

KUNA JOINT SCHOOL DISTRICT 3

Final Board Presentation

Estimated Carryforward and Requested Budget
for 2018-19 and 2019-20

June 11, 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

- FY 18-19 State revenue projections are based on original budget amount as the February funding was shorted due to attendance reporting errors. Errors have been corrected and the District will have a better idea of state funding after the May 15th allocation.
- FY 18-19 Local revenue projections based on the Total amount received plus expected receipt for the remainder of the year (based on county levy rates).
- FY 18-19 Salary expenses for the year are based on total contract amount for all employees.
- FY 18-19 Workers Comp Expenses have already been fully expensed for the year (charge is based on prior year's Payroll).
- FY 18-19 School related expenses are estimated using a 4 month remaining usage assumption (September-May).
- FY 18-19 District related expenses are estimated using a 2 month remaining usage assumption (July-May)
- FY 18-19 Contracted expenses and Stipends are assumed to be fully used by Year-End.
- FY 18-19 Expenses have been analyzed on a line-item by line-item level to modify their calculation according to the nature of each expense.

ASSUMPTIONS for 2019-20

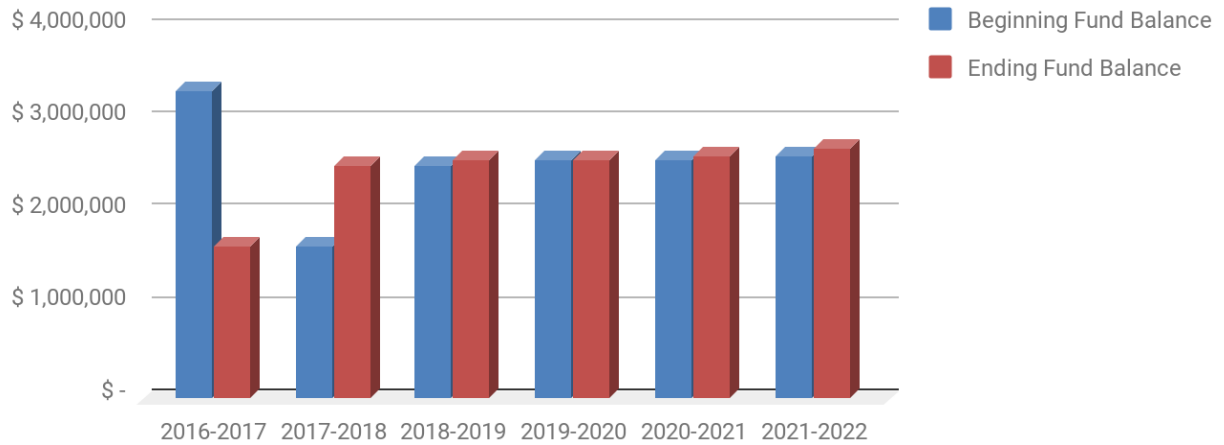
- FY 18-19 State revenue projections are based on the State approved Budget.
- FY 18-19 Debt Service revenue projections are modified to \$8.4 million to allow payment of the new bond, current bonds and capacity for additional debt payments to reach the \$5/\$1,000 taxable value ratio.
- FY 18-19 Certified salary expenses are estimated based on negotiated contract which includes a 5% increase to salaries and step and lane movement.
- FY 18-19 Classified & Admin salaries are based on projected increase of 2%.
- FY 18-19 Benefits are calculated based on the following increases:
 - 11% Health insurance increase
 - 2% Dental increase
 - 0% Vision increase
 - 0% Worker's Compensation increase
- FY 18-19 Expenses have been analyzed on a line-item by line-item level to modify their calculation according to the nature of each expense.

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	\$ 2,574,199
Local Revenue (taxes)	516,240	2,778,027	2,661,700	2,688,718	1,710,733
Earnings on Investments	31,069	67,985	44,740	197,819	100,040
Other Local	372,493	213,151	361,669	287,190	355,869
State Revenue	26,419,107	28,588,977	28,822,221	29,003,524	31,628,362
Transfers In	126,995	170,408	78,400	67,238	39,940
Total Available Funds	\$ 30,656,644	\$ 33,458,877	\$ 34,480,068	\$ 34,755,826	\$ 36,409,143
	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	\$ 19,073,098	\$ 19,852,743	\$ 20,922,379
Support Services	10,547,135	11,461,369	12,499,934	12,288,670	12,659,635
Non-Instructional	22,100	18,000	24,000	24,000	18,289
Board Expenses	15,415	15,306	16,500	16,214	16,500
Transfers & Contingency	93,382	74,932	81,739	-	211,648
Total Expenses	\$ 29,016,315	\$ 30,947,539	\$ 31,695,271	\$ 32,181,627	\$ 33,828,451
TOTAL FUND BALANCE	\$ 1,640,329	\$ 2,511,338	\$ 2,784,797	\$ 2,574,199	\$ 2,580,692

