



KUNA JOINT SCHOOL DISTRICT 3
Emergency Levy and Budget Revision
Presentation

Carryforward and Revised Budget for 2018-19
and 2019-20

September 10, 2019

DEFINITION OF FUNDS

The District used the following funds for fiscal year 2019-2020:

- 100 **GENERAL FUND.** This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund.
- 200 **SPECIAL REVENUE FUNDS.** These funds account for the proceeds of specific revenue sources (other than trusts and major capital projects) that are legally restricted to expenditures for specified purposes.
- 220 Federal Forest Fund – Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries.
- 234-235 Private Grant Fund – These are revenues from local companies and organizations used for a specific purpose.
- 241 Driver Education Fund – Fund used to account for revenues and expenditures for District sponsored driver’s education programs throughout the year.
- 243 CTE – Fund used for Career Technical Education.
- 244 State Miscellaneous Fund – Fund used to account for revenues received for specific purposes mandated by the State. The Limited English Proficient program is accounted in this fund.
- 245 Technology – Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.
- 246 Safe and Drug Free – Revenues received from the State of Idaho used to hire counselors for substance abuse counseling and to improve safety throughout the District.
- 251 Title I – Disadvantaged – Revenues are used to hire staff and purchase supplies to support reading and math program for at risk students.

- 253 Title I-C – Migrant – Revenues are used to purchase materials and for staff to assist with students classified as Migratory Children.
- 257 IDEA Special Education – Revenues used for staff, materials, and equipment and professional services to supplement the special education program in the District.
- 258 IDEA Preschool – Revenues are used for staff, materials, and equipment and professional service to supplement the preschool (3 to 5 year olds) special education program in the District.
- 260 Medicaid Fund - Revenues received for school-based, health and rehabilitative services, provided to children with disabilities who receive services under the Individuals with Disabilities Education Act (IDEA).
- 261 Title IV-A - Student Support and Academic Enrichment -Revenues used to develop and support the community schools initiatives for the district.
- 263 Carl Perkins Vocational and Applied Technology Education – Revenues are used to purchase materials and equipment for career technical programs for students in special populations.
- 270 Title III –Language Instruction for Limited English Proficient – Revenue used to improve student achievement.
- 271 Title II Improving Teacher Quality – Revenues are used for in-service, teacher recruitment, and classroom management processes.
- 273 CCLC – Supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools.
- 290 School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast and lunch for students and staff.
- 300 **DEBT SERVICE FUNDS.** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- 310 Bond Interest and Redemption Fund – Local property tax levy revenues are used to redeem bonds and for bond interest expense.

- 400 **CAPITAL PROJECTS FUNDS.** This fund is used to account for financial resources to be used to acquire or construct major capital facilities. The most common source of capital project funding is the sale of bonds or other capital financing instruments.
- 700 **FIDUCIARY FUNDS.** These funds are used to account for assets held by a school district in a trustee capacity for others and therefore cannot be used to support the school district's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting

ASSUMPTIONS for 2018-19

Amounts are based on the unaudited financial statements and are subject to change, however the amounts are an accurate representation of the current financial state of the District and should not change dramatically between now and in the audited Financial Statements.

ASSUMPTIONS for 2019-20

- FY 19-20 State revenue projections are based on ratios provided by the SDE.
- FY 19-20 Debt Service revenue projections are modified to \$8.9 million to allow payment of the new bond, current bonds and capacity for additional debt payments to reach the \$4.9/\$1,000 taxable value ratio.
- FY 19-20 Certified salary expenses are estimated based on negotiated contract which includes a 5% increase to salaries and step and lane movement.
- FY 19-20 Classified & Admin salaries are based on projected increase of 2%.
- FY 19-20 Benefits are calculated based on the following increases:
 - 11% Health insurance increase
 - 2% Dental increase
 - 0% Vision increase
 - 0% Worker's Compensation increase
- FY 19-20 Expenses have been analyzed on a line-item by line-item level to modify their calculation according to the nature of each expense.

LEVY RATE CALCULATION

LEVY RATE BREAKDOWN			
Levy Category	Levy Amount	Levy Rate Per \$1k	Levy Percentage
Supplemental Levy	\$2,500,000	\$1.09	0.109%
Debt Service Levy	\$7,295,816	\$3.17	0.317%
Tort Levy	\$103,067	\$0.04	0.004%
Emergency Levy	\$1,380,985	\$0.60	0.060%
TOTAL	\$11,279,868	\$4.90	0.490%
PER HOME ESTIMATED COST			
House Value	Tax Exemption	Taxable Value	Projected Taxes
50,000	25,000	\$25,000	\$122.50
100,000	50,000	\$50,000	\$245.00
200,000	100,000	\$100,000	\$490.00
300,000	100,000	\$200,000	\$980.00

EMERGENCY LEVY ESTIMATED SPENDING

Below is a breakdown of the expenses related to the additional estimated state revenue and the Emergency levy revenue. These items are reflected in the budget as shown in this document but are detailed on this page for transparency purposes.

EMERGENCY LEVY	
Emergency Levy Revenue	\$1,380,985
Staffing Additions - 4 FTE	\$240,000
Benefits for Staffing	\$82,543
Contingency Reserve Increase	\$157,000
Curriculum Increase (AVID)	\$70,000
Curriculum & Tech Increase	\$130,000
Fund Balance Set aside	\$700,000
Total Emergency Levy Revenue Estimated Expenses	\$1,379,543
Total Remaining	\$1,442
ADDITIONAL STATE REVENUE	
New State Projected Revenue	\$371,641
Additional Bus Driver Pay	\$47,000
Additional Bus Driver incentive	\$12,000
Finalize safety improvements at school sites	\$150,000
Summer Projects - overage	\$100,000
Salary "True-Up" (movement on the salary schedule)	\$25,000
Teacher Supply	\$30,000
Custodial Supplies	\$4,000
Total New State Revenue Est. Expenses	\$368,000
Total Remaining	\$3,641
Net Remaining	\$5,083

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

SUPPLEMENTAL LEVY ESTIMATED SPENDING

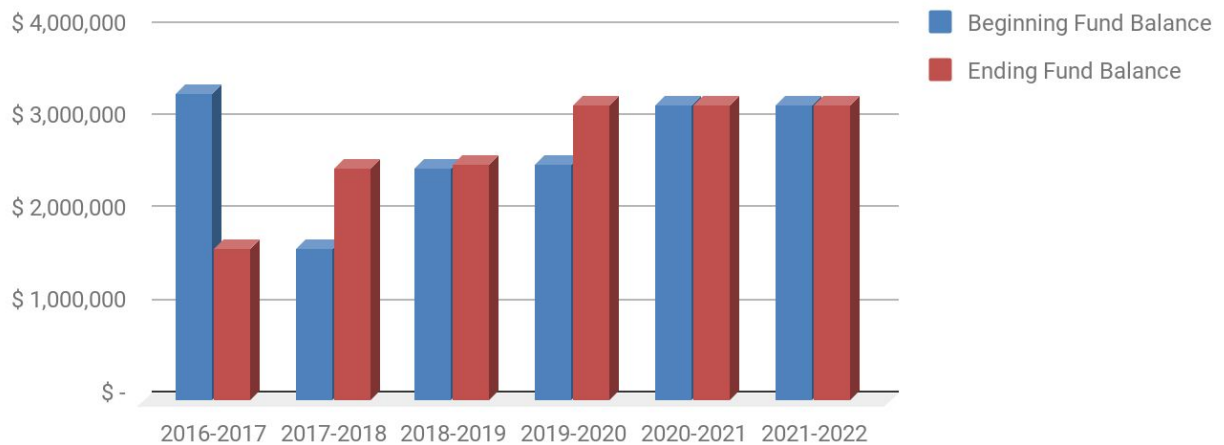
	19-20 Budget		20-21 Estimate		Total 2 Year
Supplemental Levy Staff Positions	FTE	Estimated \$	FTE	Estimated \$	Estimated \$
Indian Creek Additional Teachers	2.0	111,514	2.0	115,975	227,489
Hubbard Additional Teachers	1.0	55,757	1.0	57,987	113,744
Ross Additional Teachers	0.5	27,879	0.5	28,994	56,872
Reed Additional Teachers	3.0	167,271	3.0	173,962	341,233
Crimson Point Additional Teachers	2.0	111,514	2.0	115,975	227,489
Silver Trail Additional Teachers	1.0	55,757	1.0	57,987	113,744
KMS Additional Teachers	1.5	83,636	1.5	86,981	170,616
FMS Additional Teachers	1.5	83,636	1.5	86,981	170,616
KHS Additional Teachers	4.0	223,028	4.0	231,949	454,977
All Day Kinder Additional Teachers*	3.5	195,150	3.5	202,955	398,105
TOTAL COST	20.0	1,115,140	20.0	1,159,746	2,274,886
*Locations unknown until final kindergarten enrollment is complete					
Safety	FTE	Estimated \$	FTE	Estimated \$	Estimated \$
SRO		233,200		242,528	475,728
Safety Improvements		100,000		150,000	250,000
Indian Creek Safety Aide	1.00	24,548	1.00	25,529	50,077
Hubbard Safety Aide	1.00	26,406	1.00	27,462	53,868
Ross Safety Aide	1.00	31,299	1.00	32,551	63,850
Reed Safety Aide	1.00	22,872	1.00	23,787	46,658
Crimson Point Safety Aide	1.00	22,432	1.00	23,329	45,761
Silver Trail Safety Aide	1.00	31,584	1.00	32,847	64,431
FMS Safe Security	1.00	28,187	1.00	29,314	57,501
KMS Safe Security	1.50	43,417	1.50	45,154	88,571
KHS Safe Security	2.50	74,518	2.50	77,499	152,017
TOTAL COST	11.00	638,462	11.00	710,000	1,348,462
Curriculum	FTE	Estimated \$	FTE	Estimated \$	Estimated \$
Elementary Curriculum Purchase		250,000		300,000	550,000
Secondary Curriculum Purchase		250,000		300,000	550,000
TOTAL COST		500,000		600,000	1,100,000
Curriculum-Tech	FTE	Estimated \$	FTE	Estimated \$	Estimated \$
Technology to Support Curriculum		120,000		156,652	276,652
TOTAL COST		120,000		156,652	276,652
TOTAL BUDGETED LEVY SPENDING		2,373,602		2,626,398	5,000,000

