

FY 23 Budget Workshop

Handout

May 3, 2022

Assumptions

Enrollment is budgeted at 3,781. It is a 2.30% increase in enrollment over current year's numbers

Support Units are budgeted at 185.0

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 2023. Emergency Levy money is not certain and cannot be used to budget expenses

Anticipated 4% Health benefit increase

Utility expenses have increased this year

Fuel prices have increased in Idaho

Building Supplies will be based on enrollment and previous year numbers

All staff were given a step on the salary schedules

Classified salary scale is unchanged

Certified salary and coach's salary table are not negotiated and are not final for FY 23

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-22		
		Jun-21	Y-T-D	Mar-22	
		Balance	Activity	Balance	
Balance Sheet					
Assets					
Cash		(684,418)	753,508	69,090	
Investments		10,001,605	5,000,715	15,002,320	
Receivables		1,891,522	(939)	1,890,583	
Inventories		25,401	0	25,401	
Prepaid Expenses		0	67,866	67,866	
Total Assets		11,234,110	5,821,150	17,055,260	
Liabilities					
Trade Accounts Payable		187,902	(28,544)	159,358	
Salaries Payable		2,682,347	0	2,682,347	
Taxes Payable		68,760	(71,556)	(2,796)	
Benefits Payable		0	0	0	
Note Payable		0	0	0	
Reserves		0	0	0	
Deferred Tax Revenue		2,372	69,111	71,483	
Total Liabilities		2,941,381	(30,989)	2,910,392	
Fund Balance		8,292,728	5,852,140	14,144,868	
Total Liabilities & Fund Balance		11,234,109	5,821,151	17,055,260	
Mtn Home School District # 193					
Financial Report for					
Fund 100					
			Mar-22	Remaining	FY 22
		June-22	Y-T-D	Budget	Year-end
		Budget	Activity	Percentage	estimate
Income Statement					
Revenues					
Local Revenue		26,500	327	26,173	98.76%
County Revenue		2,735,000	2,783,414	(48,414)	-1.77%
State Revenue - Base support		20,570,304	19,876,735	693,569	3.37%
State Revenue - Other		1,209,500	943,864	265,636	21.96%
Federal revenue		1,000,000	635,780	364,220	36.42%
Interest on earnings		50,000	14,378	35,622	71.24%
Other Revenue		9,500	1,250	8,250	86.84%
Total Revenue		25,600,804	24,255,749	1,345,055	5.25%
Expenses					
Salaries		14,921,377	11,178,933	3,742,444	25.08%
Benefits		5,356,543	3,782,019	1,574,524	29.39%
Purchased Services		3,891,350	2,580,004	1,311,346	33.70%
Supplies		1,095,120	609,281	485,839	44.36%
Capital		90,000	13,146	76,854	85.39%
Other		237,000	240,224	(3,224)	-1.36%
Total Expenses		25,591,390	18,403,608	7,187,782	28.09%
Revenues over (under) expenses		9,414	5,852,141		9,414
			FY 2022		Budgeted
					FY 2022
FY 21 Fund Balance			8,292,728		8,292,728
FY 22 Activity			5,852,141		9,414
Estimated June 30, 2022 Fund Balance			14,144,869		8,302,142

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 30th 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. We currently have a fund balance of \$8,292,728, as of June of 2021. The amount exceeds a month's expenditures. This fund balance is targeted at an 8.5% figure of all funds and would be about \$2,975,000.

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.

Grade Level	Attendance Divisor
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 23	State Allowance FY 22
Certified	1.100	1.100
Administrative	0.075	0.075
Classified	0.375	0.375

Salary Based Apportionments

Year	Entitlement Funding	Admin Base	Certified Base	Classified Base
FY2023	35,924	41,491	See Certified Career Ladder	24,841
FY2022	29,542	38,777		23,216
FY2021	22,810	38,017		22,761
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
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

Certified Career Ladder

	FY22	FY23	\$ Change	% Change
RP 1	40,369	40,742	373	0.92%
RP 2	40,990	41,486	496	1.21%
RP 3	41,611	42,231	620	1.49%
P1	42,991	43,488	497	1.16%
P2	44,836	45,302	466	1.04%
P3	46,681	47,116	435	0.93%
P4	48,526	48,930	404	0.83%
P5	50,370	50,743	373	0.74%
AP1	52,734	53,478	744	1.41%
AP2	53,207	54,442	1,235	2.32%
AP3		55,389	-	-
				1.21%

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 22 is worth \$111,190.44. The entitlement amount for FY 22 is \$29,542 per support unit. The allowable salaries are \$81,648.44 per support unit.

