



KUNA JOINT SCHOOL DISTRICT 3

Preliminary Board Presentation

Estimated Carryforward and Requested Budget
for 2019-20 and 2020-21

June 30, 2020

DEFINITION OF FUNDS

The District used the following funds for the 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.

- 252 Elementary and Secondary School Emergency Relief (ESSER) Funds. One-time distribution during the 2019-20 school year.
- 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 school 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 2019-20

- FY 19-20 State revenue projections are based on the State approved budget.
- FY 19-20 Debt Service revenue projections are modified to \$8.4 million to allow payment of the new bond, current bonds, and capacity for additional debt payments to reach the \$5/\$1,000 taxable value ratio.
- FY 19-20 Certified salary expenses are estimated based on a negotiated contract, which includes a 5% increase to salaries and step and lane movement.
- FY 19-20 Classified & Admin salaries are based on a 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.

Changes due to COVID19 closure (new)

- FY 19-20 State Revenue is reduced by 1%¹

Discretionary: Reduced from 28,416 to 28,091	(87,266)
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Remaining balance will not be paid for:

Professional Development	(57,804)
Content and Curriculum	(4,797)
IT Staffing	(25,309)
Classroom Technology	(115,882)
Total	(291,058)

- FY 19-20 Child Nutrition Program estimated revenue is based on the assumption that the District will continue the summer school program until the end of the school year.
- FY 19-20 Medicaid Program estimated revenue is based on the assumption that the District will receive partial reimbursement for the remainder of the school year.

¹ Letter from Governor Little to District Superintendents. Dated April 21, 2020. Retrieved from <https://www.sde.idaho.gov/coronavirus/finance/Memo-1-percent-Holdback-and-Board-of-Examiners.pdf>

- FY 19-20 Transportation revenue had already been distributed to the District (February 2020), and does not affect the 2019-20 school year. However, the 2020-21 school years will be affected because the reimbursement will be based on 2019-20 actual expenditures (85% of the 19-20 actual spending).
- FY 19-20 All expenditures through the remainder of the school year reflect furloughs (salaries are not paid, benefits remain).
- FY 19-20 Elementary and Secondary School Emergency Relief Fund Authorized Through The Cares Act.
 - Amounts: \$852,356²
 - May be used for the 2019-20 school year: 3/12/2020-9/30/2020
 - May be used for the 2020-21 school year
 - Supplement, Not Supplant provision does not apply³
 - May apply Indirect Rate of 1.83%⁴ (~\$15K)
 - May backfill expenditures that have already happened effective 3/13/2020 (or Board approved closure date)⁵
 - Allowable use of funds: There will be an “allocability test.” Allocability is to serve the purpose of the grant. The purpose is “to continue operations during pandemic (Sec 18003 (d) (12)”
 - It will be a part of the single audit because it will have its own CFDA.
 - The allowable approach:
 - “The District used Federal stimulus funds for this “activity/purchase,” and it would have been hard to continue operating and serving the children without this stimulus payment during the COVID closure.”
 - a. Summer School
 - b. Summer Operational and Maintenance Cost
 - c. Printing Costs

² Webinar from the SDE, Federal Programs: “estimate 81% of the 2019-20 I-A allocation”

³ Webinar and recorded slides from the SDE. The webinar and Recorded slides from Brustein and Manasevit, Attorney at Law. Excerpt from CCSO 5.1.2020 FAQs.

⁴ The webinar and Recorded slides from Brustein and Manasevit, Attorney at Law

⁵ Sec 18003 (d) (12): “Other activities that are necessary to maintain the operations and continuity of services

- d. Chrome Books
- e. Not reimbursable portion of drivers' salary, and fuel during the closure
- f. Not reimbursable portion of Medicaid (if any)
- g. Loss portion from CNP program
- h. Or, use it for the 2020-21 school year

ASSUMPTIONS FOR 2020-21

- FY 20-21 State revenue projections are based on the plans for potential 5% holdback⁶ and potential 2% decrease in enrollment

Statutory Items affected by 5% holdback

- Salary Based Apportionment: delay 2% increase in admin and classified staffing, delay implementation in the third tier, delay increase to \$40K, freeze all movement on the career ladder for 1 year, benefits included with these reductions are included.
- No leadership premiums: 100% reduction
- College and Career funding: Prorated reduction, proportional to the State reduction
- Mastery Education: Prorated reduction, proportional to the State reduction
- Literacy funds: Prorated Reduction, proportional to the State reduction

Non-Statutory Items:

- Classroom Technology: Reduction of the 27%
- IT staffing: Reduction of 50%.
- Professional Development: Reduction of 42%
- Content and Curriculum: Reduction of 100%.
- Discretionary Funds (decrease of \$1325 per unit). From \$28,887 per unit to \$27,563 per unit.

Estimated Reduction for KSD

⁶ Notes from the Governor's Emergency K-12 Council -- April 27, 2020

Fund	Foundation Payment	20-21 Estimations	Decrease Increase +/-
100	2. Entitlement @ \$27,563	7,302,340	(327,640)
100	3. Salary Apportionment	17,232,307	(380,019)
100	4. Benefit Apportionment	3,375,809	(13,873)
100	6. Exceptional Contracts, Tuition Equivalency, Sed	114,556	46,453
100	7. Transportation Regular (80%-85% Of 1.8M Actual Exp)	1,214,374	
424	7.1 Transportation Depreciation	95,838	
310	Bond Levy Equalization Support Program	592,924	-
100	College And Career Advisors And Student Mentors (Counseling)	156,378	(1,840)
100	Content And Curriculum (Eliminated)	-	(23,983)
100	Continuous Improvement Plans And Training	6,600	5,420
100	Early Graduation Scholarship		(7,076)
100	English Language	48,380	2,103
100	Gifted / Talented (Eliminated)	-	(3,000)
245	It Staffing	60,950	(65,594)
100	Leadership Premiums (Eliminated)	-	(299,873)
100	Literacy	489,793	(4,393)
100	Master Educator Premium	71,754	-
100	Mastery Based System Development	-	(18,358)
100	Math And Science Requirement	75,000	(800)
100	Professional Development	154,960	(134,059)
100	Remediation (Assuming it is going to be a part of Central Services Reduction)		(101,916)
246	Safe & Drug-Free	63,920	(2,588)
100	School Buildings Maintenance (Lottery)	328,315	(74,504)
245	Technology (Classroom, Wireless, Instructional Management System)	394,723	(184,687)
	TOTAL	31,778,922	(1,590,229)

- FY **19-20** Elementary and Secondary School Emergency Relief Fund Authorized Through The Cares Act.

- Amounts: \$852,356⁷ This is not extra. This is assuming that no funds were used during 19-20.
- The funds can be used for any Non-Statutory Items mentioned above.

- FY 20-21 Child Nutrition Program's revenue is based on the assumption that the District will go back to the traditional CNP program (not COVID Summer School Program).
- FY 20-21 Transportation revenue is estimated as 85% of the 19-20 expenditures

⁷ Webinar from the SDE, Federal Programs: "estimate 81% of the 2019-20 I-A allocation"

