

FY 19 Budget Workshop

Handout

April 24, 2018

Assumptions

Enrollment is budgeted at 3,915. This is below last year's budget enrollment, but higher than current enrollment

Support Units are budgeted at 186.0

Impact Aid will be budgeted without adequate civilians to be counted

100% of Longhurst salary paid from Federal and DoDEA Programs. 95% of Johnson salary paid from Federal and DoDea programs

There is no budgeted Emergency Levy money added in to budgeted revenue for FY 2019. Emergency Levy money is not certain and cannot be used to budget expenses

Anticipated \$0 Health benefit increase

Utilities are up 10.02%

Fuel Prices Have Increased 30% in Idaho

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 19

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-18			
		Jun-17	Y-T-D	Mar-18		
Balance Sheet		Balance	Activity	Balance		
Assets						
Cash		1,287,963	(1,051,212)	236,751		
Investments		500,000	5,900,067	6,400,067		
Receivables		1,715,053	(28,792)	1,686,261		
Inventories		24,818	0	24,818		
Prepaid Expenses		0	67,289	67,289		
Total Assets		3,527,834	4,887,352	8,415,186		
Liabilities						
Trade Accounts Payable		138,981	13,501	152,482		
Salaries Payable		2,671,411	0	2,671,411		
Taxes Payable		97,983	(97,941)	42		
Benefits Payable		0	0	0		
Note Payable		0	0	0		
Reserves		0	0	0		
Deferred Tax Revenue		117,313	(19,330)	97,983		
Total Liabilities		3,025,688	(103,770)	2,921,918		
Fund Balance		502,146	4,991,122	5,493,268		
Total Liabilities & Fund Balance		3,527,834	4,887,352	8,415,186		
Mtn Home School District # 193						
Financial Report for						
Fund 100						
			Mar-18		Remaining	FY 18
		June-18	Y-T-D	Remaining	Budget	Year-end
Income Statement		Budget	Activity	Budget	Percentage	estimate
Revenues						
Local Revenue		46,600	5,877	40,723	87.39%	46,600
County Revenue		2,740,000	2,742,608	(2,608)	-0.10%	2,740,000
State Revenue - Base support		18,833,000	17,322,403	1,510,597	8.02%	18,833,000
State Revenue - Other		1,598,000	1,036,944	561,056	35.11%	1,598,000
Federal revenue		1,000,000	979,277	20,723	2.07%	1,000,000
Interest on earnings		20,000	50,327	(30,327)	-151.64%	20,000
Other Revenue		9,400	75,659	(66,259)	-704.89%	9,400
Total Revenue		24,247,000	22,213,095	2,033,905	8.39%	24,247,000
Expenses						
Salaries		13,714,000	10,166,651	3,547,349	25.87%	13,714,000
Benefits		5,125,000	3,521,087	1,603,913	31.30%	5,125,000
Purchased Services		3,876,400	2,506,360	1,370,040	35.34%	3,876,400
Supplies		833,600	787,649	45,951	5.51%	833,600
Capital		8,000	1,343	6,657	83.22%	8,000
Other		270,000	238,883	31,117	11.52%	270,000
Total Expenses		23,827,000	17,221,972	6,605,028	27.72%	23,827,000
Revenues over (under) expenses		420,000	4,991,123			420,000
Budgeted						
FY 2018						
FY 17 Fund Balance			502,146			502,146
FY 18 Activity			4,991,123			420,000
Estimated June 30, 2018 Fund Balance			5,493,269			922,146

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 shows 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 \$1 discrepancy due to rounding).

We currently have a Fund Balance of \$502,146, as of June of 2017. This is 25% of a month's expenditures. This Fund balance is targeted at an 8.5% figure. Until this Fund Balance is reached and financial stability is obtained, there will be restrictions on salary increases. The dollar amount of an 8.5% Fund Balance would be in the neighborhood of \$2,000,000. A Fund Balance at the \$2 million level is only one month of operations.

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 19	State Allowance FY 18
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
FY 2019	27,481	36,186	See Certified Career Ladder	21,665
FY 2018	26,748	35,132		21,034
FY 2017	25,696	34,109		20,421
FY 2016	23,868	33,116	24,055	19,826
FY 2015	22,401	32,151	23,354	19,249
FY 2014	20,000	31,883	23,123	19,058
FY 2013	19,706	31,883	23,123	19,058
FY 2012	19,626	31,883	23,123	18,684
FY 2011	21,795	32,441	23,565	19,041
FY 2010	25,459	34,705	24,567	19,840
FY 2009	25,696	36,532	25,231	20,376
FY 2008	25,442	35,816	24,623	19,783
FY 2007	25,436	34,776	23,906	19,207
FY 2006	24,695	33,760	23,210	18,648
FY 2005	24,242	33,760	23,210	18,648

