

# DOVER-EYOTA PUBLIC

Independent School District #533

## 2018 - 2019 REVENUE & EXPENDITURE BUDGET

REVISED  
May 13, 2019

FUND	REVENUE	EXPENDITURES	NET
<b>GENERAL FUND</b>	<b>\$11,393,572</b>	<b>\$11,466,080</b>	<b>(\$72,508)</b>
<i>Unassigned</i>	<i>\$10,377,547</i>	<i>\$10,577,657</i>	<i>(\$200,110)</i>
<i>H &amp; S / Integ. / Unemp.</i>	<i>\$35,217</i>	<i>\$42,974</i>	<i>(\$7,757)</i>
<i>Long Term Facility Maint.</i>	<i>\$393,307</i>	<i>\$226,050</i>	<i>\$167,257</i>
<i>Oper. Capital</i>	<i>\$267,696</i>	<i>\$213,560</i>	<i>\$54,136</i>
<i>Restricted / Assigned</i>	<i>\$319,805</i>	<i>\$405,839</i>	<i>(\$86,034)</i>
<b>FOOD SERVICE</b>	<b>\$602,080</b>	<b>\$655,867</b>	<b>(\$53,787)</b>
<b>COMMUNITY ED.</b>	<b>\$406,222</b>	<b>\$434,216</b>	<b>(\$27,994)</b>
<i>Reserved - CE</i>	<i>\$194,039</i>	<i>\$204,979</i>	<i>(\$10,940)</i>
<i>School Readiness</i>	<i>\$172,621</i>	<i>\$196,413</i>	<i>(\$23,792)</i>
<i>EC Family Ed.</i>	<i>\$37,144</i>	<i>\$29,869</i>	<i>\$7,275</i>
<i>Undesignated</i>	<i>\$2,418</i>	<i>\$2,955</i>	<i>(\$537)</i>

**Dover-Eyota Schools**  
**2018-19 Unassigned Budget Overview**  
**May 2019**

(rounded to the nearest \$25,000)

<b>1</b>	Audited Unassigned/Pre-paid General Fund Balance 6/30/17	16.8%	<b>\$1,775,000</b>
	+ or -		
<b>2</b>	Audited Net Rev. & Exp. Unassigned General Fund FY 2017-18		-\$125,000
	=		
<b>3</b>	Audited Unassigned/Pre-paid General Fund Balance 6/30/18	15.6%	<b>\$1,650,000</b>
	+		
<b>4</b>	Projected 2018-19 Unassigned General Fund Revenues		\$10,375,000
	-		
<b>5</b>	Projected 2018-19 Unassigned General Fund Expenditures		\$10,575,000
	=		
<b>6</b>	Projected Net Unassigned General Fund Budget FY 2018-19		-\$200,000
	+ (3) =		
<b>7</b>	Projected Unassigned/Pre-paid General Fund Balance 6/30/19	13.7%	<b>\$1,450,000</b>
<hr/>			
<b>Status of Salaries in Overview:</b>		<b>1.0%</b>	
	Teacher Contract Increase from 2017-18 to 2018-19	xxx	included
	Bus Driver Agreement change from 2017-18 to 2018-19	xxx	included
	Supt. Contract change from 2017-18 to 2018-19	xxx	included
	Cabinet/Dist. Office changes from 2017-18 to 2018-19	xxx	included
	Principal's Contract changes from 2017-18 to 2018-19	xxx	included
	Teamster Contract changes from 2017-18 to 2018-19	xxx	included

# 2018-19 Budget Notes & Financial Impact

Board Revised 05/13/2019

## General Fund:

1. Health & Safety, Integration and Unemployment: Revenues will ultimately equal expenditures.
2. Operating Capital / Long Term Facility Maintenance funds are available only for qualified expenditures.
3. Assigned / Restricted Funds - identified for specific revenues and expenditures in current and future budgets.