GENERAL FUND

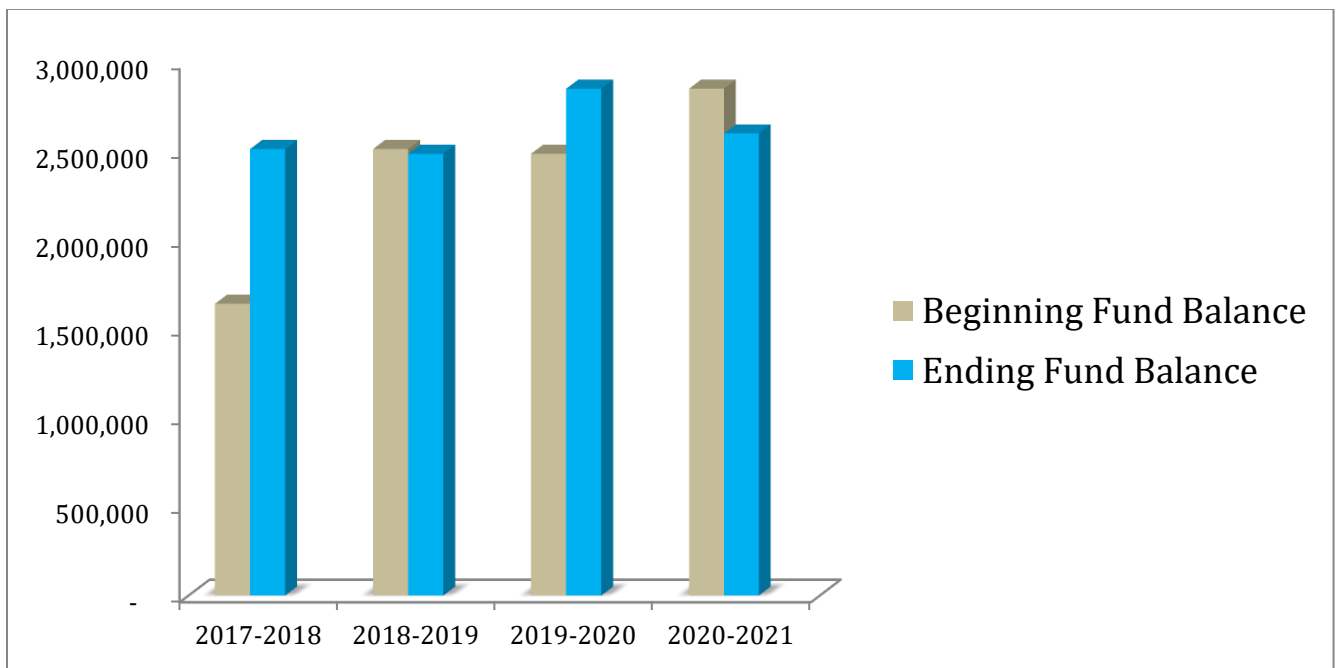
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

<i>Prior year actual expenditures are based on the audited financial statements</i>							
REVENUES	GENERAL M&O FUND 100					SUPPLEMENTAL LEVY FUND 234	CARES ACT FUND 252
	2017-18 Actual 2017-2018	2018-19 Actual 2018-2019	2019-2020 Adopted Revised Budget	2019-2020 12 Month Est. Actual (affected by COVID)	2020-21 Requested Budget	2020-21 Requested Budget	2020-21 Requested Budget
Beginning Balance	\$1,640,329	2,511,338	2,544,118	2,484,949	2,850,963		
Local Revenue (Taxes and Supplemental)	2,778,027	2,928,991	3,111,200	3,082,035	1,647,370	920,000	852,336
Earnings on Investments	67,985	186,620	100,040	106,425	106,378		
Other Local	213,151	87,581	353,800	177,142	143,067		
State Revenue	28,588,977	28,987,361	32,113,465	31,447,583	30,570,567		
Federal Stimulus							
Transfers In	170,408	141,448	39,940	71,000	71,000		
Total Available Funds	\$33,458,877	\$34,843,339	\$38,262,563	\$37,369,134	\$35,389,345	\$920,000	\$852,336

EXPENDITURES	GENERAL M&O FUND 100					SUPPLEMENTAL LEVY FUND 234	CARES ACT FUND 252
	2017-18 Prior Year Actual	2018-19 Prior Year Actual	2019-2020 Adopted Revised Budget	2019-2020 12 Month Est. Actual (affected by COVID)	2020-21 Requested Budget	2020-21 Requested Budget	2020-21 Requested Budget
Current:							
Instruction	\$19,377,932	20,068,398	21,997,263	21,988,482	21,432,791	920,000	-
Support Services	11,461,369	12,258,009	12,544,379	12,585,290	11,976,965		
Non-Instructional	18,000	22,123	18,289	28,139	18,289		
Board Expenses	15,306	16,214	16,680	16,262	14,651		
Transfers Out	75,764		11,648				
Transfers In		(6,354)					
Persi Savings				(100,000)			
Contingency Reserve			400,000		200,000		
Total Expenses	\$30,948,371	\$32,358,390	\$34,988,259	\$34,518,171	\$33,642,696	\$920,000	\$0
TOTAL FUND BALANCE	\$2,511,338	\$2,484,949	\$3,274,304	\$2,850,963	\$1,746,649	\$0	\$852,336

GENERAL FUND CARRYOVER PROJECTION

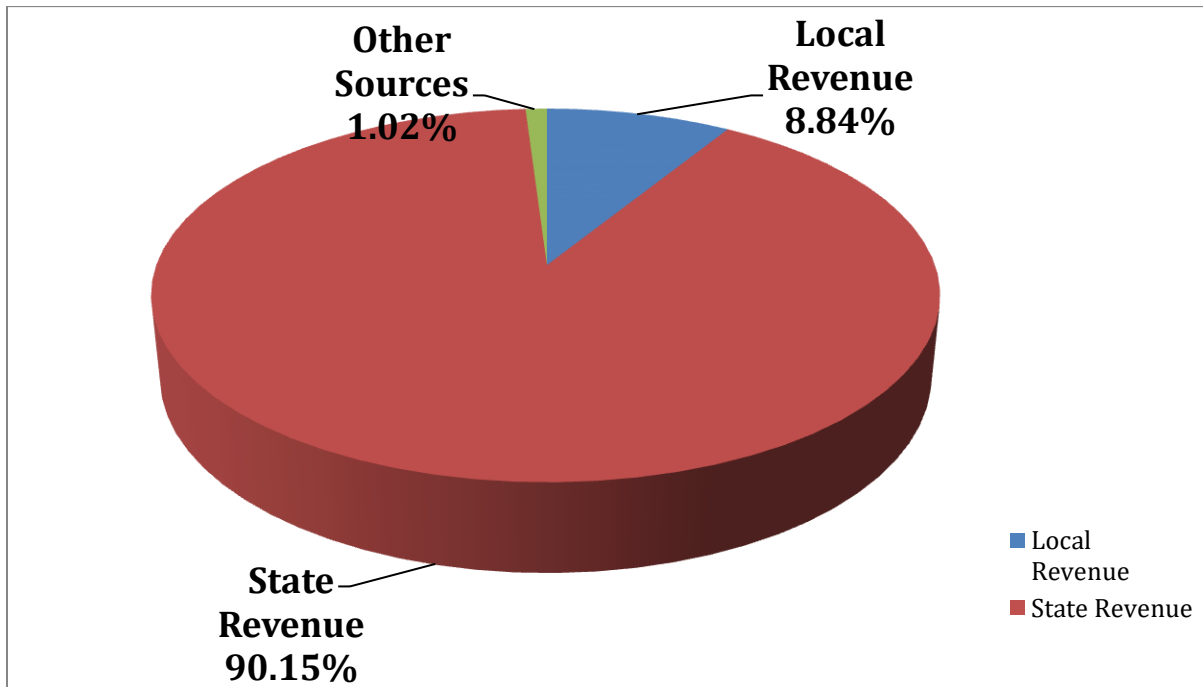
Year	Beginning Fund Balance	Total Revenue	Total Expenses	Ending Fund Balance	Fund Balance Percent	Note
2017-2018	\$1,640,329	\$31,818,548	\$30,947,539	\$2,511,338	7.89%	Based on Audit
2018-2019	\$2,511,338	\$32,332,001	\$32,358,390	\$2,484,949	7.69%	Based on Audit
2019-2020	\$2,484,949	\$34,884,185	\$34,518,171	\$2,850,963	8.17%	Estimated
2020-2021	\$2,850,963	\$32,538,382	\$33,642,696	\$1,746,649	7.99%	Projected
				\$852,336		
				CARES ACT		