Certified Career Ladder

	FY 2018	FY 2019	\$ Chg	% Chg
R 1	\$34,600	\$35,800	\$1,200	3.47%
R 2	\$35,500	\$36,750	\$1,250	3.52%
R 3	\$36,411	\$37,706	\$1,295	3.56%
P 1	\$38,999	\$40,750	\$1,751	4.49%
P 2	\$40,630	\$42,503	\$1,873	4.61%
P 3	\$41,155	\$42,765	\$1,610	3.91%
P 4	\$42,825	\$44,538	\$1,713	4.00%
P 5	\$43,391	\$44,820	\$1,429	3.29%
P 6	\$45,102	\$46,614	\$1,512	3.35%
P 7	\$45,711	\$46,918	\$1,207	2.64%
P 8	\$47,467	\$48,734	\$1,267	2.67%
P 9	\$48,122	\$49,061	\$939	1.95%
P 10	\$48,802	\$49,401	\$599	1.23%

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 18 is worth \$98,449. The entitlement amount for FY 18 is \$26,748 per support unit. The allowable salaries are \$71,701 per support unit including benefits.

Administration and classified have their own calculations. In FY 2019, all certificated staff are reimbursed through the Career Ladder calculation discussed earlier. The base reimbursement rate for administration increased 3% from \$35,132 to \$36,186 or \$14,709 total revenue increase. Classified base reimbursement increased 3% from \$21,034 to \$21,665, or \$44,029 total revenue increase. The Career Ladder calculation increased revenue on average by approximately 3.28% depending on the placement of staff on the career ladder.

In addition to the entitlement and apportionments, we received \$49,203 for Tuition Equivalencies, District to Agency Contracts, and Serious Emotional Disturbance. Transportation from the previous fiscal year was \$912,988. These reimbursements are not tied to ADA or support units.

Foundation payments are on the following page:

FOUNDATION PROGRAM CALCULATION
FEB 15, 2018

Mountain Home School District # 193

1. SUPPORT UNITS	188.07
2. ENTITLEMENT @ \$26,748.00 per unit	\$4,977,000.36
3. SALARY APPORTIONMENT	11,214,110.01
4. BENEFIT APPORTIONMENT	2,127,316.66
5. BORDER CONTRACTS	0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED	49,203.00
7. TRANSPORTATION	912,988.00
8. ADJUSTMENTS	0.00
9. TOTAL SUPPORT (lines 2 through 8)	\$19,280,618.03
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT	\$16,829,665.24
11. CHARTER SCHOOL JULY ADVANCE PAYMENT	\$0.00
12. AUGUST 15 PAYMENT (General Funds)	9,251,237.00
13. NOVEMBER 15 PAYMENT (General Funds)	3,699,052.00
14. FEBRUARY 15 PAYMENT (General Funds / Dedicated)	0.00
15. MAY 15 PAYMENT (General Funds / Dedicated)	0.00
16. PAID-TO-DATE	\$12,950,289.00
17. AMOUNT DUE THIS PAYMENT	\$3,879,376.24
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	61,675.00
Content and Curriculum	8,450.00
Continuous Improvement Plans and Training	0.00
Early Graduation Scholarship	0.00
Fast Forward	18,580.00
Gifted / Talented	3,000.00
High School Redesign - Math / Science	0.00
Innovation Schools	0.00
IT Staffing	69,806.00
Leadership Premiums	0.00
Limited English Proficient (LEP)	43,968.00
Limited English Proficient (LEP) Grant	0.00
Literacy	169,704.00
Mastery Based System Development	0.00
National Board Certification	0.00
Professional Development	147,251.00
Remediation	0.00
Safe & Drug-Free	29,810.00
School Buildings Maintenance (lottery)	234,521.00
School Buildings Maintenance Match	0.00
Technology (Classroom, Wireless, Instructional Management System)	245,737.00
Unemployment Insurance (paid directly to DOL)	1,779.39
TOTAL OTHER STATE SUPPORT	\$1,034,281.39
19. RATIO	0.0122539972
 FEB1518 Support	 2/13/2018 4:10 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		1/29/2018 10:36:38 AM								
Page: 1	Basic Education Staffing System										
Salary Based Apportionment and Benefit Apportionment Computation											
School Year: 2017 - 2018											
District	193 MOUNTAIN HOME DISTRICT										
Statewide Information:											
Statewide Administrative Staff Index			1.83180								
Statewide Administrative Staff Index Cap	1.86643	100.00%									
PERSI, FICA, MEDICARE Rate			18.97%								
District Information:											
District Administrative Staff Index			1.73696								
District Admin. Staff Index (adjusted for cap)			1.73696								
			District Mid-Term Support Units:	186.07							
			Instructional / Pupil Service Staffing Percent	7.5%							
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	13.95525	0.00000		13.95525	15.15000	13.95525	1.73696	35,132.00	61,022.98	851,591.00
Instructional	1.021	189.97747	0.00000	0.00000	189.97747	185.01000	189.97747			43,673.11	8,296,907.00
Pupil Services	0.079	14.69953			14.69953	9.00000	14.69953			45,429.23	667,788.37
Subtotal Instructional and Pupil Services					204.67700	194.01000	204.67700				
Non-Certified	0.375	69.77625			69.77625	72.56780	69.77625		21,034.00		
TOTAL:					288.40850	281.74780	288.40850				

