

**FY 20 Budget Workshop**

**Handout**

**April 25, 2019**

## Assumptions

Enrollment is budgeted at 3,915. This is the same as last year's budget enrollment, but lower than current enrollment

Support Units are budgeted at 185.0

Impact Aid will be budgeted without adequate civilians to be counted

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

There is no budgeted Emergency Levy money added into budgeted revenue for FY 2020. Emergency Levy money is not certain and cannot be used to budget expenses

Anticipated 5% Health benefit increase

Utility expenses have increased by 7%

Fuel prices have increased in Idaho

Building Supplies will be based on enrollment and what is needed

Classified salary scale is unchanged

Certified salary, benefits, and coach's salary table are not negotiated and are not final for FY 20

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						
		<b>Audited</b>	<b>Mar-19</b>			
		Jun-18	Y-T-D	Mar-19		
		<b>Balance</b>	<b>Activity</b>	<b>Balance</b>		
<b>Balance Sheet</b>						
<b>Assets</b>						
Cash		(1,327,085)	1,451,389	124,304		
Investments		4,509,779	3,929,285	8,439,064		
Receivables		1,708,026	(71,133)	1,636,893		
Inventories		24,818	0	24,818		
Prepaid Expenses		0	62,499	62,499		
Total Assets		<u>4,915,538</u>	<u>5,372,040</u>	<u>10,287,578</u>		
<b>Liabilities</b>						
Trade Accounts Payable		136,054	1,864	137,918		
Salaries Payable		2,931,494	0	2,931,494		
Taxes Payable		101,016	(101,646)	(630)		
Benefits Payable		0	0	0		
Note Payable		0	0	0		
Reserves		0	0	0		
Deferred Tax Revenue		6,842	94,174	101,016		
Total Liabilities		<u>3,175,406</u>	<u>(5,608)</u>	<u>3,169,798</u>		
Fund Balance		<u>1,740,130</u>	<u>5,377,650</u>	<u>7,117,780</u>		
Total Liabilities & Fund Balance		<u>4,915,536</u>	<u>5,372,042</u>	<u>10,287,578</u>		
Mtn Home School District # 193						
Financial Report for						
Fund 100						
			<b>Mar-19</b>		Remaining	FY 19
		June-18	Y-T-D	Remaining	Budget	Year-end
		Budget	Activity	Budget	Percentage	estimate
<b>Income Statement</b>						
<b>Revenues</b>						
Local Revenue		40,600	10,050	30,550	75.25%	40,600
County Revenue		2,735,000	2,734,940	60	0.00%	2,735,000
State Revenue - Base support		19,537,235	17,622,443	1,914,792	9.80%	19,537,235
State Revenue - Other		1,444,000	1,042,109	401,891	27.83%	1,444,000
Federal revenue		967,000	1,080,354	(113,354)	-11.72%	967,000
Interest on earnings		20,000	123,825	(103,825)	-519.12%	20,000
Other Revenue		9,400	110,789	(101,389)	-1078.60%	9,400
Total Revenue		<u>24,753,235</u>	<u>22,724,510</u>	<u>2,028,725</u>	<u>8.20%</u>	<u>24,753,235</u>
<b>Expenses</b>						
Salaries		14,030,936	10,122,711	3,908,225	27.85%	14,030,936
Benefits		5,181,137	3,543,324	1,637,813	31.61%	5,181,137
Purchased Services		3,670,610	2,717,097	953,513	25.98%	3,670,610
Supplies		1,114,950	650,790	464,160	41.63%	1,114,950
Capital		16,000	20,144	(4,144)	-25.90%	16,000
Other		246,200	292,795	(46,595)	-18.93%	246,200
Total Expenses		<u>24,259,833</u>	<u>17,346,860</u>	<u>6,912,973</u>	<u>28.50%</u>	<u>24,259,833</u>
Revenues over (under) expenses		<u>493,402</u>	<u>5,377,649</u>			<u>493,402</u>
Budgeted						
FY 2019						
FY 18 Fund Balance			1,740,130			1,740,130
FY 19 Activity			5,377,649			493,402
Estimated June 30, 2019 Fund Balance			7,117,779			2,233,532

