

REQUEST FOR BOARD ACTION

To: ESD Board of Education, Superintendent Bissonette
From: ESD Finance Director, Ron Patera 
Date: May 14, 2019
Business Date: May 20, 2019
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.

Staff has also presented the basic budget assumptions to the District Accountability Committees March 27th and May 15th.

As we entered the 2019-2020 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. These Board values have been represented throughout this budget development process. All the suggestions made were consistently aligned with the values enumerated by the budget goals.

While the District remains financially sound and strategically well managed, preparing a balanced General Fund budget continues to be a challenge. Although the State has increased funding over the past few years, the dramatic reductions in prior years and inconsistent funding levels still continues to take its toll on the district's ability to expand programs and address ongoing capital needs.

As for the rest of the funds there are only a few minor changes from the current year to the upcoming fiscal cycle. There remains a transfer to the Food Service Fund due to declining enrollment and the onerous federal mandates that have eroded participation.

In the Pupil Activity Fund, the current subsidy was maintained, while utilizing more of the beginning reserves to balance this fund's budget.

The federal government has not released preliminary allocations for the consolidated federal grant, while the State has not given us final approval on several other grants, so the numbers for the Grant Fund have not changed. The District will have better funding numbers by the time the budget needs to be approved at the end of June.

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 \$3,007,509 in the General Fund. For Fiscal Year 2019-2020 it is anticipated that the General Fund will end the year with a \$2,013,051 fund balance, which also includes the TABOR reserve, and a \$407K reserve per district policy. This is a reduction of approximately \$1M, which includes \$490,000 for the MLO carryover and it will leave the General Fund with a 9.88% 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	\$20,374,051
• Food Service Fund	\$795,238
• Grants Fund	\$335,059
• Pupil Activity Fund	\$715,850
• Bond Redemption Fund	\$1,631,000
• Self-Insurance Fund	\$1,830,000
• Student Activity Fund	<u>\$600,000</u>
○ Total	\$26,281,198

General Fund
2019-20 Budget
Summary of Revenues, Expenditures & Fund Balance

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
BFB	2,982,650	3,186,387	3,186,387	3,186,387	3,007,509
Revenues:					
Finance Act	17,235,744	18,579,548	12,377,623	18,579,512	19,304,812
Local Sources	717,244	3,512,490	2,438,658	3,522,990	2,578,500
State/Federal Sources	1,569,187	1,929,453	1,582,193	1,873,987	1,546,653
Total Revenues	19,522,175	24,021,491	16,398,474	23,976,489	23,429,965
Revenue Allocations	(2,579,826)	(3,465,259)	(2,360,851)	(3,465,259)	(4,050,000)
Revenues after Allocation	16,942,349	20,556,232	14,037,623	20,511,230	19,379,965
Total Available Funds	19,924,999	23,742,619	17,224,010	23,697,617	22,387,474
Expenditures and Transfers:					
Instructional Programs	12,913,463	13,128,904	9,358,747	12,796,001	13,564,077
Support Services	4,635,891	6,434,942	4,875,696	6,190,106	6,213,974
Other Expenditures & Transfers	556,000	1,704,000	596,000	1,704,000	596,000
Total Expenditures	18,105,354	21,267,846	14,830,443	20,690,108	20,374,051
Total Expenditures & Transfers	18,105,354	21,267,846	14,830,443	20,690,108	20,374,051
TABOR Reserve (9321)	-	634,106	-	-	598,543
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	-	-	137,366
Reserve per District Policy (9315)	-	425,357	-	-	407,481
Assigned Reserves	-	1,464,162	-	-	1,509,056
Non-Assigned Reserves (9900)	-	1,010,611	-	-	504,367
Ending Fund Balance (Reserves Included)	1,819,645	2,474,773	2,393,567	3,007,509	2,013,423