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances

	GENERAL M&O FUND				
REVENUES	Prior Year Actual 2016-2017	Prior Year Actual 2017-2018	2018-2019 Adopted Revised Budget	2018-2019 12 Month Est. Actual	Requested Budget 2019-2020
Beginning Balance	\$ 3,317,735	\$ 1,640,329	\$ 2,511,338	\$ 2,511,338	\$ 2,544,118
Local Revenue (taxes)	516,240	2,778,027	2,661,700	2,929,567	3,111,200
Earnings on Investments	31,069	67,985	44,740	186,565	100,040
Other Local	372,493	213,151	361,669	230,282	355,869
State Revenue	26,419,107	28,588,977	28,822,221	29,028,138	32,113,465
Transfers In	126,995	170,408	78,400	57,920	39,940
Total Available Funds	\$ 30,656,644	\$ 33,458,877	\$ 34,480,068	\$ 34,943,810	\$ 38,264,632
	GENERAL M&O FUND				
EXPENDITURES	Prior Year Actual 2016-2017	Prior Year Actual 2017-2018	2018-2019 Adopted Revised Budget	2018-2019 12 Month Est. Actual	Requested Budget 2019-2020
Current:					
Instruction	\$ 18,338,283	\$ 19,377,932	\$ 19,081,398	\$ 20,067,422	\$ 21,194,955
Support Services	10,547,135	11,461,369	12,497,684	12,286,089	13,418,157
Non-Instructional	22,100	18,000	24,000	29,967	18,289
Board Expenses	15,415	15,306	16,500	16,214	16,500
Transfers & Contingency	93,382	74,932	75,689	-	411,648
Total Expenses	\$ 29,016,315	\$ 30,947,539	\$ 31,695,271	\$ 32,399,692	\$ 35,059,549
TOTAL FUND BALANCE	\$ 1,640,329	\$ 2,511,338	\$ 2,784,797	\$ 2,544,118	\$ 3,205,083

General Fund Carryover Projection

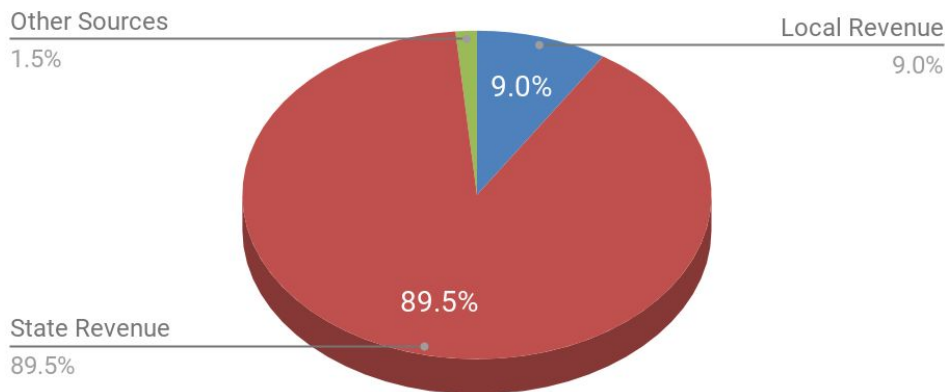
Year	Beginning Fund Balance	Total Revenue	Total Expenses	Ending Fund Balance	Fund Balance Percent	Note
2016-2017	\$ 3,317,735	\$ 27,338,909	\$ 29,016,315	\$ 1,640,329	6.00%	Based on Audit
2017-2018	\$ 1,640,329	\$ 31,818,548	\$ 30,947,539	\$ 2,511,338	7.89%	
2018-2019	\$ 2,511,338	\$ 32,432,472	\$ 32,399,692	\$ 2,544,118	7.84%	Current
2019-2020	\$ 2,544,118	\$ 35,720,514	\$ 35,059,549	\$ 3,205,083	8.97%	Requested
2020-2021	\$ 3,205,083	\$ 34,495,840	\$ 34,495,840	\$ 3,205,083	9.29%	Projected
2021-2022	\$ 3,205,083	\$ 34,875,294	\$ 34,875,294	\$ 3,205,083	9.19%	



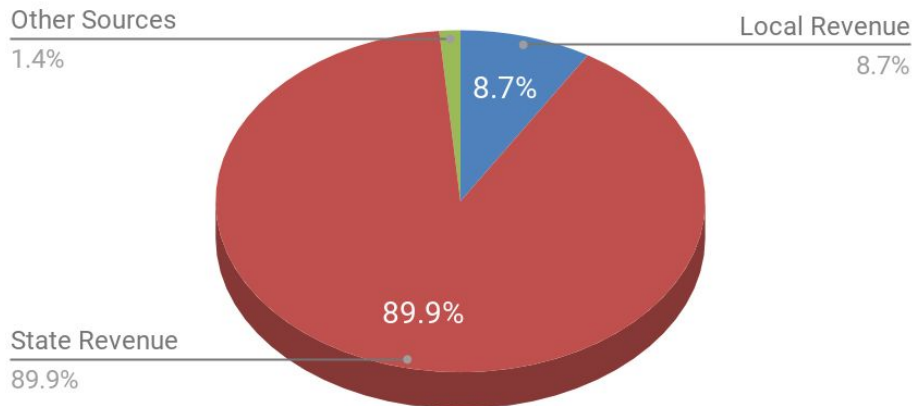
General Fund Revenue Projection

Revenues	Projected Actuals 2018-19	Requested Budget 2019-20	Amount Difference	Percent Difference
Local Revenue	\$ 2,929,567	\$ 3,111,200	\$ 181,633	6.20%
State Revenue	29,028,138	32,113,465	3,085,327	10.63%
Other Sources	474,767	495,849	21,082	4.44%
Total Revenues	\$ 32,432,472	\$ 35,720,514	\$ 3,288,042	10.14%

2018-19 Actuals

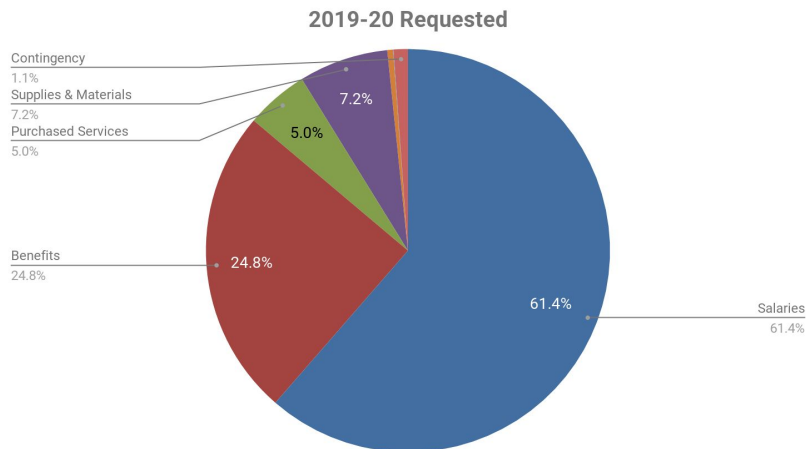
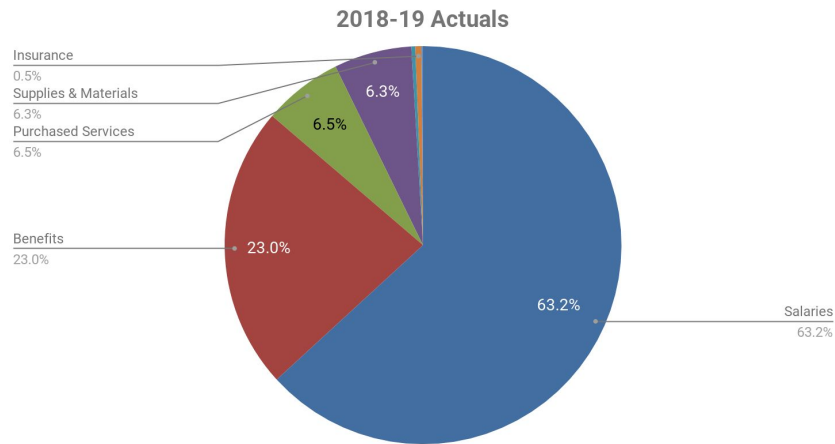


2018-19 Requested



GENERAL FUND EXPENDITURES BY OBJECT

Object Expenditures	Projected Actuals 2018-19	Requested Budget 2019-20	Amount Difference	Percent Difference
Salaries	\$ 20,487,000	\$ 21,523,460	\$ 1,036,460	5.06%
Benefits	7,468,917	8,685,746	1,216,829	16.29%
Purchased Services	2,100,996	1,763,934	(337,062)	-16.04%
Supplies & Materials	2,050,747	2,510,761	460,014	22.43%
Capital Outlay	103,618	-	(103,618)	0.00%
Insurance	160,640	164,000	3,360	2.09%
Transfers	43,312	11,648	(31,664)	
Contingency	-	400,000	400,000	
Total Expenses	\$ 32,415,230	\$ 35,059,549	\$ 2,644,319	8.16%

