

FY 22 Budget Workshop

Handout

May 17, 2021

Assumptions

Enrollment is budgeted at 3,750. It is a 3.02% increase in enrollment over current year's numbers

Support Units are budgeted at 180.0

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 2022. Emergency Levy money is not certain and cannot be used to budget expenses

Anticipated 0% Health benefit increase

Utility expenses have remained constant and will be budgeted the same as FY21

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

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

Financial Statement

Mtn Home School District # 193 Financial Report for Fund 100					
	Audited Jun-20 Balance	Apr-21 Y-T-D Activity	Apr-21 Balance		
Balance Sheet					
Assets					
Cash	469,154	(305,333)	163,821		
Investments	7,000,001	3,900,000	10,900,001		
Receivables	2,021,810	(13,892)	2,007,918		
Inventories	25,701	0	25,701		
Prepaid Expenses	0	48,693	48,693		
Total Assets	9,516,666	3,629,468	13,146,134		
Liabilities					
Trade Accounts Payable	59,373	37,418	96,791		
Salaries Payable	2,735,244	0	2,735,244		
Taxes Payable	81,354	(82,311)	(957)		
Benefits Payable	0	0	0		
Note Payable	0	0	0		
Reserves	0	0	0		
Deferred Tax Revenue	2,668	82,610	85,278		
Total Liabilities	2,878,639	37,717	2,916,356		
Fund Balance	6,638,026	3,591,752	10,229,778		
Total Liabilities & Fund Balance	9,516,665	3,629,469	13,146,134		
Mtn Home School District # 193 Financial Report for Fund 100					
	June-20 Budget	Apr-21 Y-T-D Activity	Remaining Budget	Remaining Budget Percentage	FY 21 Year-end estimate
Income Statement					
Revenues					
Local Revenue	40,500	12,000	28,500	70.37%	40,500
County Revenue	2,735,000	2,773,462	(38,462)	-1.41%	2,735,000
State Revenue - Base support	20,088,547	17,779,893	2,308,654	11.49%	20,088,547
State Revenue - Other	1,246,000	2,283,054	(1,037,054)	-83.23%	1,246,000
Federal revenue	1,000,000	1,229,957	(229,957)	-23.00%	1,000,000
Interest on earnings	60,000	52,946	7,054	11.76%	60,000
Other Revenue	9,500	8,091	1,409	14.84%	9,500
Total Revenue	25,179,547	24,139,403	1,040,144	4.13%	25,179,547
Expenses					
Salaries	14,677,597	12,654,793	2,022,804	13.78%	14,677,597
Benefits	5,317,163	4,217,875	1,099,288	20.67%	5,317,163
Purchased Services	3,826,450	2,663,125	1,163,325	30.40%	3,826,450
Supplies	1,077,300	726,406	350,894	32.57%	1,077,300
Capital	32,000	8,914	23,086	72.14%	32,000
Other	242,000	276,537	(34,537)	-14.27%	242,000
Total Expenses	25,172,510	20,547,650	4,624,860	18.37%	25,172,510
Revenues over (under) expenses	7,037	3,591,752			7,037
Budgeted FY 2021					
FY 20 Fund Balance		6,638,026			6,638,026
FY 21 Activity		3,591,752			7,037
Estimated June 30, 2021 Fund Balance		10,229,778			6,645,063

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 \$6,638,026, as of June of 2020. The amount exceeds a month's expenditures. This fund balance is targeted at an 8.5% figure of all funds and would be about \$2,800,000. Now that the district has achieved this targeted goal, I would recommend the district implementing a policy for a contingent fund that can only be touched with board approval.

