

**FY 21 Budget Workshop**

**Handout**

**May 28, 2020**

## **Assumptions**

There are many unknowns with COVID-19 including what will happen in the Fall

Enrollment is budgeted at 3,810. It is a 3% reduction in enrollment over last year's numbers

Support Units are budgeted at 184.0

Impact Aid will be budgeted without adequate civilians to be counted

There is no budgeted Emergency Levy money added in to budgeted revenue for FY 2021. Emergency Levy money is not certain and cannot be used to budget expenses

Anticipated 0% Health benefit increase

Utility expenses have decreased with COVID-19, but will be budgeted the same as FY21

Fuel prices have decreased in Idaho, but are starting to go back up

Building Supplies will be based on enrollment and previous year numbers

Classified salary scale is unchanged

Certified salary, benefits, and coach's salary table are not negotiated and are not final for FY 21

Certified staff will not be cut if possible, but will not exceed 1.1 certified staff per support unit

# Financial Statement

Mtn Home School District # 193						
Financial Report for						
Fund 100						
	Audited	Mar-20				
<b>Balance Sheet</b>	Jun-19	Y-T-D	Mar-20			
	Balance	Activity	Balance			
<b>Assets</b>						
Cash	93,682	83,006	176,688			
Investments	5,000,000	5,525,904	10,525,904			
Receivables	2,093,999	8,596	2,102,595			
Inventories	35,220	0	35,220			
Prepaid Expenses	0	79,891	79,891			
Total Assets	<u>7,222,901</u>	<u>5,697,397</u>	<u>12,920,298</u>			
<b>Liabilities</b>						
Trade Accounts Payable	77,085	23,662	100,747			
Salaries Payable	2,634,751	0	2,634,751			
Taxes Payable	95,424	(96,328)	(904)			
Benefits Payable	0	0	0			
Note Payable	0	0	0			
Reserves	0	0	0			
Deferred Tax Revenue	4,496	91,420	95,916			
Total Liabilities	<u>2,811,756</u>	<u>18,754</u>	<u>2,830,510</u>			
Fund Balance	4,411,144	5,678,644	10,089,788			
Total Liabilities & Fund Balance	<u>7,222,900</u>	<u>5,697,398</u>	<u>12,920,298</u>			
Mtn Home School District # 193						
Financial Report for						
Fund 100						
	June-20	Mar-20	Remaining	FY 20		
<b>Income Statement</b>	Budget	Y-T-D	Budget	Budget	Year-end	
	Budget	Activity	Budget	Percentage	estimate	
<b>Revenues</b>						
Local Revenue	40,600	5,490	35,110	86.48%	40,600	
County Revenue	2,735,000	2,725,253	9,748	0.36%	2,735,000	
State Revenue - Base support	20,645,360	18,809,645	1,835,715	8.89%	20,645,360	
State Revenue - Other	1,609,800	1,250,807	358,993	22.30%	1,609,800	
Federal revenue	1,000,000	992,228	7,772	0.78%	1,000,000	
Interest on earnings	60,000	165,326	(105,326)	-175.54%	60,000	
Other Revenue	9,400	47,008	(37,608)	-400.08%	9,400	
Total Revenue	<u>26,100,160</u>	<u>23,995,757</u>	<u>2,104,403</u>	<u>8.06%</u>	<u>26,100,160</u>	
<b>Expenses</b>						
Salaries	14,913,154	10,679,689	4,233,465	28.39%	14,913,154	
Benefits	5,572,988	3,789,514	1,783,474	32.00%	5,572,988	
Purchased Services	3,888,650	2,733,081	1,155,569	29.72%	3,888,650	
Supplies	1,148,500	843,759	304,741	26.53%	1,148,500	
Capital	32,000	26,007.75	5,992	18.73%	32,000	
Other	242,000	245,064	(3,064)	-1.27%	242,000	
Total Expenses	<u>25,797,292</u>	<u>18,317,114</u>	<u>7,480,178</u>	<u>29.00%</u>	<u>25,797,292</u>	
Revenues over (under) expenses	<u>302,868</u>	<u>5,678,642</u>			<u>302,868</u>	
		FY 2020			Budgeted	
FY 19 Fund Balance		4,411,144			4,411,144	
FY 20 Activity		5,678,642			302,868	
Estimated June 30, 2020 Fund Balance		10,089,786			4,714,012	