## 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). The 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 shows the variance between the 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 \$1,740,130, as of June of 2018. This is roughly 85% of a month's expenditures. This fund balance is targeted at an 8.5% figure of all funds and would be in the neighborhood of \$2,800,000. Once the district has achieved this targeted goal, I would recommend the district implementing a policy for a contingency 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 are 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, 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 20	State Allowance FY 19
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
FY2020	28,416	37,272	See Certified Career Ladder	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
FY2006	24,695	33,760	23,210	18,648

## Certified Career Ladder

		FY19	FY20	\$ Change	% Change
RP 1	RP 1	35,800	38,500	2,700	7.54%
RP 2	RP 2	36,750	39,000	2,250	6.12%
RP 3	RP 3	37,706	39,500	1,794	4.76%
P1	P1	40,750	42,500	1,750	4.29%
P2	P2	42,503	44,375	1,872	4.40%
P3	P3	42,765	46,250	3,485	8.15%
P4		44,538		1,712	3.84%
P5		44,820		3,305	7.37%
P6	P4	46,614	48,125	1,511	3.24%
P7	P5	46,918	50,000	3,082	6.57%
P8		48,734		1,266	2.60%
P9		49,061		939	1.91%
P10		49,401		599	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 19 is worth \$101,513. The entitlement amount for FY 19 is \$27,481 per support unit. The allowable salaries are \$74,032 per support unit including benefits.

Administration and classified have their own calculations. In FY 2020, all certificated staff is reimbursed through the Career Ladder calculation discussed earlier. The base reimbursement rate for administration increased 3% from \$36,186 to \$37,272 or \$15,105 total revenue increase. Classified base reimbursement increased 3% from \$21,665 to \$22,315, or \$45,203 total revenue increase. The Career Ladder calculation increased revenue on average by approximately 4.77% depending on the placement of staff on the career ladder.

In addition to the entitlement and apportionments, we received \$15,366 for Tuition Equivalencies, District to Agency Contracts, and Serious Emotional Disturbance. Transportation from the previous fiscal year was \$1,005,624. These reimbursements are not tied to ADA or support units.

Foundation payments are on the following page:



FOUNDATION PROGRAM CALCULATION  
FEB 15, 2019

Mountain Home School District # 193

1. SUPPORT UNITS	185.45
2. ENTITLEMENT @ \$27,481.00 per unit	\$5,098,351.45
3. SALARY APPORTIONMENT	11,540,110.78
4. BENEFIT APPORTIONMENT	2,189,159.02
5. BORDER CONTRACTS	0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED	15,386.00
7. TRANSPORTATION	1,005,624.00
8. ADJUSTMENTS	0.00
9. TOTAL SUPPORT (lines 2 through 8)	\$19,846,611.25
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT	\$17,130,951.24
11. CHARTER SCHOOL JULY ADVANCE PAYMENT	\$0.00
12. AUGUST 15 PAYMENT (General Funds)	9,626,079.00
13. NOVEMBER 15 PAYMENT (General Funds)	3,845,506.00
14. FEBRUARY 15 PAYMENT (General Funds / Dedicated)	0.00
15. MAY 15 PAYMENT (General Funds / Dedicated)	0.00
16. PAID-TO-DATE	\$13,471,585.00
17. AMOUNT DUE THIS PAYMENT	\$3,659,366.24
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	0.00
Content and Curriculum	0.00
Continuous Improvement Plans and Training	0.00
Early Graduation Scholarship	0.00
Fast Forward	25,086.00
Gifted / Talented	0.00
Innovation Schools	0.00
IT Staffing	0.00
Leadership Premiums	0.00
Limited English Proficient (LEP)	55,780.00
Limited English Proficient (LEP) Grant	0.00
Literacy	198,855.00
Mastery Based System Development	0.00
Math and Science Requirement	0.00
National Board Certification	0.00
Professional Development	0.00
Remediation	72,914.00
Safe & Drug-Free	32,358.00
School Buildings Maintenance (lottery)	238,035.00
School Buildings Maintenance Match	39,793.00
Technology (Classroom, Wireless, Instructional Management System)	0.00
Unemployment Insurance (paid directly to DOL)	153.28
TOTAL OTHER STATE SUPPORT	\$660,954.28
19. RATIO	0.0119312839
 FEB 15 19 Support	 2/13/2019 1:40 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 Basic Education Staffing System				1/30/2019 8:08:53 AM				
Page: 1	Salary Based Apportionment and Benefit Apportionment Computation								
School Year: 2018 - 2019									
District 193 MOUNTAIN HOME DISTRICT									
Statewide Information:					District Information:				
Statewide Administrative Staff Index	1.83711				District Administrative Staff Index	1.71983			
Statewide Administrative Staff Index Cap	1.88643				District Admin. Staff Index (adjusted for cap)	1.71983			
PERSI, FICA, MEDICARE Rate	18.97%				District Mid-Term Support Units:	185.45			
					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	13.90875	0.00000			13.90875	15.00000	13.90875	1.71983	36,186.00	62,226.49	865,492.76
Instructional	1.021	189.34445	0.00000	0.00000	0.00000	189.34445	187.28000	189.34445			45,461.79	8,607,936.98
Pupil Services	0.079	14.85055				14.85055	8.75000	14.85055			48,274.63	707,249.86
Subtotal Instructional and Pupil Services						203.99500	196.01000	203.99500				
Non-Certified	0.375	69.54375				69.54375	72.74980	69.54375		21,865.00		
TOTAL:						287.44750	283.75980	287.44750				

