



2019 - 2020
Projected Budget
May 29, 2019

High Point Academy
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High Point Academy Budget Forecast

29-May-19

Description	Actual Total Year 2017 - 2018	Projected 2018-2019	Amended 2018 - 19 Budget	Adopted 2019 - 20 Budget	Change From Prior Year	% Change From Prior Year	Projected 2020 - 21 Budget	Projected 2021 - 22 Budget	Projected 2022 - 23 Budget	Projected 2023 - 24 Budget
BEGINNING FUND BALANCE										
Beginning Fund Balance	\$ 2,180,184	\$ 2,104,005	\$ 2,104,005	\$ 2,111,276	\$ 7,271	0.3%	\$ 2,122,543	\$ 2,149,505	\$ 2,174,562	\$ 2,245,199
REVENUES										
PK - 8 FTE	699.60	677.80	678.78	670.00	182		674.00	692.00	702.00	705.00
Per Pupil Funding (PPR)	7,464.37	7,920.51	7,915.28	8,261.09	340.58	4.3%	8,467.62	8,679.31	8,896.29	9,118.70
School Finance Funding K-8	4,832,038	4,905,172	4,909,690	5,138,399	233,227	4.8%	5,300,730	5,589,475	5,818,175	5,990,986
CPP/ECare	380,683	463,350	463,044	396,532	(66,817)	-14.4%	406,446	416,607	427,022	437,698
School Finance Funding -At-Risk Adjustment	4,013	3,906	4,000	3,906	-		3,906	4,004	4,104	4,207
Total PPR Funding	5,216,734	5,372,428	5,376,734	5,538,838	166,410	3.1%	5,711,082	6,010,086	6,249,301	6,432,890
DPP	8,398	35,890	21,289	-	(35,890)	-100.0%	-	-	-	-
Full-Day Kindergarten Tuition	41,325	41,250	41,250	-	(41,250)	-100.0%	-	-	-	-
Preschool Revenue	122,322	50,651	62,211	-	(50,651)	-100.0%	-	-	-	-
Fundraising & Misc.	4,300	7,551	3,000	7,551	-		7,551	7,551	7,551	7,551
Interest income	32,257	50,000	43,000	50,000	-		50,000	50,000	50,000	50,000
Yearbook Sales / Jeans Day	6,110	6,840	6,840	6,840	-		6,840	6,840	6,840	6,840
Student Fees	21,606	15,936	21,300	15,239	(697)	-4.4%	15,337	15,778	16,023	16,097
Gift & Donations	1,398	1,550	1,056	1,617	67	4.3%	1,657	1,698	1,741	1,784
Before & After School Program / Husky PACK	128,983	116,000	116,000	-	(116,000)	(1.00)	0	0	0	0
Rental Income	4,833	12,332	12,332	28,832	16,500	1.34	28,832	28,832	28,832	28,832
After School Activity	2,450	12,701	15,958	13,247	546	4.3%	13,578	13,918	14,266	14,622
Athletic/Sport Fees	0	7,230	-	7,230	-		7,230	7,230	7,230	7,230
E-rate Rebate	15,009	18,326	12,430	13,929	(4,397)	(0.24)	13,929	13,929	13,929	13,929
Xcel Rebate / Health Ins Rebate	1,162	5,802	5,802	-	(5,802)	-100.0%	-	-	-	-
Mill Levy Equalization Funding	0	28,378	32,287	28,053	(325)	-1.1%	28,220	28,974	29,393	29,518
State Capital Construction (Grant Fund)	184,512	203,238	198,061	179,560	(23,678)	-11.7%	180,632	185,456	188,136	188,940
Total Revenues	5,791,400	5,986,103	5,969,549	5,890,935	(95,168)	-1.6%	6,064,889	6,370,292	6,613,241	6,798,234
Beginning Fund Balance & Revenues	\$ 7,971,584	\$8,090,108	\$8,073,554	\$8,002,212	(87,896)	-1.1%	\$ 8,187,432	\$ 8,519,797	\$ 8,787,803	\$ 9,043,433
EXPENDITURES										
Salaries:										
Teachers	1,447,853	1,496,208	1,493,858	1,553,841	57,633	3.9%	1,584,918	1,632,466	1,681,440	1,748,697