## Financial Statement Overview

The financial statement above is included in the board packet every month. It consists of two reports that are for the general fund only. The first report is the Balance Sheet. This lists the major categories of assets and liabilities that the district has. Assets are; cash (cash in bank), investments (money that is in the State Investment Pool), receivables (money that the district is to get between the end of the year and 60 days after), inventories (paper and supplies), and prepaid expenses (Insurance premiums that are paid at the beginning of the year). The liabilities are trade account payable (vendor invoices unpaid), salaries payable (the amount of contracted salaries the district owes at the end of June for the remaining two months of contract), benefits payable (benefits associated with salaries for remaining two months of contract), note payable and reserves (both are other liabilities), and deferred tax revenue (tax revenue that we will receive by August 31). Fund balance is the amount of assets in excess of liabilities.

The first column shows the audited June 30<sup>th</sup> balance, the middle column shows the year-to-date activity, and the last column shows the current months balance.

The second report is the income statement. This shows all the income and expenses that the district has had since the beginning of the fiscal year. This report shows the revenue at the top and expenses below. Revenues over (under) expenses are listed at the bottom. Revenue is broken out into income by major revenue sources. Local revenue (miscellaneous revenue from local activities), county revenue (levy money collected by the county), state revenue base support (foundation payments), state revenue other (special distributions), federal revenue (impact aid), interest on earnings (interest at the state pool and checking accounts), other revenue (miscellaneous revenue).

The first column shows the current year's budget approved by the Board of Trustees. The second column shows the revenue and expenses so far, this fiscal year. The remaining budget is showing the variance between budget and the year-to-date activity.

Fund balance in the year-to-date column on the balance sheet will tie into the income statement year-to-date activity column of revenue over (under) expenses (there is a \$2 discrepancy due to rounding).

We currently have a fund balance of \$4,411,144, as of June of 2019. The amount exceeds a month's expenditures. This fund balance is targeted at an 8.5% figure of all funds and would be about \$2,800,000. Now that the district has achieved this targeted goal, I would recommend the district implementing a policy for a contingent fund that can only be touched with board approval.

## Operations

Enrollment is what drives staffing (thus salaries and benefits) as well as funding. The true determinate of revenue and expenses is not the actual enrollment, but rather the Average Daily Attendance (ADA) that we have based on the enrollment. Absences decrease revenue but have no corresponding effect on expenses. The state foundation payments are driven by the first reporting period ADA and the Impact Aid voucher uses the prior fiscal years ADA in its calculating mixture. Salaries are committed for the most part in May of the proceeding school year by the Master Contract. We hire based on enrollment, which is the maximum number of children in the classroom. If children are absent, the staffing remains the same. ADA is most important during the first reporting period to the state which ends in early November.

## Support Unit Calculations

The State Department of Education gives support units based on ADA and there are different Attendance Divisor's based on grade level.

<b>Grade Level</b>	<b>Attendance Divisor</b>
Kindergarten	40
Elementary 1-3	20
Elementary 4-6	23
Secondary	18.5
Special Education	14.5
Alternative	12

PUBLIC SCHOOL SUPPORT UNIT (33-1002)

CALCULATION TABLES

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more ...	40 .....	1 or more as computed
31 - 40.99 ADA	- .....	1
26 - 30.99 ADA	- .....	0.85
21 - 25.99 ADA	- .....	0.75
16 - 20.99 ADA	- .....	0.6
8 - 15.99 ADA.	- .....	0.5
1 - 7.99 ADA..	- .....	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA		15
	23... grades 4,5 & 6....	
	20... grades 1,2 & 3....	
160 to 299.99 ADA.	20 .....	8.4
110 to 159.99 ADA.	19 .....	6.8
71.1 to 109.99 ADA	16 .....	4.7
51.7 to 71.0 ADA..	15.. .....	4
33.6 to 51.6 ADA..	13.. .....	2.8
16.6 to 33.5 ADA..	12.. .....	1.4
1.0 to 16.5 ADA...	n/a... .....	1

