



Independent School District #146
Finance Committee Meeting
5:00 PM on June 15, 2020
Barnesville High School
302 3rd Street South
Barnesville, MN 56379

1. Roll Call
2. Approval of Agenda
3. New Business
4. Old Business

Budget Notes 2020-21

GENERAL FUND – Fund 01

REVENUES – Are based on MDE’s Revenue Projection worksheet. Student counts were based on assumed September 2020 counts (moving grade numbers up one grade and assuming 70 for Kindergarten, per Mr. Henrickson). Included 2% increase in the general education funding formula passed by State Legislature for 2020-21 (from \$6,438 per APU to \$6,567 per APU). Included CARES Act funding and additional Lake Agassiz Education Cooperative funding of 66% of one teacher’s salary and benefits.

EXPENSES

WAGES/BENEFITS – Wages and benefits are based on the approved contracts for 2020-21. All known step and lane increases are taken into account. Benefits are included as if all eligible take advantage of the benefit. TRA expense was increased to 8.13%, per state as of 7/1/20. Assumed 2% increase in wages for noncertified staff.

ELEM/SECONDARY SUPPLIES – Supplies budgets have not been increased in several years. These amounts are provided by the respective principals.

ACTIVITIES – Budget provided by Athletic Director.

EQUIPMENT – Proposed Capital outlay included

TRANSPORTATION – Bus Co. expenses based on contract.

LEASE – Final Ipad lease payment is due (\$76,228) in 2020-21

LTFM – Included only ongoing LTFM expenses plus \$50,000 for the building project

TEXTBOOKS – Science curriculum (on proposed capital outlay).

***STUDENT ACTIVITIES – Estimated revenue and expenses \$200,000, based on 2018-19*

Food Service – Fund 02

REVENUES – Based on three year averages (excluding any COVID-19 months)

EXPENSES

WAGES/BENEFITS – Assumed 2% increase in wages.

Community Service – Fund 04

REVENUES – Assumed similar to 2018-19 participation

EXPENSES – Based on averages

Building Construction – Fund 06

REVENUES – Adjusted for estimated investment earnings less investment earnings already earned

EXPENSES – Based on preliminary draw schedule through June 2021 less paid through June 2020.

Debt Service – Fund 07

REVENUES – Based on MDE What If spreadsheet and Levy Certification report

EXPENSES – Based on bond repayment schedule.

A. Community Service Budget for 2020-21

COMMUNITY SERVICE BUDGET 2020-21

Adopted:

Revised:

REVENUE

UFARS CODE							DESCRIPTION	ACTUAL	BUDGET	BUDGET
								2018-19	2019-20	2020-21

							COMMUNITY EDUCATION			
04	005	000	321	092	000	Interest	79.66	180	180	
04	005	000	321	227	000	Abatement	0.00	10	10	
04	005	000	321	229	000	Disparity Reduction	134.26	130	130	
04	005	000	321	234	000	Hmstd/Ag Market Value Credit	1,570.93	1,570	1,570	
04	005	000	321	258	000	Wetland & Native	0.00	20	20	
04	005	505	321	001	000	Tax Levy	22,694.06	22,120	22,880	
04	005	505	321	019	000	Misc Local Tax	80.30	50	50	
04	005	505	321	050	000	Community Ed Fees	35,570.31	26,000	36,000	
04	005	505	321	096	000	Gifts/Bequests	1,500.00	1,500	1,500	
SUBTOTAL							61,629.52	51,580	62,340	
							SUMMER RECREATION			
04	005	506	321	050	000	Summer Rec Fees	49,731.67	45,000	45,000	
04	005	506	321	096	000	Summer Rec Donations	23,454.69	22,800	22,500	
SUBTOTAL							73,186.36	67,800	67,500	
							KIDS CLUB			
04	005	509	321	050	000	Kids Club Fees	0.00	0	30,500	
04	005	509	321	096	000	Kids Club Grants/Donations	0.00	0	0	
SUBTOTAL							0.00	0	30,500	
							EARLY CHILDHOOD			
04	005	580	325	001	000	Early Childhood Levy	26,461.97	26,700	24,590	
04	005	580	325	050	000	Early Childhood Fees	192.00	150	150	
04	005	580	325	300	000	Early Childhood Aid	9,998.29	9,740	14,950	
04	005	580	328	300	000	Home Visit Aid	689.78	690	690	
04	005	580	328	001	000	Home Visit Levy	389.53	420	420	
SUBTOTAL							37,731.57	37,700	40,800	
							SCHOOL READINESS			
04	005	400	000	021	000	Special Education Preschool	9,404.00	10,000	10,000	
04	005	582	344	050	000	School Readiness Fees	41,294.90	31,000	45,000	
04	005	582	344	300	000	School Readiness Aid	20,419.65	20,420	27,330	
SUBTOTAL							71,118.55	61,420	82,330	
							PRESCHOOL SCREENING			
04	005	583	354	300	000	State Aid	3,625.00	1,900	1,900	
							YOUTH ENRICHMENT			
04	005	585	332	001	000	Youth Enrichment Levy	8,241.75	8,240	8,240	
							NON-PUBLIC			
04	005	590	351	301	000	Non-Public Aid	331.74	370	370	
TOTAL							255,864.49	229,010	324,480	

COMMUNITY SERVICE BUDGET 2020-21

Adopted:

Revised:

EXPENDITURES

UFARS CODE	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
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COMMUNITY EDUCATION

