

Two Rivers Community School SY18-19 Budget

School Year	2015-16	2016-17	2017-18		2018-19
Fund	General Operating	General Operating	General Operating	% Difference SY1718 - SY18-19	General Operating
<i>Physical Pupil Count</i>	212.00	228	299	17.06%	350
<i>Funded Pupil Count</i>	203.60	219.1	283.04	17.59%	332.84
PER PUPIL REVENUE	\$7,287	\$7,514.51	\$7,904.59	4.66%	\$8,273.00
Fund Balance	175,874.00	477,989.00	851,881.00	20.44%	1,026,000.00
1310 · Kindergarten revenue	37,440.00	28,230.00	79,000.00	7.66%	85,050.00
1740 · Fees	52,000.00	61,000.00	101,700.00	4.28%	106,050.00
1747 · Bus Fees	6,850.00	11,000.00	540.00	-100.00%	
1758 · Mexico Fundraiser/Fees	26,300.00	28,000.00	36,600.00	36.61%	50,000.00
1600 · Food Service	18,500.00	24,000.00	31,473.68	90.64%	60,000.00
1900 · Fndraising, Contributions and donations	40,000.00	40,400.00	59,800.00	-49.83%	30,000.00
1910 · Rental of building	400.00	0.00	0.00		0.00
1980 · Daniel's Grant (Other private grants)	50,000.00	0.00	0.00		0.00
3000 · Mill Levy Override			0.00		99,149.71
2000 · Revenue from Intermediate Sources- Mineral Lease ad other federal or state grants	0.00	0.00	0.00		0.00
3113 · Capital construction/(State Funding)	53,474.00	60,708.00	73,216.00	13.58%	83,160.07
3115-At-Risk supplemental aid reimbursement at 50%	24,885.01	17,996.70	18,420.00	102.77%	37,351.00
3130 · ECEA - Sped	5,541.00	13,821.31	20,601.96	32.05%	27,204.00
3139 · ELPA PD	3,919.00	5,027.91	9,227.43	71.69%	15,843.00
3140 · ELPA	2,633.00	3,497.92	6,736.53	78.80%	12,045.00
3150 · ECEA- Gifted and Talented	3,572.00	972.00	2,915.14	-22.10%	2,271.00
3160 · Transportation reimbursement	10,000.00	3,012.52	11,497.96	0.00%	11,497.96
3206 · READ Act	10,924.00	7,035.75	2,445.92	4.21%	2,549.00
Rural Schools					47,950.00
4027 · IDEA	9,133.00	21,526.20	31,540.00	48.81%	46,935.00
T2- Title IIA- Interventionist	0.00	0.00	2,610.00	-8.77%	2,381.00
4365 · Title III	1,410.00	1,621.00	2,658.00	94.54%	5,171.00
4954 · (9202) Title I - Homeless	812.00	1,360.00	1,584.00	0.00%	1,584.00
4954 · (5282) CCSP Grant Year 2/ Year 3	196,500.00	0.00	0.00		0.00
5710 · Per pupil funding (100%)	1,483,614.08	1,646,429.14	2,237,315.15	23.08%	2,753,585.32
<i>Total Revenues (not including fund balance)</i>					3,479,777.06
TOTAL REVENUE (including fund balance)	2,213,781.09	2,453,627.45	3,581,762.78	25.80%	4,505,777.06
EXPENSE					
0100 · Salaries of Regular Employees	798,250.00	908,000.00	1,282,161.00	18.08%	1,514,000.00
0110 · Salaries for unused sick/personal days	8,000.00	4,200.00	6,000.00	0.00%	6,000.00
0120 · Salaries of temporary employees-subs	10,000.00	9,000.00	15,000.00	33.33%	20,000.00
0221 · Medicare	11,763.00	13,620.00	19,232.42	18.08%	22,710.00
0215 · Unemployment insurance	3,259.00	3,632.00	5,128.64	18.08%	6,056.00
0230 · PERA contributions	155,354.00	179,634.00	256,071.14	26.29%	323,400.00
0250 · Health insurance	70,000.00	92,056.00	122,441.76	64.53%	201,450.00
0311 · Treasurer's collection fees	0.00	0.00	250.00	0.00%	250.00
0313 · Banking Service Fees	3,400.00	9,000.00	12,500.00	20.00%	15,000.00
0314 · Other Professional Services- Paying agent fees	2,500.00	5,000.00	2,000.00	0.00%	2,000.00
0320 · SPED Professional-technical services	30,856.00	25,000.00	45,630.00	64.37%	75,000.00
0331 · Legal services	5,000.00	6,000.00	5,000.00	100.00%	10,000.00
0332& 0336 · Audit & accounting services	21,000.00	18,000.00	25,000.00	20.00%	30,000.00
0335 · Medical Services		1,000.00	1,000.00	20.00%	1,200.00
0339 · Other professional Services - musical, nursing etc.	17,000.00	24,000.00	5,000.00	40.00%	7,000.00
0340 · Technical services	10,600.00	1,500.00	1,530.00	30.72%	2,000.00
0350 · Employee Development	2,000.00	23,700.00	25,000.00	20.00%	30,000.00
0390 · (0399) CDE Administration fee	14,496.00	16,464.29	5,576.70	393.77%	27,535.85
0410-0420 · Purchased property serv. (alarm, trash, snow, water)	9,676.00	10,600.00	33,808.00	13.88%	38,500.00