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more.....	18.5.....	47
400 - 749.99 ADA	16.....	28
300 - 399.99 ADA	14.5.....	22
200 - 299.99 ADA	13.5.....	17
100 - 199.99 ADA	12.....	9
99.99 or fewer .....	Units allowed as follows:	
Grades 7-12 .....		8
Grades 9-12 .....		6
Grades 7-9 .....		1 per 14 ADA
Grades 7-8 .....		1 per 16 ADA

COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more	14.5 .....	1 or more ascomputed
12 -13.99	.....	1
8 - 11.99.	.....	0.75
4 - 7.99 .	.....	0.5
1 - 3.99 .	.....	0.25

COMPUTATION OF ALTERNATIVE SCHOOL SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more	12 .....	1 or more as computed

## Support Unit Apportionments

Per Support Unit	State Allowance	
	FY 21	FY 20
Certified	1.021	1.021
Administrative	0.075	0.075
Classified	0.375	0.375

## Salary Based Apportionments

Year	Entitlement Funding	Admin Base	Certified Base	Classified Base
FY2021	27,556	37,272	See Certified Career Ladder	22,315
FY2020	28,416	37,272		22,315
FY2019	27,481	36,186		21,665
FY2018	26,748	35,132		21,034
FY2017	25,696	34,109		20,421
FY2016	23,868	33,116	24,055	19,826
FY2015	22,401	32,151	23,354	19,249
FY2014	20,000	31,883	23,123	19,058
FY2013	19,706	31,883	23,123	19,058
FY2012	19,626	31,883	23,123	18,684
FY2011	21,795	32,441	23,565	19,041
FY2010	25,459	34,705	24,567	19,840
FY2009	25,696	36,532	25,231	20,376
FY2008	25,442	35,816	24,623	19,783
FY2007	25,436	34,776	23,906	19,207

## Certified Career Ladder

		FY20	FY21	\$ Change	% Change
RP 1	RP 1	38,500	40,000	1,500	3.90%
RP 2	RP 2	39,000	40,500	1,500	3.85%
RP 3	RP 3	39,500	41,000	1,500	3.80%
P1	P1	42,500	42,500	-	0.00%
P2	P2	44,375	44,375	-	0.00%
P3					
P4	P3	46,250	46,250	-	0.00%
P5					
P6	P4	48,125	48,125	-	0.00%
P7				-	0.00%
P8				-	0.00%
P9				-	0.00%
P10	P5	50,000	50,000	-	0.00%

## Revenue

The largest revenue source is the foundation payments by the State Department of Education. We get five payments per year and they vary widely in amounts. ADA drives support units and support units bring in revenue. Support units are used to determine the entitlement amount and allowable staff in the foundation payment calculation. Each support unit in FY 20 is worth \$105,628. The entitlement amount for FY 20 is \$28,090 per support unit. The allowable salaries are \$77,538 per support unit including benefits.

Administration and classified have their own calculations. In FY 2021, all certificated staff are reimbursed through the Career Ladder calculation discussed earlier. The base reimbursement rate for administration increased 0% from \$37,272 to \$37,272 or \$0 total revenue increase. Classified base reimbursement increased 0% from \$22,315 to \$22,315, or \$0 total revenue increase. The Career Ladder calculation increased revenue on the bottom three rows, but all other rows are frozen.

In addition to the entitlement and apportionments, we received \$23,331 for Tuition Equivalencies, District to Agency Contracts, and Serious Emotional Disturbance. Transportation from the previous fiscal year was \$1,127,591. These reimbursements are not tied to ADA or support units.