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 18.97% s	(Max 15%) t	u	v	w	x
Administrative	851,591.00	1,148,011.92					851,591.00	851,591.00	851,591.00
Instructional	8,296,907.00	9,090,038.00			0.00	0.00	smaller of (o or q) 8,296,907.00	col (o) 8,296,907.00	col (w) 8,296,907.00
Pupil Services	667,788.37	482,900.00				0.00	667,788.37	(f X k) 667,788.37	Smaller: v or w 667,788.37
Subtotal Instructional and Pupil Services						0.00	8,964,695.37	(f X k) + n	Smaller: v or w
Non-Certified	1,467,673.64	2,297,946.92					smaller of [o or (q(1 - 7.5%))] + t + u 1,467,673.64	1,467,673.64	1,467,673.64
TOTAL:						0.00	smaller of (o or q) 11,283,960.01	col (o) 11,283,960.01	col (w) 11,283,960.01

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 10.67 FTE's under the allowance in certified staff, 2.82 FTE's over the allowance in classified staff, and 1.19 over the allowance for administration. Salaries are substantially higher than the allowance. Salaries are \$608,242 over the allowance for certified staff, \$296,421 over the allowance for administration, and \$830,273 over the allowance for classified staff. If we hire above the allowable level or pay above the allowance then the funding has to come out of entitlement or other funding sources.

The SDE only pays FICA, Medicare, and PERSI (18.97%) 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 VOUCHER FOR IMPACT AID SECTION 8003 PAYMENTS (TITLE VIII of the Elementary and Secondary Education Act)				Voucher Numbers		Fiscal Year	Date
				362419 2018-2		Budget FY 19	3/12/2018
				Total ADA	Total Memb	Total Current yr memb	Application Number
				3,641.67		3,897	22-ID-2018-0201
LCR		TCE					
\$5,840.50		\$24,259,000.00					
				Duns Number:			
				PR/Award#:			
				Pay Type: Initial			
				County			
Negotiated Ratio	Attendance Ratio=	Prior-Year A	Prior-Year Membership	LOT%	=	TCE%	Membership %
	0.93448	3597	/ 3849			11.47%	24.45%
SECTION 8003(b) BASIC SUPPORT PAYMENT						LOT Percent Paid	95.00%
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 For. Mil Official		0.00	1.00				
(B) - Live on Un	399	372.86	1.00	372.86	\$2,177,688.83	\$782,225.83	\$743,114.54
(C)- Indian Lands		0.00	1.25				
(D) (i) -Live Off	554	517.70	0.20	103.54	\$604,725.37	\$217,217.35	\$206,356.49
(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				
8003(b) Total	953	890.56		476.40	2,782,414.20	999,443.18	949,471.02
(A) (ii)- Live on For. Mil Official		0.00	1.00				
(B) - Live on Un	26	24.30	1.00	24.3			\$12,150.00
(C)- Indian Lands		0.00	1.00				
(D) (i) -Live Off	22	20.56	0.50	10.28			\$5,140.00
(D) (ii)- Live off For. Mil Official		0.00	0.50				
8003(d) Total	48	44.86		34.58	CWD Rate Paid:/ WSU \$	500.00	\$17,290.00

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 18 we have received \$979,277, but some of this amount was for previous years. For FY 19 I have budgeted \$967,000.

Salaries

Salaries and benefits make up approximately 80% 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.