04 005 505 321 111 000	Business Manager Salary	1,432.08	1,490	1,530
04 005 505 321 116 000	Community Ed Dir. Salary	5,929.68	6,750	6,950
04 005 505 321 170 000	Clerical Salary	19,538.80	20,520	20,520
04 005 505 321 185 000	Instructional Salaries	2,896.32	3,600	3,100
04 005 505 321 186 000	Other Salary-Non Licensed	840.00	1,300	1,300
04 005 505 321 210 000	FICA	1,917.09	2,530	2,510
04 005 505 321 214 000	PERA	1,677.62	1,750	1,750
04 005 505 321 218 000	TRA	745.27	820	820
04 005 505 321 220 000	Group Hospital	3,237.46	3,450	3,660
04 005 505 321 230 000	Group Term Life	9.45	10	10
04 005 505 321 240 000	Long Term Disability	14.62	20	20
04 005 505 321 250 000	403b Match	949.94	1,010	1,040
04 005 505 321 280 000	Unemployment	0.00	60	60
04 005 505 321 305 000	Fees for Services	13,947.20	7,650	13,350
04 005 505 321 320 000	Telephone	393.79	400	400
04 005 505 321 329 000	Postage	1,027.54	1,300	1,000
04 005 505 321 332 000	Electricity	0.00	0	0
04 005 505 321 360 000	Transportation-Contracted	152.64	250	250
04 005 505 321 366 000	Travel/Registration	816.38	850	850
04 005 505 321 380 000	Advertising	315.00	500	500
04 005 505 321 381 000	Printing	985.00	500	500
04 005 505 321 398 000	Interdepartmental Chargeback	0.00	100	100
04 005 505 321 401 000	General Supplies	4,215.84	4,500	4,500
04 005 505 321 430 000	Instructional Supplies	0.00	200	200
04 005 505 321 820 000	Dues	121.00	200	200
04 005 505 321 899 000	Miscellaneous	0.00	250	250
	SUBTOTAL	61,162.72	60,010	65,370

SUMMER RECREATION

04 005 506 321 170 000	Clerical Salary	8,356.56	8,520	8,690
04 005 506 321 175 000	Casual-Summer Help	26,409.08	25,000	25,000
04 005 506 321 185 000	Other-Coach, etc.	8,070.75	330	10,000
04 005 506 321 186 000	Other Salary-Non Licensed	3,356.50	1,800	3,300
04 005 506 321 210 000	FICA	3,233.32	2,590	3,350
04 005 506 321 214 000	PERA	815.94	1,020	1,030
04 005 506 321 218 000	TRA	1,078.12	1,000	1,000
01 005 506 321 220 000	Group Hospital	839.59	910	940
04 005 506 321 250 000	403b Match	359.19	360	360
04 005 506 321 305 000	Fees for Services	2,504.60	3,000	3,000
04 005 506 321 329 000	Postage	215.17	350	100
04 005 506 321 360 000	Transportation-Contracted	6,110.05	6,500	6,500
04 005 506 321 365 000	Transportation Chargeback	58.13	400	400
04 005 506 321 366 000	Travel	0.00	280	280
04 005 506 321 369 000	Entry Fees	2,507.16	2,740	2,740
04 005 506 321 380 000	Advertising	50.00	300	300
04 005 506 321 381 000	Printing	998.00	1,000	400
04 005 506 321 401 000	General Supplies	4,880.89	6,500	6,500
04 005 506 321 899 000	Miscellaneous	0.00	300	300

COMMUNITY SERVICE BUDGET 2020-21

Adopted:

Revised:

EXPENDITURES

UFARS CODE	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
SUBTOTAL		69,843.05	62,900	74,190
KIDS CLUB				
04 005 509 321 141 000	Salaries	0.00	0	26,080
04 005 509 321 210 000	FICA	0.00	0	2,000
04 005 509 321 214 000	PERA	0.00	0	1,310
04 005 509 321 401 000	General Supplies	0.00	0	1,000
SUBTOTAL		0.00	0	30,390
EARLY CHILDHOOD				
04 005 580 325 141 000	Para Salary	0.00	0	0
04 005 580 325 170 000	Clerical	4,642.56	4,770	4,870
04 005 580 325 210 000	FICA	231.95	360	370
04 005 580 325 214 000	PERA	348.24	370	370
01 005 580 325 220 000	Group Hospital	466.49	500	520
04 005 580 325 250 000	403b Match	199.49	200	200
04 005 580 325 305 000	Fees for Services	0.00	200	200
04 005 580 325 320 000	Communication	0.00	50	50
04 005 580 325 329 000	Postage	189.60	200	200
04 005 580 325 360 000	Trans. Contracted	0.00	100	100
04 005 580 325 366 000	Travel	561.35	0	0
04 005 580 325 380 000	Advertising	0.00	100	100
04 005 580 325 381 000	Printing	0.00	300	300
04 005 580 325 390 000	Payment Mn School Dist	34,852.14	37,940	37,940
04 005 580 325 394 000	Payment Other Agencies	0.00	180	180
04 005 580 325 401 000	General Supplies	0.00	500	500
04 005 580 325 430 000	Instructional Supplies	0.00	500	500
04 005 580 325 530 000	Equipment	0.00	500	500
04 005 580 325 820 000	Dues and Membership	0.00	70	70
04 005 580 328 390 000	Home Visit Payment Other District	0.00	500	500
SUBTOTAL		41,491.82	47,340	47,470
SCHOOL READINESS				
04 005 582 344 140 000	Teacher Salary	0.00	500	500
04 005 582 344 141 000	Para Salary	27,130.73	27,100	27,100
04 005 582 344 170 000	Clerical Salary	4,921.16	5,680	5,800
04 005 582 344 210 000	FICA	2,302.23	2,550	2,560
04 005 582 344 214 000	PERA	2,403.89	2,460	2,470
04 005 582 344 218 000	TRA	0.00	40	40
04 005 582 344 250 000	403b Match	242.14	240	240
04 005 582 344 220 000	Group Hospital	566.14	610	620
04 005 582 344 305 000	Fees for Services	346.50	200	200
04 005 582 344 390 000	Mn School Districts	33,717.47	35,810	36,760
04 005 582 344 398 000	Interdepartmental Chargeback	515.38	850	850
04 005 582 344 401 000	General Supplies	67.43	390	390
04 005 582 344 430 000	Instructional Supplies	798.89	800	800
SUBTOTAL		73,011.96	77,230	78,330