0431 - Repairs and maintenance of non-technology (Bus and HVAC)	0.00	10,000.00	20,000.00	50.00%	30,000.00
0432 - Repairs and maintenance of technooogy	3,000.00	5,000.00	3,000.00	0.00%	3,000.00
0441 - Rent/Mortgagel of land and buildings	139,668.00	38,000.00	303,876.37	119.54%	667,140.00
0442 - Rental of equipment	2,500.00	6,600.00	8,000.00	0.00%	8,000.00
0520 - Insurance: Liab, Prop, D&O, student	19,259.00	19,451.59	26,451.00	20.98%	32,000.00
0523 - Vehicle Insurance	0.00	0.00	5,200.00	44.23%	7,500.00
0526 - Workers' Comp insurance	8,722.00	8,809.22	10,339.00	45.08%	15,000.00
0530- Communications; Phones/postage/Internet/GPS/Radio	7,290.00	15,000.00	10,000.00	20.00%	12,000.00
0540 - Advertising, Marketing & Recruiting	1,000.00	5,000.00	14,000.00	0.00%	14,000.00
0580 - Travel, registration, entrance (Professional Development)	29,565.00	6,295.00	2,500.00	20.00%	3,000.00
0582- Mexico Trip	33,800.00	36,250.00	36,600.00	36.61%	50,000.00
0595 - District Purchased Svcs-Admin	47,169.00	49,392.87	68,000.00	21.48%	82,607.56
0610 - General Instructional supplies	44,397.00	14,000.00	10,000.00	-80.00%	2,000.00
0611 - Office supplies	1,000.00	2,000.00	5,000.00	-80.00%	1,000.00
0610A -Cleaning Supplies	5,000.00	5,050.00	10,000.00	-90.00%	1,000.00
0620 - Utility services- Energy-Fuel	11,500.00	22,000.00	39,201.00	14.79%	45,000.00
0631 - Purchased Student Food Service	18,500.00	25,000.00	31,473.68	1.67%	32,000.00
0631B- Other Food Costs	2,000.00	2,500.00	2,990.00	-3.01%	2,900.00
0650 - Electronic media materials	3,700.00	20,000.00	20,000.00	142.50%	48,500.00
0680 - PBL Budget	38,000.00	38,000.00	55,000.00	-12.73%	48,000.00
0700 - Property-major Renovations	40,000.00	5,000.00	0.00		0.00
0710 - Building Condition Assessment	6,500.00	0.00	0.00		0.00
0718 - Building environmental study Phase I, building survery, construction manager	30,000.00	0.00	0.00		0.00
0732 - Vehicles	12,000.00	50,000.00	90,000.00	-100.00%	0.00
0733 - Furniture and fixtures	50,000.00	2,000.00	0.00		0.00
0734 - Technology Equipment	0.00	2,000.00	2,000.00	0.00%	2,000.00
0735 - Capital and Non-capital equipment	93,082.00	0.00	3,000.00	-100.00%	0.00
0810 - Dues and fees	6,000.00	6,060.00	4,000.00	60.00%	6,400.00
0833-0913 - Loan Servicing (Loan B) CSDC	52,428.00	17,500.00	0.00		0.00
0832-0912 - Loan Servicing (Loan C) Operating LOC	7,991.00	21,200.00	0.00		0.00
61-8105 Repair and Replacement Fund			25,000.00	0.00%	25,000.00
TOTAL EXPENSE	1,887,225.00	1,782,514.98	2,673,960.71	29.78%	3,470,149.41
Surplus/Deficit					9,627.65
NET OPERATING INCOME	326,556.09	671,112.48	907,802.07	14.08%	1,035,627.65
OTHER SOURCES/USES OF FUNDS					
9900- Biuilding Reserve Fund		452,000.00	500,000.00	-20.00%	400,000.00
Tabor Reserve 3%	47,956.86	52,755.04	71,471.28	23.64%	88,365.19
SURPLUS/(SHORTFALL)	278,599.23	166,357.44	336,330.79	62.72%	547,262.46
9321-Restricted TABOR	47,956.86	52,755.04	71,471.28	23.64%	88,365.19
Unrestricted Fund Balance	278,599.23	166,357.44	361,330.79	51.46%	547,262.46
Unrestricted Fund Balance as % of Total Expenses	14.76%	9.33%	13.51%	16.71%	15.77%
Enrollment by Grade:	2015-16	2016-17	2017-18		2018-19
Pre-School			0		0
Kindergarten	21	20	38	2.63%	39
1st Grade	21	25	26	69.23%	44
2nd Grade	24	21	30	0.00%	30
3rd Grade	23	22	28	28.57%	36
4th Grade	27	24	31	19.35%	37
5th Grade	23	26	43	-18.60%	35
6th Grade	27	40	32	43.75%	46
7th Grade	24	26	43	-4.65%	41
8th Grade	23	24	28	50.00%	42
Total Enrollment:	213	228	299	17.06%	350
Total PPR	203.6	219.6	283.04	17.59%	332.84

Monthly Operating Cost		\$148,542.91	\$222,830.06	29.78%	\$289,179.12
Months of Cash on Hand Must be 60 days > 2 months		4.517970292	4.07396593	-12.09%	3.58126706
Months of Unassigned Fund Balance on Hand > 2monts		4.162820148	3.753222476	-12.72%	3.275694544
Facilities Debt Ratio <20%		4.24%	14.47%	49.70%	21.66%
Operating Margin greater than 0 indicates amount added to the fund balance for every \$1 generated in revenue.		0.10	0.02	-86.49%	0.00