General Fund
2019-20 Budget
Summary of Revenues

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Finance Act					
Property Taxes	4,097,379	5,670,967	2,564,798	5,670,967	6,391,412
State Equalization	12,163,692	11,783,345	8,996,511	11,783,345	11,960,407
Specific Ownership Taxes	974,673	1,125,236	816,314	1,125,200	952,993
	17,235,744	18,579,548	12,377,623	18,579,512	19,304,812
Other Local Sources					
Improvement fees	62,084	260,000	199,849	260,000	260,000
Cell Phone Tower Lease	59,382	65,000	37,654	65,000	65,000
Investment	7,643	70,000	70,823	80,000	70,000
Tuition/Fees/Other	558,135	560,000	486,085	560,000	560,000
Technology fee	30,000	33,500	33,921	34,000	33,500
MLO		1,590,000	676,336	1,590,000	1,590,000
Proceeds for Bus Purchase		933,990	933,990	933,990	
	717,244	3,512,490	2,438,658	3,522,990	2,578,500
State/Federal Sources					
Vocational	33,944	25,000	19,572	20,000	20,000
ECEA	673,018	442,108	408,811	442,108	442,108
Transportation	232,711	199,000	199,152	199,152	199,000
IDEA	405,160	407,357	165,155	407,357	407,357
IDEA Preschool	13,632	17,812	-	17,812	17,812
READ Act	42,380	50,000	51,757	50,000	50,000
Other Federal Sources/Misc. Rev	168,342	61,000	121,188	121,000	61,000
Rural Schools		391,784	391,784	391,784	245,984
Safety Grant		103,392			103,392
BEST Grant		232,000	224,774	224,774	-
	1,569,187	1,929,453	1,582,193	1,873,987	1,546,653
Total Revenues before Allocations	19,522,175	24,021,491	16,398,474	23,976,489	23,429,965
Revenue Allocations:					
Total Revenue Allocations	(2,579,826)	(3,465,259)	(2,360,851)	(3,465,259)	(4,050,000)
	(2,579,826)	(3,465,259)	(2,360,851)	(3,465,259)	(4,050,000)
Total Revenues after Allocations	16,942,349	20,556,232	14,037,623	20,511,230	19,379,965

General Fund 2019-20 Budget Summary of Expenditures					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Instructional Programs:					
Running Creek Elementary	2,078,108	2,205,698	1,535,613	2,150,556	2,321,713
Singing Hills Elementary	2,612,913	2,710,395	1,980,996	2,642,635	2,593,130
Elizabeth Middle School	2,750,970	3,002,436	2,147,803	2,927,375	3,205,736
Elizabeth High School	4,856,537	4,583,039	3,229,320	4,468,463	4,791,061
Frontier High School	614,935	627,336	465,015	606,973	652,438
	12,913,463	13,128,904	9,358,747	12,796,001	13,564,077
Support Services:					
Special Services	1,187,902	1,343,580	1,010,533	1,226,028	1,432,079
Board of Education	96,615	111,700	72,895	108,908	111,700
Office of the Superintendent	294,490	409,056	265,740	398,830	434,653
Fiscal Services and Human Resources	453,658	484,181	358,142	472,076	515,079
Technology Services	477,911	517,615	372,584	504,675	617,971
Facility Services	306,885	344,972	288,609	336,348	364,978
Transportation Services	988,937	2,157,749	1,863,700	2,103,805	1,281,277
District-Wide Support	249,085	357,911	158,897	348,963	699,771
Early Childcare	580,408	708,178	484,596	690,474	756,465
	4,635,891	6,434,942	4,875,696	6,190,106	6,213,974
Other Expenditures & Transfers:					
Transfer to Bond Fund	556,000	596,000	596,000	596,000	596,000
	556,000	1,108,000	676,336	1,108,000	
		1,704,000	1,272,336	1,704,000	596,000
Total Expenditures	18,105,354	21,267,846	15,506,779	20,690,108	20,374,051

