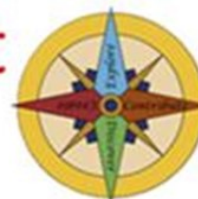




Davenport School District

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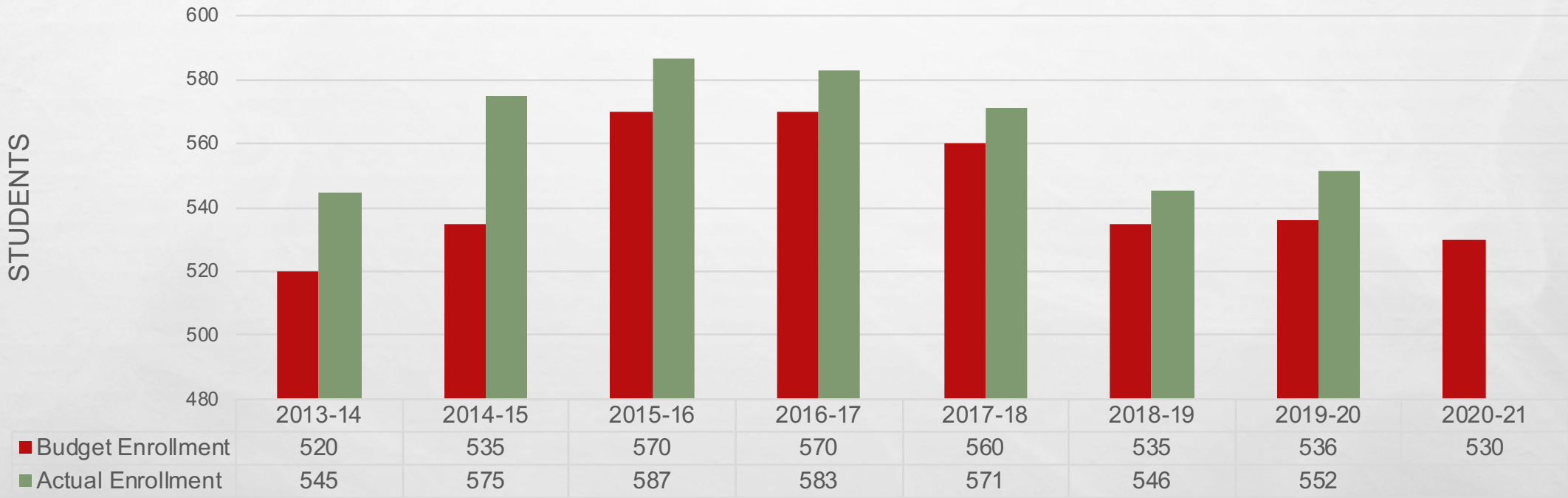
2020-21 BUDGET PLAN



Presented by: Leslie Oliver
Business Manager, Davenport School District

BUDGETED ENROLLMENT

Full Time Equivalent (FTE)