COMMUNITY SERVICE BUDGET 2020-21

Adopted:

Revised:

EXPENDITURES

UFARS CODE						DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21	

						PRESCHOOL SCREENING				
04	005	583	354	170	000	Clerical Salary	2,450.52	2,200	2,200	
04	005	583	354	210	000	FICA	187.45	170	170	
04	005	583	354	214	000	PERA	183.80	180	180	
04	005	583	354	218	000	TRA	0.00	40	40	
04	005	583	354	366	000	Travel	0.00	100	100	
04	005	583	354	380	000	Advertising	0.00	100	100	
04	005	583	354	401	000	General Supplies	0.00	1,000	1,000	
						SUBTOTAL	2,821.77	3,790	3,790	
						YOUTH ENRICHMENT				
04	005	585	332	185	000	Coach Salary	0.00	500	1,300	
04	005	585	332	186	000	Other Salary-Non Licensed	3,024.89	3,850	3,050	
04	005	585	332	210	000	FICA	173.60	140	170	
04	005	585	332	214	000	PERA	0.00	0	20	
04	005	585	332	218	000	TRA	0.00	60	70	
04	005	585	332	305	000	Fees for Services	946.71	500	500	
04	005	585	332	401	000	General Supplies	163.78	500	500	
						SUBTOTAL	4,308.98	5,550	5,610	
						HOME SCHOOL				
04	799	590	351	460	000	Home School Textbooks	347.76	600	600	
04	799	710	353	305	000	Guidance & Counseling Services	0.00	0	0	
						SUBTOTAL	347.76	600	600	
							TOTAL	252,988.06	257,420	305,750

B. Food Service Budget for 2020-21

FOOD SERVICE BUDGET 2020-21

Adopted:

Revised:

REVENUE

UFARS CODE						DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21

						NATIONAL SCHOOL LUNCH PROGRAM			
02	005	000	701	099	000	Misc Revenue	1,727.77	4,200	4,200
02	005	000	701	300	000	State School Lunch	14,879.95	11,830	15,000
02	005	000	701	471	000	Federal School Lunch	36,126.43	28,770	35,000
02	005	000	701	472	000	Federal Free and Reduced Meals	58,197.80	44,150	56,500
02	005	000	701	473	000	Commodity Cash Program	56.81	0	50
02	005	000	701	474	000	Commodities	25,344.38	34,500	36,380
02	005	000	701	601	000	Type A Pupil	190,037.04	160,000	187,000
02	005	000	701	606	000	Type A Adult	7,036.90	5,280	6,750
						Subtotal	<u>333,407.08</u>	288,730	340,880.00
						KINDERGARTEN MILK			
02	005	000	703	300	000	Kindergarten Milk	2,075.40	1,560	2,100
						BREAKFAST			
02	005	000	705	300	000	State School Breakfast	6,533.20	6,140	7,000
02	005	000	705	476	000	Federal School Breakfast	14,292.84	11,840	15,000
02	005	000	705	601	000	Breakfast Type A Pupil	9,694.50	9,340	10,800
02	005	000	705	606	000	Breakfast Type A Adult	11.25	30	30
						Subtotal	<u>30,531.79</u>	27,350.00	32,830.00
						A LA CARTE			
02	005	000	707	092	000	Interest	753.84	250	250
02	005	000	707	601	000	Type A A La Carte	58,129.60	42,000	57,500
						Subtotal	<u>58,883.44</u>	42,250.00	57,750.00
						TRANSFER			
02	005	000	707	649	000	Permanent Interfund Transfer	0.00	0	0
						SUMMER FOOD SERVICE PROGRAM			
02	005	000	709	479	000	Federal SFSP Revenue	0.00	138,100	0
						TOTAL	<u>424,897.71</u>	497,990	433,560



FOOD SERVICE BUDGET 2020-21

Adopted:

Revised:

EXPENDITURES

UFARS CODE	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21

NATIONAL SCHOOL LUNCH PROGRAM				
02 005 770 701 170 000	Lunch Salaries	121,204.78	129,120	127,140
02 005 770 701 174 000	Lunch Salaries Overtime	178.37	500	500
02 005 770 701 210 000	Lunch FICA	8,241.57	9,920	9,760
02 005 770 701 214 000	Lunch PERA	7,767.00	8,350	8,500
02 005 770 701 220 000	Group Hospital	10,968.35	12,270	12,570
02 005 770 701 250 000	403B Match	1,604.60	4,500	3,620
02 005 770 701 330 000	Garbage	10,914.40	8,500	10,700
02 005 770 701 350 000	Repair Services	9,940.70	6,200	6,200
02 005 770 701 366 000	Travel	0.00	300	300
02 005 770 701 382 000	Laundry	2,409.40	2,410	2,600
02 005 770 701 391 000	Dietitian Services	0.00	0	0
02 005 770 701 398 000	Charge backs	-3,985.24	-4,200	-4,200
02 005 770 701 401 000	General Supplies - Lunch	5,329.15	5,600	5,600
02 005 770 701 490 000	Food Lunch	99,276.81	100,500	100,500
02 005 770 701 491 000	Commodities	25,344.38	34,500	36,380
02 005 770 701 495 000	Milk	10,289.92	10,500	10,500
02 005 770 701 820 000	Dues and Membership	1,610.00	2,030	2,030
02 005 770 701 530 000	Equipment	2,158.00		0
	Subtotal	313,252.19	331,000	332,700
KINDERGARTEN MILK				
02 005 770 703 495 000	Kindergarten Milk	1,437.21	1,900	1,900
BREAKFAST				
02 005 770 705 170 000	Breakfast Salaries	25,150.30	26,290	26,630
02 005 770 705 210 000	Breakfast FICA	1,509.21	2,010	2,040
02 005 770 705 214 000	Breakfast PERA	1,886.22	1,970	2,000
02 005 770 705 220 000	Group Hospital	2,088.69	2,330	2,390
02 005 770 705 250 000	Breakfast 403B Match	294.69	1,170	900
02 005 770 705 401 000	Breakfast General Supplies	0.00	200	200
02 005 770 705 490 000	Breakfast Food	10,473.98	11,000	11,000
02 005 770 705 495 000	Breakfast Milk	2,122.65	3,500	3,500
	Subtotal	43,525.74	48,470	48,660
A LA CARTE				
02 005 770 707 170 000	A La Carte Salaries	12,059.47	12,880	13,050
02 005 770 707 210 000	A La Carte FICA	873.35	990	1,000
02 005 770 707 214 000	A La Carte PERA	904.52	970	980
02 005 770 707 220 000	Group Hospital	819.84	910	1,350
02 005 770 707 250 000	A La Carte 403B Match	99.65	360	390
02 005 770 707 401 000	A La Carte Supplies	385.57	500	500
02 005 770 707 490 000	A La Carte Food	21,567.00	21,500	22,000
02 005 770 707 495 000	A La Carte Milk	5,818.80	10,000	10,000
	Subtotal	42,528.20	48,110	49,270
SUMMER FOOD SERVICE PROGRAM				
02 005 770 709 170 000	SFSP Salaries	0.00	0	0

02	005	770	709	210	000	SFSP FICA	0.00	0	0
02	005	770	709	214	000	SFSP PERA	0.00	0	0
02	005	770	709	220	000	SFSP Group Hospital	0.00	0	0
02	005	770	709	250	000	SFSP 403B Match	0.00	0	0
02	005	770	709	401	000	SFSP Supplies	0.00	3,500	0
02	005	770	709	490	000	SFSP Food	0.00	55,000	0
02	005	770	709	495	000	SFSP Milk	0.00	10,600	0
						Subtotal	0.00	69,100	0

TOTAL							400,743.34	498,580	432,530
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C. Debt Service Budget for 2020-21

DEBT SERVICE BUDGET 2020-21

Adopted:

Revised:

REVENUE

UFARS Code	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
07-005-000-000-001-000	Levy (Building)	73,336.71	127,110	2,109,620
07-005-000-000-019-000	Misc. Local	176.16	0	0
07-005-000-000-092-000	Interest	406.65	0	0
07-005-000-000-229-000	Disparity	282.28	300	300
07-005-000-000-234-000	Hmstd/Ag Market Value Credit	3,303.02	3,300	3,300
07-005-000-000-258-000	School Building Bond Credit	45,251.00	0	29,700
07-005-865-000-317-000	LTFM Aid	65,425.80	65,400	58,800
	Total	<u>188,181.62</u>	<u>196,110</u>	<u>2,201,720</u>

EXPENDITURE

UFARS Code	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
07-005-910-000-710-000	Bond Redemption	145,000.00	140,000	800,000
07-005-910-000-720-000	Bond Interest	37,690.42	42,600	1,309,300
	Total	<u>182,690.42</u>	<u>182,600</u>	<u>2,109,300</u>

D. Building Construction Budget for 2020-21

BUILDING CONSTRUCTION BUDGET 2020-21

Adopted:

Revised:

REVENUE

UFARS Code	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
06-005-000-000-631-000	Sale of Bonds	1,619,854.60	27,625,180	0
06-005-000-000-092-000	Interest	6,262.99	250,000	275,000
	Total	<u>1,626,117.59</u>	<u>27,875,180</u>	<u>275,000</u>