Preschool	202,389	203,895	201,895	221,201	17,306	8.5%	225,625	230,138	234,741	239,435
Special Education	95,362	97,689	110,546	176,486	78,797	80.7%	180,919	186,729	192,694	200,184
Substitutes - Teachers	11,295	14,428	11,948	14,832	404	2.8%	15,129	15,431	15,740	16,055
Instructional Aides	110,532	123,273	123,273	57,102	(66,172)	-53.7%	59,322	107,668	133,940	137,697
Student Services	97,880	155,731	160,245	162,173	6,442	4.1%	165,416	168,724	217,731	222,085
Administration & Admin Support	411,145	356,582	354,175	357,433	851	0.2%	365,989	374,716	383,617	392,696
Business Operations	146,095	85,258	85,258	63,530	(21,728)	-25.5%	64,801	66,097	67,419	68,767
Husky Pack	70,663	52,834	54,802	-	(52,834)	-100.0%	-	-	-	-
Facilities	49,843	51,679	51,679	11,958	(39,721)	-76.9%	12,197	12,441	12,690	12,944
Athletic Stipends	9,700	14,500	13,200	14,500	-		14,500	14,500	14,500	14,500
Extra Duty Pay/Stipends	64,273	43,000	39,767	33,000	(10,000)	-23.3%	33,000	43,000	43,000	43,000
Performance Pay / Bonuses	96,500	106,450	100,500	100,000	(6,450)	-6.1%	101,000	102,500	102,750	102,750
PTO Not Used Bonus	16,462	21,222	21,222	21,816	594	2.8%	22,253	22,698	23,152	23,615
Total Salaries	2,829,992	2,840,423	2,822,368	2,787,872	(34,877)	-1.9%	2,845,069	2,977,107	3,123,412	3,222,426
Percentage of Revenue	49%	47%	47%	47%			47%	47%	47%	47%
Benefits:										

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Benefits-Medical, Dental, Vision, STD, Life PERA	409,270	364,559	380,204	382,787	18,228	5.0%	401,927	422,023	443,124	465,280
Tuition Discounts	565,468	554,823	535,724	601,842	47,019	8.5%	613,774	636,906	668,065	699,262
		53,487	47,000		(53,487)	-100.0%			0	0
Total Benefits	974,738	972,869	962,929	984,629	11,760	1.2%	1,015,701	1,058,929	1,111,189	1,164,542
Percentage of Salaries	34%	34%	34%	35%			36%	36%	36%	36%
Total Salaries & Benefits	3,804,730	3,813,292	3,785,297	3,772,501	(23,117)	-1.1%	3,860,770	4,036,037	4,234,601	4,386,968
Percentage of Revenue	66%	64%	63%	64%			64%	63%	64%	65%
INSTRUCTIONAL:										
Special Education										
Special Education Services	30,437	25,355	25,355	25,862	507	2.0%	26,379	26,906	27,445	27,993
Total Special Education	30,437	25,355	25,355	25,862	507	2.0%	26,379	26,906	27,445	27,993
Purchased Services										
Postage	2,140	1,762	1,762	1,797	35	2.0%	1,833	1,869	1,907	1,945
Substitutes - Kelley Services	63,744	51,500	51,500	55,000	3,500	0.7%	61,000	61,000	61,000	61,000
Instructional Contractors	12,700	4,800	4,800	-	(4,800)	-100.0%	0	0	0	0
Travel, Registration and Entrance/Meals	21,525	32,900	32,900	21,900	(11,000)	-33.4%	21,900	31,900	31,900	31,900
Staff Development Consultant	906	-	-	-	-	-	-	-	-	-
School Initiatives	2,187	3,000	3,000	3,000	-	-	3,000	3,000	3,000	3,000
Contracted Field Trips	20,574	26,010	26,010	26,530	520	2.0%	27,061	27,602	28,154	28,717
Total Purchased Services	123,776	119,972	119,972	108,227	(11,745)	-9.8%	114,794	125,371	125,961	126,562
Supplies and Materials										