General Fund 2019-20 Budget Running Creek Elementary					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Instruction:					
Salaries:					
Teachers		828,039	574,149	807,338	896,145
Benefits		304,749	207,722	297,130	329,815
Purchased Services		21,465	15,169	20,928	21,465
Supplies		34,120	29,886	33,267	34,120
Technology improvement		20,800	13,643	20,280	20,800
	-	1,209,173	840,569	1,178,944	1,302,345
Special Education:					
Salaries:		190,105	116,421	185,352	205,741
Benefits		61,314	40,239	59,781	66,357
Purchased Services		850	713	829	850
Supplies		1,500	1,100	1,463	1,500
	-	253,769	158,473	247,425	274,448
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		146,730	104,064	143,062	158,799
Benefits		55,863	39,342	54,466	60,458
Purchased Services		550	379	536	550
Supplies		935	865	912	935
	-	204,078	144,650	198,976	220,741
Office of the Principal:					
Salaries:					
Regular		115,955	84,865	113,056	115,955
Benefits		37,838	29,775	36,892	37,838
Purchased Services		4,275	918	4,168	4,275
Supplies		930	742	907	930
	-	158,998	116,300	155,023	158,998
Building Services:					
Salaries:					
Custodians		93,188	69,272	90,858	99,944
Benefits		30,999	21,505	30,224	33,246
Utilities		103,548	73,859	100,959	103,548
Capital Improvements		42,413	12,136	41,353	18,910
Purchased Services		77,791	77,144	75,846	77,791
Supplies		31,741	21,705	30,947	31,741
	-	379,680	275,621	370,188	365,181
Total	-	2,205,698	1,535,613	2,150,556	2,321,713

General Fund 2019-20 Budget Singing Hills Elementary					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Instruction:					
Salaries:					
Teachers - Regular/Substitutes		915,799	686,412	892,904	991,123
Benefits		354,438	254,969	345,577	383,591
Purchased Services		21,595	20,465	21,055	21,595
Supplies		37,500	34,131	36,563	37,500
Technology improvement		26,000	15,926	25,350	26,000
	-	1,355,332	1,011,903	1,321,449	1,459,809
Special Education:					
Salaries:		231,110	188,455	225,332	247,865
Benefits		114,211	95,160	111,356	122,491
Purchased Services		850	1,432	829	850
Supplies		1,500	897	1,463	1,500
	-	347,671	285,944	338,979	372,707
Support Services:					
Salaries:					
Attend./Counselors/Health/Lib.		117,670	80,190	114,728	126,201
Benefits		53,606	36,620	52,266	57,492
Purchased Services		50	166	49	50
Supplies		1,480	1,047	1,443	1,480
	-	172,806	118,023	168,486	185,224
Office of Principal:					
Salaries:					
Regular		118,601	87,145	115,636	118,601
Benefits		38,405	30,009	37,445	38,405
Purchased Services		350	-	341	350
Supplies		800	621	780	800
	-	158,156	117,775	154,202	158,156
Building Services:					
Salaries:					
Custodians		104,229	56,479	101,623	111,786
Benefits		39,604	21,799	38,614	42,475
Utilities		94,465	62,805	92,103	94,465
Capital Improvements		289,623	209,607	282,382	20,000
Purchased Services		109,300	85,393	106,568	109,300
Supplies		39,209	11,268	38,229	39,209
	-	676,430	447,351	659,519	417,235
Total	-	2,710,395	1,980,996	2,642,635	2,593,130

General Fund 2019-20 Budget Elizabeth Middle School					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Instruction:					
Salaries:					
Teachers - Regular		1,052,628	726,509	1,026,312	1,139,207
Benefits		357,600	248,942	348,660	387,013
Purchased Services		21,946	10,992	21,397	21,946
Supplies		107,833	88,513	105,137	107,833
Technology improvement		31,656	22,675	30,865	31,656
	-	1,571,663	1,097,631	1,532,371	1,687,654
Special Education:					
Salaries:		258,777	206,018	252,308	277,538
Benefits		109,635	89,452	106,894	117,584
Purchased Services		850		829	850
Supplies		1,500	342	1,463	1,500
	-	370,762	295,812	361,493	397,472
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		193,919	146,003	189,071	207,978
Benefits		81,403	57,473	79,368	87,305
Purchased Services		1,268	-	1,236	1,268
Supplies		2,294	1,241	2,237	2,294
SRO					27,750
	-	278,884	204,717	271,912	326,595
Office of Principal:					
Salaries:					
Regular		181,630	134,452	177,089	181,630
Benefits		57,237	43,596	55,806	57,237
Purchased Services		2,517	257	2,454	2,517
Supplies		2,256	1,361	2,200	2,256
	-	243,640	179,666	237,549	243,640
Building Services:					
Salaries:					
Custodians		128,822	93,012	125,601	138,162
Benefits		48,939	33,438	47,716	52,487
Utilities		154,873	93,295	151,001	154,873
Capital Improvements		57,360	42,404	55,926	57,360
Purchased Services		104,550	87,425	101,936	104,550
Supplies		42,943	20,403	41,869	42,943
	-	537,487	369,977	524,050	550,375
Total	-	3,002,436	2,147,803	2,927,375	3,205,736