EXPENDITURE

UFARS Code	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
06-005-000-000-649-000	Permanent Interfund Transfer	0.00	0	0
06-005-865-380-305-000	Fees for Services (Boilers)	28,712.66	9,296	0
06-005-865-383-305-000	Fees for Services (Roof)	64,901.48	18,949	0
06-005-865-380-520-000	New Boilers	104,800.00	335,874	0
06-005-865-383-520-000	New Roof	759,651.00	254,891	0
06-005-865-380-820-000	Licenses (Boiler)	2,402.75	0	0
06-005-865-383-820-000	Licenses (Roof)	5,198.50	0	0
06-005-865-380-790-000	Debt Service Expenditures (Boiler)	14,286.78	0	0
06-005-865-383-790-000	Debt Service Expenditures (Roof)	30,910.22	0	0
	Total	<u>1,010,863.39</u>	<u>619,010</u>	<u>0</u>
06-005-870-000-305-000	Building Project Services	0.00	2,344,430	2,381,320
06-005-870-000-380-000	Advertising	0.00	6,040	0
06-005-870-000-401-000	Supplies	0.00	1,080	0
06-005-870-000-520-000	Building	0.00	1,056,500	17,982,070
06-005-870-000-530-000	Furniture & Fixtures	0.00	25,410	308,820
06-005-870-000-910-000	Permanent Interfund Transfer	0.00	3,490	0
		<u>0.00</u>	<u>3,436,950</u>	<u>20,672,210</u>
	TOTAL	2,021,726.78	4,055,960	20,672,210

E. Capital Budget for 2020-21

Capital Outlay Requests
 2020-2021
 Updated 6.11.2020

UFARS 302

7/1/19 Reserve Balance	\$	139,910.00
Estimated 2019-20		94175.75 Levy
		<u>138626.33 Aid</u>
Available 2019-20	\$	372,712.08
Budgeted 2019-20	\$	<u>(227,420.00)</u>
Estimated Reserve 6/30/20	\$	145,292.08
Estimated 2020-21	\$	<u>232,801.00</u>
Est. Available 2020-21	\$	378,093.08

Requests

Item	Department	Estim. Cost
Simplicity Mower	B&G	11650
HS Science	Curriculum	23668.97
El Science	Curriculum	18775.24
Electric Range FACS	HS	588
Printer for Library	HS	499
Dremel Digilab - Science/Ind Tech	HS	1999
Table - Sped	HS	1342.97
File cabinet, chairs, standing desk	HS	1367.73
2 lounge chairs for Library	HS	900.11
Football uniforms	Activities	11760
VB Net	Activities	450
Boys BB uniforms	Activities	3724.34
Wrestling uniforms	Activities	2565
Golf improvement package	Activities	3576.29
Elementary (see attached)	ELEM	17743.26
Technology		
Macbooks for rotation	Tech	13000
PCs for rotation	Tech	10200
Elem Smart TV to replace old boards	Tech	6000
Network Switch	Tech	2500
Estimated Ongoing		
Technology Para		25000
Technology Coordinator		57990
Copy Machines Lease		21600
Region 1 Data Processing		9700

Postage Machine Lease		3200
Storage Facility Lease		3600
YES Lease		7050
Taxes and Special Assessments		5080

Total Requested	\$	265,529.91
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Estimated Reserve	6/30/2021 \$	112,563.17
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F. General Fund

GENERAL FUND BUDGET 2020-21

Adopted:

Revised:

REVENUE

UFARS CODE	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
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LEVY

01 005 000 000 001 000	District Levy	645,131	693,950	739,400
01 005 000 000 019 000	Misc Tax Revenue	3,489	5,810	5,810
01 005 000 000 229 000	Disparity	652	670	670
01 005 000 000 234 000	Hmstd/Ag Market Value	7,634	7,840	7,800
01 005 000 302 001 000	Operating Capital Levy	91,350	94,180	83,840
01 005 000 342 001 000	Safe Schools - Crime Levy	32,637	32,160	33,340
01 005 000 830 001 000	Career Technical Levy	65,084	75,830	75,830
01 005 865 000 001 000	Long Term Facility Maintenance	102,487	108,750	115,500
	SUB TOTAL	948,466	1,019,190	1,062,190

STATE AID

01 005 000 000 010 000	County Apportionment	21,361	19,310	19,310
01 005 000 000 201 000	Endowment Fund	36,003	39,490	39,490
01 005 000 000 211 000	Foundation Aid	6,426,429	6,442,400	6,562,420
01 005 000 000 212 000	Literacy Incentive Aid	57,320	57,090	57,090
01 005 000 302 211 000	Capital Expenditure Aid	140,377	132,580	136,770
01 005 000 309 211 000	Basic Skills Extended Time Aid	2,101	2,670	2,670
01 005 000 316 211 000	Staff Development Aid	119,850	122,060	125,460
01 005 000 317 211 000	Basic Skills Aid	57,937	73,590	65,900
01 005 000 330 211 000	Learning & Development Aid	199,334	207,830	203,840
01 005 865 000 317 000	Long Term Facilities Mgmt Aid	61,759	50,950	50,950
01 005 000 388 211 000	Gifted & Talented Aid	12,342	12,320	12,420
01 005 000 342 300 000	Safe School Supplemental Aid	0	30,010	0
01 005 420 000 360 000	Special Ed Aids	603,652	639,930	684,460
	SUB TOTAL	7,738,465	7,830,230	7,960,780

FEDERAL

01 005 000 401 401 000	Title I	78,529	88,000	81,700
01 005 000 414 400 000	Title II Part A	16,002	16,100	17,500
01 005 000 433 400 000	Title IV Student Support/Acad.	10,000	0	10,000
01 005 000 499 400 000	Misc Fed Rev from MDE (CARES)	0	0	66,770
	SUB TOTAL	104,531	104,100	175,970

GENERAL FUND BUDGET 2020-21

Adopted:

Revised:

REVENUE

UFARS CODE	DESCRIPTION	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
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LOCAL/MISCELLANEOUS

