
Summary of Revenues, Expenditures & Fund Balance
5 year budget

	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Budget
Beginning Fund Balance	4,090,974	1,739,453	644,834	201,149	428,674
Revenues:					
Finance Act	18,202,718	18,748,800	19,311,264	19,890,601	20,487,319
Local Sources	2,573,500	2,650,705	2,730,226	2,812,133	2,896,497
State/Federal Sources	1,498,994	1,543,964	1,590,283	1,637,991	1,687,131
Total Revenues	22,275,212	22,943,468	23,631,772	24,340,726	25,070,947
Revenue Allocations	(3,700,000)	(3,737,000)	(3,774,370)	(3,812,114)	(3,850,235)
Revenues after Allocation	18,575,212	19,206,468	19,857,402	20,528,612	21,220,713
Total Available Funds	22,666,186	20,945,921	20,502,236	20,729,761	21,649,387
Expenditures and Transfers:					
Instructional Programs	13,368,726	13,368,726	13,368,726	13,368,726	13,368,726
Support Services	6,282,361	6,282,361	6,282,361	6,282,361	6,282,361
Other Expenditures & Transfers	1,275,646	650,000	650,000	650,000	650,000
Total Expenditures	20,926,733	20,301,087	20,301,087	20,301,087	20,301,087
Reserve for Contingencies					
Total Expend. & Reserves	20,926,733	20,301,087	20,301,087	20,301,087	20,301,087
Ending Fund Balance	<u>1,739,453</u>	<u>644,834</u>	<u>201,149</u>	<u>428,674</u>	<u>1,348,300</u>

FY2020-2021 UNIFORM BUDGET SUMMARY								
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	64 Risk Related Activity
Beginning Fund Balance (Includes All Reserves)		4,090,974	1,231,484	69,108	-	32,761	275,942	1,117,325
Revenues								
Local Sources	1000 - 1999	10,605,881	416,922	412,000	-	140,000	600,000	1,830,000
Intermediate Sources	2000 - 2999	-	-	-	-	-	-	-
State Sources	3000 - 3999	11,121,101	205,288	9,500	97,576	-	-	-
Federal Sources	4000 - 4999	548,230	55,050	218,000	198,958	-	-	-
Total Revenues		22,275,212	677,260	639,500	296,534	140,000	600,000	1,830,000
Total Beginning Fund Balance and Reserves		26,366,186	1,908,744	708,608	296,534	172,761	875,942	2,947,325
Total Allocations To/From Other Funds	5600,5700, 5800	(3,700,000)	3,753,600	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(650,000)	10,000	70,000	-	580,000	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		22,016,186	5,672,344	778,608	296,534	752,761	875,942	2,947,325
Expenditures								
Instruction - Program 0010 to 2099								
Salaries	0100	7,206,084	1,463,239	-	180,626	283,256	-	-
Employee Benefits, including object 0280	0200	2,441,380	402,223	-	42,380	81,150	-	-
Purchased Services	0300,0400, 0500	1,113,819	77,795	-	17,272	72,600	200,000	-
Supplies and Materials	0600	326,668	95,447	-	19,039	23,650	400,000	-
Property	0700	46,705	505,418	-	-	63,500	-	-
Other	0800, 0900	-	321	-	-	47,400	-	-
Total Instruction		11,134,656	2,544,443	-	259,317	571,556	600,000	-
Supporting Services								
Students - Program 2100								
Salaries	0100	894,664	200,450	-	-	-	-	-
Employee Benefits, including object 0280	0200	288,396	55,101	-	-	-	-	-
Purchased Services	0300,0400, 0500	205,215	166,344	-	-	-	-	-
Supplies and Materials	0600	15,515	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Students		1,403,790	421,895	-	-	-	-	-