General Fund Carryover Projection

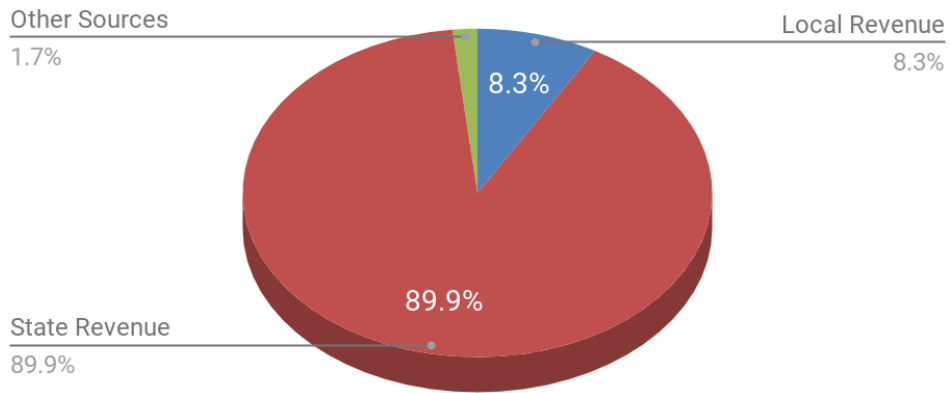
Year	Beginning Fund Balance	Total Revenue	Total Expenses	Ending Fund Balance	Fund Balance Percent	Note
2016-2017	\$ 3,317,735	\$ 27,338,909	\$ 29,016,315	\$ 1,640,329	6.00%	Based on Audit
2017-2018	\$ 1,640,329	\$ 31,818,548	\$ 30,947,539	\$ 2,511,338	7.89%	
2018-2019	\$ 2,511,338	\$ 32,244,488	\$ 32,181,627	\$ 2,574,199	7.98%	Current
2019-2020	\$ 2,574,199	\$ 33,834,944	\$ 33,828,451	\$ 2,580,692	7.63%	Requested
2020-2021	\$ 2,580,692	\$ 34,207,128	\$ 34,166,736	\$ 2,621,085	7.66%	Projected
2021-2022	\$ 2,621,085	\$ 34,583,407	\$ 34,508,403	\$ 2,696,089	7.80%	



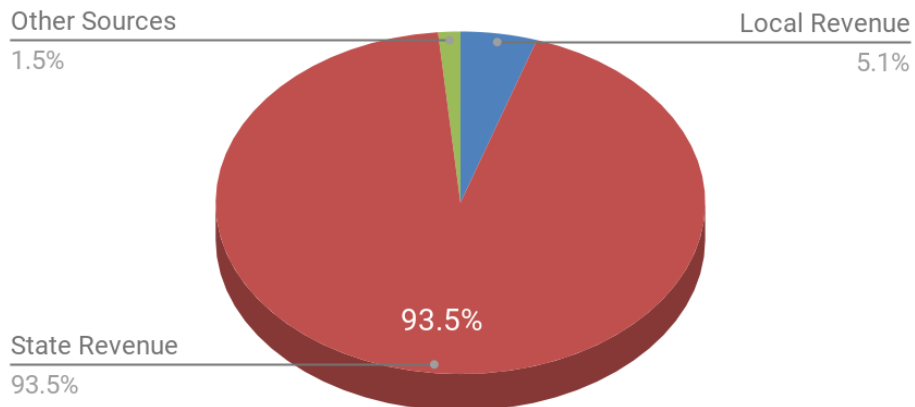
General Fund Revenue Projection

Revenues	Projected Actuals 2018-19	Requested Budget 2019-20	Amount Difference	Percent Difference
Local Revenue	\$ 2,688,718	\$ 1,710,733	\$ (977,985)	-36.37%
State Revenue	29,003,524	31,628,362	2,624,838	9.05%
Other Sources	552,246	495,849	(56,397)	-10.21%
Total Revenues	\$ 32,244,488	\$ 33,834,944	\$ 1,590,456	4.93%