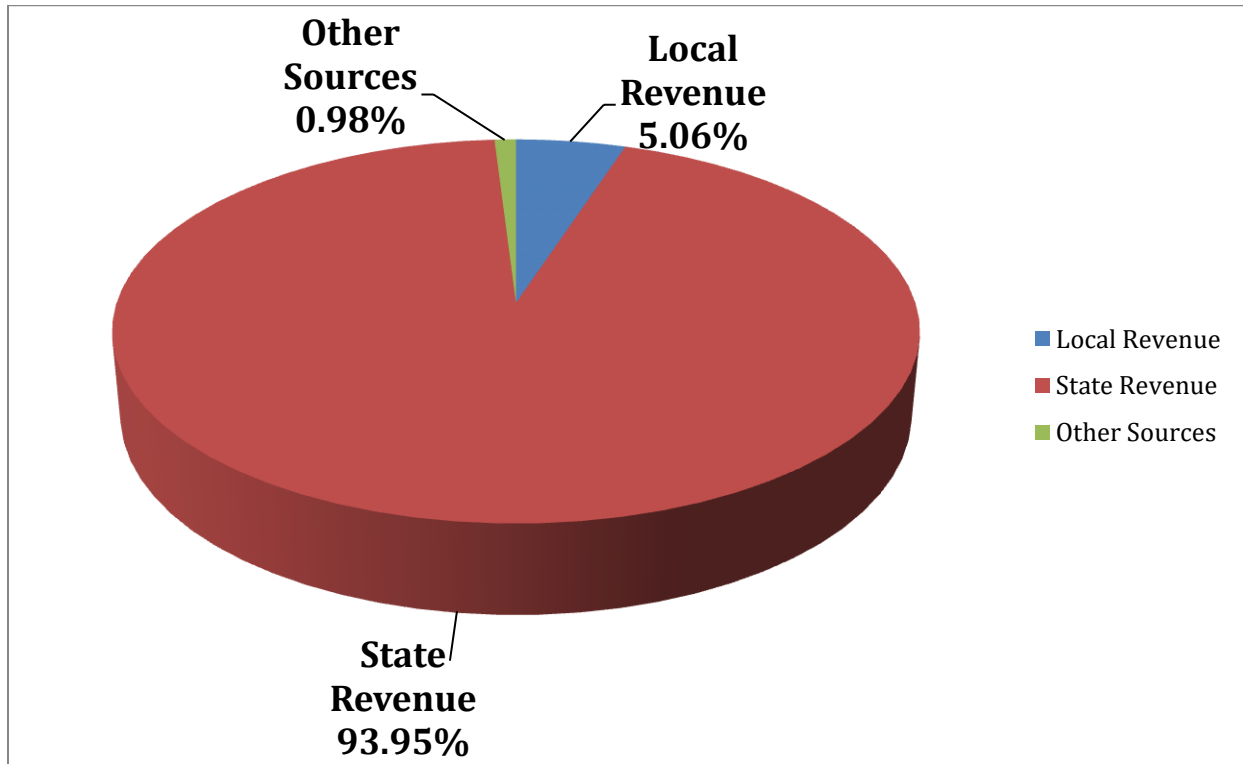
GENERAL FUND REVENUE PROJECTION

Revenues	2019-20 Estimated Actuals	2020-21 Requested Budget	Amount Difference	Percent Difference	Notes
Local Revenue	3,082,035	1,647,370	(1,434,665)	-46.55%	<i>No Emergency Levy</i>
State Revenue	31,447,583	30,570,567	(877,016)	-2.79%	<i>Approximately 1.6M loss (multiple funds) if compare to what the District would have received based on ADA (see the breakdown of 19-20 Assumptions Section)</i>
Other Sources	354,567	320,445	(34,122)	-9.62%	
Total Revenues	34,884,185	32,538,382	(2,345,803)	-6.72%	

2019-20 ESTIMATED ACTUALS



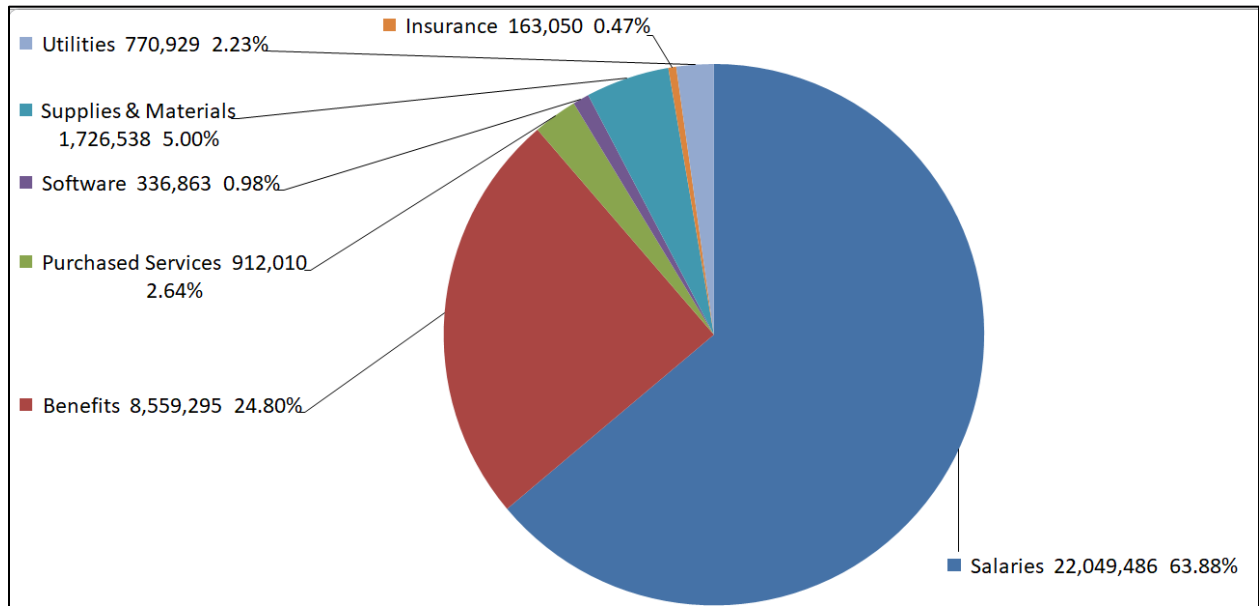
2020-21 REQUESTED BUDGET



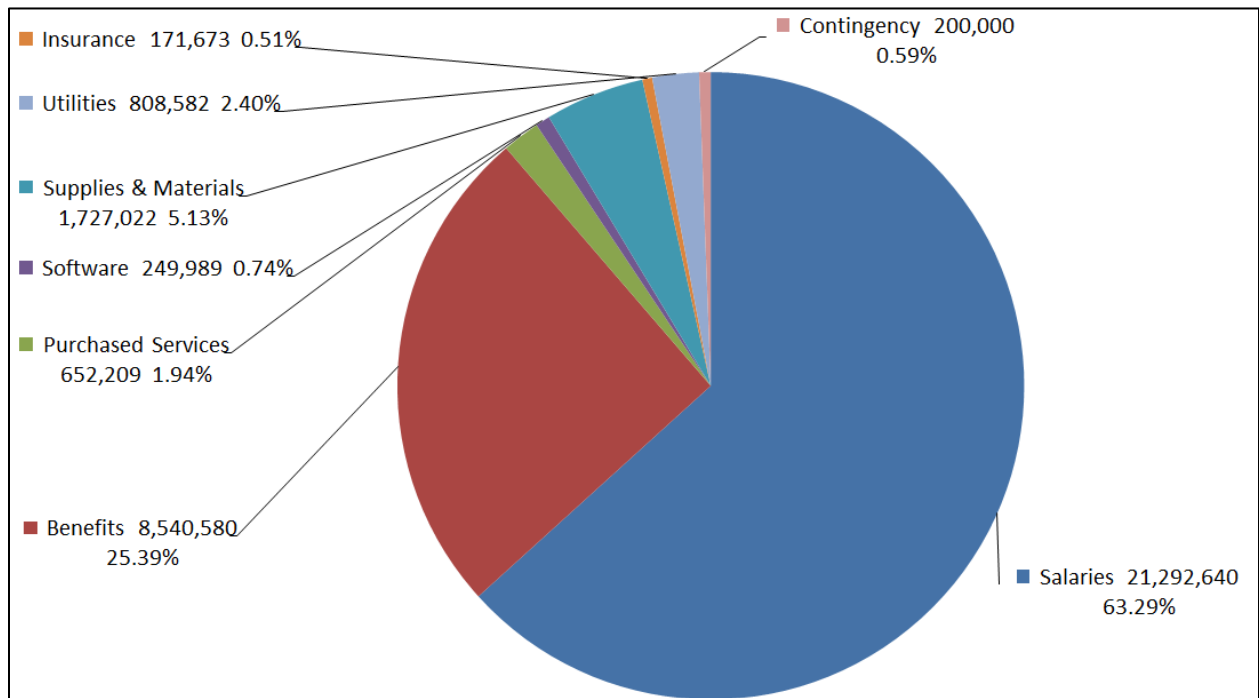
GENERAL FUND EXPENDITURES BY OBJECT

Object Expenditures	2019-20 Projected Actuals	2020-21 Requested Budget	Amount Difference	Percent Difference
Salaries	22,049,486	21,292,640	(756,846)	-3.4%
Benefits	8,559,295	8,540,580	(18,715)	-0.2%
Purchased Services	912,010	652,209	(259,800)	-28.5%
Software	336,863	249,989	(86,874)	-25.8%
Supplies & Materials	1,726,538	1,727,022	484	0.0%
Insurance	163,050	171,673	8,623	5.3%
Utilities	770,929	808,582	37,653	4.9%
Contingency		200,000	200,000	-
Grand Total	34,518,171	33,642,696	(875,476)	-2.54%