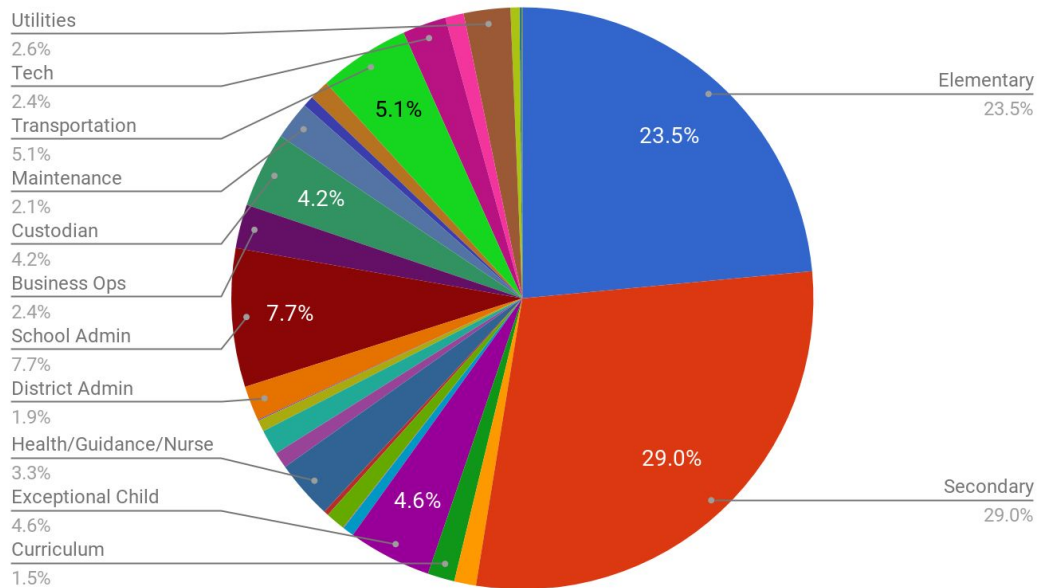


GENERAL FUND EXPENDITURES BY PROGRAM

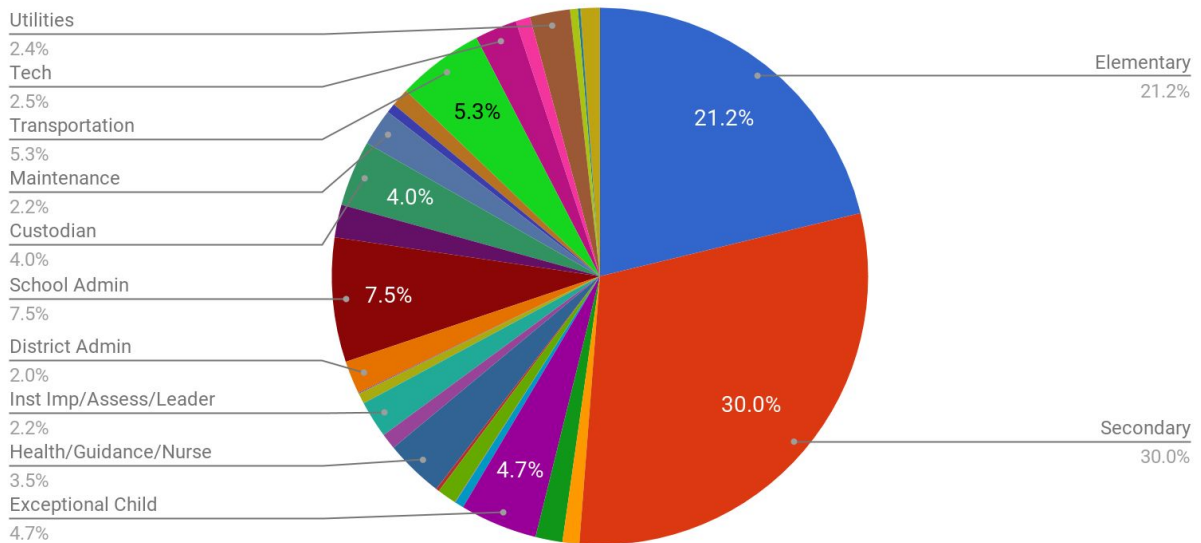
Program Expenditures	Adopted Budget 2018-19	Projected Actuals 2018-19	Amount Difference	Percent Difference	2019-20 Requested
Elementary	\$ 6,876,797	\$ 7,621,278	\$ (744,480)	-10.83%	\$ 7,439,456
Secondary	9,084,035	9,413,680	(329,645)	-3.63%	10,519,041
Alternative School	337,499	391,014	(53,515)	-15.86%	354,889
Curriculum	498,363	484,316	14,047	0.00%	570,000
Exceptional Child	1,647,137	1,504,851	142,286	8.64%	1,635,327
Pre-K Exceptional Child	225,662	206,659	19,003	8.42%	190,791
Gifted & Talented	10,000	8,911	1,089	10.89%	10,000
Coaching/Sports/Activities	330,405	351,516	(21,111)	-6.39%	406,008
Summer School	71,500	85,269	(13,769)	-19.26%	69,443
Health/Guidance/Nurse	1,074,574	1,056,459	18,115	1.69%	1,238,597
School Psych/Ancillary	291,598	288,490	3,108	1.07%	331,860
Inst Imp/Assess/Leader	730,317	454,987	275,330	37.70%	779,280
Library	218,976	206,610	12,366	5.65%	225,562
School Board	16,500	16,214	286	1.73%	16,500
District Admin	590,644	626,781	(36,137)	-6.12%	698,196
School Admin	2,512,883	2,492,776	20,107	0.80%	2,622,279
Business Ops	774,288	789,971	(15,683)	-2.03%	692,106
Custodian	1,223,626	1,362,706	(139,080)	-11.37%	1,387,176
Maintenance	726,710	689,431	37,279	5.13%	781,899
Grounds	218,231	194,537	23,694	10.86%	199,735
Safety	396,549	358,223	38,326	9.66%	378,462
Transportation	1,548,825	1,641,988	(93,163)	-6.02%	1,841,008
Tech	786,999	785,932	1,067	0.14%	889,956
Software	335,449	331,518	3,931	1.17%	305,200
Utilities	881,015	838,912	42,103	4.78%	851,130
Insurance	161,000	160,640	360	0.22%	164,000
Food Service	50,000	36,097	13,903	27.81%	50,000
Transfers	-	15,467	(15,467)		11,648
Contingency Reserve	75,689	0	75,689	100.00%	400,000
Total Expenses	\$ 31,695,271	\$ 32,415,230	\$ (719,959)	-2.27%	\$ 35,059,549

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

2018-19 Actuals



2019-20 Requested



Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

**GENERAL FUND
SUMMARY BY PROGRAM AND OBJECT**

Instructional Expenses	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
Elementary						
Projected 18-19	\$ 5,304,991	\$ 285,143	\$ 1,853,687	\$ 53,617	\$ 123,839	\$ 7,621,278
% Program	69.61%	3.74%	24.32%	0.70%	1.62%	100.00%
% Total Expenses	16.37%	0.88%	5.72%	0.17%	0.38%	23.52%
Requested Budget 19-20	\$ 5,023,265	\$ 241,783	\$ 2,010,054	\$ 28,168	\$ 136,186	7,439,456
% Program	67.52%	3.25%	27.02%	0.38%	1.83%	100.00%
% Total Expenses	14.33%	0.69%	5.73%	0.08%	0.39%	21.22%
Secondary						
Projected 18-19	\$ 6,311,921	\$ 290,989	\$ 2,332,525	\$ 319,584	\$ 157,552	9,412,570
% Program	67.06%	3.09%	24.78%	3.40%	1.67%	100.00%
% Total Expenses	19.48%	0.90%	7.20%	0.99%	0.49%	29.05%
Requested Budget 19-20	\$ 7,103,462	\$ 234,671	\$ 2,783,759	\$ 153,491	\$ 243,658	10,519,041
% Program	67.53%	2.23%	26.46%	1.46%	2.32%	100.00%
% Total Expenses	20.26%	0.67%	7.94%	0.44%	0.69%	30.00%
Alternative School						
Projected 18-19	\$ 256,730	\$ 23,938	\$ 99,660	\$ 1,395	\$ 9,290	391,014
% Program	65.66%	6.12%	25.49%	0.36%	2.38%	100.00%
% Total Expenses	0.79%	0.07%	0.31%	0.00%	0.03%	1.21%
Requested Budget 19-20	\$ 247,535	\$ 5,915	\$ 94,961	\$ 950	\$ 5,528	354,889
% Program	69.75%	1.67%	26.76%	0.27%	1.56%	100.00%
% Total Expenses	0.71%	0.02%	0.27%	0.00%	0.02%	1.01%
Exceptional Child						
Projected 18-19	\$ 705,018	\$ 239,757	\$ 531,798	\$ 1,600	\$ 26,678	1,504,851
% Program	46.85%	15.93%	35.34%	0.11%	1.77%	100.00%
% Total Expenses	2.18%	0.74%	1.64%	0.00%	0.08%	4.64%
Requested Budget 19-20	\$ 877,772	\$ 234,033	\$ 523,522	\$ -	\$ -	1,635,327
% Program	53.68%	14.31%	32.01%	0.00%	0.00%	100.00%
% Total Expenses	2.50%	0.67%	1.49%	0.00%	0.00%	4.66%
Pre-K Exceptional Child						
Projected 18-19	\$ 115,320	\$ 28,847	\$ 62,491		\$ -	206,659
% Program	55.80%	13.96%	30.24%	0.00%	0.00%	100.00%
% Total Expenses	0.36%	0.09%	0.19%	0.00%	0.00%	0.64%
Requested Budget 19-20	\$ 93,005	\$ 34,691	\$ 63,095		\$ -	190,791
% Program	48.75%	18.18%	33.07%	0.00%	0.00%	100.00%
% Total Expenses	0.27%	0.10%	0.18%	0.00%	0.00%	0.54%
Gifted & Talented						
Projected 18-19	\$ (0)	\$ -	\$ -	\$ 8,911	\$ -	8,911
% Program	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.03%	0.00%	0.03%
Requested Budget 19-20	\$ -	\$ -	\$ -	\$ 10,000	\$ -	10,000
% Program	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.03%	0.00%	0.03%
Summer School						
Projected 18-19	\$ 61,494	\$ 8,437	\$ 12,609	\$ -	\$ 748	83,287
% Program	73.83%	10.13%	15.14%	0.00%	0.898%	100.00%
% Total Expenses	0.19%	0.03%	0.04%	0.00%	0.00%	0.26%
Requested Budget 19-20	\$ 50,000	\$ 5,000	\$ 11,743	\$ -	\$ 2,700	69,443
% Program	72.00%	7.20%	16.91%	0.00%	3.888%	100.00%
% Total Expenses	0.14%	0.01%	0.03%	0.00%	0.01%	0.20%