2018-19 Actuals

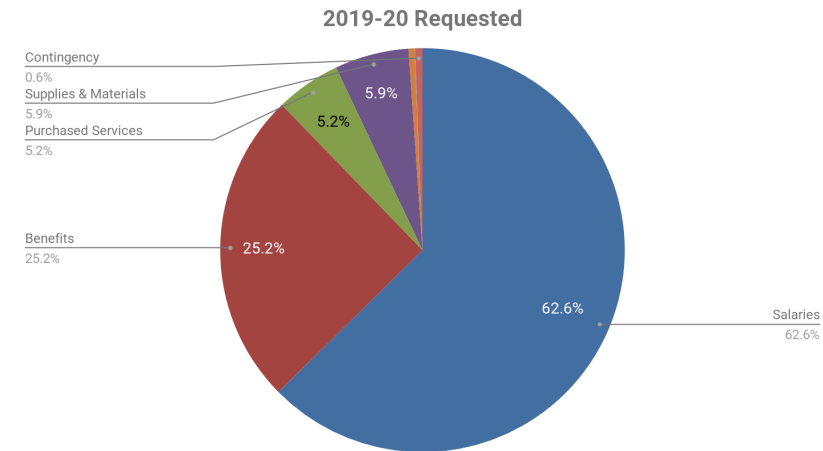
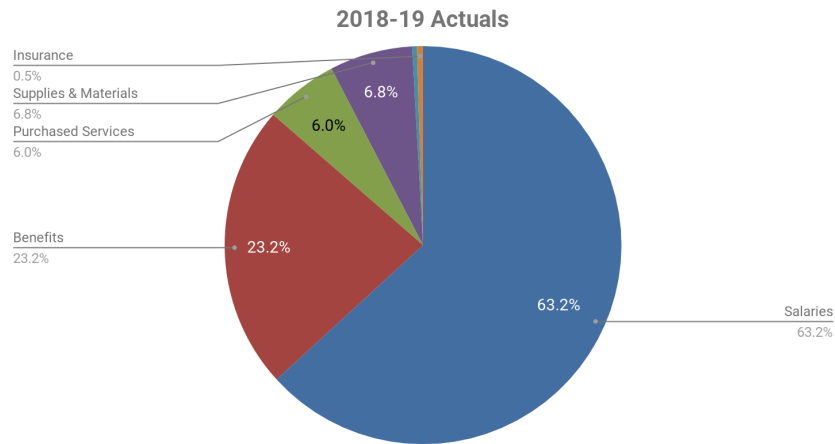


2018-19 Requested



GENERAL FUND EXPENDITURES BY OBJECT

Object Expenditures	Projected Actuals 2018-19	Requested Budget 2019-20	Amount Difference	Percent Difference
Salaries	\$ 20,369,865	\$ 21,177,396	\$ 807,531	3.96%
Benefits	7,461,011	8,512,076	1,051,065	14.09%
Purchased Services	1,931,770	1,761,581	(170,189)	-8.81%
Supplies & Materials	2,177,123	2,001,750	(175,373)	-8.06%
Capital Outlay	123,618	-	(123,618)	0.00%
Insurance	160,640	164,000	3,360	2.09%
Transfers	-	11,648	11,648	
Contingency	-	200,000	200,000	
Total Expenses	\$ 32,224,027	\$ 33,828,451	\$ 1,604,424	4.98%