Operations

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

Support Unit Calculations

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

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 22	State Allowance FY 21
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
FY2022	29,542	38,777	See Certified Career Ladder	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
FY2008	25,442	35,816	24,623	19,783

Certified Career Ladder

	FY21	FY22	\$ Change	% Change
RP 1	40,000	40,369	369	0.92%
RP 2	40,500	40,990	490	1.21%
RP 3	41,000	41,611	611	1.49%
P1	42,500	42,991	491	1.16%
P2	44,375	44,836	461	1.04%
P3	46,250	46,681	431	0.93%
P4	48,125	48,526	401	0.83%
P5	50,000	50,370	370	0.74%
AP1	52,000	52,734	734	1.41%
AP2		53,207	-	-

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 21 is worth \$102,774. The entitlement amount for FY 21 is \$22,810 per support unit. The allowable salaries are \$79,963.72 per support unit including benefits. Support units for FY21 was reduced from \$27,556 to \$22,810 on May's foundation payment.

Administration and classified have their own calculations. In FY 2022, all certificated staff are reimbursed through the Career Ladder calculation discussed earlier. The base reimbursement rate for administration increased 2% from \$38,017 to \$38,777 or \$10,245 total revenue increase. Classified base reimbursement increased 2% from \$22,761 to \$23,216, or \$30,913 total revenue increase. The Career Ladder calculation increased revenue on all rows and averaged 1.08%.

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 \$939,532. These reimbursements are not tied to ADA or support units.

Foundation payments are on the following page:

FOUNDATION PROGRAM CALCULATION
MAY 15, 2021

Mountain Home School District # 193

1. SUPPORT UNITS	180.94
2. ENTITLEMENT @ \$22,810.00 per unit	\$4,127,241.40
3. SALARY APPORTIONMENT	12,098,533.30
4. BENEFIT APPORTIONMENT	2,370,102.67
5. BORDER CONTRACTS	0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED	0.00
7. TRANSPORTATION	939,532.00
8. ADJUSTMENTS	0.00
9. TOTAL SUPPORT (lines 2 through 8)	\$19,535,409.37
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT	\$19,154,544.72
11. CHARTER SCHOOL JULY ADVANCE PAYMENT	\$0.00
12. AUGUST 15 PAYMENT (General Funds)	9,952,987.00
13. NOVEMBER 15 PAYMENT (General Funds)	4,017,282.00
14. FEBRUARY 15 PAYMENT (General Funds / Dedicated)	3,003,496.38
15.a MAY 15 PAYMENT (General Funds / Dedicated)	0.00
15.b MAY 15 PAYMENT (ESSER II State Set-Aside Funds*)	0.00
16. PAID-TO-DATE	\$16,973,725.38
17. AMOUNT DUE THIS PAYMENT	\$2,180,819.34
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	87,128.00
Continuous Improvement Plans and Training	2,700.00
Early Graduation Scholarship (as of 4/30/2021)	0.00
English Language Acquisition	56,476.00
English Language Grant	0.00
Fast Forward (Advanced Opportunities) (as of 4/30/2021)	25,199.00
Innovation Schools	0.00
IT Staffing	41,137.00
Leadership Premiums	0.00
Literacy Proficiency	421,035.00
Master Educator Premiums	28,701.60
Mastery Based System Development (as of 4/30/2021)	0.00
Math and Science Requirement	78,266.00
National Board for Professional Teaching Standards	0.00
Professional Development	0.00
Remediation	74,776.00
Safe & Drug-Free	28,704.00
School Buildings Maintenance (Lottery)	288,595.00
School Buildings Maintenance Match	0.00
Technology (Classroom, Wireless, Instructional Management System)	284,719.00
Unemployment Insurance (paid directly to DOL) (net of CARES Act Credit)	4,283.09
TOTAL OTHER STATE SUPPORT	\$1,421,719.69
19. RATIO	0.0111872570

* House Bill 22a (of the 2021 Legislative Session) allocated ESSER II State Set-Aside Funds to Idaho Virtual Acad. 452 and Inspire Connections Acad. 457