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

Instruction Support Expenses	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
Coaching/Sports/Activities						
Projected 18-19	\$ 273,196	\$ -	\$ 46,640	\$ 25,000	\$ 6,680	351,516
% Program	77.72%	0.00%	13.27%	7.112%	1.900%	100.00%
% Total Expenses	0.84%	0.00%	0.14%	0.08%	0.02%	1.08%
Requested Budget 19-20	\$ 305,732	\$ -	\$ 65,276	\$ 25,000	\$ 10,000	406,008
% Program	75.30%	0.00%	16.08%	6.158%	2.463%	100.00%
% Total Expenses	0.87%	0.00%	0.19%	0.07%	0.03%	1.16%
Health/Guidance/Nurse						
Projected 18-19	\$ 709,147	\$ 44,080	\$ 263,814	\$ 4,253	\$ 35,165	1,056,459
% Program	67.12%	4.17%	24.97%	0.403%	3.329%	100.00%
% Total Expenses	2.19%	0.14%	0.81%	0.01%	0.11%	3.26%
Requested Budget 19-20	\$ 804,120	\$ 42,952	\$ 319,095	\$ 63,930	\$ 8,500	1,238,597
% Program	64.92%	3.47%	25.76%	5.161%	0.686%	100.00%
% Total Expenses	2.29%	0.12%	0.91%	0.18%	0.02%	3.53%
School Psych/Ancillary						
Projected 18-19	\$ 72,281	\$ 27,257	\$ 53,622	\$ 135,330	\$ -	288,490
% Program	25.05%	9.45%	18.59%	46.910%	0.000%	100.00%
% Total Expenses	0.22%	0.08%	0.17%	0.42%	0.00%	0.89%
Requested Budget 19-20	\$ 221,972	\$ -	\$ 84,888	\$ -	\$ 25,000	331,860
% Program	66.89%	0.00%	25.58%	0.000%	7.533%	100.00%
% Total Expenses	0.63%	0.00%	0.24%	0.00%	0.07%	0.95%
Safety						
Projected 18-19	\$ 2,500	\$ 17,825	\$ 11,611	\$ 209,580	\$ 116,706	358,223
% Program	0.70%	4.98%	3.24%	58.506%	32.579%	100.00%
% Total Expenses	0.01%	0.06%	0.04%	0.65%	0.36%	1.11%
Requested Budget 19-20	\$ -	\$ -	\$ -	\$ 228,462	\$ 150,000	378,462
% Program	0.00%	0.00%	0.00%	60.366%	39.634%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.65%	0.43%	1.08%
Curriculum						
Projected 18-19	\$ 3,950	\$ -	\$ 777	\$ -	\$ 478,727	483,453
% Program	0.82%	0.00%	0.16%	0.000%	99.022%	100.00%
% Total Expenses	0.01%	0.00%	0.00%	0.00%	1.48%	1.49%
Requested Budget 19-20	\$ -	\$ -	\$ -	\$ -	\$ 570,000	570,000
% Program	0.00%	0.00%	0.00%	0.000%	100.000%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.00%	1.63%	1.63%
Inst Imp/Assess/Leader						
Projected 18-19	\$ 320,969	\$ 19,817	\$ 80,002	\$ 27,975	\$ 6,224	454,987
% Program	70.54%	4.36%	17.58%	6.148%	1.368%	100.00%
% Total Expenses	0.99%	0.06%	0.25%	0.09%	0.02%	1.40%
Requested Budget 19-20	\$ 491,978	\$ 29,389	\$ 162,913	\$ -	\$ 95,000	779,280
% Program	63.13%	3.77%	20.91%	0.000%	12.191%	100.00%
% Total Expenses	1.40%	0.08%	0.46%	0.00%	0.27%	2.22%
Library						
Projected 18-19	\$ -	\$ 135,381	\$ 70,772		\$ 456	206,610
% Program	0.00%	65.52%	34.25%	0.000%	0.221%	100.00%
% Total Expenses	0.00%	0.42%	0.22%	0.00%	0.00%	0.64%
Requested Budget 19-20	\$ -	\$ 134,355	\$ 91,207		\$ -	225,562
% Program	0.00%	59.56%	40.44%	0.000%	0.000%	100.00%
% Total Expenses	0.00%	0.38%	0.26%	0.00%	0.00%	0.64%

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

<u>District Administration Expenses</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies	Total
District Admin						
Projected 18-19	\$ 455,725	\$ -	\$ 130,300	\$ 36,933	\$ 3,822	626,781
% Program	72.71%	0.00%	20.79%	5.893%	0.61%	100.00%
% Total Expenses	1.41%	0.00%	0.40%	0.11%	0.01%	1.93%
Requested Budget 19-20	\$ 516,849	\$ -	\$ 160,347	\$ 16,000	\$ 5,000	698,196
% Program	74.03%	0.00%	22.97%	2.292%	0.72%	100.00%
% Total Expenses	1.47%	0.00%	0.46%	0.05%	0.01%	1.99%
Business Operations Expenses						
<u>Business Operations Expenses</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
Business Ops						
Projected 18-19	\$ -	\$ 456,564	\$ 153,942	\$ 54,372	\$ 125,093	789,971
% Program	0.00%	57.80%	19.49%	6.883%	15.835%	100.00%
% Total Expenses	0.00%	1.41%	0.48%	0.17%	0.39%	2.44%
Requested Budget 19-20	\$ -	\$ 445,500	\$ 170,106	\$ 55,500	\$ 21,000	692,106
% Program	0.00%	64.37%	24.58%	8.019%	3.034%	100.00%
% Total Expenses	0.00%	1.27%	0.49%	0.16%	0.06%	1.97%
School Admin Expenses						
<u>School Admin Expenses</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
School Admin						
Projected 18-19	\$ 1,402,919	\$ 416,054	\$ 643,754	\$ 30,050	\$ -	2,492,776
% Program	56.28%	16.69%	25.82%	1.205%	0.000%	100.00%
% Total Expenses	4.33%	1.28%	1.99%	0.09%	0.00%	7.69%
Requested Budget 19-20	\$ 1,416,990	\$ 436,891	\$ 747,878	\$ 20,520	\$ -	2,622,279
% Program	54.04%	16.66%	28.52%	0.783%	0.000%	100.00%
% Total Expenses	4.04%	1.25%	2.13%	0.06%	0.00%	7.48%
Non-Instructional Expenses						
<u>Non-Instructional Expenses</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
School Board						
Projected 18-19			\$ -	\$ 16,214	\$ -	16,214
% Program	0.00%	0.00%	0.00%	100.000%	0.000%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.05%	0.00%	0.05%
Requested Budget 19-20			\$ -	\$ 16,500	\$ -	16,500
% Program	0.00%	0.00%	0.00%	100.000%	0.000%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.05%	0.00%	0.05%

<u>Utilities & Software Expenses</u>	Utilities	Software	Total
Utilities & Software			
Projected 18-19	\$ 838,912	\$ 332,381	1,171,293
% Program	71.623%	28.377%	100.00%
% Total Expenses	2.59%	1.03%	3.62%
Requested Budget 19-20	\$ 851,130	\$ 305,200	1,156,330
% Program	73.606%	26.394%	100.00%
% Total Expenses	2.43%	0.87%	3.30%