		6/30/17 Reserve Audited	6/30/18 Reserve Audited	18-19 Revenue Projected	18-19 Expend. Projected	6/30/19 Reserve Projected
Alliant Revenue	A	\$0	\$0	\$0	\$0	\$0
Severance	A	\$82,734	\$47,144	\$6,006	\$6,006	\$47,144
One-to-One Insur.	A	\$14,903	\$16,473	\$3,400	\$3,000	\$16,873
Medical Assistance	R	\$33,474	\$6,338	\$0	\$2,154	\$4,184
Staff Dev.	R	\$5,391	\$15,979	\$166,000	\$181,564	\$415
Teacher Dev/Eval	R	\$6,805	\$0	\$0	\$0	\$0
Technology	A	\$30,000	\$38,186	\$15,000	\$19,618	\$33,568
Bus Purchase	A	\$55,643	\$134,590	\$50,000	\$125,000	\$59,590
Activities/Supplies	A	\$70,892	\$78,572	\$29,399	\$25,497	\$82,474
Cap. Projects/Turf	A	\$135,000	\$655,000	\$25,000	\$0	\$680,000
Curriculum	A	\$20,000	\$32,732	\$25,000	\$43,000	\$14,732

May 2019	June 30, 2016 AUDITED Reserves	June 30, 2017 AUDITED Reserves	June 30, 2018 AUDITED Reserves	2018-19 PROJECTED Revenues	2018-19 PROJECTED Expenses	2018-19 PROJECTED Excess / (Deficit)	June 30, 2019 PROJECTED Reserves
<b>GENERAL FUND</b>	<b>\$1,870,520</b>	<b>\$2,720,722</b>	<b>\$3,353,967</b>	<b>\$11,393,572</b>	<b>\$11,466,080</b>	<b>(\$72,508)</b>	<b>\$3,281,459</b>
Unassigned (+ Prepaid)	\$1,133,623	\$1,782,458	\$1,639,571	\$10,377,547	\$10,577,657	(\$200,110)	\$1,439,461
H&S / Integ. / Unemp.	(\$217)	\$12,964	\$14,154	\$35,217	\$42,974	(\$7,757)	\$6,397
Long Term Facility Maintenance	\$34,393	\$120,991	\$268,845	\$393,307	\$226,050	\$167,257	\$436,102
Operating Capital	\$321,079	\$349,467	\$406,383	\$267,696	\$213,560	\$54,136	\$460,519
Restricted/Assigned Accts	\$381,642	\$454,842	\$1,025,014	\$319,805	\$405,839	(\$86,034)	\$938,980
<b>FOOD SERVICE</b>	<b>\$212,228</b>	<b>\$280,698</b>	<b>\$248,891</b>	<b>\$602,080</b>	<b>\$655,867</b>	<b>(\$53,787)</b>	<b>\$195,104</b>
<b>COMMUNITY ED.</b>	<b>\$40,834</b>	<b>\$63,733</b>	<b>\$61,236</b>	<b>\$406,222</b>	<b>\$434,216</b>	<b>(\$27,994)</b>	<b>\$33,242</b>
Reserved - CE	\$40,263	\$32,372	\$29,858	\$194,039	\$204,979	(\$10,940)	\$18,918
School Readiness	(\$11,539)	\$30,946	\$26,284	\$172,621	\$196,413	(\$23,792)	\$2,492
EC Family Ed.	\$6,831	(\$1,116)	\$2,309	\$37,144	\$29,869	\$7,275	\$9,584
Undesignated	\$5,279	\$1,531	\$2,785	\$2,418	\$2,955	(\$537)	\$2,248