MAY1521
Support

5/10/2021
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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 4/27/2021 7:38:13 AM											
Page: 1 Basic Education Staffing System											
Salary Based Apportionment and Benefit Apportionment Computation											
School Year: 2020 - 2021											
District 193 MOUNTAIN HOME DISTRICT											
Statewide Information:						District Information:					
Statewide Administrative Staff Index			1.83075			District Administrative Staff Index			1.73707		
Statewide Administrative Staff Index Cap			1.86643 100.00%			District Admin. Staff Index (adjusted for cap)			1.73707		
PERDI, FICA, MEDICARE Rate			19.59%			District Mid-Term Support Units:			180.94		
						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	13.57050	0.00000		13.57050	14.28000	13.57050	1.73707	38,017.00	66,038.04	896,169.20
Instructional	1.021	184.73974	0.00000	0.00000	184.73974	193.69000	184.73974			48,371.36	8,936,113.22
Pupil Services	0.079	14.29426			14.29426	7.00000	14.29426			50,500.00	721,860.13
Subtotal Instructional and Pupil Services					199.03400	200.69000	199.03400				
Non-Certified	0.375	67.85250			67.85250	67.94140	67.85250		22,761.00		
TOTAL:					280.45700	282.91140	280.45700				

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 Walvers	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
	896,169.20	1,136,703.00					896,169.20	896,169.20	896,169.20
	8,936,113.22	9,748,270.55			0.00	0.00	8,936,113.22	8,936,113.22	8,936,113.22
	721,860.13	388,639.00				0.00	721,860.13	721,860.13	721,860.13
Subtotal Instructional and Pupil						0.00	0.00	9,657,973.35	9,657,973.35
Non-Certified	1,544,390.75	2,257,322.96					1,544,390.75	1,544,390.75	1,544,390.75
TOTAL:					2,370,102.67	0.00	0.00	12,098,533.29	12,098,533.30

The allowable staff is not what we are limited to hire, but what the State Department of Education uses to uniformly allocate the legislative apportionment between districts. The district is currently 1.66 FTE's over the allowance in certified staff, 0.09 FTE's over the allowance in classified staff, and 0.71 over the allowance for administration. Salaries are substantially higher than the allowance. Salaries are \$664,774 over the allowance for certified staff, \$246,477 over the allowance for administration, and \$723,175 over the allowance for classified staff. If we hire above the allowable level or pay above the allowance, then the funding must come out of entitlement or other funding sources. The SDE only pays FICA, Medicare, and PERSI (19.59%) on the allowable salary. Benefits on the salary

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

Impact Aid

U.S. DEPARTMENT OF EDUCATION OFFICE OF ELEMENTARY AND SECONDARY EDUCATION IMPACT AID PROGRAM WASHINGTON, D.C. 20202-6244				Voucher Numbers 377559 2020-2		Fiscal Year Budget FY 22		Date	
VOUCHER FOR IMPACT AID SECTION 8003 PAYMENTS (TITLE VIII of the Elementary and Secondary Education Act)				Total ADA Total Memb Total Current yr me 3,675.31 3,750		Application Number 22-ID-2020-0201			
				LCR \$6,495.00		TCE \$25,985,000.00			
						Duns Number: PR/Award#: Pay Type: Initial County			
Negotiated Rate	Attendance Ratio=	Prior-Year A	Prior-Year Membership		LOT%	=	TCE%	Membership %	
	0.93448	3662	/ 3933				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	36	33.64	1.00	33.64	\$218,491.80	\$78,045.27	\$70,240.74		
(B) - Live on Un	402	375.66	1.00	375.66	\$2,439,911.70	\$871,536.46	\$784,382.81		
(C)- Indian Lands		0.00	1.25						
(D) (i) -Live Off	406	379.40	0.20	75.88	\$492,840.60	\$176,042.66	\$158,438.40		
(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	844	788.70		485.18	3,151,244.10	1,125,624.39	1,013,061.95		
(A) (ii)- Live on For. Mil Official		0.00	1.00						
(B) - Live on Un	29	27.10	1.00	27.1					\$28,455.00
(C)- Indian Lands		0.00	1.00						
(D) (i) -Live Off	22	20.56	0.50	10.28					\$10,794.00
(D) (ii)- Live off For. Mil Official		0.00	0.50						
8003(d) Total	51	47.66		37.38	CWD Rate Paid/ W \$	1,050.00	\$39,249.00		
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		1951.201028		\$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							\$1,052,310.95		

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 21 we have received \$1,229,957, but some of this amount is from FY 20 final payment. For FY 22 I have budgeted \$1,000,000.