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

Department Expenses	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
Tech						
Projected 18-19	\$ -	\$ 427,625	\$ 165,402	\$ 23,552	\$ 169,353	785,932
% Program	0.00%	54.41%	21.05%	2.997%	21.548%	100.00%
% Total Expenses	0.00%	1.32%	0.51%	0.07%	0.52%	2.43%
Requested Budget 19-20	\$ -	\$ 410,491	\$ 158,465	\$ 21,000	\$ 300,000	889,956
% Program	0.00%	46.12%	17.81%	2.360%	33.710%	100.00%
% Total Expenses	0.00%	1.17%	0.45%	0.06%	0.86%	2.54%
Custodian						
Projected 18-19	\$ -	\$ 781,410	\$ 381,924	\$ 112,477	\$ 86,893	1,362,706
% Program	0.00%	57.34%	28.03%	8.254%	6.377%	100.00%
% Total Expenses	0.00%	2.41%	1.18%	0.35%	0.27%	4.21%
Requested Budget 19-20	\$ -	\$ 775,482	\$ 430,911	\$ 90,783	\$ 90,000	1,387,176
% Program	0.00%	55.90%	31.06%	6.544%	6.488%	100.00%
% Total Expenses	0.00%	2.21%	1.23%	0.26%	0.26%	3.96%
Grounds						
Projected 18-19	\$ -	\$ 119,332	\$ 47,074	\$ 21,667	\$ 6,463	194,537
% Program	0.00%	61.34%	24.20%	11.138%	3.322%	100.00%
% Total Expenses	0.00%	0.37%	0.15%	0.07%	0.02%	0.60%
Requested Budget 19-20	\$ -	\$ 111,000	\$ 51,735	\$ 7,000	\$ 30,000	199,735
% Program	0.00%	55.57%	25.90%	3.505%	15.020%	100.00%
% Total Expenses	0.00%	0.32%	0.15%	0.02%	0.09%	0.57%
Maintenance						
Projected 18-19	\$ -	\$ 304,035	\$ 116,552	\$ 68,362	\$ 200,481	689,431
% Program	0.00%	44.10%	16.91%	9.916%	29.079%	100.00%
% Total Expenses	0.00%	0.94%	0.36%	0.21%	0.62%	2.13%
Requested Budget 19-20	\$ -	\$ 307,997	\$ 143,613	\$ 77,000	\$ 253,289	781,899
% Program	0.00%	39.39%	18.37%	9.848%	32.394%	100.00%
% Total Expenses	0.00%	0.88%	0.41%	0.22%	0.72%	2.23%
Transportation						
Projected 18-19	\$ -	\$ 862,762	\$ 399,492	\$ 111,210	\$ 268,524	1,641,988
% Program	0.00%	52.54%	24.33%	6.773%	16.354%	100.00%
% Total Expenses	0.00%	2.66%	1.23%	0.34%	0.83%	5.07%
Requested Budget 19-20	\$ -	\$ 920,630	\$ 562,178	\$ 98,500	\$ 259,700	1,841,008
% Program	0.00%	50.01%	30.54%	5.350%	14.106%	100.00%
% Total Expenses	0.00%	2.63%	1.60%	0.28%	0.74%	5.25%

Insurance, Transfers & Contingency	Insurance	Contingency	Transfers	Total
Insurance, Fund Transfers & Contingency				
Projected 18-19	\$ 160,640	\$ -	\$ 8,252	168,892
% Program	95.11%	0.00%	4.89%	100.00%
% Total Expenses	0.50%	0.00%	0.03%	0.52%
Requested Budget 19-20	\$ 164,000	\$ 400,000	\$ 61,648	625,648
% Program	26.21%	63.93%	9.85%	100.00%
% Total Expenses	0.47%	1.14%	0.18%	1.78%

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

TOTAL ALL FUNDS

2018-19 Actuals

	General Fund 2018-19	Special Revenue Fund 2018-19	Debt Service Fund 2018-19	Capital Fund 2018-19	Total 2018-19
REVENUES					
Beginning Balance	\$ 2,511,338	\$ (79,061)	\$ 5,224,931	\$ 37,473,232	\$ 45,130,440
Local Revenue (taxes)	2,945,105	-	8,076,079	-	11,021,184
Earnings on Investments	186,565	102	25,028	512,279	723,974
Other Local	230,282	809,705	-	-	1,039,987
State Revenue	29,028,138	1,172,231	-	-	30,200,370
Federal Revenue	-	4,610,450	-	-	4,610,450
Transfers	57,920	15,467	-	-	73,387
TOTAL REVENUE	\$ 34,959,348	\$ 6,528,895	\$ 13,326,038	\$ 37,985,511	\$ 92,799,792
EXPENDITURES					
Salaries	\$ 20,487,000	\$ 2,887,995	\$ -	\$ -	\$ 23,374,994
Benefits	7,468,917	1,174,810	-	-	8,643,727
Purchased Services	2,100,996	179,573	3,500	-	2,284,069
Supplies & Materials	2,050,747	1,797,823	-	-	3,848,570
Capital Outlay	103,618	131,104	-	12,568,698	12,803,421
Debt Retirement	-	-	5,582,052	-	5,582,052
Insurance	160,640	-	-	-	160,640
Transfers	43,312	-	-	-	43,312
Indirect Cost	-	57,920	-	-	57,920
TOTAL EXPENSES	\$ 32,415,230	\$ 6,229,225	\$ 5,585,552	\$ 12,568,698	\$ 56,798,705
TOTAL FUND BALANCE	\$ 2,544,118	\$ 299,669	\$ 7,740,486	\$ 25,416,813	\$ 36,001,086

2018-19 Requested Budget

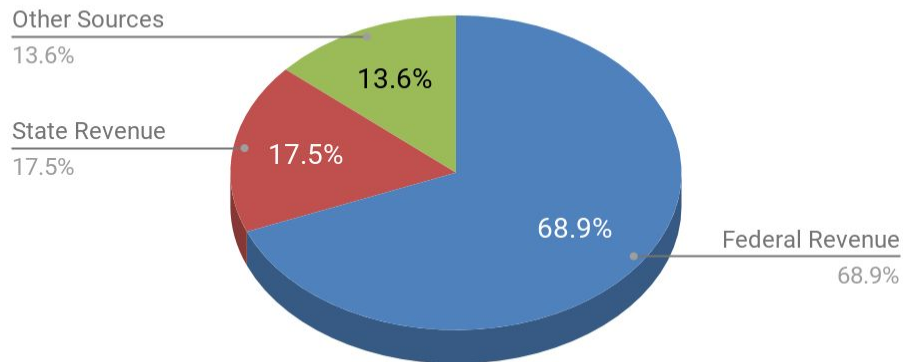
	General Fund 2019-20	Special Revenue Fund 2019-20	Debt Service Fund 2019-20	Capital Fund 2019-20	Total 2019-20
REVENUES					
Beginning Balance	\$ 2,544,118	\$ 299,669	\$ 7,740,486	\$ 25,416,813	\$ 36,001,086
Local Revenue (taxes)	3,111,200	920,000	8,446,586	-	12,477,786
Earnings on Investments	100,040	700	276	500,000	601,016
Other Local	355,869	503,612	-	-	859,481
State Revenue	32,113,465	1,176,790	-	-	33,290,255
Federal Revenue	-	4,560,042	-	-	4,560,042
Transfers	39,940	11,648	-	-	51,588
TOTAL REVENUE	\$ 38,264,632	\$ 7,472,461	\$ 16,187,348	\$ 25,916,813	\$ 87,841,254
EXPENDITURES					
Salaries	\$ 21,523,460	\$ 3,083,037	\$ -	\$ -	\$ 24,606,497
Benefits	8,685,746	1,507,572	-	-	10,193,318
Purchased Services	1,763,934	258,399	-	-	2,022,333
Supplies & Materials	2,510,761	1,712,474	-	-	4,223,235
Capital Outlay	-	29,967	-	-	29,967
Construction Projects	-	-	-	25,916,813	25,916,813
Debt Retirement	-	-	9,590,603	-	9,590,603
Insurance	164,000	-	-	-	164,000
Transfers	11,648	-	-	-	11,648
Contingency	400,000	-	-	-	400,000
Indirect Cost	-	39,941	-	-	39,941
TOTAL EXPENSES	\$ 35,059,549	\$ 6,631,390	\$ 9,590,603	\$ 25,916,813	\$ 77,198,354
TOTAL Fund Balance	\$ 3,205,083	\$ 841,071	\$ 6,596,745	\$ -	\$ 10,642,899

SPECIAL REVENUE, DEBT SERVICE & CAPITAL FUNDS

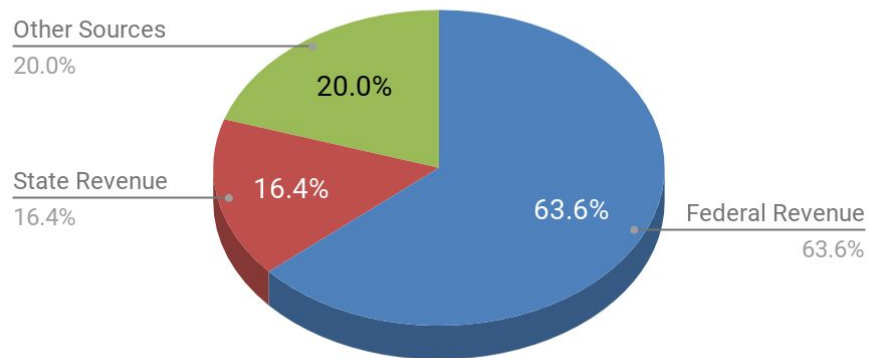
TOTAL ALL SPECIAL REVENUE FUNDS - REVENUE

Special Revenues	Adopted Budget 2018-19	Projected Actuals 2018-19	Amount Difference	Percent Difference	Requested 2019-20
Federal Revenue	\$ 4,754,037	4,610,450	\$ (143,587)	-3.02%	\$ 4,560,042
State Revenue	1,065,880	1,172,231	106,351	9.98%	1,176,790
Other Sources	769,425	911,465	142,040	18.46%	1,435,960
Total Revenues	\$ 6,589,342	\$ 6,694,147	\$ 104,805	1.59%	\$ 7,172,792