  

	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		865,492.76	1,140,995.27					865,492.76	865,492.76	865,492.76
Instructional		8,607,936.98	9,122,378.80			0.00	0.00	8,607,936.98	8,607,936.98	8,607,936.98
Pupil Services		707,249.86	474,965.00				0.00	707,249.86	707,249.86	707,249.86
Subtotal Instructional and Pupil Services		9,315,186.84	9,597,343.80			0.00	0.00	9,315,186.84	(f X k) + n	Smaller: v or w
Non-Certified	1,506,665.34	1,506,665.34	2,317,476.34					1,506,665.34	1,506,665.34	1,506,665.34
TOTAL:		11,887,344.95	13,055,815.41	11,887,344.95	2,217,089.34	0.00	0.00	11,887,344.95	11,887,344.95	11,887,344.95

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 7.99 FTE's under the allowance in certified staff, 3.21 FTE's over the allowance in classified staff, and 1.09 over the allowance for administration. Salaries are substantially higher than the allowance. Salaries are \$282,157 over the allowance for certified staff, \$275,502 over the allowance for administration, and \$810,811 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 (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
				371020 2019-2		Budget FY 20	3/15/2019
				Total ADA	Total Memb	Total Current yr mem	Application Number
				3,662.00		3,910	22-ID-2018-0201
LCR				TCE			
\$6,036.00				\$24,616,000.00			
				Duns Number:			
				PR/Award#:			
				Pay Type: Initial			
				County			
Negotiated Ratio	Attendance Ratio=	Prior-Year A	Prior-Year Membership	LOT%	=	TCE%	Membership %
	0.93897	3662	/ 3900	33.25%		11.48%	21.77%
<b>SECTION 8003(b) BASIC SUPPORT PAYMENT</b>						LOT Percent Paid	100.00%
<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 Un	411	385.92	1.00	385.92	\$2,329,413.12	\$774,529.86	\$774,529.86
(C)- Indian Lands		0.00	1.25				
(D) (i) -Live Off	438	411.27	0.20	82.25	\$496,461.00	\$165,073.28	\$165,073.28
(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>849</b>	<b>797.19</b>		<b>468.17</b>	<b>2,825,874.12</b>	<b>939,603.14</b>	<b>939,603.14</b>
(A) (ii)- Live on For. Mil Official		0.00	1.00				
(B) - Live on Un	33	30.99	1.00	30.99			\$32,539.50
(C)- Indian Lands		0.00	1.00				
(D) (i) -Live Off	23	21.60	0.50	10.8			\$11,340.00
(D) (ii)- Live off For. Mil Official		0.00	0.50				
<b>8003(d) Total</b>	<b>56</b>	<b>52.59</b>		<b>41.79</b>	<b>CWD Rate Paid/ W \$</b>	<b>1,050.00</b>	<b>\$43,879.50</b>

The number of students with military connections drives 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 19 we have received \$1,080,354, but some of this amount is from FY 17 and FY 18 final payments. For FY 20 I have budgeted \$1,000,000.

## Salaries

Salaries and benefits make up approximately 79% 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.

