

**2020-2021 Lewiston – Altura School District Amended Budget Information
March 8, 2021**

June 8, 2020 L- A Board Approved 2020-21 Budgets

Fund	Revenues	Expenditures
01 – General Fund	\$ 8,784,717	\$ 8,578,724
02- Food Service	\$ 464,530	\$ 471,608
04- Community Services	\$ 425,449	\$ 449,345
07- Debt Service	\$ 370,000	\$ 491,475
Total All Funds	\$10,055,959	\$10,007,851

March 8, 2021 Amended 2020-21 Budget Recommendations

Fund	Revenues	Expenditures	Difference
01 – General Fund	\$ 9,148,305	\$ 9,438,688	(-\$290,383)
02- Food Service	\$ 464,249	\$ 472,023	(-\$ 7,774)
04- Community Services	\$ 338,279	\$ 439,067	(-\$ 100,788)
07- Debt Service	\$ 513,842	\$ 491,200	\$ 22,642
30- Student Activities	\$ 65,600	\$ 65,600	\$ 0
Total All Funds	\$ 10,530,275	\$ 10,906,578	(-\$376,303)

2020-21 Budget Notes

- **COVID-19 Related Additional Expenses and Additional Revenues: Approx. \$560,000**
 - This budget includes ‘flow through’ COVID-19 funding for the non-parochials.
 - Additional COVID-19 funding will be available for 2021-22 from already approved federal funding, with additional potential federal funding being proposed.
- **Enrollment:**
 - **K-12 had a decrease of 20 students from Oct 1, 2019 to Oct. 1, 2020.**
 - 2019 – 61 seniors, 2020 - 28 kdg (33 students fewer)
 - **Kdg Enrollment:**
 - *The number incoming kdg students anticipated in Spring 2020, was actually 10 fewer students September 2020. This was due to COVID and other family situations.*
- **Decreases in Revenue (All attributed to pandemic circumstances):**
 - Athletics:
 - Ticket Sales and Fund Raising: \$92,000 less than FY20
 - Season Passes: \$5700 less than FY20
 - MSHSL Membership Fees: Increased \$5000
 - Food Service:
 - A la Carte Revenue: FY21 (\$5000), FY20 (\$45,000), FY19 (\$56,000)
 - Community Services
 - Cardinal Club Fees Paid: FY21 (\$110,000), FY20 (\$160,000), FY19 (\$217,000)
 - School Readiness Tuition: FY21 (\$16,500), FY20 (\$24,000), FY19 (\$46,500)

- **Misc. Expenditure Notes:**

- Technology: This budget includes \$72,000 for replacement of approx. 275 student devices. This will complete much needed replacements of student devices (started in 2019) and we can begin an annual budgeted cycle for replacements in 2022-23.
 - Availability of devices in the market is limited so critical to order when models become available in next few weeks. This will eliminate need for significant amounts of replacements in 2021-22.
 - This budget includes a \$50,000 increase in PSEO tuitions.
 - Savings from an anticipated retirement did not occur.
 - Software licenses including BoardBook and Frontline were not in original budget.
- Student Activity Accounts (Fund 07) per statute are now part of the district budget. Each activity must be self-sustaining with fund raising vs expenses.

Other Note:

- There is proposed legislation to hold MN School Districts 'harmless' for 20-21 drops in enrollment. If approved, this would be a significant benefit to us - approximately \$180,000-\$200,000.