Curriculum / Text Books	45,425	79,878	88,000	50,000	(29,878)	-37.4%	50,000	80,000	70,000	70,000
Supplies & Materials - Instructional	33,552	37,252	37,252	30,000	(7,252)	-19.5%	30,600	38,000	38,760	39,535
Supplies & Materials - Preschool	4,593	7,706	5,000	4,500	(3,206)	-41.6%	4,590	4,682	4,775	4,871
Assessments	15,144	15,300	15,300	15,606	306	2.0%	15,918	16,236	16,561	16,892
Annual Subscriptions	19,575	24,745	21,623	25,240	495	2.0%	25,745	26,260	26,785	27,320
Year Books	4,356	6,840	6,840	6,840	-	-	6,840	6,840	6,840	6,840
After School Activities	837	5,683	1,457	5,797	114	2.0%	5,913	6,031	6,151	6,274
Sports Activities	3,320	6,367	6,367	6,495	127	2.0%	6,624	6,757	6,892	7,030
Total Supplies & Materials	126,802	183,772	181,839	144,477	(39,294)	-21.4%	146,230	184,806	176,765	178,764
Furniture & Equipment										
Computer/Tech Services-Install/Training	11,866	6,187	10,187	6,311	124	2.0%	6,437	6,566	6,697	6,831
Equipment Lease - Copy Charge	11,931	11,938	11,938	12,177	239	2.0%	12,420	12,669	12,922	13,181
Equipment Lease	14,795	25,675	25,675	25,675	-	-	25,675	25,675	25,675	25,675
Classroom FF&E (Non-Capitalized)	16,152	6,000	10,006	6,000	-	-	6,000	26,000	16,000	16,000
Equipment - Technology / Software	40,551	66,166	56,000	42,000	(24,166)	-36.5%	42,000	62,000	62,000	62,000
Total Furniture & Equipment	95,295	115,966	113,806	92,163	(23,803)	-20.5%	92,532	132,909	123,294	123,687
ADMINISTRATION										
Property Related Services										
Water / Sewer	22,599	22,257	22,257	22,703	445	2.0%	23,157	23,620	24,092	24,574
Disposal Service	12,621	11,508	13,115	11,738	230	2.0%	11,973	12,212	12,457	12,706
Snow Removal	4,829	12,378	4,590	8,000	(4,378)	-35.4%	8,160	8,323	8,490	8,659
Contracted Cleaning	75,600	64,500	64,500	95,790	31,290	48.5%	97,706	99,660	101,653	103,686
Lawn Care	15,356	11,209	17,340	11,433	224	2.0%	15,356	15,663	15,977	16,296
Repairs & Maintenance Facility	11,933	35,928	25,716	35,928	-	0.0%	38,928	41,928	44,928	47,928
HVAC Repairs and Maintenance	23,550	25,500	25,500	25,500	-	0.0%	31,010	31,010	31,010	31,630
Facility Lease (General Fund)	810,135	810,756	810,756	810,576	(180)	0.0%	812,899	813,610	813,565	812,765
Liability Insurance - Property	34,996	36,273	36,273	38,086	1,814	5.0%	39,990	41,990	44,089	46,294
Telephone / Internet	35,906	34,921	34,921	35,619	698	2.0%	36,332	37,058	37,799	38,555

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Heat / Electricity	70,198	71,771	71,771	71,771	-	-	73,207	74,671	76,164	77,688
Total Property Related Services	1,117,723	1,137,001	1,126,739	1,167,144	30,143	2.7%	1,188,717	1,199,746	1,210,225	1,220,782
Percentage of Revenue	19%	19%	19%	20%			20%	19%	18%	18%
Operations Purchased Services										
Marketing	46,233	61,000	51,000	40,000	(21,000)	-34.4%	40,800	50,800	40,800	40,800
Board Conference Travel & Meals	2,123	1,747	1,313	2,000	253	14.5%	2,040	2,081	2,122	2,165
Safety / Security	30,760	32,000	32,000	32,640	640	2.0%	33,293	33,959	34,638	35,331