Administration and classified have their own calculations. In FY 2023, all certificated staff are reimbursed through the Career Ladder calculation discussed earlier. The base reimbursement rate for administration increased 7% from \$38,777 to \$41,491 or \$38,471 total revenue increase. Classified base reimbursement increased 7% from \$23,216 to \$24,841, or \$115,172 total revenue increase. The Career Ladder calculation increased revenue on all rows and averaged 1.21%.

In addition to the entitlement and apportionments, we received \$0 for Tuition Equivalencies, District to Agency Contracts, and Serious Emotional Disturbance. Transportation from the previous fiscal year was \$1,061,997. These reimbursements are not tied to ADA or support units.

Foundation payments are on the following page:

FOUNDATION PROGRAM CALCULATION
FEBRUARY 15, 2022

Mountain Home School District # 193

1. SUPPORT UNITS	189.00
2. ENTITLEMENT @ \$29,542.00 per unit	\$5,583,438.00
3. SALARY APPORTIONMENT	12,903,716.27
4. BENEFIT APPORTIONMENT	2,527,838.02
5. BORDER CONTRACTS	0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED	0.00
7. TRANSPORTATION	1,061,997.00
8. ADJUSTMENTS	0.00
9. TOTAL SUPPORT (lines 2 through 8)	\$22,076,989.29
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT	\$19,198,694.47
11. CHARTER SCHOOL JULY ADVANCE PAYMENT	\$0.00
12. AUGUST 15 PAYMENT (General Funds)	10,326,247.00
13. NOVEMBER 15 PAYMENT (General Funds)	4,247,579.00
14. FEBRUARY 15 PAYMENT (General Funds / Dedicated)	0.00
15. MAY 15 PAYMENT (General Funds / Dedicated)	0.00
16. PAID-TO-DATE	\$14,573,826.00
17. AMOUNT DUE THIS PAYMENT	\$4,624,868.47
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	0.00
Continuous Improvement Plans and Training	363.48
Early Graduation Scholarship (Advanced Opportunities)	1,878.00
English Language Acquisition	61,631.00
English Language Grant	0.00
Fast Forward (Advanced Opportunities)	15,645.00
Innovation Schools	0.00
IT Staffing	0.00
Leadership Premiums	0.00
Literacy Proficiency	400,838.00
Master Educator Premiums	33,485.20
Mastery Based System Development (as of 2/9/2022)	0.00
Math and Science Requirement	0.00
National Board for Professional Teaching Standards	0.00
Professional Development	0.00
Remediation	67,183.00
Safe & Drug-Free	26,863.00
School Facilities Maintenance (Lottery)	247,300.00
School Facilities Maintenance Match	8,775.00
Technology (Classroom, Wireless, Instructional Management System)	0.00
Unemployment Insurance (paid directly to DOL) (net of CARES Act Credit)	4,004.21
TOTAL OTHER STATE SUPPORT	\$867,965.89
19. RATIO	0.0115180306