**Dover-Eyota Schools**  
**2018-19 Budget: Revenue Detail**  
**May 2019**

Category	WADM \$	General Fund	Capital Funds	Food Serv.	Comm. Ed.
Basic Formula	\$6,312	\$7,757,448			
Declining Enrollment (est.)		\$28,596			
Literacy Incentive Aid		\$67,275			
Operating Capital *	\$220		\$270,540		
State Endowment		\$47,311			
LTFM *	\$338		\$432,141		
Referendum	\$300	\$368,700			
Local Optional Revenue	\$424	\$521,096			
Achievement / Integration		\$41,146			
State/Fed Special Educ.		\$975,000			
Basic Skills		\$118,107			
Equity	\$158	\$194,633			
Career & Tech		\$70,812			
IASA (Title I,II)		\$91,150			
Gifted & Talented	\$13	\$15,977			
Safe School Levy	\$36	\$44,244			
Transp. Sparsity	\$148	\$181,560			
Fiscal Host - HVED		\$0			
Health & Safety			\$0		
Transition	\$12	\$15,117			
Teacher Dev / Eval		\$0			
Unemployment Levy		\$1,000			
Misc. Grants/Sources		\$18,250			
Community Ed. Levy					\$34,039
School Readiness					\$24,081
ECFE Aid/Levy					\$34,088
State/Federal Reimburs.				\$227,900	\$2,418
Collections/Sales/Fees		\$113,583		\$372,680	\$286,070
From Other Districts/Sources		\$0			\$25,000
Misc. Levy Adjustments		-\$5,771	(\$41,706)		\$26
Interest		\$30,000		\$1,500	\$500
Pension Adjustment	\$6	\$7,964			
<b>TOTALS</b>	<b>\$7,968</b>	<b>\$10,703,198</b>	<b>\$660,975</b>	<b>\$602,080</b>	<b>\$406,222</b>

\* multiplied by Gross WADM's (HVED)

<b>General Fund Dollars</b>	<b>\$11,364,173</b>
WADM's	1,229
WADM \$	\$9,792,526
WADM %	86%

**Dover-Eyota Schools**  
**2018-19 Capital Expenditure Budget**  
**May 2019**

Department	Staff Decision	Rate	WADM's	Amount	Assigned
<b>Central Office</b>	Superintendent	\$2	1230	\$2,460	\$19,618
<b>Technology</b>	Technology Director	\$27	1230	\$33,210	
From Assigned Account	Tech. Director/Supt.				
<b>Elementary (K-5)</b>					
Equipment & Building Needs	Principal/Cust. Dir.	\$35	512	\$17,920	\$15,000
Textbooks	Curriculum Director	\$27	512	\$13,824	
Library Books	Media Generalist	\$5	512	\$2,560	
<b>Middle/High School (6-12)</b>					
Equipment & Building Needs	Principal/Cust. Dir.	\$35	718	\$25,130	\$15,000
Textbooks	Curriculum Director	\$27	718	\$19,386	
Textbooks from Assigned Account	Curr. Dir. / Supt.				
Library Books	Media Generalist	\$5	718	\$3,590	
Activities - Equip. & Uniforms	Activities Director	\$10	718	\$7,180	\$125,000
Band Instruments	Principal	\$10	718	\$7,180	
<b>Custodial - District Wide</b>	Custodial Directors	\$12	1230	\$14,760	\$125,000
<b>Transportation / Grounds</b>	T & G Director	\$7	1230	\$8,610	
<b>DW Equip., Projects, Urgent Needs</b>	Superintendent			\$10,000	
<b>TOTAL OPERATING CAPITAL/ASSIGNED - DEPARTMENTAL EXPENDITURES</b>				<b>\$165,810</b>	<b>\$159,618</b>
<b>ADDITIONAL EXPENDITURES FROM LONG RANGE CAPITAL LIST</b>				<b>\$47,750</b>	<b>\$0</b>
<b>GRAND TOTAL OPERATING CAPITAL AND ASSIGNED FUND EXPENDITURES</b>				<b>\$213,560</b>	<b>\$159,618</b>
<b>LONG TERM FACILITY MAINTENANCE</b>				<b>Supt. / Board</b>	<b>\$226,050</b>
Roof & H&S Projects				Board	\$139,541
Carpet, Tile & Painting				Supt	\$44,345
Energy Services Payment				Board	\$42,164
<b>GRAND TOTAL OPERATING CAPITAL/LONG TERM FACILITY MAINT. BUDGET</b>				<b>\$439,610</b>	
				<b>Op Cap</b>	<b>Cap Proj</b>
<b>6/30/17 Reserves (Audited)</b>				<b>Board</b>	<b>\$349,467</b>
<b>6/30/18 Reserves (Audited)</b>				<b>Board</b>	<b>\$406,383</b>
<b>6/30/19 Reserves (Projected)</b>				<b>Board</b>	<b>\$460,519</b>
					<b>\$135,000</b>
					<b>\$655,000</b>
					<b>\$680,000</b>