General Fund 2019-20 Budget Elizabeth High School					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Instruction:					
Salaries:					
Teachers - Regular		1,645,137	1,185,074	1,604,009	1,764,409
Benefits		570,471	407,107	556,209	611,830
Purchased Services		132,872	75,797	129,550	132,872
Supplies/Other		94,825	55,202	92,454	94,825
Technology improvement		62,000	28,241	60,450	62,000
	-	2,505,305	1,751,421	2,442,672	2,665,937
Special Education:					
Salaries:		328,932	262,659	320,709	355,987
Benefits		138,271	109,103	134,814	149,644
Purchased Services		850	217	829	850
Supplies		1,500	1,074	1,463	1,500
	-	469,553	373,053	457,814	507,980
Support Services:					
Salaries:					
Attendance/Counselors/Health/Library		211,279	143,281	205,997	228,657
Benefits		81,271	51,686	79,239	87,956
Purchased Services		600	1,188	585	600
Supplies		10,600	2,409	10,335	10,600
SRO					27,750
	-	303,750	198,564	296,156	355,562
Office of Principal:					
Salaries:					
Regular		266,237	194,347	259,581	266,237
Benefits		85,114	59,274	82,986	85,114
Purchased Services		4,000	1,293	3,900	4,000
Supplies		3,900	1,463	3,803	3,900
	-	359,251	256,377	350,270	359,251
Building Services:					
Salaries:					
Custodians		216,641	168,879	211,225	232,347
Benefits		82,035	68,447	79,984	87,983
Utilities		251,654	170,799	245,363	251,654
Capital Improvements		164,503	60,824	160,390	100,000
Purchased Services		163,133	133,811	159,055	163,133
Supplies		67,214	47,145	65,534	67,214
	-	945,180	649,905	921,551	902,331
Total	-	4,583,039	3,229,320	4,468,463	4,791,061

General Fund 2019-20 Budget Frontier High School					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Instruction:					
Salaries:					
Teachers - Regular		145,684	118,156	142,042	157,667
Benefits		54,648	40,166	53,282	59,143
Purchased Services		15,450	12,194	15,064	15,450
Supplies		10,150	5,726	9,896	10,150
Technology improvement		4,800	2,832		4,800
	-	230,732	179,074	220,284	247,209
Special Education:					
Salaries:		14,948	11,359	14,574	16,592
Benefits		3,256	4,105	3,175	3,614
Support Services:		-		-	-
Salaries:		-		-	-
Attendance/Counselors/Health/Library		15,362	11,679	14,978	15,362
Benefits		3,323	2,558	3,240	3,323
Purchased Services		-	-	-	-
	-	36,889	29,701	35,967	38,891
Office of Principal:					
Salaries:					
Regular		104,750	76,342	102,131	104,750
Benefits		27,723	22,368	27,030	27,723
Purchased Services		1,000	970	975	1,000
Supplies		1,700	1,687	1,658	1,700
	-	135,173	101,367	131,794	135,173
Building Services:					
Salaries:					
Custodians		70,490	48,919	68,728	75,601
Benefits		20,845	15,281	20,324	22,356
Utilities		99,687	55,899	97,195	99,687
Capital Improvements		12,240	4,934	11,934	12,240
Purchased Services		15,679	18,243	15,287	15,679
Supplies		5,601	11,597	5,461	5,601
	-	224,542	154,873	218,928	231,164
Total	-	627,336	465,015	606,973	652,438