Vision and Hearing Screening	6,672	6,459	6,672	6,459	-	0.0%	6,459	6,459	6,459	6,459
Support Staff Development Fees & Travel	11,865	4,054	4,000	4,054	-	0.0%	4,054	4,054	4,054	4,054
Meals & Refreshments	13,641	6,234	6,288	6,234	-	0.0%	6,234	6,234	6,234	6,234
Mileage - E-470	3,173	0	0	-	-		-	-	-	-
Business Services										
Banking	6,501	6,400	6,400	6,528	128	2.0%	6,659	6,792	6,928	7,066
Payroll Services	7,796	8,000	8,000	8,160	160	2.0%	8,323	8,490	8,659	8,833
Bond Fees / Trustee & CECFA	5,000	5,000	5,000	5,000	-	0.0%	5,000	5,000	5,000	5,000
Audit Services	8,000	9,000	9,000	8,550	(450)	-5.0%	9,100	9,400	9,700	10,000
Business Services	90,000	90,000	90,000	90,000	-	0.0%	95,000	95,000	95,000	95,000
IT Consultant	65,340	68,607	68,607	69,979	1,372	2.0%	71,379	72,806	74,262	75,748
Erate Consultant	1,000	1,000	1,000	1,020	20	2.0%	1,040	1,061	1,082	1,104
Background Checks/Permits	1,460	3,717	3,717	3,791	74	2.0%	3,867	3,944	4,023	4,104
Preschool Licensing / Rating	195	1,500	1,500	1,800	300	20.0%	1,800	1,800	1,800	1,800
Legal Services	36,655	10,000	20,000	10,000	-	0.0%	10,000	15,000	15,000	15,000
Human Resources										
Unemployment Insurance	9,262	9,500	9,765	9,216	(284)	-3.0%	9,395	9,798	10,244	10,548
Workers Comp Insurance	27,081	32,435	32,130	30,964	(1,471)	-4.5%	32,798	35,468	38,493	41,244
Advertising / Emp Recruiting	17,531	16,534	16,534	16,865	331	2.0%	17,202	17,546	17,897	18,255
Purchased Services Contracts										
Charter School Institute (3% of PPR)	102,742	108,613	108,700	111,393	2,780	2.6%	134,769	141,719	147,252	151,470
Colorado Dept. of Education (0.3% of PPR)	8,995	13,875	16,130	14,305	430	3.1%	17,133	18,030	18,748	19,299
DPS Food Service Program	-	6,178	6,178	6,178	-	0.0%	6,302	6,428	6,556	6,687
DPS Food Service - Principal Account	500	1,000	1,000	1,000	-	0.0%	1,000	1,000	1,000	1,000
Brighton Detention Center	2,461	2,189	2,189	2,233	44	2.0%	2,278	2,323	2,370	2,417
Nursing Services	22,575	24,087	24,087	24,569	482	2.0%	25,060	25,561	26,072	26,594
Total Purchased Services	527,560	529,128	531,210	512,937	(16,191)	-3.1%	550,984	580,752	584,394	596,211
Supplies and Materials:										
Staff Appreciation	12,489	8,799	8,799	8,975	176	2.0%	9,155	9,338	9,525	9,715
Supplies & Materials - Office	9,476	11,814	11,814	12,050	236	2.0%	12,291	12,537	12,788	13,043
Technology Equipment - Support Staff	0	5,202	5,202	5,306	104	2.0%	5,412	5,520	5,631	5,743
Husky Pack Supplies	1,888	1,000	4,370		(1,000)	-100.0%	0	0	0	0
Nursing Supplies	1,215	2,081	2,081	2,122	42	2.0%	2,165	2,208	2,252	2,297
Community Events - Supplies	1,721	3,000	6,367	3,060	60	2.0%	3,121	3,184	3,247	3,312
Custodial Supplies	15,106	17,298	17,298	17,644	346	2.0%	17,997	18,356	18,724	19,098
Memberships	6,622	6,903	6,903	7,200	297	4.3%	7,380	7,564	7,753	7,947
Total Supplies & Materials	48,516	56,097	62,833	56,357	261	0.5%	57,520	58,708	59,920	61,157
TOTAL EXPENDITURES GENERAL	5,874,839	5,980,581	5,947,051	5,879,668	(83,240)	-1.7%	6,037,927	6,345,235	6,542,604	6,722,124