# LONG RANGE CAPITAL EXPENDITURE CONSIDERATIONS

May 2019

## DESCRIPTION

DISTRICT WIDE	NOTES	FUNDING SOURCE	CURRENT ESTIMATE	Recommended 2018-19
Annual repair / maintenance of roofs		LTFM	\$10,000	\$0
Lead in Water Testing (H&S)		LTFM	\$3,850	\$3,850
District Health & Safety Projects		LTFM	\$80,658	\$56,721
Asbestos - AHERA & Bus Garage Inspections (H&S)		LTFM	\$3,425	\$3,425
Energy Services Payments		LTFM	\$42,164	\$42,164
ELEMENTARY BUILDING	NOTES	FUNDING SOURCE	ESTIMATE	Recommended
Compressor Replacement		LTFM	\$11,487	\$11,487
Playground - Engineered Wood Fiber (H&S)		LTFM	\$7,898	\$7,898
Replace Roof				
HIGH SCHOOL BUILDING	NOTES	FUNDING SOURCE	ESTIMATE	Recommended
Windows into new Industrial Tech shop computer room (?)				
Door 5 - Replace Damaged Panels and Structure		Capital Outlay	\$7,787	\$6,585
Copiers - (District Office and HS Media Center)		Capital Outlay	\$14,490	\$14,490
Ceiling Upgrades in Classrooms (\$1,800 per classroom)				
Asbestos Abatement - Classroom (H&S)		LTFM	\$33,923	\$33,923
Elevator Repair (H&S)		LTFM	\$2,450	\$2,450
IAQ - HVAC Cleaning (H&S)		LTFM	\$22,674	\$22,674
Replace Fire Pump (H&S)		LTFM	\$8,600	\$8,600
New Carpet / Tile in 6 upstairs classrooms (\$5,000 per classroom for carpet)				
Replace 250 folding chairs			\$4,500	
Auditorium Lighting Changes		Capital Outlay	\$26,675	\$26,675
Classroom - Cabinets & Flooring		LTFM	\$21,881	\$21,881
TECHNOLOGY	NOTES	FUNDING SOURCE	ESTIMATE	Recommended
Replacement of old CAT 5 cable to increase bandwidth			\$15,000	
Add'l 1:1 laptops and system upgrades			\$35,000	
ATHLETICS	NOTES	FUNDING SOURCE	ESTIMATE	Recommended
Baseball field - contour between field and dugouts				
Field Testing for Compaction		LTFM	\$3,200	\$3,200
Track Repair		LTFM	\$1,177	\$1,177
GROUNDS / TRANSPORTATION	NOTES	FUNDING SOURCE	ESTIMATE	Recommended
Replace Bus Garage in Eyota			\$500,000	
Sealcoat/Hot Rubber - Walkpath & BB Court		LTFM	\$6,600	\$6,600
Bus and van replacement Next Van Purchase 2018-2019		Assigned	\$125,000	\$125,000
Grounds Tractor attachments			\$4,500	
Seal coat High School parking lot East & West/Walking Path			\$49,265	
CURRICULUM	NOTES	FUNDING SOURCE	ESTIMATE	Recommended
Textbooks		Assigned	\$15,000	\$15,000
TOTAL			\$1,057,204	\$413,800