2018-2019 MHSD Certified Salary Schedule			
	BA	BA+24	Masters
Row 1	\$35,800	\$36,950	\$37,500
Row 2	\$36,550	\$37,500	\$38,280
Row 3	\$36,650	\$37,780	\$40,280
Row 4	\$37,430	\$38,780	\$42,280
Row 5	\$38,680	\$40,280	\$44,280
Row 6	\$39,930	\$41,780	\$46,280
Row 7	\$41,180	\$43,280	\$48,280
Row 8	\$42,430	\$44,780	\$49,580
Row 9	\$43,280	\$46,230	\$50,880
Row 10	\$44,130	\$47,680	\$52,180
Row 11	\$44,980	\$49,130	\$53,480
Row 12	\$45,830	\$50,580	\$54,780
Row 13	\$46,680	\$51,730	\$56,080
Row 14	\$47,530	\$52,880	\$57,380
Row 15	\$48,380	\$54,030	\$58,680
Row 16	\$49,830	\$55,780	\$60,580
*BA>12			

Below is the certified placement.

2018-2019 Schedule Placement			
	BA	BA +24	Masters
Row 1	16	0	2
Row 2	12	0	3
Row 3	14	0	0
Row 4	24	2	3
Row 5	0	0	6
Row 6	3	1	3
Row 7	0	0	5
Row 8	0	0	3
Row 9	0	1	1
Row 10	0	4	2
Row 11	0	0	4
Row 12	0	1	2
Row 13	0	0	0
Row 14	0	0	0
Row 15	0	1	1
Row 16	1	20	69
*BA>12		Total	204

## Benefits

While I anticipate up to an increase of 5% 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 has increased from 11.32% to 11.94%. The district also pays 1.16% for sick leave retirement that is not reimbursed by the SDE. This equates to \$169,437 and workers compensation insurance is budgeted at \$130,000.

## Purchased Services

Purchased services are made up of 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 18	FY 19	FY 19	FY 20
	Actual	Y-T-D	Budget	Budget
Repairs	260,503	152,446	249,700	264,450
Contract services	1,333,632	900,797	1,404,500	1,400,000
Other	226,507	135,210	252,610	265,800
Therapy services	1,061,360	708,362	900,000	1,065,000
Utilities	665,408	443,260	773,300	782,900
Travel	98,834	60,512	90,500	110,500
	3,646,244	2,400,587	3,670,610	3,888,650

## 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.

	FY18	FY19	FY19	FY 20
Type	Actual	Y-T-D	Budget	Budget
maintenance	120,948.40	97,819.77	104,200.00	141,000.00
fuel	139,667.81	94,026.58	168,000.00	168,000.00
Building supplies	337,124.75	295,889.33	470,400.00	492,500.00
Copier supplies	51,929.36	38,056.53	68,600.00	60,000.00
Textbooks	295,589.34	45,888.61	198,000.00	198,000.00
other	74,095.62	28,828.06	105,750.00	89,000.00
	1,019,355.28	600,508.88	1,114,950.00	1,148,500.00

## Transfers

Transfers were budgeted in FY 20 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 20 Budget

Mtn Home School District #193			
Financial Report			
Fund 100			
			<b>Previous year</b>
		<b>Proposed</b>	<b>Proposed</b>
<b>Mtn Home School District #193</b>		<b>Budget</b>	<b>Budget</b>
<b>Income Statement</b>		<b>FY 19/20</b>	<b>FY 18/19</b>
<b>Fund 100</b>		<b>6/30/2020</b>	<b>6/30/2019</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)		20,645,360	19,557,235
Other State Revenue		1,609,800	1,424,000
Federal Revenue		1,000,000	967,000
Earnings on Investments / other rev		60,000	20,000
Transfers		0	0
Total Revenue		<b>26,100,160</b>	<b>24,753,235</b>
<b>Expenses</b>			
Salaries		14,606,665	14,030,936
Benefits		5,505,438	5,181,137
Purchased Services		3,888,650	3,670,610
Supplies		1,148,500	1,114,950
Capital		32,000	16,000
Other		207,000	211,200
Transfers		35,000	35,000
Total Expenses		<b>25,423,253</b>	<b>24,259,833</b>
Revenues over (under) expenses		<b>676,907</b>	<b>493,402</b>

## 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 the Department of Defense money that is placed in this fund. The Federal Forest Funding has been cut drastically. In FY 2013, we received \$393,000; in FY 2019, we received \$162,528. 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 four and managed by Mr. Johnson, the emotional grant for special education that is in year three and managed by Mr. Longhurst, and the technology grant that is in year two and managed by Mrs. Vick.

### **Drivers Education – Fund 241**

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