Change In Ending Fund Balance Before Capital Impr	(83,439)	5,521	22,499	11,267	(11,928)	104.1%	26,962	25,056	70,637	76,110
Grants										

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GRANT REVENUES										
Federal Grants										
Title 1	108,583	128,062	128,062	103,399	(24,663)	-19.3%	105,467	107,576	109,728	111,922
Title 1 Parental Involvement	1,561	1,993	1,993	1,531	(462)	-23.2%	1,562	1,593	1,625	1,657
Title 1 Homeless	593	600	125	600	-	0.0%	600	600	600	600
Title II Staff Dev	6,702	5,953	5,953	9,204	3,251	54.6%	9,204	9,204	9,204	9,204
Title III ELL	7,944	11,601	11,601	12,490	889	7.7%	12,740	12,995	13,254	13,520
Title III- Set-Aside for Immigrant Support	85	-	85	-	-	-	-	-	-	-
IDEA - Special Ed - Federal	94,297	88,522	88,522	63,459	(25,063)	-28.3%	64,728	66,022	67,343	68,690
IDEA - Preschool	927	815	815	815	-	-	815	815	815	815
IDEA - MTSS	1,152	1,750	-	-	(1,750)	-	-	-	-	-
State Grants										
ECEA -Spec. Ed. - State	63,094	57,470	57,470	44,372	(13,098)	-22.8%	44,372	44,372	44,372	44,372
READ Act	76,639	63,457	63,457	53,939	(9,519)	-15.0%	53,939	53,939	53,939	53,939
ELPA	20,131	27,612	27,551	31,495	3,882	14.1%	31,495	31,495	31,495	31,495
ELPA - Support	27,575	36,695	37,116	41,855	5,160	14.1%	41,855	41,855	41,855	41,855
Gifted and Talented	4,928	2,074	2,074	1,627	(447)	-21.5%	1,627	1,627	1,627	1,627
Gifted Education Universal Screening	420	1,592	1,592	1,592	-	0.0%	1,592	1,592	1,592	1,592
School Health Professional				55,000	55,000	0.0%	55,000	55,000		
Connect for Success		20,000		80,000	60,000	300.0%	80,000			
Local Grant Revenue										
Colorado Health Foundation	82,788	70,500	80,000	-	(70,500)	-100.0%	-	-	-	-
Other Local Grants	4,560	-	-	-	-	-	-	-	-	-
TOTAL GRANT REVENUE	501,978	518,697	506,416	501,377	(17,320)	-3.3%	504,995	428,685	377,449	381,288
GRANT EXPENSE										
Salaries:										
Title I Student Support Salaries	92,258	102,994	102,994	82,719	(20,275)	-19.7%	84,374	86,061	87,782	89,538
Special Ed Teachers - IDEA	76,963	70,191	80,041	63,459	(6,732)	-9.6%	64,728	66,022	67,343	68,690
Special Ed - IDEA PreSchool	927	815	815	815	-	-	815	815	815	815
Special Ed Teachers - ECEA	48,119	24,912	24,912	12,868	(12,044)	-48.3%	12,238	11,596	10,940	10,272
READ Act	76,639	63,457	63,457	53,939	(9,519)	-15.0%	53,939	53,939	53,939	53,939
ELPA Salaries	20,131	27,612	27,551	31,495	3,882	14.1%	31,495	31,495	31,495	31,495
ELPA Support	24,575	33,695	34,116	38,855	5,160	15.3%	38,855	38,855	38,855	38,855
School Health Professional				43,000	43,000		43,860	44,737		
Connect For Success		2,400		22,000	19,600	816.7%	22,000			
Benefits:										
Title I Benefits	16,325	25,068	25,068	20,680	(4,388)	-17.5%	21,093	21,515	21,946	22,384
IDEA Benefits	17,334	18,331	8,481		(18,331)	-100.0%	-	-	-	-
ECEA Benefits	13,263	1,913	1,913		(1,913)	-100.0%	-	-	-	-
School Health Professional				12,000	12,000	0.0%	11,140	10,263		
Purchased Services										