Foundation payments are on the following page:



FOUNDATION PROGRAM CALCULATION  
MAY 15, 2020

Mountain Home School District # 193

1. SUPPORT UNITS	185.10
2. ENTITLEMENT @ \$28,090.00 per unit	\$5,199,459.00
3. SALARY APPORTIONMENT	12,001,255.84
4. BENEFIT APPORTIONMENT	2,351,046.02
5. BORDER CONTRACTS	0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED	23,331.00
7. TRANSPORTATION	1,127,591.00
8. ADJUSTMENTS	0.00
9. TOTAL SUPPORT (lines 2 through 8)	\$20,702,682.86
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT	\$19,983,186.10
11. CHARTER SCHOOL JULY ADVANCE PAYMENT	\$0.00
12. AUGUST 15 PAYMENT (General Funds)	9,969,043.00
13. NOVEMBER 15 PAYMENT (General Funds)	3,999,258.00
14. FEBRUARY 15 PAYMENT (General Funds / Dedicated)	3,977,864.14
15. MAY 15 PAYMENT (General Funds / Dedicated)	0.00
16. PAID-TO-DATE	\$17,946,165.14
17. AMOUNT DUE THIS PAYMENT	\$2,037,020.96
18. OTHER STATE SUPPORT PAID TO DATE (not included in above payments)	
Bond Levy Equalization Support Program	\$0.00
Charter School Facilities	0.00
College and Career Advisors and Student Mentors	75,731.00
Content and Curriculum	13,663.00
Continuous Improvement Plans and Training	2,331.93
Early Graduation Scholarship	0.00
English Language	58,009.00
English Language Grant	0.00
Fast Forward	23,490.00
Gifted / Talented	0.00
Innovation Schools	0.00
IT Staffing	69,870.00
Leadership Premiums	0.00
Literacy	403,991.00
Master Educator Premium	4,783.60
Mastery Based System Development	0.00
Math and Science Requirement	0.00
National Board Certification	0.00
Professional Development	150,786.00
Remediation	75,038.00
Safe & Drug-Free	28,981.80
School Buildings Maintenance (lottery)	290,003.00
School Buildings Maintenance Match	0.00
Technology (Classroom, Wireless, Instructional Management System)	333,847.00
Unemployment Insurance (paid directly to DOL)	8,262.47
TOTAL OTHER STATE SUPPORT	\$1,538,787.80
19. RATIO	0.0117887002
MAY1520	5/13/2020
Support	6:33 PM

## Other Support Paid to Date

Number 18 on the foundation payment lists other state revenue that has been paid to date. These are special distributions that have Idaho Codes attached to them preventing the district from spending them on anything besides the intended purpose. The end of this handout will explain the individual funds.

## Apportionment Computation

Effective Date :		Idaho State Department of Education				5/1/2020 10:59:02 AM					
Page: 1		Basic Education Staffing System									
		Salary Based Apportionment and Benefit Apportionment									
		Computation									
School Year: 2019 - 2020											
District 193 MOUNTAIN HOME DISTRICT											
Statewide Information:				District Information:							
Statewide Administrative Staff Index		1.83862		District Administrative Staff Index		1.73820					
Statewide Administrative Staff Index Cap		1.86543 100.00%		District Admin. Staff Index (adjusted for cap)		1.73820					
PERSI, FICA, MEDICARE Rate		19.59%		District Mid-Term Support Units:		185.10					
				Instructional / Pupil Service Staffing Percent		6.5%					
Staff Allowance Ratio	Staff Allowance FTE	< 40 Units then + 0.5	< 20 Units then + 0.5	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Staff Index	Base Salary	Average Salary	Certified Preliminary Salary Based Apportionment
a	(Units x a) b	c	d	e	(b + c + d + e) f	g	h	i	j	(i x j) k	(h x k) l
Administrative	0.075	13.88250	0.00000		13.88250	14.15000	13.88250	1.73820	37,272.00	64,786.12	899,393.25
Instructional	1.021	188.98710	0.00000	0.00000	188.98710	193.72000	188.98710			47,111.05	8,903,380.13
Pupil Services	0.079	14.62290			14.62290	8.59000	14.62290			48,793.36	713,500.49
Subtotal Instructional and Pupil Services					203.61000	202.31000	203.61000				
Non-Certified	0.375	69.41250			69.41250	75.34220	69.41250		22,315.00		
TOTAL:					286.90500	291.80220	286.90500				

  