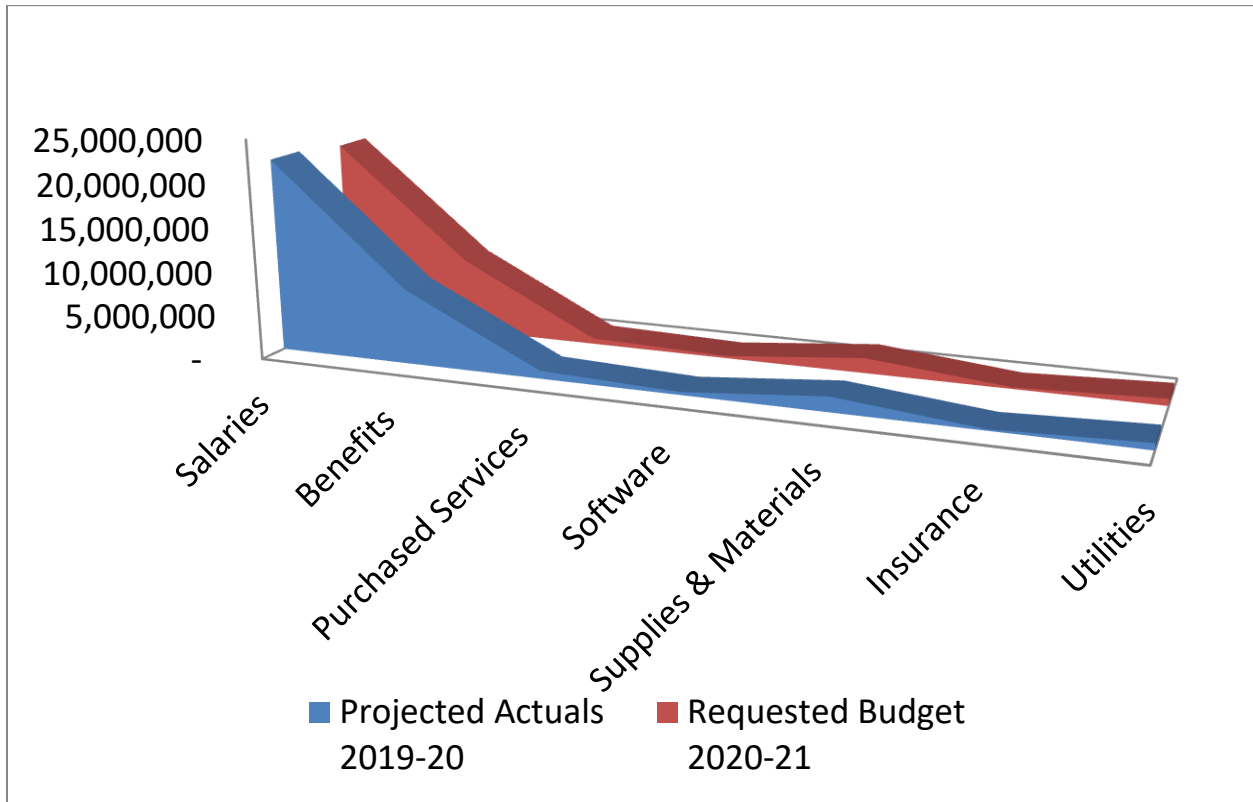
ESTIMATED 2019-20 ACTUALS



REQUESTED 2020-21



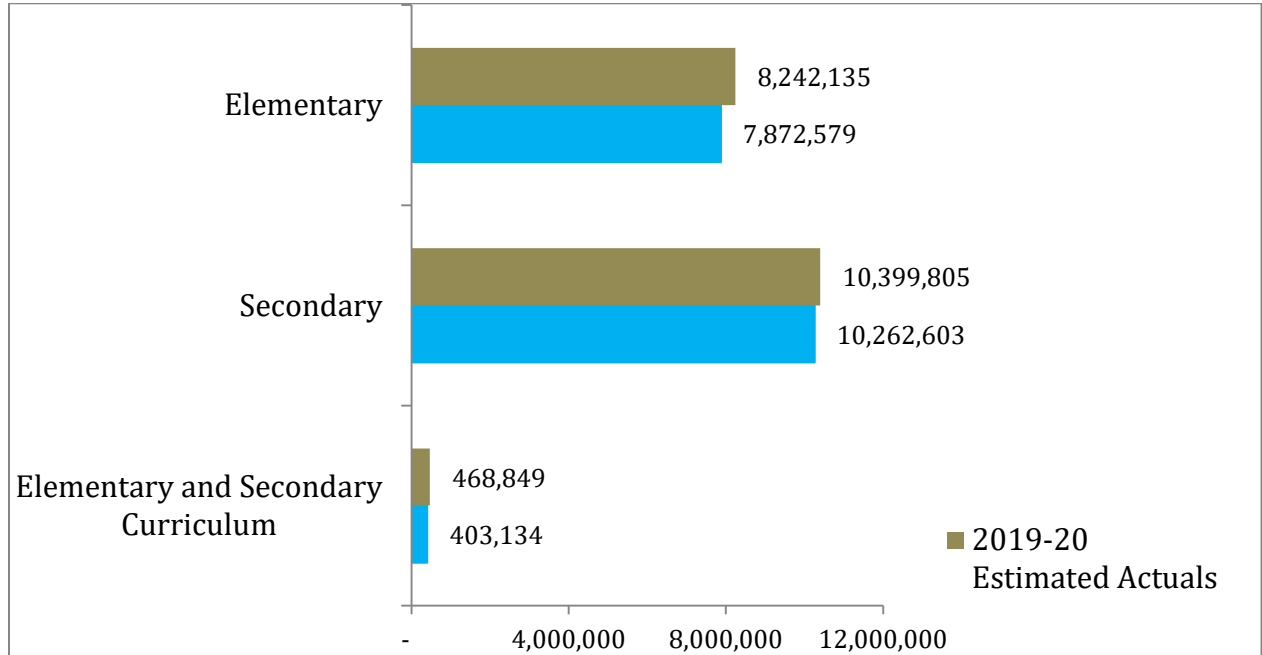
COMPARE 2019-20 AND 2020-21 SIDE BY SIDE