01 005 000 000 021 000	Due from other Dist	61,879	56,000	111,630
01 005 000 000 050 000	iPad Insurance Fee	7,364	9,580	9,580
01 005 000 000 071 000	Med Assist From Dept of HS	62,345	60,150	60,150
01 005 000 000 092 000	Interest	41,427	40,000	20,000
01 005 000 000 093 000	Facilities Rent	16,296	5,000	5,000
01 005 000 000 096 000	Gifts/Bequests	55	5,000	5,000
01 005 000 000 099 000	Misc. Local Revenue	44,075	23,510	23,510
01 005 000 000 227 000	Abatement	11	0	0
01 005 000 000 397 000	TRA/PERA Spec Funding Rev	300,365	0	0
01 005 000 000 621 000	Tech Resale	153	500	500
01 005 000 000 623 000	Real Property Sales	0	2,050	0
01 005 000 000 624 000	Sale of Equipment	94,567	1,500	1,500
01 005 000 000 625 000	Insurance Recovery	3,545	4,100	3,500
01 100 000 000 096 000	Gifts/Bequests	26,310	6,000	6,000
01 100 259 000 621 000	Elementary Music Resale	149	200	200
01 100 288 000 060 000	Elem. Flow Thru/Sales	16,769	15,000	23,700
01 300 000 000 096 000	Gifts/Bequests	27,461	18,500	18,500
01 300 000 000 621 000	Secondary Resale of Materials	119	100	150
01 300 213 000 621 000	Ag Resale	609	600	600
01 300 249 000 050 000	Dr Trg/Behind Wheel	13,250	13,000	14,000
01 300 250 000 621 000	FACS Resale of Materials	4	1,000	500
01 300 254 000 621 000	Branderz Resale	1,199	1,000	1,000
01 300 255 000 621 000	Industrial Tech Resale	5,053	5,200	5,200
01 300 258 000 621 000	Inst. Music Resale	181	250	250
01 300 261 000 099 000	River Watch	0	4,010	4,010
01 300 289 000 060 000	Fund Raiser/Flow Thru	36,258	40,000	40,000
01 300 292 000 060 000	Boys/Girls Athletic Season Tickets	15,295	15,500	15,500
01 300 292 000 061 000	Track Entry Fees	1,790	0	4,800
01 300 293 000 050 000	Inst. Music Rental	678	1,000	1,000
01 300 294 000 060 000	Boy's Athletics	17,217	15,000	17,500
01 300 294 000 061 000	Boy's Athletics Entry Fees	6,458	3,600	5,000
01 300 296 000 060 000	Girl's Athletics	11,568	9,500	11,600
01 300 296 000 061 000	Girl's Athletics Entry Fees	2,867	2,100	2,900
01 300 298 000 050 000	Student Activity Fees	20,550	16,000	20,500
01 300 299 000 620 000	Concessions	64,731	50,650	65,000
01 300 299 000 619 000	Concessions Cost of Sales	-28,787	-29,000	-35,000
		<u>871,812</u>	<u>396,600</u>	<u>463,280</u>

TOTAL BEFORE STUDENT ACTIVITIES 9,663,274 9,350,120 9,662,220

01 005 298 301 099 000 Student Activity Revenue 200,000 200,000

TOTAL GENERAL FUND 9,550,120 9,862,220

GENERAL FUND 01

		2018-19 Actual	2019-20 Budget	2020-21 Budget
General Fund Expenditures				
District Wide Admin				
010	Board of Education	\$ 61,780.04	\$ 46,530.00	\$ 47,530.00
020	Superintendent	\$ 293,162.48	\$ 245,610.00	\$ 248,990.00
105	General Admin. Support (Elections/HR)	\$ 3,198.24	\$ 11,460.00	\$ 6,560.00
108	Administrative Technology Services	\$ 14,017.64	\$ 16,500.00	\$ 15,000.00
110	Business Support Services	\$ 198,575.81	\$ 214,790.00	\$ 221,400.00
	Sub-Total District Wide Admin	\$ 570,734.21	\$ 534,890.00	\$ 539,480.00
Instructional & Pupil Support				
420	Special Education	\$ -	\$ -	\$ -
612	Technology	\$ 56,909.66	\$ 87,980.00	\$ 97,490.00
630	Technology Coordinator	\$ 57,786.00	\$ 58,990.00	\$ 57,990.00
640	Staff Development	\$ 14,655.49	\$ 21,500.00	\$ 21,200.00
720	Health Services	\$ 2,535.30	\$ 45,450.00	\$ 60,450.00
	Sub-Total Instr. & Pupil Support	\$ 131,886.45	\$ 213,920.00	\$ 237,130.00
Transportation				
302	Capital Purchase	\$ -	\$ 23,000.00	\$ -
713	Open Enrollment Transportation	\$ 74,773.51	\$ 64,000.00	\$ 74,500.00
720	Regular Transportation	\$ 424,715.05	\$ 465,300.00	\$ 469,500.00
723	Special Ed Transportation	\$ 86,220.20	\$ 82,290.00	\$ 75,930.00
733	Non-authorized Transportation	\$ 92.87	\$ 9,790.00	\$ 3,070.00
739	PSEO Transportation	\$ -	\$ 500.00	\$ 500.00
	Sub-Total Transportation	\$ 585,801.63	\$ 644,880.00	\$ 623,500.00
Operation & Maintenance of Plant				
810/85	Operations/Maint/Grounds/Capital	\$ 1,073,251.15	\$ 933,620.00	\$ 857,400.00
865	Long Term Facilities Maintenance	\$ 225,869.49	\$ 52,500.00	\$ 78,260.00
	Sub-total Operation & Maintenance	\$ 1,299,120.64	\$ 986,120.00	\$ 935,660.00
Other				
940	Property & Liability Insurance	\$ 47,170.20	\$ 52,720.00	\$ 50,620.00
960	Property Tax Abatement	\$ 4,870.40	\$ 2,770.00	\$ 2,770.00
	Sub-Total Other	\$ 52,040.60	\$ 55,490.00	\$ 53,390.00
	District Wide Expenses	\$ 2,639,583.53	\$ 2,435,300.00	\$ 2,389,160.00