2018-19 Actuals



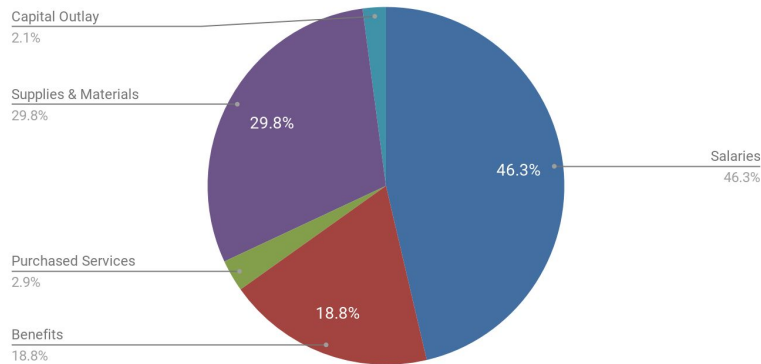
2018-19 Requested



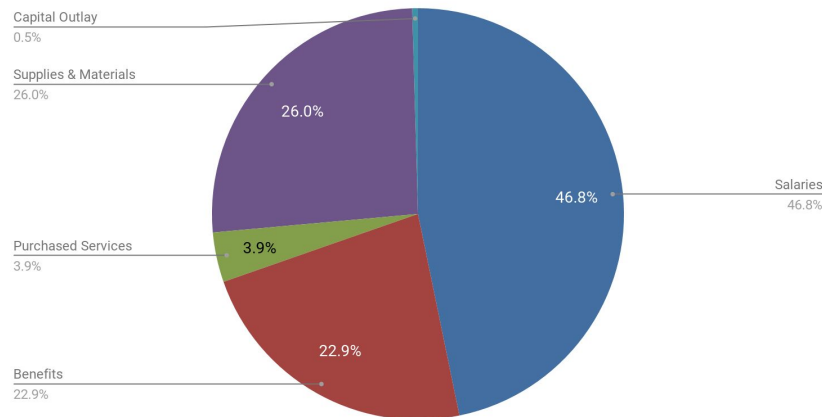
TOTAL ALL SPECIAL REVENUE FUNDS - EXPENSES

Object Expenditures	Adopted Budget 2018-19	Projected Actuals 2018-19	Amount Difference	Percent Difference	Requested 2019-20
Salaries	\$ 3,084,758	\$ 2,887,995	\$ (196,763)	-6.38%	\$ 3,083,037
Benefits	1,348,252	1,174,810	(173,442)	-12.86%	1,507,572
Purchased Services	283,795	179,573	(104,222)	-36.72%	258,399
Supplies & Materials	1,943,513	1,860,621	(82,892)	-4.27%	1,712,474
Capital Outlay	133,500	131,104	(2,396)	-1.79%	29,967
Insurance	2,000	-	(2,000)		-
Transfers	-	-	-		-
Indirect Cost	29,120	57,920	28,800	98.90%	39,941
Total Expenses	\$ 6,824,938	\$ 6,292,023	\$ (532,915)	-7.81%	\$ 6,631,390

2018-19 Projected Actuals



2019-20 Projected Budget



SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources (other than trusts and major capital projects) that are legally restricted to expenditures for specified purposes.

OTHER SPECIAL PROGRAMS

220 Federal Forest Fund

Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ 838	\$ 845	\$ 845	\$ 845
Revenues				
Federal Funding	\$ 7	\$ -	\$ -	\$ 160
State Funding	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 7	\$ -	\$ -	\$ 160
Expenditures				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -
TOTAL SURPLUS	\$ 845	\$ 845	\$ 845	\$ 1,005

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

LOCAL SPECIAL PROGRAMS

234-235 Private Grant Fund – These are revenues from local donations used for a specific purpose.

LOCAL GRANTS	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ 32,303	\$ 28,596	\$ 32,749	\$ 47,753
Revenues				
Federal Funding	\$ -	\$ -	\$ -	\$ -
State Funding	1,392	-	-	-
Private Funding	-	42,835	133,540	-
Supplemental Levy	-	-	-	920,000
Fund Transfer	-	-	-	-
Total Revenue	\$ 1,392	\$ 42,835	\$ 133,540	\$ 920,000
Expenditures				
Salaries	\$ -		\$ 6,184	\$ 643,500
Benefits	-		1,246	274,897
Professional Dev & Travel	-		-	-
Purchased Services	-		-	-
Supplies & Materials	5,099	27,938	111,106	47,753
Capital Outlay	-		-	-
Insurance	-		-	-
Transfers	-	10,744		-
Total Expenses	\$ 5,099	\$ 38,682	\$ 118,536	\$ 966,150
TOTAL SURPLUS	\$ 28,596	\$ 32,749	\$ 47,753	\$ 1,603

TEACHER OF THE YEAR	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ 1,510	\$ 1,795	\$ 1,966	\$ 1,966
Revenues				
Federal Funding	\$ -		\$ -	\$ -
State Funding	-		-	-
Private Funding	1,568	2,875	500	500
Fund Transfer	-		-	-
Total Revenue	\$ 1,568	\$ 2,875	\$ 500	\$ 500
Expenditures				
Salaries	\$ -		\$ -	\$ -
Benefits	-		-	-
Professional Dev & Travel	-		-	-
Purchased Services	-		-	-
Supplies & Materials	1,283	2,704	500	500
Capital Outlay	-		-	-
Insurance	-		-	-
Transfers	-		-	-
Total Expenses	\$ 1,283	\$ 2,704	\$ 500	\$ 500
TOTAL SURPLUS	\$ 1,795	\$ 1,966	\$ 1,966	\$ 1,966

STATE SPECIAL PROGRAMS

241 Driver Education Fund – Fund used to account for revenues and expenditures for District sponsored driver’s education programs throughout the year.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ 9,823	\$ 14,780	\$ 19,360	\$ 7,990
Revenues				
Federal Funding	\$ -		\$ -	\$ -
State Funding	17,528	11,375	11,375	11,375
Charges for Services	6,238	30,500	50,000	50,000
Fund Transfer	-		-	-
Total Revenue	\$ 23,766	\$ 41,875	\$ 61,375	\$ 61,375
Expenditures				
Salaries	\$ 15,834	\$ 20,325	\$ 40,783	40,783
Benefits	1,388	3,173	5,289	5,289
Professional Dev & Travel	-		-	-
Purchased Services	-		-	-
Supplies & Materials	1,587	8,955	11,162	14,000
Capital Outlay	-	4,842	15,511	-
Insurance	-		-	-
Transfers	-		-	-
Total Expenses	\$ 18,809	\$ 37,295	\$ 72,745	\$ 60,071
TOTAL SURPLUS	\$ 14,780	\$ 19,360	\$ 7,990	\$ 9,294

243 CTE-Added Cost (State)– Revenues are used to purchase materials and equipment for career technical programs.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ 25,523	\$ 36,206	\$ 16,003	\$ 17,897
Revenues				
Federal Funding	\$ -		\$ -	\$ -
State Funding	158,909	178,142	203,484	177,845
Fund Transfer	-		-	-
Total Revenue	\$ 158,909	\$ 178,142	\$ 203,484	\$ 177,845
Expenditures				
Salaries	\$ 16,182	\$ 21,111	\$ 18,646	\$ 18,646
Benefits	3,360	4,272	3,270	3,270
Professional Dev & Travel	37,212	29,671	42,599	42,599
Purchased Services	12,086	12,061	-	-
Supplies & Materials	71,516	122,345	121,285	113,329
Capital Outlay	7,870	8,885	15,789	17,897
Insurance	-		-	-
Transfers	-		-	-
Total Expenses	\$ 148,226	\$ 198,345	\$ 201,590	\$ 195,742
TOTAL SURPLUS	\$ 36,206	\$ 16,003	\$ 17,897	\$ 0

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

244 State Miscellaneous Fund – Fund used to account for revenues received for specific purpose mandated by the State. The Limited English Proficient program is accounted in this fund.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ 61,908	\$ 5,017	\$ -	\$ 1,211
Revenues				
Federal Funding	\$ -		\$ -	\$ -
State Funding	113,058	132,885	113,000	113,000
Fund Transfer	-		-	-
Total Revenue	\$ 113,058	\$ 132,885	\$ 113,000	\$ 113,000
Expenditures				
Salaries	\$ 91,543	\$ 50,472	\$ 400	\$ -
Benefits	21,745	12,156	883	-
Professional Dev & Travel	19,677	13,385	-	-
Purchased Services	25,096	28,808	94,717	-
Supplies & Materials	11,888	33,081	15,789	113,000
Capital Outlay	-		-	-
Insurance	-		-	-
Transfers	-		-	-
Total Expenses	\$ 169,949	\$ 137,902	\$ 111,789	\$ 113,000
TOTAL SURPLUS	\$ 5,017	\$ -	\$ 1,211	\$ 1,211

245 Technology – Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ 32,429	\$ 12,717	\$ 39,512
Revenues				
Federal Funding	\$ -		\$ -	\$ -
State Funding	446,984	603,427	649,204	686,507
Fund Transfer	-		-	-
Total Revenue	\$ 446,984	\$ 603,427	\$ 649,204	\$ 686,507
Expenditures				
Salaries	\$ 65,900	\$ 105,016	\$ 101,527	\$ 108,164
Benefits	20,540	36,231	23,692	44,444
Professional Dev & Travel	-		-	-
Purchased Services	-		-	-
Supplies & Materials	328,115	481,892	497,190	550,000
Capital Outlay	-		-	-
Insurance	-		-	-
Transfers	-		-	-
Total Expenses	\$ 414,555	\$ 623,139	\$ 622,409	\$ 702,608
TOTAL SURPLUS	\$ 32,429	\$ 12,717.00	\$ 39,512	\$ 23,411