Noncertified Preliminary Salary Based Apportionment	Preliminary Salary Based Apportionment	Actual Total Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Waivers	Maximum Salary Apportionment	Salary Based Apportionment & Allowances
(h x j) m	(i + m + n) o	q	Smaller: o or q r	r x 19.59% s	(Max 15%) t	u	v	w	x
	899,393.25	1,107,564.06					899,393.25	899,393.25	899,393.25
	8,903,380.13	9,704,648.25			0.00	0.00	Smaller of (o or q) 8,903,380.13	col (o) 8,903,380.13	col (w) 8,903,380.13
	713,500.49	458,010.00				0.00	(f X k) 713,500.49	Smaller: v or w 713,500.49	Smaller: v or w 713,500.49
Subtotal Instructional and Pupil Services						0.00	0.00	(f X k) + n 9,616,880.61	Smaller of (o or (q)(1 - 6.5%)) + t + u 9,616,880.61
Non-Certified	1,548,939.94	1,548,939.94	2,563,540.73				Smaller of (o or q) 1,548,939.94	col (o) 1,548,939.94	col (w) 1,548,939.94
TOTAL:						0.00	0.00	Smaller of (o or q) 12,065,213.81	col (o) 12,065,213.81

The allowable staff is not what we are limited to hire, but what the State Department of Education uses to uniformly allocate the legislative apportionment between districts. The district is currently 1.30 FTE's under the allowance in certified staff, 5.93 FTE's over the allowance in classified staff, and 1.12 over the allowance for administration. Salaries are substantially higher than the allowance. Salaries are \$545,778 over the allowance for certified staff, \$208,171 over the allowance for administration, and \$1,014,601 over the allowance for classified staff. If we hire above the allowable level or pay above the allowance, then the funding must come out of entitlement or other funding sources. The SDE only pays FICA, Medicare, and PERSI (19.59%) on the allowable salary. Benefits on the

salary above the allowable amount including; workers compensation, healthcare, and sick leave retirement must be paid from entitlement or other sources.

## Impact Aid

U.S. DEPARTMENT OF EDUCATION OFFICE OF ELEMENTARY AND SECONDARY EDUCATION IMPACT AID PROGRAM WASHINGTON, D.C. 20202-6244  <b>VOUCHER FOR IMPACT AID SECTION 8003 PAYMENTS</b> (TITLE VIII of the Elementary and Secondary Education Act)				Voucher Numbers		Fiscal Year	Date
				377559 2020-2		Budget FY 21	1/27/2020
				Total ADA	Total Memb	Total Current yr mer	Application Number
				<b>3,675.31</b>		<b>3,933</b>	22-ID-2020-0201
LCR				TCE			
				<b>\$6,268.50</b>		<b>\$25,985,000.00</b>	
Duns Number: PR/Award#: Pay Type: Initial County							
Negotiated Ratio	Attendance Ratio=	Prior-Year A	Prior-Year Membership	LOT%	=	TCE%	Membership %
	0.93110	3662	/ 3933	34.97%		12.04%	22.93%
<b>SECTION 8003(b) BASIC SUPPORT PAYMENT</b>							LOT Percent Paid <b>90.00%</b>
<b>Category</b>	<b>Membership</b>	<b>ADA</b>	<b>Weight</b>	<b>WSU</b>	<b>Max BSP</b>	<b>Full LOT</b>	<b>Prorated LOT</b>
(A) (i) -Live on Work On Civ		0.00	1.00				
(A) (ii)- Live on For. Mil Official		0.00	1.00				
(B) - Live on Uni	444	413.41	1.00	413.41	\$2,591,460.59	\$906,233.77	\$815,610.39
(C)- Indian Lands		0.00	1.25				
(D) (i) -Live Off	461	429.24	0.20	85.85	\$538,150.73	\$188,191.31	\$169,372.18
(D) (ii)- Live off f	0	0.00	0.20				
(E) - Low Rent Housing		0.00	0.10				
(F) - Live On Fed. Property		0.00	0.05				
(G) (i) - Work on	0	0.00	0.05				
(G) (ii) - Work or	0	0.00	0.05				
<b>8003(b) Total</b>	<b>905</b>	<b>842.65</b>		<b>499.26</b>	<b>3,129,611.32</b>	<b>1,094,425.08</b>	<b>984,982.57</b>
(A) (ii)- Live on For. Mil Official		0.00	1.00				
(B) - Live on Uni	33	30.73	1.00	30.73			\$32,266.50
(C)- Indian Lands		0.00	1.00				
(D) (i) -Live Off	23	21.42	0.50	10.71			\$11,245.50
(D) (ii)- Live off For. Mil Official		0.00	0.50				
<b>8003(d) Total</b>	<b>56</b>	<b>52.15</b>		<b>41.44</b>	CWD Rate Paid/W \$	1,050.00	\$43,512.00