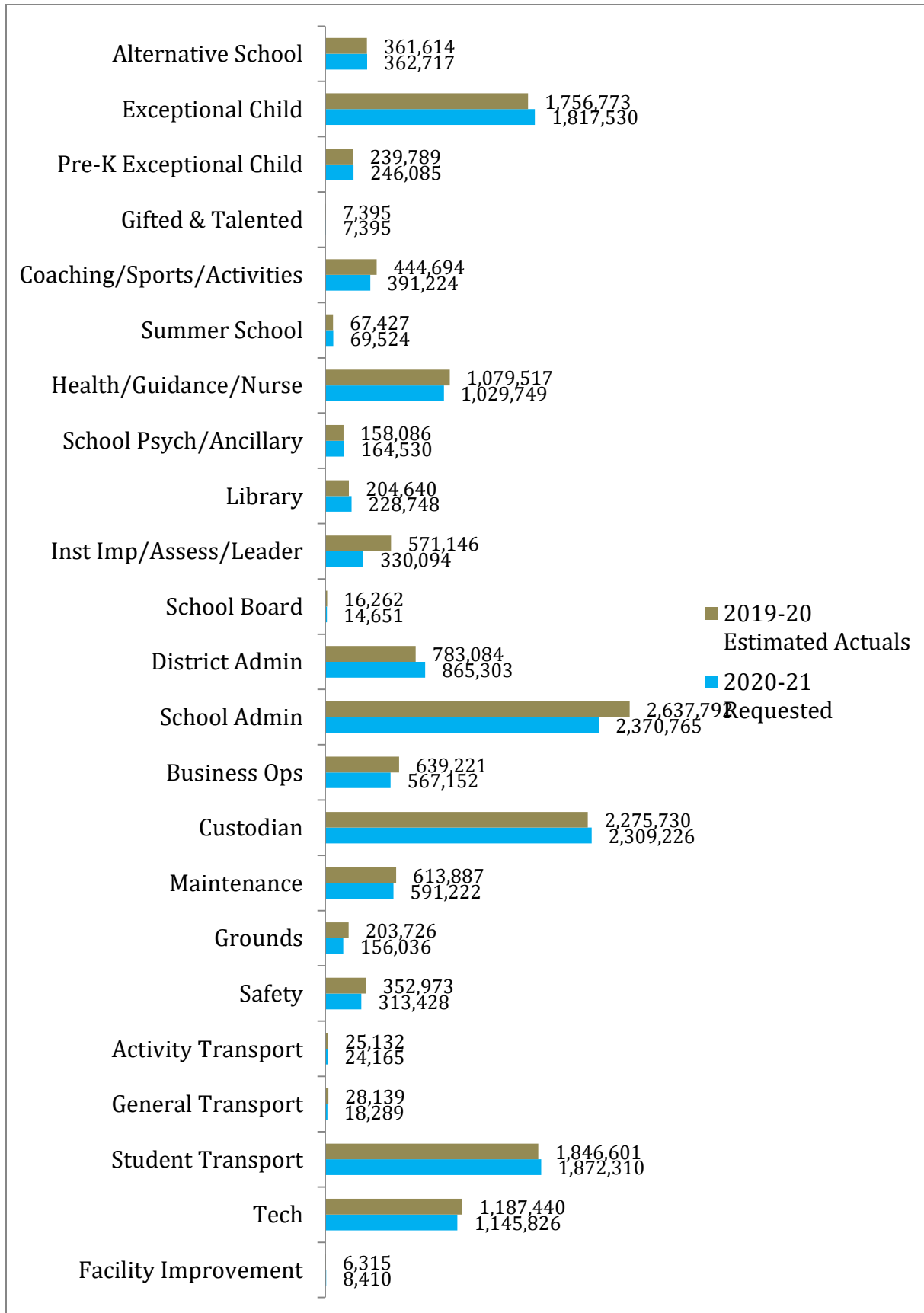


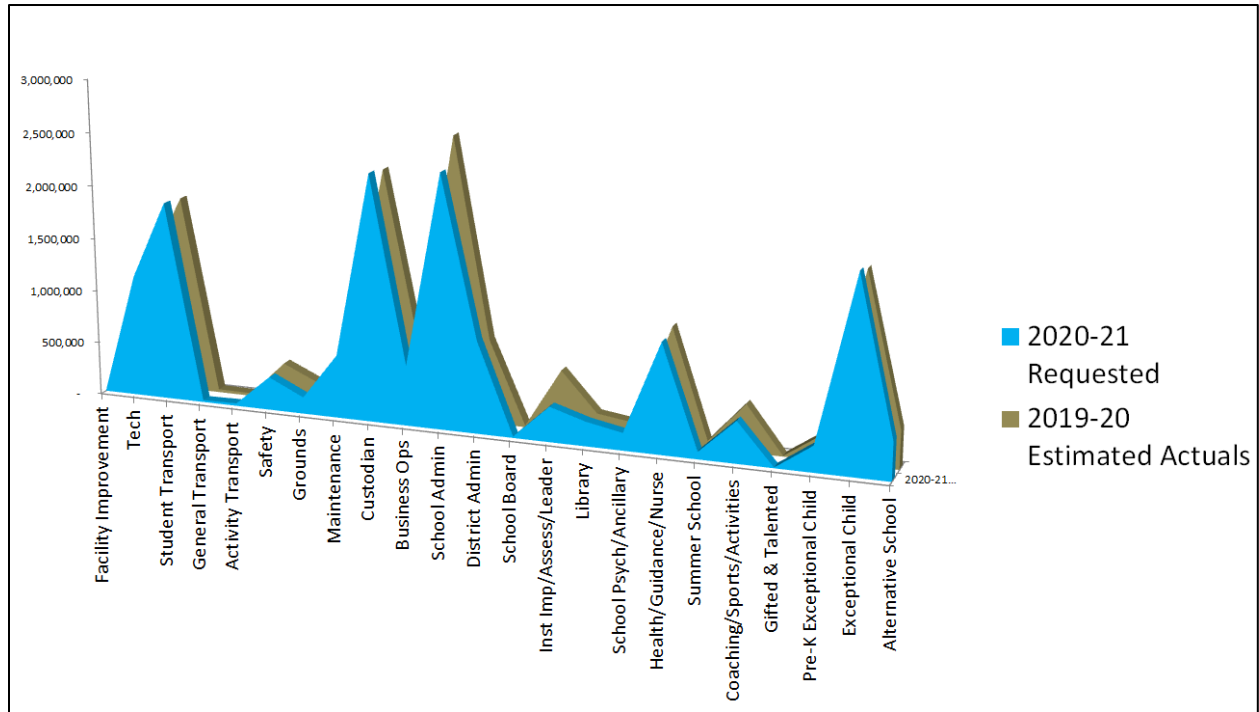
GENERAL FUND EXPENDITURES BY PROGRAM

Row Labels	2019-20 Estimated Actuals	2020-21 Requested	Amount Difference	Percent Difference
Elementary	8,242,135	7,872,579	(369,556)	-4.48%
Secondary	10,399,805	10,262,603	(137,202)	-1.32%
Elementary and Secondary Curricu	468,849	403,134	(65,715)	-14.02%
Alternative School	361,614	362,717	1,103	0.31%
Exceptional Child	1,756,773	1,817,530	60,756	3.46%
Pre-K Exceptional Child	239,789	246,085	6,296	2.63%
Gifted & Talented	7,395	7,395	-	0.00%
Coaching/Sports/Activities	444,694	391,224	(53,469)	-12.02%
Summer School	67,427	69,524	2,096	3.11%
Health/Guidance/Nurse	1,079,517	1,029,749	(49,769)	-4.61%
Library	204,640	228,748	24,108	11.78%
School Psych/Ancillary	158,086	164,530	6,444	4.08%
Inst Imp/Assess/Leader	571,146	330,094	(241,052)	-42.20%
School Board	16,262	14,651	(1,611)	-9.91%
District Admin	783,084	865,303	82,219	10.50%
School Admin	2,637,792	2,370,765	(267,027)	-10.12%
Business Ops	639,221	567,152	(72,070)	-11.27%
Custodian	2,275,730	2,309,226	33,497	1.47%
Maintenance	613,887	591,222	(22,665)	-3.69%
Grounds	203,726	156,036	(47,690)	-23.41%
Safety	352,973	313,428	(39,545)	-11.20%
Activity Transport	25,132	24,165	(967)	-3.85%
General Transport	28,139	18,289	(9,850)	-35.00%
Student Transport	1,846,601	1,872,310	25,709	1.39%
Tech	1,187,440	1,145,826	(41,614)	-3.50%
Facility Improvement	6,315	8,410	2,095	33.17%
Persi Match Savings	(100,000)		100,000	
Contingency Reserve		200,000	200,000	
Grand Total	34,518,171	33,642,696	(875,476)	

COMPARE 2019-20 AND 2020-21 SIDE BY SIDE ELEMENTARY AND SECONDARY PROGRAMS







SUMMARY BY PROGRAM AND OBJECT

INSTRUCTIONAL

Grand Total	21,988,482	21,432,791
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	19-20 Estimated Actuals	19-20 %	20-21 Requested	20-21 %
Elementary				
Benefits	2,167,123	25.37%	2,134,131	26.44%
Certified Salaries	5,665,642	66.31%	5,326,129	65.98%
Classified Salaries	235,260	2.75%	249,643	3.09%
Purchased Services	34,609	0.41%	34,359	0.43%
Supplies & Materials	440,938	5.16%	328,316	4.07%
Elementary Total	8,543,572	100%	8,072,579	100%

Secondary				
Benefits	2,716,629	25.71%	2,680,777	25.61%
Certified Salaries	7,170,916	67.86%	7,141,824	68.24%
Classified Salaries	208,457	1.97%	229,256	2.19%
Purchased Services	155,516	1.47%	35,434	0.34%
Supplies & Materials	315,699	2.99%	378,446	3.62%
Secondary Total	10,567,217	100%	10,465,737	100%

Alternative School				
Benefits	88,052	24.35%	86,691	23.90%
Certified Salaries	263,574	72.89%	263,876	72.75%
Classified Salaries	5,088	1.41%	5,088	1.40%
Purchased Services	678	0.19%	678	0.19%
Supplies & Materials	4,222	1.17%	6,384	1.76%
Alternative School Total	361,614	100%	362,717	100%