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

246 Safe and Drug Free – Revenues received from the State of Idaho used to hire counselors for substance abuse counseling and to improve safety throughout the District.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ 11,518	\$ (0)
Revenues				
Federal Funding	\$ -		\$ -	\$ -
State Funding	68,839	68,603	64,949	69,738
Fund Transfer	5,908		-	-
Total Revenue	\$ 74,747	\$ 68,603	\$ 64,949	\$ 69,738
Expenditures				
Salaries	\$ 31,103	\$ 36,784	\$ -	\$ -
Benefits	19,021	15,007	-	-
Professional Dev & Travel	7,648	3,130	-	-
Purchased Services	13,177		76,467	69,738
Supplies & Materials	3,798	2,164	-	-
Capital Outlay	-		-	-
Insurance	-		-	-
Transfers	-		-	-
Total Expenses	\$ 74,747	\$ 57,085	\$ 76,467	\$ 69,738
TOTAL SURPLUS	\$ -	\$ 11,518	\$ (0)	\$ (0)

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

FEDERAL SPECIAL PROGRAMS

251 Title I – Disadvantaged – Revenues are used for resources to support at risk students.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 1,085,159	\$ 1,203,951	\$ 1,171,286	\$ 1,058,728
State Funding	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 1,085,159	\$ 1,203,951	\$ 1,171,286	\$ 1,058,728
Expenditures				
Salaries	\$ 714,619	\$ 796,698	\$ 826,380	\$ 426,874
Benefits	296,798	348,481	296,356	153,656
Professional Dev & Travel	17,851	4,245	6,778	
Purchased Services	5,926	10,805	5,000	
Supplies & Materials	24,205	27,654	22,459	45,000
School Allocation	-	-	-	413,823
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	25,760	16,068	14,313	19,375
Total Expenses	\$ 1,085,159	\$ 1,203,951	\$ 1,171,286	\$ 1,058,728
TOTAL SURPLUS	\$ -	\$ -	\$ (0)	\$ -

253 Title I-C – Migrant – Revenues are used to assist with students classified as Migratory

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 0
Revenues				
Federal Funding	\$ 40,405	\$ 63,217	\$ 67,795	\$ 70,254
State Funding	-	-	-	-
Other Sources	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 40,405	\$ 63,217	\$ 67,795	\$ 70,254
Expenditures				
Salaries	\$ 26,753	\$ 39,190	\$ 35,355	\$ 26,033
Benefits	9,713	12,154	12,690	13,894
Professional Dev & Travel	405	1,718	560	
Purchased Services	1,961	701	-	
Supplies & Materials	541	8,979	18,368	29,041
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	1,032	475	822	1,286
Total Expenses	\$ 40,405	\$ 63,217	\$ 67,795	\$ 70,254
TOTAL SURPLUS	\$ -	\$ -	\$ 0	\$ 0

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

257 IDEA Special Education – Revenues used for staff, materials, and equipment and professional services to supplement the special education program in the District.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 0
Revenues				
Federal Funding	\$ 724,946	\$ 832,565	\$ 730,791	\$ 766,620
State Funding	-	-	-	-
Fund Transfer	-	8,967	-	10,088
Total Revenue	\$ 724,946	\$ 841,532	\$ 730,791	\$ 776,708
Expenditures				
Salaries	\$ 482,536	\$ 516,883	\$ 511,620	\$ 525,484
Benefits	201,364	243,377	213,220	237,194
Professional Dev & Travel	7,175	12,456	688	-
Purchased Services	5,377	37,407	-	-
Supplies & Materials	11,169	20,118	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	17,325	11,291	5,263	14,029
Total Expenses	\$ 724,946	\$ 841,532	\$ 730,791	\$ 776,707
TOTAL SURPLUS	\$ -	\$ -	\$ 0	\$ 1

258 IDEA Preschool – Revenues are used for staff, materials, and equipment and professional service to supplement the preschool (3 to 5 year olds) special education program in the District.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ (0)
Revenues				
Federal Funding	\$ 21,469	\$ 20,531	\$ 21,212	\$ 21,696
State Funding	-	-	-	-
Fund Transfer	8,479	28	-	601
Total Revenue	\$ 29,948	\$ 20,559	\$ 21,212	\$ 22,297
Expenditures				
Salaries	\$ 18,309	\$ 12,590	\$ 13,068	\$ 13,237
Benefits	10,834	7,693	7,991	8,662
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	384	-	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	421	276	153	397
Total Expenses	\$ 29,948	\$ 20,559	\$ 21,212	\$ 22,296
TOTAL SURPLUS	\$ -	\$ -	\$ (0)	\$ 1

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

260 Medicaid Fund - Revenues received for school-based, health and rehabilitative services, provided to children under the Individuals with Disabilities Education Act (IDEA).

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ (102,788)	\$ (0)
Revenues				
Federal Funding	\$ 839,115	\$ 752,159	\$ 901,536	\$ 1,000,000
State Funding	-	-	-	-
Fund Transfer	119,432	-	-	-
Total Revenue	\$ 958,547	\$ 752,159	\$ 901,536	\$ 1,000,000
Expenditures				
Salaries	\$ 509,715	\$ 460,021	\$ 549,067	\$ 550,847
Benefits	270,656	247,970	249,681	328,003
Professional Dev & Travel	563	370	-	-
Purchased Services	177,613	146,183	0	120,000
Supplies & Materials	-	403	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Total Expenses	\$ 958,547	\$ 854,947	\$ 798,748	\$ 998,850
TOTAL SURPLUS	\$ -	\$ (102,788)	\$ (0)	\$ 1,150

261 Title IV-A Student Support and Academic Enrichment – Revenues are used to improve students’ academic achievement by increasing the capacity of local communities.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance			\$ -	\$ (0)
Revenues				
Federal Funding		\$ 14,281	\$ 74,928	\$ 90,381
State Funding			-	-
Fund Transfer			-	-
Total Revenue		\$ 14,281	\$ 74,928	\$ 90,381
Expenditures				
Salaries		\$ 11,207	\$ 58,756	\$ 60,230
Benefits		2,277	12,502	\$ 19,530
Professional Dev & Travel			-	-
Purchased Services		606	2,845	\$ -
Supplies & Materials			-	\$ 8,967
Capital Outlay			-	-
Insurance			-	-
Transfers			-	-
Indirect Cost		191	824	1,654
Total Expenses		\$ 14,281	\$ 74,928	\$ 90,381
TOTAL SURPLUS		\$ -	\$ (0)	\$ (0)

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

263 Carl Perkins Vocational and Applied Technology Education – Revenues are used for career technical programs for students in special populations.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ 422	\$ 19,402
Revenues				
Federal Funding	\$ 68,112	\$ 69,041	\$ 83,590	\$ 69,041
State Funding	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 68,112	\$ 69,041	\$ 83,590	\$ 69,041
Expenditures				
Salaries	\$ 39,487	\$ 20,647	\$ 18,853	\$ 18,853
Benefits	4,033	7,932	4,144	4,144
Professional Dev & Travel	3,333	4,415	6,962	6,962
Purchased Services	2,659	5,635	2,500	2,500
Supplies & Materials	18,600	29,990	32,152	32,152
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	-	-	-
Total Expenses	\$ 68,112	\$ 68,619	\$ 64,610	\$ 64,610
TOTAL SURPLUS	\$ -	\$ 422.00	\$ 19,402	\$ 23,833

270 Title III –Language Instruction for Limited English Proficient – Revenue used to improve student achievement.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 18,378	\$ 16,636	\$ 13,229	\$ 16,702
State Funding	-	-	-	-
Fund Transfer	586	-	-	-
Total Revenue	\$ 18,964	\$ 16,636	\$ 13,229	\$ 16,702
Expenditures				
Salaries	\$ 11,569	\$ 13,004	\$ 9,165	\$ 4,510
Benefits	2,728	2,542	3,298	\$ 2,634
Professional Dev & Travel	4,193	-	-	-
Purchased Services	-	-	600	\$ -
Supplies & Materials	-	882	-	\$ 9,252
Capital Outlay	-	-	-	\$ -
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	474	208	166	306
Total Expenses	\$ 18,964	\$ 16,636	\$ 13,229	\$ 16,702
TOTAL SURPLUS	\$ -	\$ -	\$ -	\$ -

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

271 Title II Improving Teacher Quality – Revenues are used for in-service, teacher recruitment, and classroom management processes.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 0
Revenues				
Federal Funding	\$ 92,474	\$ 174,182	\$ 137,100	\$ 158,120
State Funding	-	-	-	-
Fund Transfer	10,681	3,810	-	-
Total Revenue	\$ 103,155	\$ 177,992	\$ 137,100	\$ 158,120
Expenditures				
Salaries	\$ 81,554	\$ 130,928	\$ 100,279	\$ 112,464
Benefits	19,485	44,677	35,142	42,762
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	2,116	2,387	1,679	2,894
Total Expenses	\$ 103,155	\$ 177,992	\$ 137,100	\$ 158,120
TOTAL SURPLUS	\$ -	\$ -	\$ 0	\$ 0