General Fund
2019-20 Budget
Special Services

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Special Education-Administration					
Salaries:		132,384	103,862	129,074	143,273
Benefits		41,144	41,144	40,115	45,670
Purchased Services		331,245	260,790	322,964	331,245
Supplies		47,500	26,449	46,313	47,500
	-	552,273	432,245	538,466	567,687
Special Education-Related Services					
Salaries:				-	
Opps Program		140,401	133,622	136,891	151,949
SLPs & Ots		207,111	155,565	201,933	224,146
Psychologists		154,201	89,761	150,346	166,884
Subs		40,000	38,370	39,000	43,290
Bus Paras		45,000	18,447	43,875	48,701
Benefits		-		-	-
Opps Program		56,665	48,242	55,248	61,326
SLPs & Ots		61,814	46,564	60,269	66,898
Psychologists		53,145	27,113	51,816	57,516
Subs		10,970	14,609	10,696	11,872
Bus Paras		22,000	5,995	21,450	23,810
	-	791,307	578,288	687,562	856,392
Detention Center Payment			-	-	8,000
Total	-	1,343,580	1,010,533	1,226,028	1,432,079

General Fund
2019-20 Budget
Transfers

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Other Expenditures and Transfers					
Transfer to Grants		20,000	20,000	20,000	20,000
Transfer to Food Service		70,000	70,000	70,000	70,000
Transfer to Athletics		506,000	506,000	506,000	506,000
Total	-	596,000	596,000	596,000	596,000

General Fund 2019-20 Budget Technology Services					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Instructional/Informational Services:					
Salaries:					
Regular		303,132	218,987	295,554	325,109
Benefits		101,783	74,135	99,238	109,162
Purchased Services		63,700	41,754	62,108	63,700
Supplies		49,000	37,708	47,775	49,000
MLO Technology					71,000
	-	517,615	372,584	504,675	617,971
Total	-	517,615	372,584	504,675	617,971

General Fund 2019-20 Budget Board of Education					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Board of Education:					
Elections Expense		11,000	7,334	10,725	11,000
Purchased Professional Services		65,000	44,329	63,375	65,000
Supplies		1,000	2,007	975	1,000
	-	77,000	53,670	75,075	77,000
CASB		12,700	11,433	12,383	12,700
Board Discretionary		22,000	7,792	21,450	22,000
	-	34,700	19,225	33,833	34,700
Total	-	111,700	72,895	108,908	111,700

General Fund 2019-20 Budget Office of the Superintendent					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Office of the Superintendent:					
Salaries:					
Regular		275,283	186,674	268,401	295,241
Benefits		77,773	50,718	75,829	83,412
Purchased Services		20,000	15,301	19,500	20,000
Supplies		20,000	7,188	19,500	20,000
		393,056	259,881	383,230	418,653
Community Relations Services:					
Communications Support		16,000	5,859	15,600	16,000
		16,000	5,859	15,600	16,000
Total		409,056	265,740	398,830	434,653

General Fund
2019-20 Budget
Fiscal Services and Human Resources

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Finance Office:					
Salaries:					
Regular		323,915	238,226	315,817	347,399
Benefits		102,266	77,418	99,709	109,680
Purchased Services		51,500	37,779	50,213	51,500
Supplies		6,500	4,719	6,338	6,500
Total		484,181	358,142	472,076	515,079

General Fund 2019-20 Budget Facility Services					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Building Maintenance:					
Salaries:					
Regular		206,570	173,283	201,406	221,546
Benefits		69,372	52,348	67,638	74,401
Purchased Services		47,000	47,208	45,825	47,000
Supplies		10,000	12,462	9,750	10,000
Utilities		12,030	3,308	11,729	12,030
Total	-	344,972	288,609	336,348	364,978