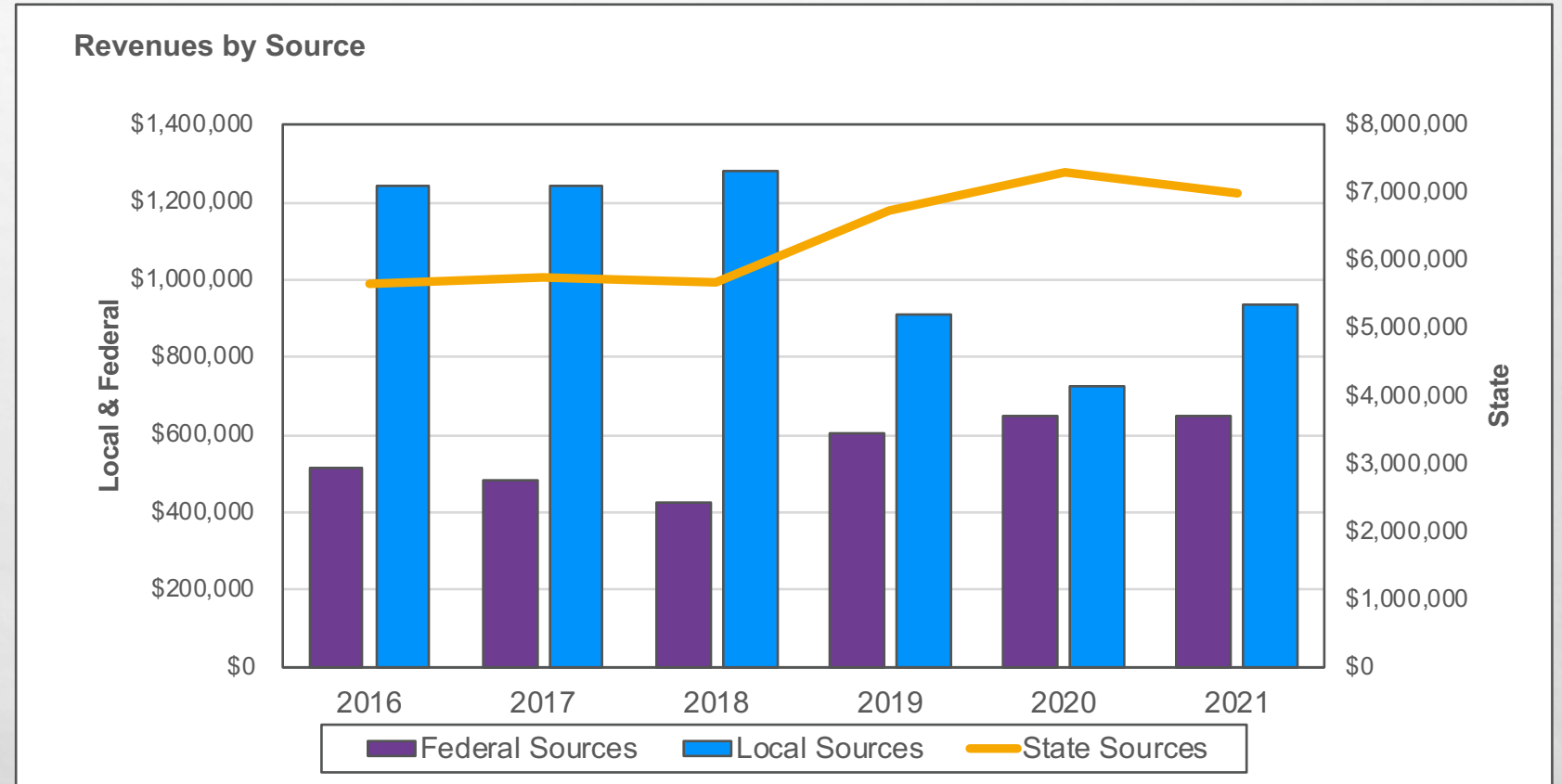
GENERAL FUND

The General Fund is used to account for the bulk of the districts resources. Exceptions to this are capital improvements, debt servicing, student body resources and school bus purchases.

| Description | Amount |
|--------------------------|-------------|
| Beginning Fund Balance | \$735,454 |
| Projected Revenues | \$8,609,206 |
| Projected Expenditures | \$8,608,710 |
| Transfer to Debt Service | \$30,000 |
| Ending Fund Balance | \$705,950 |

GENERAL FUND REVENUE CHANGES

This graph shows the changes we have seen in major revenues sources over the last several years. This shows the severe drop in local revenues from 2018 to 2020 and how we are bouncing back somewhat in 2021. It also shows the increase in State funding, however, much of the increase in State funding is categorical.