The number of students with military connections drives the federal revenue. This can include students whose parents work at a non-military Federal property such as Gowen Field, post office, or at the bombing range. Students are categorized into three groups, "A" students are students whose parents live and work on a military installation; "B" students are students whose parents work on federal property, but live in a civilian location; Civilian students are children of non-military parents who work on federally owned "dirt" regardless of location.

Impact Aid has been a fluctuating source of funding over the past few years. The Impact Aid revenue has been as high as \$4,350,000 in FY 2005 to a low of \$892,464 in FY 2016. Some of the change is due to a decline in students reduced Federal Program appropriations, privatized housing forcing staff to move off base, altered mission objectives, and reduced base staffing mix, have all contributed to the revenue decline. FY 20 we have received \$1,080,334, but some of this amount is from FY 19 final payment. For FY 21 I have budgeted \$1,000,000.

## Salaries

Salaries and benefits make up approximately 79.41% of the district's budget. Below is the certified career ladder for the district. It is based on the career ladder that the SDE has implemented in prior years. The district gives incentives for continuing education past a bachelor's degree.

2019-2020 MHSD Certified Salary Schedule	
RP1	38,500
RP2	39,000
RP3	39,500
P1	42,500
P2	44,375
P3	46,250
P4	48,125
P5	50,000
BA6	52,000
BA7	54,000
BA8	57,000
MA9	58,580
MA10	61,750

Below is the certified placement.

2019-2020 Schedule Placement	
RP1	23
RP2	29
RP3	1
P1	41
P2	2
P3	4
P4	5
P5	9
BA6	4
BA7	5
BA8	20
MA9	-
MA10	68
Total	211

## Benefits

While I anticipate an increase of 0% in healthcare premiums it's still a large expenditure for benefits. The state reimburses the district 19.59% for PERSI and FICA based on the allowable amount. Anything over the allowable amount is up to the district to cover. PERSI is currently 11.94%. PERSI Sick Leave is re-evaluating the program and there are no payments until July 2021. This is an estimated savings of \$170,000. Workers compensation insurance is budgeted at \$130,000.

## Purchased Services

Purchased services are made up from several categories. Repairs consist of maintenance to buildings and equipment. Contracted services are comprised of services performed by outside agencies to do the services we cannot do within the District. Other is for miscellaneous costs such as professional & technical services, shredding services, etc. Therapy services are for special needs students. Utilities are for power, water, gas, etc. Travel is for athletics competitions, extracurricular activities, and in lieu of transportation.

	FY 19	FY 20	FY 20	FY 21
	Actual	Y-T-D	Budget	Budget
Repairs	220,526	155,601	264,450	268,500
Contract services	1,497,899	885,610	1,400,000	1,379,000
Other	185,989	129,224	265,800	226,800
Therapy services	1,151,963	683,316	1,065,000	1,065,000
Utilities	643,196	379,989	782,900	784,150
Travel	111,224	72,177	110,500	103,000
	3,810,797	2,305,917	3,888,650	3,826,450

## Supplies

Supplies are consumable materials used by the district during the year. There are five main areas of supply expenses. Maintenance is the cost for supplies in the maintenance of buildings and equipment. Fuel is for student transportation and district vehicles. We are required to maintain bussing routes for safety issues and for students living outside a 1½-mile radius from their school. Building supplies are all supplies associated with day-to-day operations. Copier supplies are for all supplies associated with the copiers throughout the district. Textbook supplies textbooks and curriculum. Other is other supplies used to operate the district.