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

Idaho State Department of Education Basic Education Staffing System Salary Based Apportionment and Benefit Apportionment Computation												
Effective Date :								1/31/2022 10:00:53 PM				
Page: 1												
School Year: 2021 - 2022												
District 193 MOUNTAIN HOME DISTRICT												
Statewide Information:						District Information:						
Statewide Administrative Staff Index		1.82083				District Administrative Staff Index		1.73715				
Statewide Administrative Staff Index Cap		1.86843		100.00%		District Admin. Staff Index (adjusted for cap)		1.73715				
PERSI, FICA, MEDICARE Rate		19.59%				District Mid-Term Support Units:		189.00				
						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	14.17500	0.00000		14.17500	14.27000	14.17500	1.73715	38,777.00	87,361.54	954,849.87	
Instructional	1.021	192.96900	0.00000	0.00000	192.96900	186.97000	192.96900			49,430.32	9,538,520.22	
Pupil Services	0.079	14.93100			14.93100	7.85000	14.93100			51,229.80	764,912.18	
Subtotal Instructional and Pupil Services					207.90000	194.82000	207.90000					
Non-Certified	0.375	70.87500			70.87500	80.14820	70.87500		23,216.00			
TOTAL:					292.95000	289.23820	292.95000					
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	(l + m + n) o	q	Smaller: o or q r	r x 19.59% s	(Max 15%) t	u	v	w	x			
Administrative	954,849.87	1,199,467.52					954,849.87	954,849.87	954,849.87			
Instructional	9,538,520.22	9,894,588.52			0.00	0.00	9,538,520.22	9,538,520.22	9,538,520.22			
Pupil Services	764,912.18	464,488.05			0.00	0.00	764,912.18	764,912.18	764,912.18			
Subtotal Instructional and Pupil Services					0.00	0.00	10,303,432.41	10,303,432.41	10,303,432.41			
Non-Certified	1,645,434.00	1,845,434.00	2,860,503.29				1,645,434.00	1,645,434.00	1,645,434.00			
TOTAL:					0.00	0.00	12,903,716.28	12,903,716.28	12,903,716.28			

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 13.08 FTE's under the allowance in certified staff, 9.27 FTE's over the allowance in classified staff, and 0.09 over the allowance for administration. Salaries are substantially higher than the allowance. Salaries are \$55,644 over the allowance for certified staff, \$244,618 over the allowance for administration, and \$1,215,072 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, and healthcare 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 VOUCHER FOR IMPACT AID SECTION 8003 PAYMENTS (TITLE VIII of the Elementary and Secondary Education Act)				Voucher Numbers 377559 2020-2		Fiscal Year Budget FY 22		Date		
				Total ADA Total Memb 3,675.31		Total Current yr mem 3,750		Application Number 22-ID-2020-0201		
				LCR \$6,794.00		TCE \$25,985,000.00				
						Duns Number:				
						PR/Award#:				
						Pay Type: Initial				
						County				
Negotiated Ratio		Attendance Ratio=		Prior-Year AI		Prior-Year Membership		LOT% = TCE%		Membership %
		0.93448		3662		/ 3933		36.06%		12.64%
										23.08%
SECTION 8003(b) BASIC SUPPORT PAYMENT							LOT Percent Paid		90.00%	
Category	Membership	ADA	Weight	WSU	Max BSP	Full LOT	Prorated LOT			
(A) (i) -Live on Work On Civ		0.00	1.00							
(A) (ii)- Live on F	0	33.64	1.00							
(B) - Live on Unif	431	402.76	1.00	402.76	\$2,736,351.44	\$986,755.69	\$888,080.12			
(C)- Indian Lands		0.00	1.25							
(D) (i) -Live Off l	442	413.04	0.20	82.61	\$561,252.34	\$202,393.21	\$182,153.89			
(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 on	0	0.00	0.05							
8003(b) Total	873	849.44		485.37	3,297,603.78	1,189,148.90	1,070,234.01			
(A) (ii)- Live on For. Mil Official		0.00	1.00							
(B) - Live on Unif	29	27.10	1.00	27.1			\$13,550.00			
(C)- Indian Lands		0.00	1.00							
(D) (i) -Live Off l	22	20.56	0.50	10.28			\$5,140.00			
(D) (ii)- Live off For. Mil Official		0.00	0.50							
8003(d) Total	51	47.66		37.38	CWD Rate Paid:/ W	\$ 500.00	\$18,690.00			
8003(d) Maximum										
8003(e) Hold Harmless										
8003(b)(2) Heavily Impacted Local Educational Agency										
8003(b) Table 9 Conversion	# Children converted		Rate Per Child		2060.510727		\$0.00			
8005(d)(2) Late Applicant 10% Payment Reduction										
8007(a) Construction - Indian Lands		WSU		8007 Rate			\$ -			
8007(a) Construction - Uniformed Services		WSU		8007 Rate			\$ -			
Other (1)										
Other(2)										
Other (3)										
Total Payments Summary									\$1,088,924.01	

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 22 we have received \$1,183,651, but still waiting on the final FY 21 payment. For FY 23 I have budgeted \$1,000,000.

Salaries

Salaries and benefits make up approximately 78.5% 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.