Title IIA - Prof Development	3,506	5,953	5,953	9,204	3,251	54.6%	9,204	9,204	9,204	9,204
Title III Staff Development	7,944	11,601	11,601	12,490	889	7.7%	12,740	12,995	13,254	13,520
IDEA - Spec. Ed. - MTSS	1,152									
ECEA Psychiatrist	1,712	30,645	30,645	31,504	858	2.8%	32,134	32,776	33,432	34,100
Connect For Success		17,000		57,400	40,400	237.6%	57,400			
Colorado Health Foundation	81,389	67,000	78,600	-	(67,000)	-100.0%	-	-	-	-
Supplies and Materials										
Title I Parent Involvement	811	1,993	1,993	1,531	(462)	-23.2%	1,562	1,593	1,625	1,657

High Point Academy Budget Forecast

29-May-19

Description	Actual Total Year 2017 - 2018	Projected 2018-2019	Amended 2018 - 19 Budget	Adopted 2019 - 20 Budget	Change From Prior Year	% Change From Prior Year	Projected 2020 - 21 Budget	Projected 2021 - 22 Budget	Projected 2022 - 23 Budget	Projected 2023 - 24 Budget
Title I Homeless	593	600	125	600	-	-	600	600	600	600
ELPA Support Instr Supplies	3,000	3,000	3,000	3,000	-	-	3,000	3,000	3,000	3,000
Gifted & Talented	4,928	2,074	2,074	1,627	(447)	-21.5%	1,627	1,627	1,627	1,627
Gifted Education Universal Screening	420	1,592	1,592	1,592	-	0.0%	1,592	1,592	1,592	1,592
Connect For Success		600		600	-	0.0%	600			
Colorado Health Foundation	1,398	3,500	1,400		(3,500)	-100.0%				
Other Local Grants	4,560	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	501,978	516,947	506,416	501,377	(15,570)	-3.0%	504,995	428,685	377,449	381,288
BEGINNING FUND BALANCE	2,180,184	2,104,005	2,104,005	2,111,276	7,271	0.3%	2,122,543	2,149,505	2,174,562	2,245,199
TOTAL REVENUES WITH GRANTS	6,293,378	6,504,800	6,475,966	6,392,312	(112,488)	-1.7%	6,569,883	6,798,977	6,990,690	7,179,521
BEGINNING FUND BALANCE & REVENUES	8,473,561	8,608,805	8,579,971	8,503,589	(105,216)	-1.2%	8,692,427	8,948,482	9,165,251	9,424,720
TOTAL EXPENDITURES WITH GRANTS	6,376,817	6,497,529	6,953,467	6,381,046	(116,483)	-1.8%	6,542,921	6,773,920	6,920,052	7,103,411
ENDING FUND BALANCE										
Unrestricted = Over (Under) Target of 8%	802,416	1,337,753	856,209	1,287,136	(50,617)	-3.8%	1,296,414	1,288,635	1,338,803	1,395,363
Operating Reserve 8% Target	405,065	385,524	383,295	382,407	(3,117)	-0.8%	394,691	418,726	434,196	448,446
Field Commitment	500,000	-	-	-	-	-	-	-	-	-
SPED Assigned Fund Balance	0	-	-	67,000	67,000	-	67,400	69,200	70,200	70,500
Repair and Replacement Reserve	204,265	200,000	200,000	200,000	-	-	200,000	200,000	200,000	200,000
Tabor Reserve 3%	185,000	188,000	187,000	186,000	(2,000)	-1.1%	191,000	198,000	202,000	207,000
Ending Fund Balance	2,096,745	2,111,276	2,126,504	2,122,543	11,267	0.5%	2,149,505	2,174,562	2,245,199	2,321,309
Total Expenditures & Ending Fund Balance	\$ 8,473,561	\$ 8,608,805	\$ 8,579,971	\$ 8,503,589	\$ (105,216)	-1.2%	\$ 8,692,427	\$ 8,948,482	\$ 9,165,251	\$ 9,424,720
Change In Ending Fund Balance	\$ (83,439)	\$ 7,271	\$ (477,501)	\$ 11,267			\$ 26,962	\$ 25,056	\$ 70,637	\$ 76,110
Debt Coverage Ratio	0.90	1.01	1.03	1.01			1.03	1.03	1.09	1.09