GENERAL FUND REVENUE DETAIL

Comparing projected revenues for 2019-20 and budgeted revenues for 2020-21.

| Historical Summary & PROPOSED Budget | | | | |
|--------------------------------------|------------------------|-----------------------|--------------------|---------------|
| | PROJECTED 2019-2020 | PROPOSED 2020-2021 | \$ Δ | % Δ |
| LOCAL | | | | |
| Taxes | \$583,166 | \$717,998 | \$134,832 | 23.1% |
| Support Non-Tax | 141,662 | 214,800 | 73,138 | 51.6% |
| TOTAL LOCAL REVENUE | \$724,828 | \$932,798 | \$207,970 | 28.7% |
| STATE | | | | |
| General Purpose | \$5,758,924 | \$5,677,538 | (\$81,386) | (1.4%) |
| Special Purpose | 1,535,176 | 1,310,219 | (224,957) | (14.7%) |
| TOTAL STATE REVENUE | \$7,294,100 | \$6,987,757 | (\$306,343) | (4.2%) |
| FEDERAL | | | | |
| General Purpose | \$0 | \$0 | \$0 | |
| Special Purpose | 646,122 | 647,651 | 1,529 | 0.2% |
| TOTAL FEDERAL REVENUE | \$646,122 | \$647,651 | \$1,529 | 0.2% |
| OTHER | | | | |
| TOTAL OTHER REVENUE | \$15,889 | \$41,000 | \$25,111 | 158.0% |
| TOTAL REVENUE | \$8,680,939 | \$8,609,206 | (\$71,733) | (0.8%) |

PROJECTED STAFFING COSTS (SALARIES & BENEFITS)

| Description | 2019-20 | 2020-21 |
|------------------------------|-------------|-------------|
| Basic Education | \$3,731,784 | \$3,910,071 |
| Special Education | \$781,904 | \$731,190 |
| Career & Technical Education | \$560,066 | \$518,211 |
| Title Programs | \$190,252 | \$190,435 |
| LAP | \$330,852 | \$237,104 |
| Other State Funded Programs | 34,361 | \$18,484 |
| Highly Capable | \$13,910 | \$8,487 |
| Gear Up/Pre-K | \$135,469 | \$90,237 |
| District Wide | \$785,953 | \$811,337 |
| Food Service | \$140,727 | \$139,295 |
| Transportation | \$395,302 | \$373,674 |
| Total Salaries and Benefits | \$7,100,580 | \$7,027,535 |

PROJECTED MATERIALS, SUPPLIES AND OPERATING COSTS (MSOC)

| Description | 2019-20 | 2020-21 |
|-------------------------------|-------------|-------------|
| Basic Education | \$226,100 | \$278,300 |
| State Special Education | \$58,600 | \$80,100 |
| Career and Technical Programs | \$207,625 | \$187,625 |
| Title Programs | \$52,500 | \$57,500 |
| Other State Funded Programs | \$14,100 | \$26,100 |
| Traffic Safety | \$14,850 | 0 |
| Highly Capable | \$2,000 | \$6,000 |
| Gear Up | \$45,750 | \$42,500 |
| District Wide | \$647,100 | \$628,250 |
| Food Service | \$110,900 | \$110,900 |
| Transportation | \$163,900 | \$163,900 |
| Total Salaries and Benefits | \$1,543,425 | \$1,581,175 |