General Fund Expenditures

		2018-19 Actual	2019-20 Revised Budget	2020-21 Proposed Budget
Atkinson Elementary School				
050	Office of the Principal	\$ 193,861.03	\$ 194,870.00	\$ 203,890.00
200	Title II - Class Size Reduction	\$ 17,140.73	\$ 18,670.00	\$ 19,770.00
201	Kindergarten	\$ 311,958.41	\$ 332,230.00	\$ 342,540.00
203	Elementary Education	\$ 518,574.82	\$ 353,640.00	\$ 392,610.00
204	First Grade	\$ 289,444.69	\$ 330,940.00	\$ 331,420.00
205	Second Grade	\$ 361,156.76	\$ 361,020.00	\$ 367,880.00
206	Third Grade	\$ 220,195.02	\$ 242,760.00	\$ 251,320.00
207	Fourth Grade	\$ 268,445.32	\$ 285,780.00	\$ 290,910.00
208	Fifth Grade	\$ 247,573.23	\$ 263,790.00	\$ 270,960.00
209	Sixth Grade	\$ 173,749.42	\$ 198,010.00	\$ 210,820.00
216	Title I	\$ 82,456.25	\$ 88,410.00	\$ 90,650.00
218	Gifted & Talented	\$ 12,560.25	\$ 15,520.00	\$ 16,340.00
240	Health & Physical Education	\$ 59,924.53	\$ 53,690.00	\$ 57,180.00
258	Instrumental Music	\$ 8,887.77	\$ 9,410.00	\$ 9,870.00
259	Vocal Music	\$ 79,332.15	\$ 66,420.00	\$ 69,100.00
288	Flow Through Sales	\$ 32,360.91	\$ 18,500.00	\$ 23,700.00
401	Speech/Language Impaired	\$ 67,810.04	\$ 75,850.00	\$ 78,520.00
402	DCD - Mild-Moderate	\$ 34,289.57	\$ 49,750.00	\$ 51,050.00
403	DCD - Severe-Profound	\$ -	\$ -	\$ -
406	Visually Impaired	\$ -	\$ 8,450.00	\$ 5,400.00
407	Specific Learning Disability	\$ 54,571.16	\$ 81,870.00	\$ 94,920.00
408	Emotional/Behavioral Disorder	\$ 103,912.15	\$ 133,260.00	\$ 139,260.00
409	Deaf-Blind	\$ -	\$ -	\$ -
410	Other Health Disabilities	\$ 164.70	\$ 41,570.00	\$ 42,760.00
411	Austic Spectrum Disorders	\$ 89,729.42	\$ 58,860.00	\$ 59,140.00
412	Developmentally Delayed	\$ 57,690.52	\$ -	\$ -
420	Special Education - Aggregate	\$ 771.29	\$ 1,030.00	\$ 960.00
422	Special Education - Students without Disabili	\$ -	\$ -	\$ -
612	Technology	\$ 51,064.69	\$ 58,670.00	\$ 36,440.00
620	Library Media Center	\$ 27,823.62	\$ 30,700.00	\$ 29,880.00
625	Audio/Visual Department	\$ -	\$ 100.00	\$ 100.00
640	Staff Development	\$ 22,412.22	\$ 27,500.00	\$ 27,100.00
712	Elementary Guidance Services	\$ 18,017.48	\$ 18,110.00	\$ 18,460.00
720	Health Services	\$ 29,049.39	\$ 13,100.00	\$ 13,160.00
Subtotal Elementary Education		\$ 3,434,927.54	\$ 3,432,480.00	\$ 3,546,110.00

		2018-19 Actual	2019-20 Revised Budget	2020-21 Proposed Budget
Elementary & Secondary Combined				
212	CAPP	\$ 2,914.86	\$ 3,000.00	\$ 3,000.00
400-42	Special Education - General	\$ 109,413.84	\$ 112,620.00	\$ 114,800.00
430	Homebound Instruction	\$ 318.01	\$ 2,980.00	\$ 1,260.00
640	Staff Development - Exemplary Grants	\$ 3,637.02	\$ 27,500.00	\$ 27,500.00
690	Other Instructional Support	\$ 5,700.00	\$ 11,390.00	\$ 8,700.00
Subtotal Combined Education		\$ 121,983.73	\$ 157,490.00	\$ 155,260.00