2021-2022 MHSD Certified Salary Schedule	
RP1	40,369
RP2	40,751
RP3	41,135
P1	43,274
P2	45,183
P3	47,092
P4	49,001
P5	50,910
BA6	52,946
BA7	54,983
BA8	58,037
MA9	59,646
MA10	65,313

Below is the certified placement.

2021-2022 Schedule Placement	
RP1	20
RP2	13
RP3	16
P1	25
P2	4
P3	33
P4	3
P5	4
BA6	5
BA7	8
BA8	13
MA9	6
MA10	61
Total	211

Benefits

While I anticipate an increase of 4% 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 the board voted to extend until June 30, 2026. Workers compensation insurance is budgeted at \$150,000.

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 21	FY 22	FY 22	FY 23
	Actual	Y-T-D	Budget	Budget
Repairs	200,855	200,378	276,750	307,750
Contract services	1,274,395	710,393	1,163,000	1,231,000
Other	294,380	190,965	486,500	493,750
Therapy services	960,724	600,617	1,065,000	1,065,000
Utilities	678,369	441,269	781,800	803,900
Travel	66,130	75,236	118,300	127,000
	3,474,854	2,218,859	3,891,350	4,028,400

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 21	FY 22	FY 22	FY 23
	Actual	Y-T-D	Budget	Budget
maintenance	84,349	77,931	120,000	134,000
fuel	141,164	123,301	216,000	271,000
Building supplies	404,422	200,112	210,600	235,400
Copier supplies	45,295	41,203	68,200	68,200
Textbooks/Licenses	210,648	85,038	415,820	415,820
other	51,305	19,886	64,500	64,500
	937,182	547,471	1,095,120	1,188,920

Transfers

Transfers were budgeted in FY 23 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 \$40,000.

Proposed FY 23 Budget

Mtn Home School District #193			
Financial Report			
Fund 100			
			Previous year
		Proposed Budget	Proposed Budget
		FY 23	FY 22
		6/30/2023	6/30/2022
Revenues			
Local Revenue		2,753,500	2,771,000
County Revenue		0	0
State Revenue (inc. rev in lieu of Taxes)		22,752,037	20,555,304
Other State Revenue		1,111,600	1,224,500
Federal Revenue		1,000,000	1,000,000
Earnings on Investments / other rev		10,000	50,000
Transfers		0	0
	Total Revenue	27,627,137	25,600,804
Expenses			
Salaries		15,421,628	14,921,376
Benefits		6,266,000	5,356,543
Purchased Services		4,028,400	3,876,350
Supplies		1,188,920	1,095,120
Capital		110,000	90,000
Other		218,000	217,000
Transfers		40,000	35,000
	Total Expenses	27,272,947	25,591,390
	Revenues over (under) expenses	354,189	9,414

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 and our final grand ends on May 31, 2022.

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.

American Rescue Plan (ARP) – Fund 250

Local spending options for Elementary and Secondary School Emergency Relief Funds are broad and flexible consistent with the federal government’s goal to help safely reopen and sustain the same operation of schools and address the impact of the coronavirus pandemic. Expenditures for these funds must be necessary and reasonable.

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.

Coronavirus Aid, Relief, and Economic Security (CARES) ESSER I - Fund 252

Local spending options for Elementary and Secondary School Emergency Relief Funds are broad and flexible consistent with the federal government’s goal of preventing, preparing for, and responding to coronavirus. Expenditures for these funds must be necessary and reasonable.

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

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) ESSER II – Fund 254

Local spending options for Elementary and Secondary School Emergency Relief Funds are broad and flexible consistent with the federal government’s goal of preventing, preparing for, and responding to coronavirus. Expenditures for these funds must be necessary and reasonable.

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.

School-Based Medicaid - Fund 260

This is restricted to only Medicaid related expenses and revenue reimbursements from Medicaid.

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.

Food Service Fund - Fund 290

This fund gets its revenue from two sources, the Federal Child Nutrition Program (CNP) and student fees. The CNP program pays for students who qualify for free meals, a portion of student's meal who qualify for reduced, and a little of the children who did not qualify under either of these income guidelines. The students who do not qualify for free or reduced status pay an amount for their meals comparable to the rate the Federal program uses. All revenue is restricted for food, equipment, or facilities related to the food service program.

Plant Facility Fund – Fund 421

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 fund is restricted for the purposes outlined in the levy ballot at each taxpayer approved levy election. There is currently no Plant facility levy in place.