PROJECTED MSOC

State Law Certification

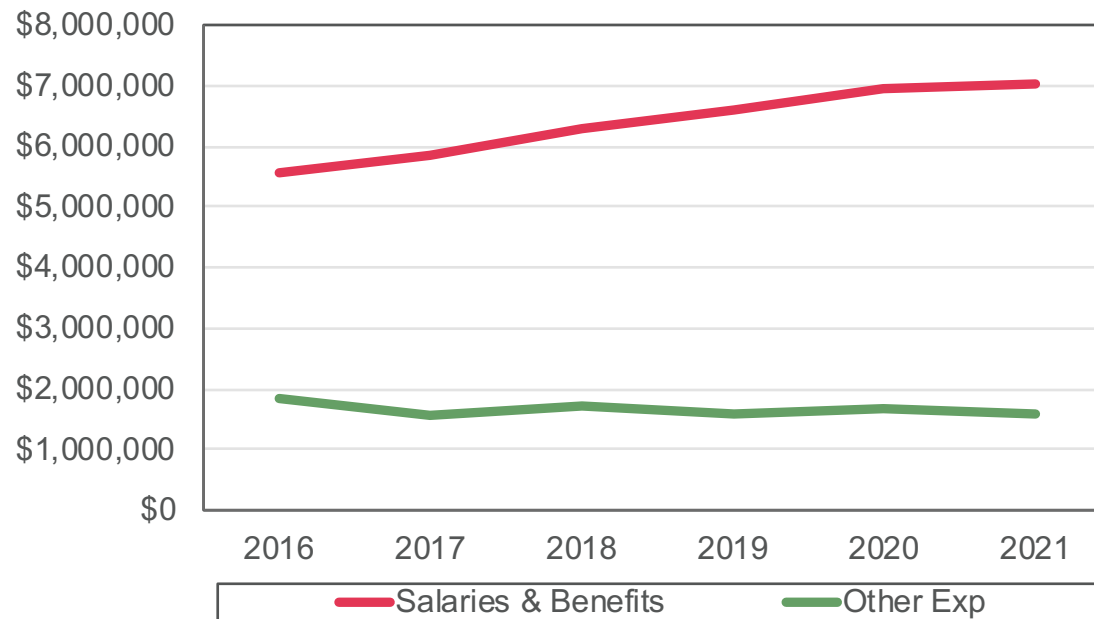
In 2016 Legislature added a sentence to the very end of the budget requiring districts disclose the use of the MSOC monies provided by the State. See the chart below that shows Davenport School District has allocated all of the state MSOC funds.

| Description | Amount |
|---------------------------|------------|
| State provided MSOC Funds | \$659,197 |
| District budgeted MSOC's | \$906,550 |
| Difference | -\$247,353 |