Exceptional Child				
Benefits	601,411	34.23%	595,637	32.77%
Certified Salaries	833,411	47.44%	854,774	47.03%
Classified Salaries	295,994	16.85%	346,039	19.04%
Purchased Services	1,080	0.06%	1,080	0.06%
Supplies & Materials	24,877	1.42%	20,000	1.10%
Exceptional Child Total	1,756,773	100%	1,817,530	100%

Pre-K Exceptional Child				
Benefits	80,109	33.41%	79,334	32.24%
Certified Salaries	131,385	54.79%	131,385	53.39%
Classified Salaries	28,294	11.80%	35,366	14.37%
Pre-K Exceptional Child Total	239,789	100%	246,085	100%

Gifted & Talented				
Purchased Services	7,395	100%	7,395	100%
Gifted & Talented Total	7,395	100%	7,395	100%

Summer School				
Benefits	14,207	21.07%	13,948	20.06%
Certified Salaries	46,441	68.88%	46,441	66.80%
Classified Salaries	6,435	9.54%	6,435	9.26%
Supplies & Materials	344	0.51%	2,700	3.88%

Summer School Total	67,427	100%	69,524	100.0%
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Coaching/Sports/Activities				
Benefits	63,281	14.23%	61,224	15.65%
Certified Salaries	356,412	80.15%	305,001	77.96%
Purchased Services	25,000	5.62%	25,000	6.39%
Supplies & Materials	-		-	
Coaching/Sports/Activities Total	444,694	100%	391,224	100%

Grand Total	21,988,482		21,432,791	
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SUPPORT SERVICES

Grand Total	12,585,290		11,976,965	
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Row Labels	19-20 Estimated Actuals	19-20 %	20-21 Requested	20-21 %
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Activity Transport				
Purchased Services	25,132	100.00%	24,165	100.00%
Activity Transport Total	25,132	100.00%	24,165	100.00%

Business Ops				
Benefits	141,671	22.16%	139,273	24.56%
Classified Salaries	429,681	67.22%	361,020	63.65%
Purchased Services	50,428	7.89%	50,203	8.85%
Supplies & Materials	17,441	2.73%	16,656	2.94%
Business Ops Total	639,221	100.00%	567,152	100.00%

Custodian				
Benefits	463,904	20.38%	460,403	19.94%
Classified Salaries	882,333	38.77%	893,321	38.68%
Purchased Services	93,620	4.11%	93,620	4.05%
Supplies & Materials	88,566	3.89%	80,000	3.46%
Utilities	747,308	32.84%	781,883	33.86%
Custodian Total	2,275,730	100.00%	2,309,226	100.00%

District Admin				
Benefits	126,804	16.19%	124,157	14.35%
Certified Salaries	453,581	57.92%	533,620	61.67%
Insurance	163,050	20.82%	171,673	19.84%
Purchased Services	36,442	4.65%	31,852	3.68%
Supplies & Materials	3,207	0.41%	4,000	0.46%
District Admin Total	783,084	100.00%	865,303	100.00%

Facility Improvement				
Benefits	30	0.48%	30	0.35%
Classified Salaries	399	6.31%	399	4.74%
Supplies & Materials	5,886	93.21%	7,982	94.91%
Facility Improvement Total	6,315	100.00%	8,410	100.00%

Grounds				
Benefits	42,336	20.78%	41,878	26.84%
Classified Salaries	104,012	51.05%	52,025	33.34%
Purchased Services	23,867	11.72%	19,094	12.24%
Supplies & Materials	14,985	7.36%	24,000	15.38%
Utilities	18,526	9.09%	19,040	12.20%
Grounds Total	203,726	100.00%	156,036	100.00%

Health/Guidance/Nurse				
Benefits	270,792	25.08%	265,537	25.79%
Certified Salaries	771,563	71.47%	715,323	69.47%
Classified Salaries	12,572	1.16%	860	0.08%
Purchased Services	6,290	0.58%	1,869	0.18%
Supplies & Materials	18,301	1.70%	46,160	4.48%
Health/Guidance/Nurse Total	1,079,517	100.00%	1,029,749	100.00%

Inst Imp/Assess/Leader				
Benefits	102,779	18.00%	99,884	30.26%
Certified Salaries	339,182	59.39%	99,477	30.14%
Classified Salaries	39,412	6.90%	32,992	9.99%
Purchased Services	39,012	6.83%	34,611	10.49%
Software	44,789	7.84%	44,789	13.57%
Supplies & Materials	5,972	1.05%	18,340	5.56%
Inst Imp/Assess/Leader Total	571,146	100.00%	330,094	100.00%

Library				
Benefits	92,131	45.02%	91,094	39.82%
Classified Salaries	112,510	54.98%	137,610	60.16%
Supplies & Materials	-		44	0.02%
Library Total	204,640	100.00%	228,748	100.00%

Maintenance				
Benefits	135,961	22.15%	134,304	22.72%
Classified Salaries	314,439	51.22%	262,587	44.41%
Purchased Services	63,434	10.33%	63,434	10.73%
Supplies & Materials	100,054	16.30%	130,896	22.14%
Maintenance Total	613,887	100.00%	591,222	100.00%

Safety				
Benefits	8,982	2.54%	8,901	2.84%
Certified Salaries	1,667	0.47%	2,499	0.80%
Classified Salaries	17,824	5.05%	17,824	5.69%

Purchased Services	244,204	69.18%	164,204	52.39%
Supplies & Materials	80,297	22.75%	120,000	38.29%
Safety Total	352,973	100.00%	313,428	100.00%

School Admin				
Benefits	727,516	27.58%	717,599	30.27%
Certified Salaries	1,475,718	55.95%	1,219,560	51.44%
Classified Salaries	394,044	14.94%	425,057	17.93%
Purchased Services	40,515	1.54%	8,550	0.36%
School Admin Total	2,637,792	100.00%	2,370,765	100.00%

School Psych/Ancillary				
Benefits	45,259	28.63%	44,772	27.21%
Certified Salaries	102,341	64.74%	106,558	64.77%
Classified Salaries	10,486	6.63%	13,200	8.02%
Purchased Services	-		-	
School Psych/Ancillary Total	158,086	100.00%	164,530	100.00%

Student Transport				
Benefits	617,245	33.43%	609,960	32.58%
Capital Outlay	18,109	0.98%	18,109	0.97%
Certified Salaries	6,483	0.35%	6,483	0.35%
Classified Salaries	901,576	48.82%	934,262	49.90%
Purchased Services	33,000	1.79%	33,937	1.81%
Software	5,807	0.31%	5,200	0.28%
Supplies & Materials	259,285	14.04%	256,700	13.71%
Utilities	5,096	0.28%	7,659	0.41%
Student Transport Total	1,846,601	100.00%	1,872,310	100.00%

Tech				
Benefits	153,071	12.89%	151,047	13.18%
Classified Salaries	432,358	36.41%	536,706	46.84%
Purchased Services	15,526	1.31%	8,074	0.70%
Software	286,267	24.11%	200,000	17.45%
Supplies & Materials	300,218	25.28%	250,000	21.82%
Tech Total	1,187,440	100.00%	1,145,826	100.00%

Support Services Grand Total	12,585,290		11,976,965	
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GENERAL AND ALL OTHER FUNDS

GENERAL M & O FUND		
REVENUES	2019-20 Estimated Actuals	2020-21 Requested
Beginning Balance	2,484,949	2,850,963
Investment Earnings	106,425	106,378
Local Revenue (taxes)	3,082,035	1,647,370
Other Local	177,142	143,067
State Revenue	31,447,583	30,570,567
Federal Revenue		
Transfers In	71,000	71,000
REVENUES Total	37,369,134	35,389,344
EXPENDITURES	2019-20 Estimated Actuals	2020-21 Requested
Benefits	8,659,295	8,540,580
Capital Outlay	18,109	18,109
Certified Salaries	17,618,316	16,752,952
Classified Salaries	4,431,170	4,539,688
Insurance	163,050	171,673
Purchased Services	912,010	652,209
Software	336,863	249,989
Supplies & Materials	1,708,429	1,708,913
Persi Savings	(100,000)	
Utilities	770,929	808,582
Debt Retirement		
Indirect Costs		
Contingency Reserve		200,000
EXPENDITURES Total	34,518,171	33,642,696
TOTAL FUND BALANCE	2,850,963	1,746,648

