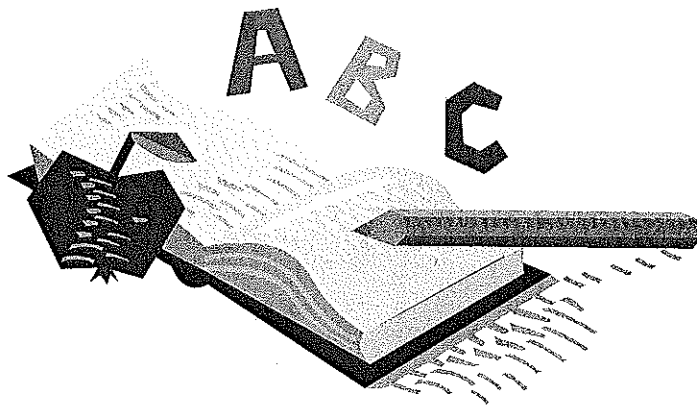


# STONE HARBOR BOARD OF EDUCATION



PUBLIC HEARING  
SCHOOL BUDGET  
2020-2021

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	98.0	86.0	94.0
On Roll Special Ed Full-Time	1.0	3.0	0.0
On Roll Subtotal	99.0	89.0	94.0
Sent to Other Districts Regular	13.0	10.0	14.0
Sent to Other Districts Special Ed	3.0	4.0	0.0
Received	80.0	69.0	78.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
	Local Tax Levy	10-1210	2,543,276	2,594,142	2,594,142
	Total Tuition	10-1300	438,640	496,400	461,300
General Fund Revenues from Local Sources	Unrestricted Miscellaneous Revenues	10-1XXX	837	150	150
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	50	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources		2,982,953	3,090,892	3,055,792
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,899	19,899	19,899
	Categorical Special Education Aid	10-3132	23,364	23,364	23,364
	Categorical Security Aid	10-3177	2,797	2,797	2,797
	Adjustment Aid	10-3178	6,281	4,726	2,015
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources		52,631	50,786	48,075
	Budgeted Fund Balance-Operating Budget	10-303	0	124,583	77,220
General Fund Revenues from Other Sources	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	180,773
	Adjustment for Prior Year Encumbrances		0	88,630	0
	Actual Revenues (Over)/Under Expenditures		198,133	0	0
	Total Operating Budget		3,233,717	3,354,891	3,361,860
General Fund Revenues			3,410	0	0
	Other Revenue from Local Sources	20-1XXX	3,410	0	0
Special Revenue Fund Revenues from Local Sources	Total Revenues from Local Sources		17,013	12,500	12,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	17,013	12,500	12,500
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		17,013	12,500	12,500
	Total Grants and Entitlements		20,423	12,500	12,500
Special Revenue Fund Revenues	Total Revenues/Sources		3,254,140	3,367,391	3,374,360
	All Fund Revenues		3,254,140	3,367,391	3,374,360
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,254,140	3,367,391	3,374,360

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	957,887	947,121	915,137
	Special Education-Instruction	11-2XX-100-XXX	104,760	107,585	109,125
	Basic Skills/Remedial-Instruction	11-230-100-XXX	120,213	130,399	110,321
	School-Sponsored Curricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,299	10,478	10,775
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	10,100	10,000
	Community Services Programs/Operations	11-800-330-XXX	0	10,000	10,000
	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	333,960	344,993	370,188
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,278	26,278	24,607
	Undistributed Expenditures-Health Services	11-000-213-XXX	103,493	104,437	106,410
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,898	2,275	2,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	21,938	64,040	65,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	51,515	56,501	57,640
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	80,403	92,797	89,649
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	85,356	63,545	66,674
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,441	30,416	29,462
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,458	125,292	117,845
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	34,482	44,518	37,473
	Undistributed Expenditures-Central Services	11-000-251-XXX	48,129	59,614	33,044
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	279,107	336,885	315,165
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	56,102	57,121	58,033
Personal Services-Employee Benefits	11-XXX-XXX-2XX	318,505	416,660	436,898	
Undistributed Expenditures-Food Services	11-000-310-930	15,000	0	0	
Total Undistributed Expenditures		1,578,065	1,825,372	1,810,388	
Interest Earned on Maintenance Reserve	10-606	0	50	50	
Increase in Current Expense Emergency Reserve	10-607	50	0	0	
Interest Earned on Current Expense Emergency Res	10-607	50	50	50	
Total General Current Expenses		2,765,324	3,041,155	2,975,846	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
	Equipment	12-XXX-XXX-730	41,885	159,754	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	424,034	125,540	383,664
	Increase In Capital Reserve	10-604	0	25,462	0
	Interest Deposit to Capital Reserve	10-604	100	100	100
	Total Capital Outlay		465,819	310,856	383,764
	Summer School-Instruction	13-422-100-XXX	2,574	2,880	2,250
	Total Summer School	13-422-X00-XXX	2,574	2,880	2,250
	Total Special Schools	13-XXX-XXX-XXX	2,574	2,880	2,250
	General Fund Grand Total		3,233,717	3,354,891	3,361,860
	Local Projects	20-XXX-XXX-XXX	3,410	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	17,013	12,500	12,500
	Total Federal Projects	20-XXX-XXX-XXX	17,013	12,500	12,500
	Total Special Revenue Funds		20,423	12,500	12,500
	Total Expenditures/Appropriations		3,254,140	3,367,391	3,374,360
	Total Expenditures Net of Transfers		3,254,140	3,367,391	3,374,360
Capital Outlay					
Special School Expenses for Summer School					
Special School Expenses					
General Fund Expenses and Transfers					
Special Revenue Fund Expenses for Grants and Entitlements					
Special Revenue Fund Expenses for Federal Projects					
Special Revenue Fund Expenses					
All Fund Expenses					
Expenses Net of Transfers					

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
	Capital Reserve	530,306	265,704	291,266	110,583
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	140,100	100,050	100,100	100,150
	Legal Reserve	124,583	201,513	76,930	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,250	193,050	193,100	193,150
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Repayment of Debt	0	0	0	0
Restricted for Repayment of Debt	General Operating Budget	250,000	250,290	250,290	250,000
Unrestricted	Repayment of Debt	0	0	0	0

# STONE HARBOR BOARD OF EDUCATION

## ANALYSIS OF TAXES

	2% 2018-2019	2% 2019-2020	0% 2020-21
Current Tax Levy	2,543,276	2,594,142	2,594,142
Debt Service Tax Levy			
Total	<u>2,543,276</u>	<u>2,594,142</u>	<u>2,594,142</u>
Ratables	4,838,376,030	4,849,837,400	4,887,692,300
Tax Rate	<u>\$ 0.05256</u>	<u>\$ 0.05349</u>	<u>\$ 0.05307</u>
Total Tax Increase	<u>\$ (0.00341)</u>	<u>\$ 0.00092</u>	<u>\$ (0.00041)</u>