Salaries

Salaries and benefits make up approximately 79.24% 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.

2020-2021 MHSD Certified Salary Schedule	
RP1	40,000
RP2	40,200
RP3	40,400
P1	42,500
P2	44,375
P3	46,250
P4	48,125
P5	50,000
BA6	52,000
BA7	54,000
BA8	57,000
MA9	58,580
MA10	62,203

Below is the certified placement.

2020-2021 Schedule Placement	
RP1	14
RP2	17
RP3	28
P1	2
P2	40
P3	2
P4	4
P5	5
BA6	8
BA7	3
BA8	17
MA9	7
MA10	60
Total	207

Benefits

While I anticipate an increase of 0% in healthcare premiums it's still a large expenditure for benefits. The state reimburses the district 19.59% for PERSI and FICA based on the allowable amount. Anything over the allowable amount is up to the district to cover. PERSI is currently 11.94%. PERSI Sick Leave is re-evaluating the program and there are no payments until July 2022. This is an estimated savings of \$173,000. Workers compensation insurance is budgeted at \$140,000.

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 20	FY 21	FY 21	FY 22
	Actual	Y-T-D	Budget	Budget
Repairs	245,883	131,700	284,000	289,000
Contract services	1,305,344	869,714	1,358,000	1,373,000
Other	143,674	128,647	209,300	239,300
Therapy services	998,789	440,389	1,065,000	1,065,000
Utilities	631,774	436,422	784,150	782,550
Travel	94,247	40,264	126,000	127,500
	3,419,711	2,047,136	3,826,450	3,876,350

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 20	FY 21	FY 21	FY 22
	Actual	Y-T-D	Budget	Budget
maintenance	142,937	42,460	115,000	120,000
fuel	139,521	74,556	201,000	216,000
Building supplies	152,151	342,345	206,100	213,100
Copier supplies	58,343	19,586	68,200	68,200
Textbooks/Licenses	482,626	118,544	433,000	415,820
other	56,051	30,423	54,000	62,000
	1,031,629	627,914	1,077,300	1,095,120

Transfers

Transfers were budgeted in FY 22 for Food Service Benefits, which are required by law. We must transfer revenue into the Food Service Fund for the FICA and PERSI benefits of our food service personnel. This is a federal requirement. The transfer shows as an expense in the General Fund of \$35,000.

Proposed FY 22 Budget

Mtn Home School District #193			
Financial Report			
Fund 100			
			Previous year
		Proposed	Proposed
Mtn Home School District #193		Budget	Budget
Income Statement		FY 21/22	FY 20/21
Fund 100		6/30/2022	6/30/2021
Revenues			
Local Revenue		36,000	50,000
County Revenue		2,735,000	2,735,000
State Revenue (inc. rev in lieu of Taxes)		20,555,304	20,088,547
Other State Revenue		1,224,500	1,246,000
Federal Revenue		1,000,000	1,000,000
Earnings on Investments / other rev		50,000	60,000
Transfers		0	0
Total Revenue		25,600,804	25,179,547
Expenses			
Salaries		14,921,376	14,677,597
Benefits		5,356,543	5,317,163
Purchased Services		3,876,350	3,826,450
Supplies		1,095,120	1,077,300
Capital		90,000	32,000
Other		217,000	207,000
Transfers		35,000	35,000
Total Expenses		25,591,390	25,172,511
Revenues over (under) expenses		9,414	7,036

Special Revenue Funds

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

Federal Forest Funds – Fund 220

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

Department of Defense Education Activity – Federal Grant – Fund 230

This fund is used for the DoDEA grants. We currently have one grant, the technology grant that will be in year four and managed by Mrs. Vick.

Drivers Education – Fund 241

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

Vocational Education – State of Idaho – Fund 243

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

Technology Fund – Fund 245

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

Safe and Drug Free School – Fund 246

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

Title I-Basic – Fund 251

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

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

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.

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 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.