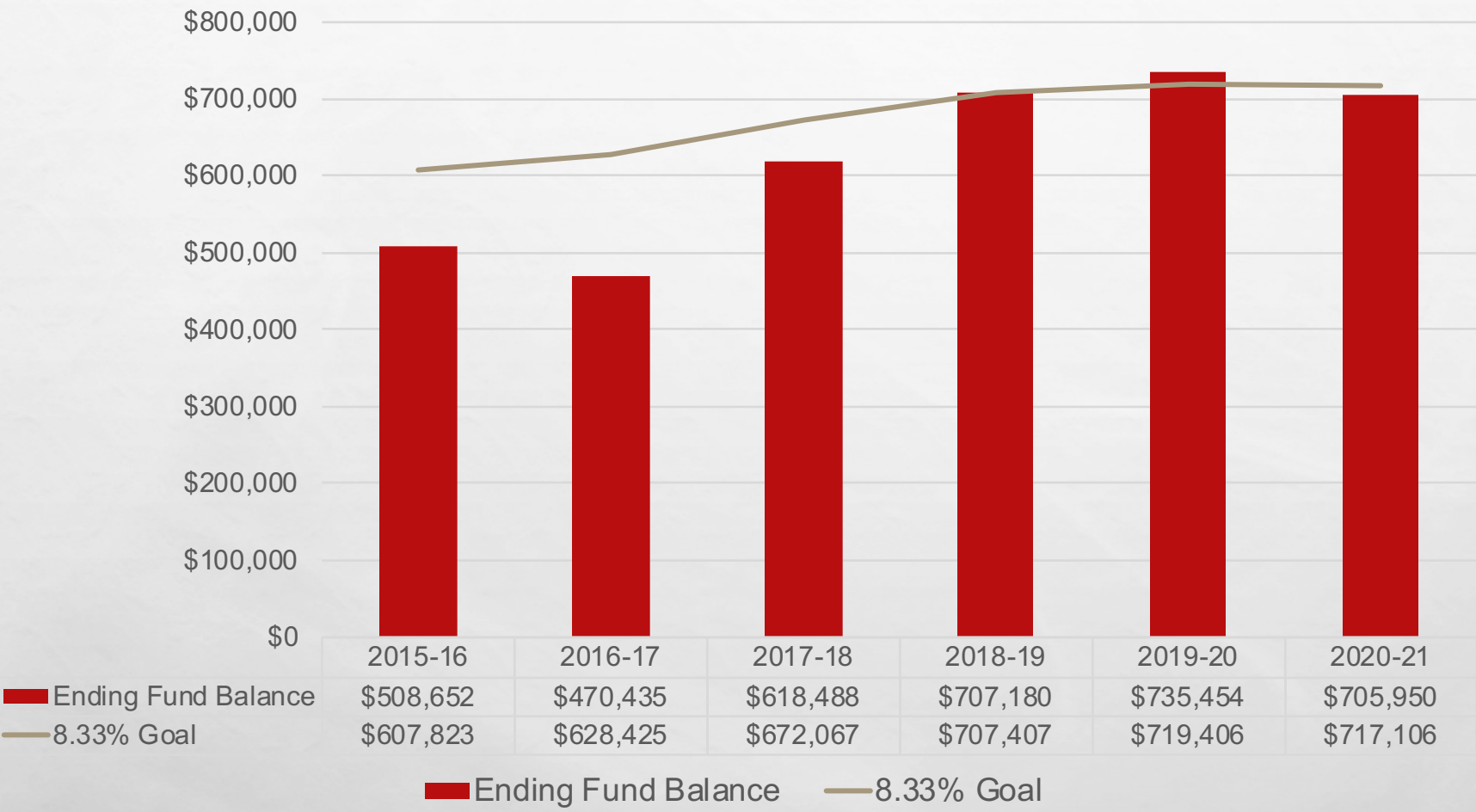
CHANGES IN EXPENDITURES

This image depicts the increasing cost of salaries and benefits in correlation to declining costs in other expenditures. Some of this is attributable to shifting special services staff from contracted to employed.

Expenditure Comparison by Object



GENERAL FUND BALANCE ESTIMATE



CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the financial resources used for purchases renovations and upgrades to buildings and equipment. Capacity is built into the budget for possible repairs and grants such as a emergency repair grant.

| Description | Amount |
|------------------------|-----------|
| Beginning Fund Balance | \$250,000 |
| Projected Revenues | \$500,000 |
| Projected Expenditures | \$450,000 |
| Ending Fund Balance | \$300,000 |

DEBT SERVICE FUND

The Debt Service Fund accounts for payment of bond premiums, interest and fees from construction projects and building purchases.

| Description | Amount |
|-------------------------------|-----------|
| Beginning Fund Balance | \$420,000 |
| Revenues | \$801,900 |
| Expenditures | \$940,200 |
| Transfer in from General Fund | \$30,000 |
| Ending Fund Balance | \$311,700 |

ASSOCIATE STUDENT BODY (ASB) FUND

The ASB Fund accounts for the financial resources of associated student body clubs, classes, athletics and charitable purposes.

| Description | Amount |
|------------------------|-----------|
| Beginning Fund Balance | \$77,170 |
| Revenue | \$283,425 |
| Expenditures | \$294,705 |
| Ending Fund Balance | \$65,890 |

