

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
Physical Pupil Count				General Operating Adjusted January 2019
Funded Pupil Count				
PER PUPIL REVENUE	212.00	228	299	17.39%
Fund Balance	203.60	219.1	283.04	19.21%
1310 · Kindergarten revenue	\$7,287	\$7,514.51	\$7,904.59	12.21%
1740 · Fees	175,874.00	477,989.00	851,881.00	25.58%
1747 · Bus Fees	37,440.00	28,230.00	79,000.00	-11.39%
1758 - Mexico Fundraiser/Fees	52,000.00	61,000.00	101,700.00	-15.44%
1600- Food Service	6,850.00	11,000.00	540.00	-100.00%
1900 · Fnndraising, Contributions and donations	26,300.00	28,000.00	36,600.00	-12.57%
1910 · Rental of building	18,500.00	24,000.00	31,473.68	90.64%
1980 - Daniel's Grant (Other private grants)	40,000.00	40,400.00	59,800.00	-58.19%
MLO- Mill Levy Override			0.00	98,487.00
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	39.49%
3115-At-Risk supplemental aid reimbursement at 50%	24,885.01	17,996.70	18,420.00	102.77%
3130 - ECEA - Sped	5,541.00	13,821.31	20,601.96	45.54%
3139 - ELPA PD	3,919.00	5,027.91	9,227.43	76.41%
3140 - ELPA	2,633.00	3,497.92	6,736.53	81.83%
3150 - ECEA- Gifted and Talented	3,572.00	972.00	2,915.14	-15.35%
3160 - Transportation reimbursement	10,000.00	3,012.52	11,497.96	146.71%
3206 - READ Act	10,924.00	7,035.75	2,445.92	338.49%
Rural Schools				47,104.03
4027 - IDEA	9,133.00	21,526.20	31,540.00	26.73%
T2- Title IIA- Interventionist	0.00	0.00	2,610.00	-7.73%
4365 - Title III	1,410.00	1,621.00	2,658.00	94.58%
4954 - (9202) Title I - Homeless	812.00	1,360.00	1,584.00	-36.87%
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	22.53%
Total Revenues (not including fund balance)				3,448,031.11
TOTAL REVENUE (including fund balance)	2,213,781.09	2,453,627.45	3,581,762.78	26.13%
EXPENSE				
0100 · Salaries of Regular Employees	798,250.00	908,000.00	1,282,161.00	16.10%
0110 · Salaries for unused sick/personal days	8,000.00	4,200.00	6,000.00	0.00%
0120 · Salaries of temporary employees-subs	10,000.00	9,000.00	15,000.00	33.33%
0221 · Medicare	11,763.00	13,620.00	19,232.42	0.50%
0215 - Unemployment insurance	3,259.00	3,632.00	5,128.64	-12.37%
0230 · PERA contributions	155,354.00	179,634.00	256,071.14	13.25%
0250 · Health insurance	70,000.00	92,056.00	122,441.76	47.01%
0311 - Treasurer's collection fees	0.00	0.00	250.00	0.00%
0313 - Banking Service Fees	3,400.00	9,000.00	12,500.00	12.00%
0314- Other Professional Services- Paying agent fees	2,500.00	5,000.00	2,000.00	0.00%