General Fund 2019-20 Budget Transportation Services					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Transportation Services:					
Salaries:					
Bus Drivers		505,490	377,685	492,853	542,138
Benefits		153,613	127,018	149,773	164,750
Purchased Services		37,300	35,508	36,368	37,300
Supplies		8,000	5,054	7,800	8,000
	-	704,403	545,265	686,793	752,188
Bus Maintenance:					
Salaries:					
Mechanics		99,984	73,485	97,484	107,233
Benefits		34,267	27,867	33,410	36,751
Purchased Services		2,000	4,736	1,950	2,000
Supplies		179,505	101,447	175,017	179,505
Property		1,118,990	1,098,406	1,091,015	185,000
	-	1,434,746	1,305,941	1,398,877	510,489
Building Services:					
Utilities		18,600	12,494	18,135	18,600
	-	18,600	12,494	18,135	18,600
Total	-	2,157,749	1,863,700	2,103,805	1,281,277

General Fund 2019-20 Budget District-Wide Support					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Property Insurance				-	
District-Wide Utilities		50,000	39,892	48,750	50,000
Unemployment Insurance		4,000	41	3,900	4,000
Treasurers Fees		11,000	8,270	10,725	11,000
Postage		4,000	2,474	3,900	4,000
Workers Comp.		4,000	3,266	3,900	4,000
Advertising		8,000	7,571	7,800	8,000
Testing Purchased Services		34,000	42,075	33,150	34,000
Security Personnel				-	
Safety Grant		155,109		151,231	80,000
MLO Stipends/Hard to Fill					410,000
Nurse				-	
Salary		55,118	40,777	53,740	60,350
Benefits		18,300	8,974	17,843	20,037
Supplies and PS		3,500		3,413	3,500
Wellness		-		-	-
Salaries		8,831	5,557	8,610	8,831
Benefits		2,053	-	2,002	2,053
ACA Benefits				-	
Total	-	357,911	158,897	348,963	699,771

General Fund
2019-20 Budget
Early Childhood Services

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Preschool					
Salaries					
Regular		303,530	206,036	295,942	325,536
Benefits		128,884	97,175	125,662	138,228
Special Education:		-		-	-
Salaries:		62,421	44,342	60,860	66,947
Benefits		20,158	15,893	19,654	21,619
Purchased Services		8,650	9,541	8,434	8,650
Supplies		27,500	14,201	26,813	27,500
	-	551,143	387,188	537,364	588,480
Kids Club					
Salaries:					
Regular		114,497	73,459	111,635	122,798
Benefits		36,538	21,415	35,625	39,187
Purchased Services		2,000	1,247	1,950	2,000
Supplies		4,000	1,287	3,900	4,000
	-	157,035	97,408	153,109	167,985
Total		708,178	484,596	690,474	756,465

Pupil Activity Fund 2019-20 Budget					
	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Beginning Fund Balance (audited)	55,625	120,601	116,561	116,561	120,601
Revenues:					
Local Revenue/Gate Receipts	123,445	140,000	125,538	130,000	140,000
Transfer from General Fund	459,000	506,000	486,000	506,000	506,000
Total Revenues	582,445	646,000	611,538	636,000	646,000
Total Available Funds	638,070	766,601	728,099	752,561	766,601
Expenditures					
Salaries, equipment and supplies	562,145	665,850	507,949	637,000	715,850
Total Expenditures	562,145	665,850	507,949	637,000	715,850
Ending Fund Balance	75,925	100,751	220,150	115,561	50,751

Food Service Fund
2019-20 Budget

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Approved Budget
Beginning Fund Balance (audited)	51,898	143,725	104,807	104,807	100,431
Revenues:					
Sales	421,527	424,155	330,764	420,000	415,000
Federal Aid	243,486	215,619	142,059	200,000	210,000
State Aid	9,532	9,464	6,594	9,000	9,464
Miscellaneous	6,583	7,000	11,569	11,569	7,000
Commodities		29,000		29,000	29,000
Transfer from General Fund		70,000	50,000	70,000	70,000
Total Revenues	681,128	755,238	540,986	739,569	740,464
Total Available Funds	733,026	898,963	645,793	844,376	840,895
Expenditures					
Salaries	269,920	330,945	230,953	330,945	360,945
Benefits	98,317	100,293	79,574	100,000	110,293
Purchased Services	28,101	31,000	15,212	20,000	31,000
Supplies	318,121	264,000	231,467	264,000	264,000
Depreciation	3,111	-			-
Commodities		29,000		29,000	29,000
Contingency		-			-
Total Expenditures	717,570	755,238	557,206	743,945	795,238
Ending Fund Balance	15,456	143,725	88,587	100,431	45,657