273 CCLC – NO LONGER ACTIVE.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ (0)
Revenues				
Federal Funding	\$ 280,845	\$ 249,921	\$ 133,482	\$ -
State Funding	-	-	-	-
Fund Transfer	3,118	3,055	-	-
Total Revenue	\$ 283,963	\$ 252,976	\$ 133,482	\$ -
Expenditures				
Salaries	\$ 205,509	\$ 187,708	\$ 98,563	\$ -
Benefits	54,248	52,956	33,284	-
Professional Dev & Travel	5,024	1,405	-	-
Purchased Services	5,407	2,950	-	-
Supplies & Materials	7,071	4,561	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	6,704	3,396	1,635	-
Total Expenses	\$ 283,963	\$ 252,976	\$ 133,482	\$ -
TOTAL SURPLUS	\$ -	\$ -	\$ (0)	\$ (0)

Emergency Levy and Budget Revision Presentation -Carryforward and Revised Budget for 2018-19 and 2019-20

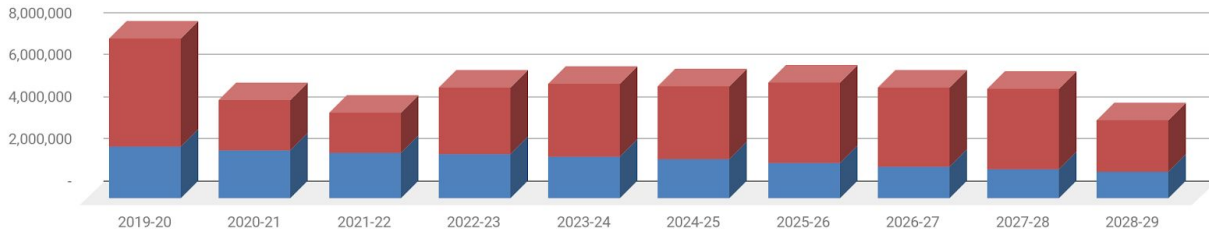
290 School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast and lunch for students and staff.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ 228,341	\$ 50,000	\$ (111,875)	\$ 50,000
Revenues				
Federal Funding	\$ 1,480,128	\$ 1,361,494	\$ 1,286,536	\$ 1,308,500
State Funding	-		-	-
Earnings on Investments	1,815	251	56	700
Charges for Services	490,439	491,322	562,652	458,347
Fund Transfer	-		50,000	-
Total Revenue	\$ 1,972,382	\$ 1,853,067	\$ 1,899,244	\$ 1,767,547
Expenditures				
Salaries	\$ 645,546	\$ 693,696	\$ 460,432	\$ 532,696
Benefits	297,101	296,754	265,750	368,213
Professional Dev & Travel	4,130	3,500	8,078	10,700
Purchased Services	5,802	9,016	5,000	5,000
Supplies & Materials	1,164,532	1,011,976	968,895	826,200
Capital Outlay	-		-	-
Insurance	-		-	-
Transfers	-		-	-
Indirect Cost	33,612		29,214	-
Total Expenses	\$ 2,150,723	\$ 2,014,942	\$ 1,737,369	\$ 1,742,809
TOTAL SURPLUS	\$ 50,000	\$ (111,875)	\$ 50,000	\$ 74,738

DEBT SERVICE FUNDS

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Payout Schedule



All Bond Payouts			
Year	Interest	Principal	Total
2019-20	2,435,603	5,155,000	7,590,603
2020-21	2,255,928	2,410,000	4,665,928
2021-22	2,185,421	1,870,000	4,055,421
2022-23	2,110,245	3,150,000	5,260,245
2023-24	1,996,675	3,425,000	5,421,675
2024-25	1,845,650	3,485,000	5,330,650
2025-26	1,694,263	3,825,000	5,519,263
2026-27	1,514,913	3,770,000	5,284,913
2027-28	1,367,050	3,850,000	5,217,050
2028-29	1,280,075	2,430,000	3,710,075
Total	\$ 18,685,822	\$ 33,370,000	\$ 52,055,822

Bond Payout Schedule						
Year	Series 2007A		Series 2012		Series 2014	
	Interest	Principal	Interest	Principal	Interest	Principal
2019-20	98,800	2,940,000	118,128	1,010,000	91,200	-
2020-21	-	-	82,253	1,040,000	91,200	-
2021-22	-	-	48,546	1,075,000	91,200	-
2022-23	-	-	16,520	1,110,000	91,200	-
2023-24	-	-	-	-	68,900	1,115,000
2024-25	-	-	-	-	23,300	1,165,000
Total	\$ 98,800	\$ 2,940,000	\$ 265,446	\$ 4,235,000	\$ 457,000	\$ 2,280,000

Year	Series 2016		Series 2017A		Series 2017B	
	Interest	Principal	Interest	Principal	Interest	Principal
2019-20	562,150	1,205,000	269,250	-	1,296,075	-
2020-21	517,150	1,045,000	269,250	325,000	1,296,075	-
2021-22	486,850	470,000	262,750	325,000	1,296,075	-
2022-23	450,200	1,090,000	256,250	950,000	1,296,075	-
2023-24	394,450	1,140,000	237,250	1,170,000	1,296,075	-
2024-25	335,825	1,205,000	190,450	1,115,000	1,296,075	-
2025-26	250,325	2,215,000	147,863	1,610,000	1,296,075	-
2026-27	133,450	2,460,000	85,388	1,310,000	1,296,075	-
2027-28	35,975	2,575,000	35,000	875,000	1,296,075	400,000
2028-29	-	-	-	-	1,280,075	2,430,000
Total	\$ 3,166,375	\$ 13,405,000	\$ 1,753,451	\$ 7,680,000	\$ 12,944,750	\$ 2,830,000

CAPITAL PROJECTS FUNDS

This fund is used to account for financial resources to be used to acquire or construct major capital facilities. The most common source of capital project funding is the sale of bonds or other capital financing instruments.

INVESTMENT REVENUE

LGIP		
Bond Investment Breakdown		
Month	Ending Balance	Investment Income
Jun-18	\$132,684	\$560
Jul-18	\$133,002	\$319
Aug-18	\$0	\$229
Sep-18	\$0	\$95
Oct-18	\$13,000,096	\$16,163
Nov-18	\$12,165,259	\$17,507
Dec-18	\$11,089,033	\$23,096
Jan-18	\$10,112,129	\$22,306
Feb-18	\$9,814,435	\$19,539
Mar-18	\$8,712,973	\$19,760
Apr-18	\$6,736,749	\$15,511
May-18	\$5,650,461	\$13,277
Jun-19	\$5,622,675	\$12,338
TOTAL		\$160,700
BLB		
Bond Investment Breakdown		
Month	Ending Balance	Investment Income
Jun-18	\$ 37,576,809	\$43,164
Jul-18	\$ 37,621,463	\$44,654
Aug-18	\$ 37,663,285	\$41,823
Sep-18	\$ 37,163,285	\$47,644
Oct-18	\$ 19,664,013	\$38,084
Nov-18	\$ 19,687,930	\$23,917
Dec-18	\$ 19,712,081	\$24,151
Jan-18	\$ 19,733,994	\$21,913
Feb-18	\$ 19,755,932	\$21,938
Mar-18	\$ 19,777,869	\$22,745
Apr-18	\$ 19,800,614	\$22,771
May-18	\$ 19,823,385	\$22,797
Jun-19	\$ 19,824,168	\$24,318
TOTAL		\$399,917
TOTAL 12 Month Estimated Income		\$560,617

ESTIMATED PROJECT SPENDING & PROJECTED AVAILABLE FUNDS

Fund Location	Remaining Balance
Local Government Investment Pool (LGIP)	\$5,622,675
Bayerische Landesbank (BLB)	\$19,824,168
TOTAL	\$25,446,843
Unfinished Projects	Remaining Exp
18-005 STM WTR DRN SYS	6,876.00
18-018 TD CLS & CFE	1,562,597.00
18-019 NEW HS	21,606,923.00
18-020 RD ADD	38,068.00
18-022 KHS MLT PRP	121,510.00
18-023 TE AHU	26,870.00
18-024 KMS BLR & CLR	20,445.00
18-026 KMS DRAINAGE	5,680.00
18-027 SCIENCE EQUIP	1,691.00
18-036 KHS ENGR FEE	204
18-043 KMS LD PNT TST	602
18-047 DSTRCT CLSRM PN	4,698.00
18-048 IC ROOF	8,979.00
18-054 DSC 60 ACRES	2,000.00
18-058 FMS REROOF AHU	2,000.00
18-059 KMS HVAC PUMP	2,860.00
18-063 HU DOORS	11,163.00
18-064 HU IRRGTN	11,550.00
18-065 FMS ATH LCKRS	8,000.00
18-067 KMS EMRGNCY RDO	24,090.00
18-068 FTBLL SET-UP	12,200.00
18-069 LND APPRSL	1,750.00
18-070 RSL & RSTR P	48,049.00
18-071FMS ERR BATHROOM	35,000.00
18-072 KMS TENNIS CRT	170,000.00
18-073 KHS FIBER OPTIC	17,000.00
18-074 ADA SIDEWALKS	20,000.00
18-075 INTERIOR PAINT	10,000.00
18-076 CARPET REPLACEMENT IN DISTRICT	13,600.00
TOTAL ESTIMATED PROJECT EXPENSES	\$23,794,405
Remaining Funds	\$1,652,438
19-20 Projected Investment Rev	\$259,221
Projected Available Funds	\$1,911,659
<i>Remainder to be used for deferred maintenance</i>	