Protected: TRCS2C

15*\$500*9mo=67

\$175.00

851

\$1,026.00

0320 · SPED Professional-technical services	30,856.00	25,000.00	45,630.00	53.41%	70,000.00
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	12.00%	28,000.00
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	128.76%	3,500.00
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	258.64%	20,000.00
0410-0420 · Purchased property serv. (alarm, trash, snow, water)	9,676.00	10,600.00	33,808.00	-23.10%	26,000.00
0431 - Repairs and maintenance of non-technology (Bus and HVAC)	0.00	10,000.00	20,000.00	25.00%	25,000.00
0432 · Repairs and maintenance of technooogy	3,000.00	5,000.00	3,000.00	-66.67%	1,000.00
0441 · Rent/Mortgagel of land and buildings	139,668.00	38,000.00	303,876.37	131.59%	703,739.55
0442 - Rental of equipment	2,500.00	6,600.00	8,000.00	-47.59%	4,192.45
0520 · Insurance: Liab, Prop, D&O, student	19,259.00	19,451.59	26,451.00	-5.49%	25,000.00
0523 - Vehicle Insurance	0.00	0.00	5,200.00	-3.85%	5,000.00
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	-50.00%	5,000.00
0540 · Advertising, Marketing & Recruiting	1,000.00	5,000.00	14,000.00	-50.00%	7,000.00
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	-18.03%	30,000.00
0595 Dist Purchased Services	47,169.00	49,392.87	68,000.00	-16.39%	56,852.00
0610 - General Instructional supplies	44,397.00	14,000.00	10,000.00	400.00%	50,000.00
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	-70.00%	3,000.00
0620 - Utility services- Energy-Fuel	11,500.00	22,000.00	39,201.00	-23.47%	30,000.00
0631 - Purchased Student Food Service	18,500.00	25,000.00	31,473.68	58.86%	50,000.00
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	80.00%	36,000.00
0680 · PBL Budget	38,000.00	38,000.00	55,000.00	-32.73%	37,000.00
0700 - Property-major Renovations	40,000.00	5,000.00	0.00		5,400.00
0710 - Building Condition Assessment	6,500.00	0.00	0.00		0.00
0718 - Building environmental study Phase I, building survey, construction manager	30,000.00	0.00	0.00		0.00
0732 - Vehicles	12,000.00	50,000.00	90,000.00	-83.22%	15,101.09
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	-50.00%	1,000.00
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	25.80%	3,363,932.00
Surplus/Deficit					84,099.11
NET OPERATING INCOME	326,556.09	671,112.48	907,802.07	27.11%	1,153,909.11
OTHER SOURCES/USES OF FUNDS					
9900- Builiding 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	31.25%	93,805.00

SURPLUS/(SHORTFALL)	278,599.23	166,357.44	336,330.79	96.27%	660,104.11
9321-Restricted TABOR	47,956.86	52,755.04	71,471.28	31.25%	93,805.00
Unrestricted Fund Balance	278,599.23	166,357.44	361,330.79	82.69%	660,104.11
Unrestricted Fund Balance as % of Total Expenses	14.76%	9.33%	13.51%	45.22%	19.62%
Enrollment by Grade:	2015-16	2016-17	2017-18		2018-19
Pre-School			0		0
Kindergarten	21	20	38	-2.63%	37
1st Grade	21	25	26	65.38%	43
2nd Grade	24	21	30	6.67%	32
3rd Grade	23	22	28	39.29%	39
4th Grade	27	24	31	16.13%	36
5th Grade	23	26	43	-18.60%	35
6th Grade	27	40	32	50.00%	48
7th Grade	24	26	43	-4.65%	41
8th Grade	23	24	28	42.86%	40
Total Enrollment:	213	228	299	17.39%	351
Total PPR	203.6	219.6	283.04	18.26%	334.72
Monthly Operating Cost		\$148,542.91	\$222,830.06	25.80%	\$280,327.67
Months of Cash on Hand Must be 60 days > 2 months		4.517970292	4.07396593	1.04%	4.116286929
Months of Unassigned Fund Balance on Hand > 2months		4.162820148	3.753222476	0.76%	3.781660664
Facilities Debt Ratio <20%		4.24%	14.47%	56.71%	22.67%
Operating Margin greater than 0 indicates amount added to the fund balance for every \$1 generated in revenue.		0.10	0.02	19.07%	0.02

6 ecare slots granted

17

,500 + About 27Kinders*\$350*9mo=85,050- This is very conservative!

Protected: TRCS2017

19,065 loan costs for 41354 to UMB minus \$22289 from UMB
Background checks- movers, etc
Mexico\$10K+Staff Dev.\$10K+SPED\$700+League\$3,000

musical, SWOT, and other professional fees
Mexico\$10K+Staff Dev.\$10K+SPED\$700+League\$3,000

Add \$40,000 for West Glenwood Sanitation District

Bus repairs and certification

3 monts@12K plus \$2k for Oct. prorated
Copy machines
Should be 26,551 including auto but I left it high just to be conservative

Bus gas included

\$2320lunch program +iReday12,000+Bloomboard\$833.00+Alpine\$2,500+ and \$15K for Infinite Campus the next year; Remind \$1,200, 3,000 building systems;

New Bus

Four payments plus ints. of large loan
Paid off the small loan

This is not going to change even when we have more cash on hand because it's based on our expenses.

Revenues - Expenses / revenues- the only way to improve is to increase revenues and decrease expenses