Grants Fund
2019-20 Budget

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Beginning Fund Balance (audited)					
Revenues:					
Title I	156,148	164,884	53,335	164,884	164,884
Title II	41,455	40,507	16,699	40,507	40,507
ELPA	14,831	15,169	4,237	15,169	15,169
Title III	-	-	-	-	-
Title IV		10,752	4,950	10,752	10,752
Perkins	12,460	11,407	3,509	10,000	11,407
Gifted and Talented	48,589	67,000	39,443	67,000	67,000
Miscellaneous	1,050	1,340	1,340	1,340	1,340
State Library Grant	3,000	4,000	4,000	4,000	4,000
State Tech Grant					
Transfer from General Fund	4,084	20,000	20,000	20,000	20,000
Total Revenues	281,617	335,059	147,513	333,652	335,059
Total Available Funds	281,617	335,059	147,513	333,652	335,059
Expenditures					
Grants	281,617	335,059	170,170	333,059	335,059
Total Expenditures	281,617	335,059	170,170	333,059	335,059

Student Activity Fund
2019-20 Budget

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Beginning Fund Balance (audited)	224,730	337,072	310,216	310,216	337,072
Revenues:					
Student Fees	557,425	600,000	403,874	520,000	600,000
Total Revenues	557,425	600,000	403,874	520,000	600,000
Total Available Funds	782,155	937,072	714,090	830,216	937,072
Expenditures					
Student Activities	561,549	600,000	315,791	520,000	600,000
Total Expenditures	561,549	600,000	315,791	520,000	600,000
Ending Fund Balance	220,606	337,072	398,299	310,216	337,072

Self Insurance Fund
2019-20 Budget

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Beginning Fund Balance (audited)	884,075	878,274	924,592	924,592	989,592
Revenues:					
Health Premiums	1,281,092	1,650,000	917,107	1,400,000	1,650,000
Dental Premiums	232,411	180,000	101,143	135,000	180,000
Earnings on Investments	-	-	-	-	-
Revenues	1,513,503	1,830,000	1,018,250	1,535,000	1,830,000
Total Available Funds	2,397,578	2,708,274	1,942,842	2,459,592	2,819,592
Expenditures					
Health Insurance Claims	1,113,223	1,650,000	918,020	1,300,000	1,650,000
Dental Claims	149,136	180,000	83,347	170,000	180,000
Contingency	-	-	-	-	-
Total Expenditures	1,262,359	1,830,000	1,001,367	1,470,000	1,830,000
Ending Fund Balance	1,135,219	878,274	941,475	989,592	989,592

Bond Redemption Fund
2019-20 Budget

	2017-2018 Activity	2018-2019 Adopted Budget	2018-2019 Activity to 3/31/2019	2018-2019 Estimated Actual	2019-2020 Proposed Budget
Beginning Fund Balance (audited)	2,080,362	2,147,802	2,163,623	2,163,623	1,628,623
Revenues:					
Property Taxes	1,743,715	60,000	748,785		2,377
Transfer from GF		1,108,000		1,108,000	
Total Revenues	1,743,715	1,168,000	748,785	1,108,000	2,377
Total Available Funds	3,824,077	3,315,802	2,912,408	3,271,623	1,631,000
Expenditures					
Bond Principal	1,360,000	1,580,000	1,510,000	1,510,000	1,600,000
Bond Interest	342,525	80,000	70,663	130,000	30,000
Paying Agent Fees		3,000	500	3,000	1,000
Reserve for Contingencies					
Total Expenditures	1,702,525	1,663,000	1,581,163	1,643,000	1,631,000
Ending Fund Balance	2,121,552	1,652,802	1,331,245	1,628,623	-