	FY 19	FY 20	FY 20	FY 21
Type	Actual	Y-T-D	Budget	Budget
maintenance	178,212.52	89,127.55	148,000.00	144,000.00
fuel	133,143.69	98,008.40	168,000.00	168,000.00
Building supplies	263,106.45	133,593.31	289,200.00	266,300.00
Copier supplies	64,586.83	39,355.91	70,800.00	60,000.00
Textbooks	241,175.98	365,541.43	403,000.00	360,500.00
other	35,821.30	43,199.13	69,500.00	78,500.00
	916,046.77	768,825.73	1,148,500.00	1,077,300.00

## Transfers

Transfers were budgeted in FY 21 for Food Service Benefits, which are required by law. We must transfer revenue into the Food Service Fund for the FICA and PERSI benefits of our food service personnel. This is a federal requirement. The transfer shows as an expense in the General Fund of \$35,000.

# Proposed FY 21 Budget

Mtn Home School District #193			
Financial Report			
Fund 100			
			<b>Previous year</b>
		<b>Proposed</b>	<b>Proposed</b>
		<b>Budget</b>	<b>Budget</b>
<b>Mtn Home School District #193</b>		<b>FY 20/21</b>	<b>FY 19/20</b>
<b>Income Statement</b>		<b>6/30/2021</b>	<b>6/30/2020</b>
<b>Fund 100</b>			
<b>Revenues</b>			
Local Revenue		50,000	50,000
County Revenue		2,735,000	2,735,000
State Revenue (inc. rev in lieu of Taxes)		20,088,547	20,645,360
Other State Revenue		1,246,000	1,609,800
Federal Revenue		1,000,000	1,000,000
Earnings on Investments / other rev		60,000	60,000
Transfers		0	0
	Total Revenue	25,179,547	26,100,160
<b>Expenses</b>			
Salaries		14,677,597	14,913,154
Benefits		5,317,163	5,572,988
Purchased Services		3,826,450	3,888,650
Supplies		1,077,300	1,148,500
Capital		32,000	32,000
Other		207,000	207,000
Transfers		35,000	35,000
	Total Expenses	25,172,511	25,797,292
Revenues over (under) expenses		7,036	302,868

## Special Revenue Funds

Below is a brief discussion of all the Special Revenue Funds that are outside the scope of the General Fund as discussed above. These funds are either Board restricted or the use is restricted by either State or Federal regulations

### **Federal Forest Funds – Fund 220**

These are funds that we received through the Craig-Wyden Act in lieu of the funds we would have received had the logging restriction not been imposed. We also receive Department of Defense money that is placed in this fund. The Federal Forest Funding has been cut drastically. In FY 2014, we received \$213,000; in FY 2018, we received \$20,000. The money from the Department of Defense was not appropriated one year, so it is a year-by-year option. This fund is restricted by the Board for technology purchases that include software, internet, and hardware replacement.

### **Department of Defense Education Activity – Federal Grant – Fund 230**

This fund is used for the DoDEA grants. We currently have three grants, a math grant that is ending this year and managed by Mr. Johnson, the emotional grant for special education that is in year four and managed by Mr. Longhurst, and the technology grant that is in year three and managed by Mrs. Vick.

### **Drivers Education – Fund 241**

This fund received its funding from two sources. One source is student fees, and the other source is the State of Idaho. The State caps its reimbursement on the lesser of costs in excess of student fees, or \$150.00 per student. All funds are restricted to this fund for Drivers Education expenses only.

### **Vocational Education – State of Idaho – Fund 243**

This fund receives money from the State of Idaho for the vocational classes at the high school and junior high. It is used to pay for salaries and benefits of the additional duties of the staff, as well as equipment used in class. These funds help with the welding and automotive classes. These funds are restricted for the vocational classes for purchases above the normal classroom costs. We budget this to spend all the money received each year and be at zero at the end of the year.

### **Technology Fund – Fund 245**

This fund is used to pay for some salaries and equipment. The State of Idaho makes payments to assist with technology in the classroom. The money can be used for several purposes, but it must be technology driven. We are paid based on the number of Support Units in the District. We budget this to spend all the money received each year and be at zero at the end of the year.