SUMMARY STATEMENT 2020-2021 SCHOOL BUDGET
ALL FUNDS

ALL OTHER FUNDS

234 Local Fund (Portion of the Supplemental Levy)

REVENUES	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
Beginning Balance				
Local Revenue (taxes)	920,000	86.76%	920,000	100.00%
Other Local	140,400	13.24%	-	
REVENUES Total	1,060,400	100.00%	920,000	100.00%
EXPENDITURES				
Benefits	256,640	24.20%	260,196	28.28%
Certified Salaries	660,486	62.29%	657,049	71.42%
Classified Salaries	4,105	0.39%	2,755	0.30%
Supplies & Materials	139,169	13.12%	-	0.00%
Local Grants				0.00%
EXPENDITURES Total	1,060,400	100.00%	920,000	100.00%
TOTAL FUND BALANCE	0		-	

235 Local Fund (AEYC Preschool the Idaho Way)

REVENUES	2019-20 Estimated Actuals	19-20 %	20-21 Requested	20-21 %
Carryover			59,840	100%
Investment Earnings	-		-	
Other Local	61,429	100%	-	
Transfers In	-		-	
REVENUES Total	61,429	100.00%	59,840	
EXPENDITURES				
Benefits	76			
Certified Salaries	(230)			
Classified Salaries	270			
Supplies & Materials	1,473		59,840	100%
EXPENDITURES Total	1,589		59,840	100%
TOTAL FUND BALANCE	59,840		0	

Comment: For the Idaho AEYC Preschool the Idaho Way

241 Driver's Ed Fund

	2019-20 Estimated Actuals	19-20 %	20-21 Requested	20-21 %
REVENUES				
Other Local	25,000	100.00%	50,000	100.00%
State Revenue	-		-	
REVENUES Total	25,000	100.00%	50,000	100.00%
EXPENDITURES				
Benefits	8,720		8,720	16.56%
Certified Salaries	44,873		40,576	77.05%
Supplies & Materials	3,030		3,366	6.39%
EXPENDITURES Total	56,623		52,662	100.00%
TOTAL FUND BALANCE	(31,623)		(2,662)	

Comment: the remaining reimbursable portion will be reimbursed during the 20-21 for the classes that the students were unable to finish due to COVID closure.

243 CTE/CTS

	2019-20 Estimated Actuals	19-20 %	20-21 Requested	20-21 %
REVENUES				
Carryover	36,570	16.21%		
Other Local	35,000	15.51%	-	
State Revenue	154,097	68.29%	332,150	100.00%
REVENUES Total	225,667	100.00%	332,150	100.00%
EXPENDITURES				
Certified Salaries	1,000	0.44%	95,000	29.02%
Purchased Services	25,143	11.14%	55,200	16.86%
Supplies & Materials	199,524	88.42%	177,160	54.12%
EXPENDITURES Total	225,667	100.00%	327,360	100.00%
TOTAL FUND BALANCE	0		4,790	

244 Other State Fund (Mastery Education)

REVENUES	2019-20 Estimated Actuals	19-20 %	20-21 Requested	20-21 %
State Revenue	130,000	100.00%	-	
Transfers In	-		-	
REVENUES Total	130,000	1	-	
EXPENDITURES				
Benefits	2,367	1.82%		
Certified Salaries	27,920	21.48%		
Purchased Services	34,325	26.40%		
Supplies & Materials	65,389	50.30%		
EXPENDITURES Total	130,000	100.00%		
TOTAL FUND BALANCE	(0)			

Comment: assuming this was a one-time grant. The budget will be revised if the SDE funds the 2020-21 school year.

245 Tech Fund

REVENUES	2019-20 Estimated Actuals	19-20 %	20-21 Requested	20-21 %
Investment Earnings	-		-	
Other Local	2,893	0.49%	-	
State Revenue	583,195	99.51%	475,673	100.00%
Transfers In	-		-	
REVENUES Total	586,088	100.00%	475,673	100.00%
EXPENDITURES				
Benefits	44,444	6.80%	44,444	9.34%
Certified Salaries	-	0.00%	-	0.00%
Classified Salaries	108,164	16.54%	108,164	22.74%
Supplies & Materials	501,421	76.67%	323,065	67.92%
EXPENDITURES Total	654,029	100.00%	475,673	100.00%
TOTAL FUND BALANCE	(67,941)		(0)	

Comment: the actual revenue is affected by one (1) percent holdback, which happened after the fact.

246 Safe and Drug Free Fund

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
State Revenue	66,508	100.00%	63,920	100.00%
Transfers In	-		-	
REVENUES Total	66,508	100.00%	63,920	100.00%
EXPENDITURES				
Purchased Services	62,126	100.00%	63,920	100.00%
EXPENDITURES Total	62,126	100.00%	63,920	100.00%
TOTAL FUND BALANCE	4,382		-	

251 TI Fund

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Carryover	-		96,525	9.78%
Federal Revenue	1,077,079	100.00%	890,662	90.22%
Other Local	-		-	
State Revenue	-		-	
Transfers In	-		-	
REVENUES Total	1,077,079	100.00%	987,187	100.00%
EXPENDITURES				
Benefits	259,829	26.50%	198,240	20.86%
Certified Salaries	486,205	49.58%	544,724	57.31%
Classified Salaries	119,776	12.22%	141,697	14.91%
Indirect cost	18,542	1.89%	18,542	1.95%
Purchased Services	4,750	0.48%	13,471	1.42%
Supplies & Materials	91,452	9.33%	33,844	3.56%
EXPENDITURES Total	980,554	100.00%	950,517	100.00%
TOTAL FUND BALANCE	96,525		36,670	

252 CARES Act

	2019-20 Estimated Actuals		20-21 Requested	
REVENUES				
Federal Revenue	-		852,336	
REVENUES Total	-		852,336	
EXPENDITURES				
EXPENDITURES TOTAL				
TOTAL FUND BALANCE			852,336	

253 Migrant Fund

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Carryover	-		26,355	22.26%
Federal Revenue	128,164	100.00%	92,056	77.74%
Other Local	-		-	
Transfers In	-		-	
REVENUES Total	128,164	100.00%	118,411	100.00%
EXPENDITURES				
Benefits	15,249	14.98%	15,041	16.34%
Certified Salaries	61,489	60.40%	32,079	34.85%
Classified Salaries	21,071	20.70%	34,774	37.78%
Indirect cost	1,344	1.32%	-	0.00%
Purchased Services	334	0.33%	4,162	4.52%
Supplies & Materials	2,321	2.28%	6,000	6.52%
EXPENDITURES Total	101,809	100.00%	92,056	100.00%
TOTAL FUND BALANCE	26,355		26,355	

257 SPED Fund (IDEA, Part B School Age)

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Carryover	-		41,420	4.80%
Federal Revenue	816,051	100.00%	821,712	95.20%
Other Local	-		-	
Transfers In	-		-	
REVENUES Total	816,051		863,132	100.00%

EXPENDITURES				
Benefits	230,162	29.71%	194,774	24.19%
Certified Salaries	459,840	59.36%	511,194	63.48%
Classified Salaries	64,891	8.38%	44,493	5.52%
Indirect cost	14,030	1.81%	13,580	1.69%
Purchased Services	480	0.06%	31,297	3.89%
Supplies & Materials	5,227	0.67%	10,000	1.24%
EXPENDITURES Total	774,631	100.00%	805,337	100.00%
TOTAL FUND BALANCE	41,420		57,795	

258 SPED Pre-K Fund

REVENUES	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
Beginning Balance			581	
Federal Revenue	32,305	100.00%	22,277	97.46%
Transfers In	-		-	
REVENUES Total	32,305	100.00%	22,858	97.46%
EXPENDITURES				
Benefits	10,446	32.93%	8,072	36.23%
Classified Salaries	10,720	33.79%	14,205	63.77%
Indirect cost	577	1.82%	-	
Supplies & Materials	9,981	31.46%	-	
EXPENDITURES Total	31,724	100.00%	22,277	100.00%
TOTAL FUND BALANCE	581		581	

260 Medicaid Fund (25% match is required)

REVENUES	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
Federal Revenue	909,203	100.00%	749,137.50	100.00%
Other Local			-	
Transfers In	-		-	
REVENUES Total	909,203	100.00%	749,137.50	100.00%
EXPENDITURES				
Benefits	432,825	35.70%	278,049	27.84%
Certified Salaries	167,742	13.84%	125,159	12.53%
Classified Salaries	438,839	36.20%	585,642	58.63%
Purchased Services	172,203	14.20%	5,000	0.50%
Supplies & Materials	663	0.05%	5,000	0.50%
EXPENDITURES Total	1,212,271	100.00%	998,850	100.00%