2017-2018 MHSD Salary Schedule			
	BA	BA+24	Masters
Row 1	\$ 34,600	\$ 34,900	\$ 36,000
Row 2	\$ 35,250	\$ 35,800	\$ 38,000
Row 3	\$ 35,900	\$ 37,000	\$ 40,000
Row 4	\$ 37,150	\$ 38,500	\$ 42,000
Row 5	\$ 38,400	\$ 40,000	\$ 44,000
Row 6	\$ 39,650	\$ 41,500	\$ 46,000
Row 7	\$ 40,900	\$ 43,000	\$ 48,000
Row 8	\$ 42,150	\$ 44,500	\$ 49,300
Row 9	\$ 43,000	\$ 45,950	\$ 50,600
Row 10	\$ 43,850	\$ 47,400	\$ 51,900
Row 11	\$ 44,700	\$ 48,850	\$ 53,200
Row 12	\$ 45,550	\$ 50,300	\$ 54,500
Row 13	\$ 46,400	\$ 51,450	\$ 55,800
Row 14	\$ 47,250	\$ 52,600	\$ 57,100
Row 15	\$ 48,100	\$ 53,750	\$ 58,400
Row 16	\$ 49,250	\$ 55,200	\$ 60,000
*BA>12			

Below is the certified placement.

2017-2018 Schedule Placement			
	BA	BA +24	Masters
Row 1	13	0	2
Row 2	13	0	0
Row 3	27	3	0
Row 4	1	1	5
Row 5	4	1	3
Row 6	0	0	6
Row 7	0	0	4
Row 8	0	0	1
Row 9	0	5	1
Row 10	0	0	5
Row 11	0	1	2
Row 12	0	0	1
Row 13	0	0	0
Row 14	0	1	1
Row 15	1	2	14
Row 16	1	21	62
*BA>12		Total	202

Benefits

While I don't anticipate an increase in healthcare premiums it's still a large expenditure for benefits. The state reimburses the district 18.97% for PERSI and FICA based on the allowable amount. Anything over the allowable amount is up to the district to cover. The district also pays 1.16% for sick leave retirement that is not reimbursed by the SDE. This equates to \$151,019 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 17	FY 18	FY 18	FY 19
	Actual	Y-T-D	Budget	Budget
Repairs	273,700	213,646	302,250	357,000
Contract services	1,305,880	785,700	1,327,000	1,332,500
Other	171,074	169,624	138,800	225,060
Therapy services	905,638	583,567	1,046,000	900,000
Utilities	624,203	439,415	691,950	773,300
Travel	81,622	42,131	34,250	82,750
	3,362,118	2,234,083	3,540,250	3,670,610

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 text books and curriculum. Other is other supplies used to operate the district.

	FY17	FY18	FY 18	FY 19
	Actual	Y-T-D	Budget	Budget
Maintenance	164,024	94,809	157,800	149,200
Fuel	117,561	86,456	142,000	168,000
Building Supplies	380,440	307,753	254,000	488,000
Copier Supplies	57,607	31,453	90,800	62,500
Textbooks	200,532	203,074	133,000	198,000
Other	30,052	26,329	56,000	49,250
	950,216	749,874	833,600	1,114,950

Transfers

Transfers were budgeted in FY 19 for Food Service Benefits, which are required by law. We have to transfer revenue into the Food Service Fund for the FICA and PERSI benefits of our food service personnel. This is a federal requirement. There is also a little budgeted to cover for some of the Federal Programs that may exceed their appropriation. The transfer shows as an expense in the General Fund of \$35,000.

Proposed FY 19 Budget

Mtn Home School District #193			
Financial Report			
Fund 100			
			Previous year
	Proposed		Proposed
Mtn Home School District #193	Budget		Budget
Income Statement	FY 18/19		FY 17/18
Fund 100	6/30/2019		6/30/2018
Revenues			
Local Revenue	50,000		56,000
County Revenue	2,735,000		2,740,000
State Revenue (inc. rev in lieu of Taxes)	19,557,235		18,833,000
Other State Revenue	1,424,000		1,598,000
Federal Revenue	967,000		1,000,000
Earnings on Investments / other rev	20,000		20,000
Transfers	0		0
Total Revenue	24,753,235		24,247,000
Expenses			
Salaries	13,889,596		13,714,000
Benefits	5,150,862		5,125,000
Purchased Services	3,670,610		3,876,400
Supplies	1,114,950		833,600
Capital	16,000		8,000
Other	211,200		240,000
Transfers	35,000		30,000
Total Expenses	24,088,218		23,827,000
Revenues over (under) expenses	665,017		420,000

Special Revenue Funds

Below is a brief discussion of all of 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 in year three and managed by Mr. Johnson, the emotional grant for special education that is in year two and managed by Mr. Longhurst, and the technology grant that is in year one and managed by Mr. Goodman.

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 \$125.00 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 has to 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 budget this to spend all the money received each year and be zero at the end of the year.

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. In FY 2015, we received a grant of \$167,333.

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 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 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. This fund is restricted for the purposes outlined in the levy ballot at each taxpayer approved levy election.