Barnesville High School

	2018-19 Actual	2019-20 Revised Budget	2020-21 Proposed Budget
050 Office of the Principal	\$ 215,867.46	\$ 225,890.00	\$ 235,740.00
211 Secondary Education	\$ 376,252.23	\$ 246,720.00	\$ 278,440.00
212 Visual Art	\$ 68,326.36	\$ 70,040.00	\$ 69,460.00
213 Agriculture - Non-vocational	\$ 17,635.72	\$ 17,250.00	\$ 17,530.00
215 Business - Non-vocational	\$ 109.63	\$ 2,050.00	\$ 800.00
220 English (Language Arts)	\$ 262,041.53	\$ 281,740.00	\$ 286,850.00
230 Foreign Language	\$ 44,011.66	\$ 42,650.00	\$ 44,660.00
240 Health & Physical Education	\$ 155,284.07	\$ 161,400.00	\$ 164,290.00
249 Driver Education	\$ 17,968.68	\$ 15,550.00	\$ 17,220.00
250 Family Living Science (FACS)	\$ 41,000.19	\$ 43,230.00	\$ 48,150.00
255 Industrial Education	\$ 101,719.74	\$ 99,230.00	\$ 107,670.00
256 Mathematics	\$ 227,535.92	\$ 249,870.00	\$ 261,340.00
258 Instrumental Music	\$ 53,374.28	\$ 53,880.00	\$ 56,910.00
259 Vocal Music	\$ 71,530.91	\$ 70,910.00	\$ 72,740.00
260 Natural Sciences	\$ 243,128.53	\$ 263,560.00	\$ 278,650.00
270 Social Sciences/Social Studies	\$ 238,785.54	\$ 262,070.00	\$ 266,310.00
289 Flow Through Sales	\$ 69,607.08	\$ 22,360.00	\$ 27,200.00
292 Boys/Girls Athletics	\$ 485.18	\$ 1,180.00	\$ 1,590.00
505 Track	\$ 40,240.15	\$ 29,270.00	\$ 34,110.00
502 Football	\$ 73,149.14	\$ 71,420.00	\$ 68,950.00
503 Boys Basketball	\$ 39,424.89	\$ 41,100.00	\$ 43,830.00
504 Boys Golf	\$ 11,966.65	\$ 7,310.00	\$ 10,910.00
506 Wrestling	\$ 36,278.94	\$ 27,910.00	\$ 35,130.00
507 Baseball	\$ 24,703.44	\$ 14,290.00	\$ 25,590.00
501 Speech	\$ 4,239.21	\$ 4,320.00	\$ 7,030.00
519 One Act Play	\$ 2,522.63	\$ 2,530.00	\$ 3,310.00
512 Volleyball	\$ 47,339.32	\$ 40,450.00	\$ 42,040.00
513 Girls Basketball	\$ 39,494.11	\$ 43,000.00	\$ 40,040.00
514 Girls Golf	\$ 8,364.03	\$ 7,160.00	\$ 14,200.00
517 Softball	\$ 17,041.45	\$ 15,980.00	\$ 20,710.00
298 Extra-Curricular Activities	\$ 57,594.47	\$ 84,870.00	\$ 67,280.00
299 Concessions	\$ 39,998.50	\$ 28,020.00	\$ 31,710.00
301 Agriculture Education	\$ 85,389.05	\$ 86,760.00	\$ 91,700.00
331 Family & Consumer Science	\$ 45,453.96	\$ 46,190.00	\$ 47,340.00
341 Business & Office Education	\$ 86,205.66	\$ 153,090.00	\$ 160,490.00
401 Speech/Language Impaired	\$ 22,282.25	\$ 24,310.00	\$ 25,840.00
402 DCD: Mild-Moderate	\$ 37,940.22	\$ 92,780.00	\$ 96,500.00
403 DCD: Severe-Profound	\$ 5,285.66	\$ 30,310.00	\$ 30,880.00
406 Visually Impaired	\$ 540.26	\$ -	\$ -
407 Specific Learning Disability	\$ 117,822.46	\$ 92,020.00	\$ 95,390.00
408 Emotional/Behavioral Disorder	\$ 19,626.62	\$ 60,800.00	\$ 62,300.00
410 Other Health Disabilities	\$ 115,482.59	\$ 161,510.00	\$ 165,330.00
411 Autistic Spectrum Disorders	\$ 42,893.18	\$ 73,530.00	\$ 75,310.00

412	Developmentally Delayed	\$	23,360.16	\$	-	\$	-
416	Severely Multiply Impaired	\$	88,952.76	\$	48,470.00	\$	50,080.00
420	Special Education - Aggregate	\$	65,049.08	\$	4,730.00	\$	4,730.00
612	Technology	\$	23,612.91	\$	31,870.00	\$	12,680.00
620	Library Media Center	\$	39,714.43	\$	42,190.00	\$	43,050.00
625	Audio/Visual Department	\$	96.65	\$	1,040.00	\$	200.00
640	Staff Development	\$	17,170.69	\$	18,610.00	\$	27,530.00
690	Other Instructional Support	\$	1,166.00	\$	19,870.00	\$	19,620.00
710	Counseling & Guidance	\$	92,246.39	\$	94,460.00	\$	97,880.00
720	Health Services	\$	16,853.30	\$	14,080.00	\$	14,370.00
790	Other Pupil Support Services	\$	4,375.00	\$	3,450.00	\$	3,760.00
	Subtotal Secondary Education	\$	3,598,540.92	\$	3,647,280.00	\$	3,805,370.00

Tuition Billing

401-42	Special Education	\$	-	\$	7,000.00	\$	7,000.00
790	General Education	\$	75,889.13	\$	91,250.00	\$	82,500.00
	Subtotal Tuition Billing	\$	75,889.13	\$	98,250.00	\$	89,500.00

TOTAL DISBURSEMENT MAINTENANCE	\$	9,870,924.85	\$	9,770,800.00	\$	9,985,400.00
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Student Activities

301	Student Activities Expense	N/A	\$	200,000.00	\$	200,000.00
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TOTAL DISBURSEMENT MAINTENANCE	\$	9,970,800.00	\$	10,185,400.00
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