TOTAL FUND BALANCE	(303,068)		(249,712)	
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261 T-IV Fund (Student Academic Enrichment)

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Carryover			33,781	24.81%
Federal Revenue	113,400	100.00%	102,387	75.19%
REVENUES Total	113,400	100.00%	136,168.00	100.00%
EXPENDITURES				
Benefits	6,899	8.66%	7,839	5.76%
Certified Salaries	63,627	79.91%	26,129	19.19%
Indirect cost	1,831	2.30%	1,831	1.34%
Purchased Services	3,023	3.80%	60,369	44.33%
Supplies & Materials	4,239	5.32%	40,000	29.38%
EXPENDITURES Total	79,619		136,168.00	100.00%
TOTAL FUND BALANCE	33,781		-	

263 CTE Perkins Fund

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Federal Revenue	73,075	100.00%	58,000	100.00%
Other Local	-		-	
Transfers In	-		-	
REVENUES Total	73,075	100.00%	58,000.00	100.00%
EXPENDITURES				
Benefits	743	1.02%	751	1.29%
Certified Salaries	2,911	3.98%	2,911	5.02%
Purchased Services	5,700	7.80%	5,692	9.81%
Supplies & Materials	63,721	87.20%	48,646	83.87%
EXPENDITURES Total	73,075	100.00%	58,000.00	100.00%
TOTAL FUND BALANCE	-		-	

270 TIII Fund (English Language Acquisition)

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Carryover	-		13,357	33.54%
Federal Revenue	31,670	100.00%	26,467	66.46%

Transfers In	-		-	
REVENUES Total	31,670	100.00%	39,824.09	100.00%
EXPENDITURES				
Benefits	502	2.74%	502	1.90%
Certified Salaries	1,750	9.56%	1,750	6.61%
Classified Salaries	11,525	62.94%	19,680	74.36%
Indirect cost	306	1.67%	306	1.16%
Purchased Services	3,287	17.95%	3,287	12.42%
Supplies & Materials	942	5.15%	942	3.56%
EXPENDITURES Total	18,313	100.00%	26,467.31	100.00%
TOTAL FUND BALANCE	13,357		13,357	

271 TII Fund (Instructional Support)

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Federal Revenue	211,549	100.00%	120,019	100.00%
Transfers In	-		-	
REVENUES Total	211,549	100.00%	120,019	100.00%
EXPENDITURES				
Benefits	50,904	24.06%	17,532	14.61%
Certified Salaries	157,751	74.57%	102,468	85.39%
Indirect cost	2,894	1.37%	-	
EXPENDITURES Total	211,549	100.00%	120,000	100.00%
TOTAL FUND BALANCE	(0)		19	

290 Food Service Fund

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Federal Revenue	1,290,975	77.47%	1,332,540	72.41%
Investment Earnings	11	0.00%	-	0.00%
Other Local	375,421	22.53%	507,707	27.59%
Transfers In	-		-	
REVENUES Total	1,666,407	100.00%	1,840,247	100.00%
EXPENDITURES				
Benefits	350,644	19.76%	285,586	15.71%
Classified Salaries	587,329	33.10%	616,389	33.91%
Indirect cost	50,000	2.82%	50,000	2.75%
Purchased Services	7,118	0.40%	15,700	0.86%
Supplies & Materials	779,507	43.93%	850,200	46.77%

EXPENDITURES Total	1,774,599	100.00%	1,817,875.00	100.00%
TOTAL FUND BALANCE	(108,192)		22,372	

310 Debt Service Fund

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Investment Earnings	9,322	0.11%	-	
Local Revenue (taxes)	8,669,203	99.89%	8,961,831	100.00%
REVENUES Total	8,678,525	100.00%	8,961,831.00	100.00%

EXPENDITURES				
Debt Retirement	8,678,525	114.80%	8,368,907	100.00%
Purchased Services				
EXPENDITURES Total	7,559,486	114.80%	8,368,907	100.00%
TOTAL FUND BALANCE	1,119,039		592,924	

Comment: 20-21 revenue 8,961,831 represents both payments from the County and the SDE. It is recommended to budget more than the actual payments to match the L2 form for Ada and Canyon County.

424 Bus Fund

	2019-20 Estimated Actuals	19-20%	20-21 Requested	20-21%
REVENUES				
Carryover	63,128	34.52%	93,281	49.32%
State Revenue	119,753	65.48%	95,838	50.68%
Transfers In	-		-	
REVENUES Total	182,881	100.00%	189,119.00	100.00%

EXPENDITURES				
Capital Outlay	89,600	100.00%	189,119	100.00%
EXPENDITURES Total	89,600	100.00%	189,119.00	100.00%
TOTAL FUND BALANCE	93,281		-	

410 Bond Construction

	2019-20 Estimated Actuals	19-20%
REVENUES		
Carryover	23,961,775	98.30%
Investment Earnings	354,568	1.45%
Other Local	60,416	
REVENUES Total	24,376,759	99.75%

20-21 Requested	20-21%
3,678,330	
200,000	
-	
3,878,330	0.00%

EXPENDITURES	20,698,429	100.00%
Unbudgeted		
EXPENDITURES Total	20,698,429	100.00%
TOTAL FUND BALANCE	3,678,330	

3,678,330	94.84%
200,000	5.16%
3,878,330.00	100.00%
-	

Comment: All projects are scheduled to be complete and finished by the end of the 20-21. Depending on when the capital objects are delivered (June vs July-switching fiscal years), the carryover balance will change.

2019-20 Estimated Actuals					
REVENUES	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Grand Total
Beginning Balance	2,484,949	36,570		24,024,903	26,546,422
Federal Revenue		4,683,471			4,683,471
Investment Earnings	106,425	11	9,322	354,568	470,326
Local Revenue (taxes)	3,082,035	920,000	8,669,203		12,671,238
Other Local	177,142	640,143		60,416	877,701
State Revenue	31,447,583	933,800		119,753	32,501,136
Transfers In	71,000	-		-	71,000
REVENUES TOTAL	37,369,134	7,213,995	8,678,525	24,559,640	77,821,294
EXPENDITURES	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Grand Total
Benefits	8,659,295	1,670,450			10,329,746
Capital Outlay	18,109	-		20,788,029	20,806,138
Certified Salaries	17,618,316	2,154,366			19,772,682
Classified Salaries	4,431,170	1,366,690			5,797,860
Debt Retirement			7,557,220		7,557,220
Indirect cost		89,524			89,524
Insurance	163,050				163,050
Purchased Services	912,010	322,290	2,267		1,236,566
Software	336,863				336,863
Supplies & Materials	1,708,429	1,845,260			3,553,688
Persi Match Savings	(100,000)				(100,000)
Transfers	(0)				(0)
Utilities	770,929				770,929
EXPENDITURES Total	34,518,171	7,448,580	7,559,486	20,788,029	70,314,266
TOTAL FUND BALANCES	2,850,963	(234,585)	1,119,039	3,771,611	7,507,028

2021 Requested Budget					
REVENUES	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Grand Total
Beginning Balance	2,850,963	(234,585)	1,119,039	3,771,611	7,507,028
Carryover		177,658			177,658
Federal Revenue		5,067,594			5,067,594
Investment Earnings	106,378	-	-	200,000	306,378
Local Revenue (taxes)	1,647,370	920,000	8,961,831		11,529,201
Other Local	143,067	557,707		-	700,774
State Revenue	30,570,567	871,743		95,838	31,538,148
Transfers In	71,000	33,781		-	104,781
REVENUES TOTAL	35,389,345	7,393,898	10,080,870	4,067,449	56,931,561
EXPENDITURES	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Grand Total
Benefits	8,540,580	1,319,745			9,860,325
Capital Outlay	18,109			3,867,449	3,885,558
Certified Salaries	16,752,952	2,139,039			18,891,991
Classified Salaries	4,539,688	1,567,799			6,107,487
Debt Retirement			8,368,907		8,368,907
Indirect cost		84,259			84,259
Insurance	171,673				171,673
Purchased Services	652,209	258,098			910,307
Software	249,989				249,989
Supplies & Materials	1,708,913	1,498,223			3,207,135
Transfers	-				-
Utilities	808,582				808,582
Contingency Reserve	200,000				200,000
EXPENDITURES Total	33,642,696	6,867,163	8,368,907	3,867,449	52,746,215
TOTAL FUND BALANCES	1,746,649	526,735	1,711,963	200,000	4,185,347