FY2020-2021 UNIFORM BUDGET SUMMARY								
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	64 Risk Related Activity
Instructional Staff - Program 2200								
Salaries	0100	232,959	-	-	10,053	127,908	-	-
Employee Benefits, including object 0280	0200	81,466	-	-	-	45,478	-	-
Purchased Services	0300,0400,0500	413	8,642	-	15,883	-	-	-
Supplies and Materials	0600	984	-	-	1,500	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Instructional Staff		315,823	8,642	-	27,436	173,386	-	-
General Administration - Program 2300, including Program 2303 and 2304								
Salaries	0100	309,675	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	75,381	-	-	-	-	-	-
Purchased Services	0300,0400,0500	145,300	63,104	-	-	-	-	-
Supplies and Materials	0600	29,000	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	12,700	-	-	-	-	-	-
Total School Administration		572,056	63,104	-	-	-	-	-
School Administration - Program 2400								
Salaries	0100	864,319	264,519	-	9,781	-	-	-
Employee Benefits, including object 0280	0200	273,308	72,712	-	-	-	-	-
Purchased Services	0300,0400,0500	10,792	42,879	-	-	-	-	-
Supplies and Materials	0600	7,886	25,643	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	10,026	-	-	-	-	-
Total School Administration		1,156,305	415,779	-	9,781	-	-	-
Business Services - Program 2500, including Program 2501								
Salaries	0100	363,157	133,500	-	-	-	-	-
Employee Benefits, including object 0280	0200	114,202	36,697	-	-	-	-	-
Purchased Services	0300,0400,0500	125,700	54,196	-	-	-	-	-
Supplies and Materials	0600	7,000	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Business Services		610,059	224,393	-	-	-	-	-

FY2020-2021 UNIFORM BUDGET SUMMARY								
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	64 Risk Related Activity
Operations and Maintenance - Program 2600								
Salaries	0100	951,685	78,238	-	-	-	-	-
Employee Benefits, including object 0280	0200	271,804	21,506	-	-	-	-	-
Purchased Services	0300,0400,0500	561,159	694,881	-	-	-	-	-
Supplies and Materials	0600	675,050	75,318	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Operations and Maintenance		2,459,698	869,943	-	-	-	-	-
Student Transportation - Program 2700								
Salaries	0100	725,572	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	224,374	-	-	-	-	-	-
Purchased Services	0300,0400,0500	27,000	-	-	-	-	-	-
Supplies and Materials	0600	183,000	-	-	-	-	-	-
Property	0700	64,300	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Student Transportation		1,224,247	-	-	-	-	-	-
Central Support - Program 2800, including Program 2801								
Salaries	0100	344,560	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	110,187	-	-	-	-	-	-
Purchased Services	0300,0400,0500	341,771	45,912	-	-	-	-	-
Supplies and Materials	0600	123,499	-	-	-	-	-	-
Property	0700	97,000	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Central Support		1,017,018	45,912	-	-	-	-	-
Other Support - Program 2900								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	1,830,000
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Support		-	-	-	-	-	-	1,830,000

FY2020-2021 UNIFORM BUDGET SUMMARY								
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	64 Risk Related Activity
Food Service Operations - Program 3100								
Salaries	0100	-	-	350,000	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	125,000	-	-	-	-
Purchased Services	0300,0400,0500	-	-	31,000	-	-	-	-
Supplies and Materials	0600	-	1,082	252,000	-	-	-	-
Property	0700	-	-	8,000	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Other Support		-	1,082	766,000	-	-	-	-
Enterprise Operations - Program 3200								
Salaries	0100	128,384	21,186	-	-	-	-	-
Employee Benefits, including object 0280	0200	42,698	5,824	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	2,000	-	-	-	-	-	-
Property	0700	4,000	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Enterprise Operations		177,082	27,010	-	-	-	-	-
Community Services - Program 3300								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Community Services		-	-	-	-	-	-	-
Education for Adults - Program 3400								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-	-
Total Supporting Services		8,936,077	2,077,760	766,000	37,217	173,386	-	1,830,000

FY2020-2021 UNIFORM BUDGET SUMMARY								
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	64 Risk Related Activity
Property - Program 4000								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	55,000	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
Total Property		55,000	-	-	-	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure								
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0300, 0400, 0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	0800, 0900	151,000	-	-	-	-	-	-
Total Other Uses		151,000	-	-	-	-	-	-
Total Expenditures		20,276,733	4,622,203	766,000	296,534	744,942	600,000	1,830,000
APPROPRIATED RESERVES								
Other Reserved Fund Balance (9900)	0840	-	920,141	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	124,000	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	418,535	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	130,000	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-
Total Reserves		542,535	1,050,141	-	-	-	-	-
Total Expenditures and Reserves		20,819,268	5,672,344	766,000	296,534	744,942	600,000	1,830,000

FY2020-2021 UNIFORM BUDGET SUMMARY								
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	64 Risk Related Activity
BUDGETED ENDING FUND BALANCE								
Non-spendable fund balance (9900)	6710	-	-	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	-	-	-	-	1,117,325
TABOR 3% emergency reserve (9321)	6721	574,401	-	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	340,000	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	12,608	-	7,819	275,942	-
Unassigned fund balance (9900)	6770	282,517	-	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-
Total Ending Fund Balance		1,196,918	-	12,608	-	7,819	275,942	1,117,325