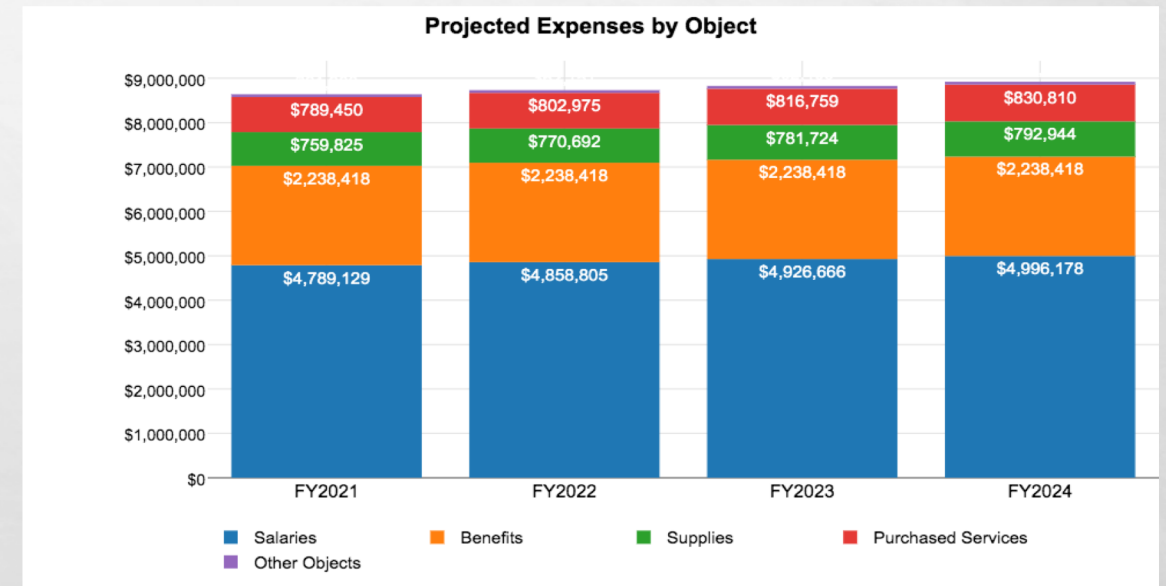
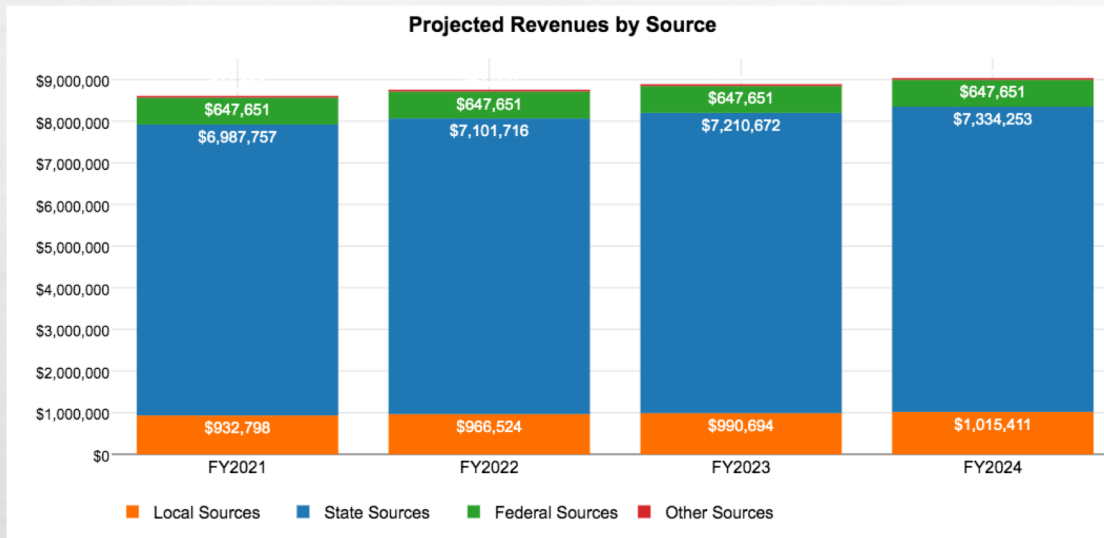
TRANSPORTATION VEHICLE FUND

The transportation vehicle fund accounts for revenue from depreciation funded through the State and sales of busses and is restricted for purchases of school busses. We have budgeted capacity for the purchase of two school busses in 2020-21.

| Description | Amount |
|------------------------|-----------|
| Beginning Fund Balance | \$110,000 |
| Revenues | \$164,836 |
| Expenditures | \$272,000 |
| Ending Fund Balance | \$2,836 |

FOUR YEAR ESTIMATES

The four year estimates report is posted on the business office financial reports page. These are two of the charts posted on that interactive report. You can access the report [here](#).



QUESTIONS?

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