### **Safe and Drug Free School – Fund 246**

This fund is used for security purposes within the District. Vandalism has cost the District thousands of dollars of reimbursable damage. We are looking at purchasing an updated security system for the high school, but the payment each year will only pay for a fraction of the cost of the desired system. This fund is restricted for security purchases only.

**Title I-Basic – Fund 251**

Improving Basic Programs is a federal program that helps students who are most at risk meet state academic standards and be proficient on state assessments. This program provides funding to districts and schools that can be used for professional development, extended-time programs, and other strategies to help raise achievement levels. Title I-A laws hold states, districts, and schools accountable for improving the academic achievement of all students. The money can be used for salaries, benefits, and other costs related to reading improvement in the schools. Restrictions apply as to how the funds can be used, how much any school is allotted, and whether a school is eligible to use the money. 10% of the money in one year can be carried over to the next year if needed, but any deficits must be reimbursed from the General Fund.

**Migrant Education – Fund 253**

This is a Federal program with the money being restricted for the betterment of migrant children. We currently use this fund for staffing costs and training of staff who assists Hispanic children and their families. This fund is restricted for migrant education purposes only. The Migrant Summer School program is funded by this grant. We budget this to spend all the money received each year and be at zero at the end of the year

**Title I-D – Fund 255**

This fund is a federally restricted fund and a part of the Title I Program described above. The money for this is administered by the District but is restricted for use by the Sequel TSI Therapeutic Residential Treatment Center for adjudicated and non-adjudicated adolescent males, ages 10-18 years of age, with sexually maladaptive behavior that is located up on the hill for the betterment of their students. Bennett receives half of this grant for the Drop-Out prevention program.

**IDEA School-age – Fund 257**

This is a federally restricted program to reimburse the expenses above and beyond normal classroom expenditures for children with special needs. This fund is flexible in the category of expenses, but they must be above and beyond what is normally spent for a child. This fund is restricted for special needs staff and expenses only. This fund allows 15% of the money in one year to be carried over to the next year if needed, but any deficits must be reimbursed from the General Fund. We budget this to spend all the money received each year and be at zero at the end of the year.

**IDEA Pre-school – Fund 258**

This fund is a federally restricted fund for the purpose of identifying special needs students and providing services to them before they enter kindergarten. This fund is flexible in the category of expenses, but they must be used for special needs services for children younger than school age. This fund is restricted for special needs staff and expenses only. This fund allows 15% of the money in one year to be carried over to the next year if needed, but any deficits must be reimbursed from the General Fund. We budget this to spend all the money received each year and be at zero at the end of the year.



**Rural and Low-Income Schools Program – Fund 262**

This is a federally restricted grant to provide services to schools in rural setting with more than 20% poverty; the Mountain Home School District is about 20.4% in the community. It is a year by year assessment of whether we qualify or not for this grant appropriation. We do not qualify for this fund any longer.

**Title III Federal LEP Language Instruction – Fund 270**

This is a federally restricted grant to provide services and reading improvement to English Language Learners (ELL). We budget this to spend all the money received each year and be at zero at the end of the year.

**Teacher and Principal Quality – Fund 271**

This is a federally restricted grant to provided Professional Development to staff. This grant allows 25% of the money in one year to be carried over to the next year if needed, but any deficits must be reimbursed from the General Fund. We budget this to spend all the money received each year and be at zero at the end of the year.

**P-L 874 Fund – Fund 279**

This fund gets its revenue from payments on the Impact Aid vouchers. The revenue for Special Needs students is placed in this fund and the salaries and benefits of the staff who educate these students are charged against this fund. All expenses are restricted for the services provided to special needs students.

**Plant Facility Fund – Fund 420**

This fund is where the Plant Facility Levy taxes from the County were placed to pay the construction, renovation, and equipment needs of the District. This levy was generously renewed by the patrons of Mountain Home, in May of 2015, for \$1,000,000 per year for each of the next five years. The levy will be going to the ballot in calendar year 2020. This fund is restricted for the purposes outlined in the levy ballot at each taxpayer approved levy election.