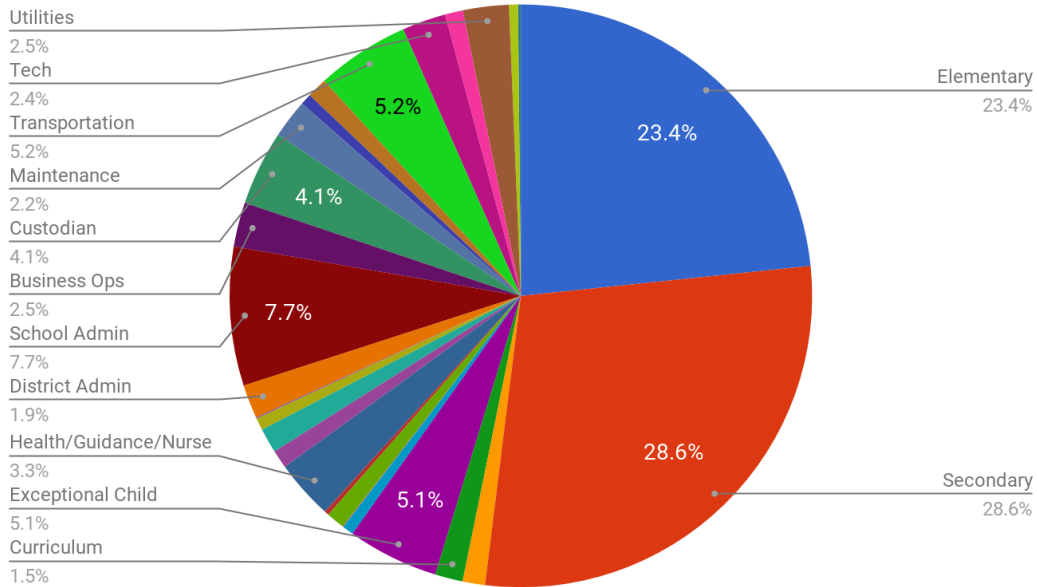


**GENERAL FUND
EXPENDITURES BY PROGRAM**

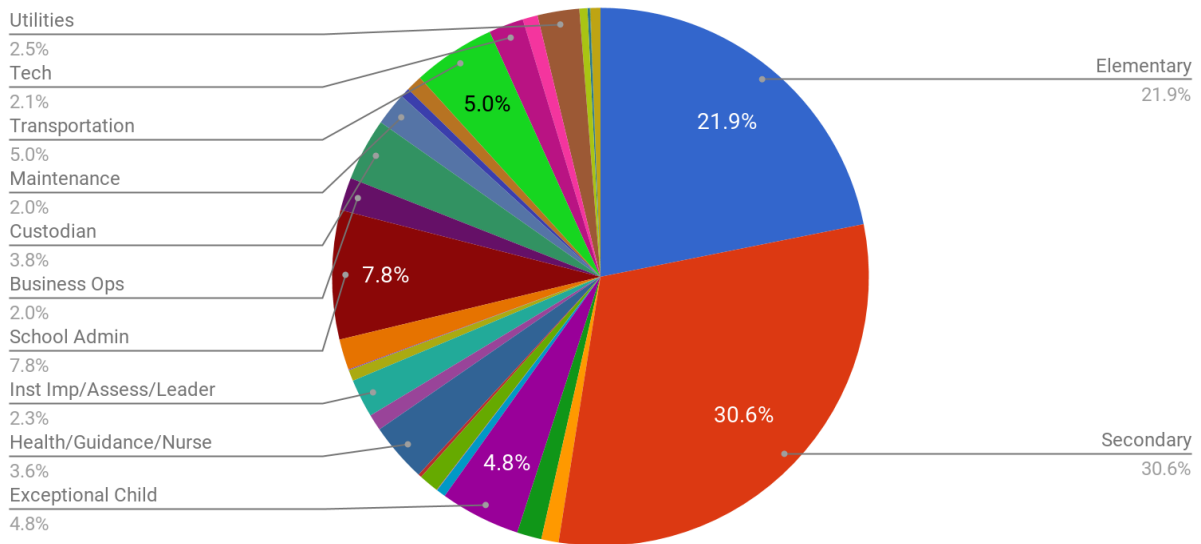
Program Expenditures	Adopted Budget 2018-19	Projected Actuals 2018-19	Amount Difference	Percent Difference	2019-20 Requested
Elementary	\$ 6,876,797	\$ 7,525,740	\$ (648,943)	-9.44%	\$ 7,396,045
Secondary	9,084,035	9,218,837	(134,802)	-1.48%	10,361,775
Alternative School	337,499	401,002	(63,503)	-18.82%	352,771
Curriculum	495,863	497,074	(1,211)	0.00%	500,000
Exceptional Child	1,641,337	1,630,974	10,363	0.63%	1,635,546
Pre-K Exceptional Child	225,662	201,270	24,392	10.81%	190,791
Gifted & Talented	10,000	10,000	0	0.00%	10,000
Coaching/Sports/Activities	330,405	330,405	-	0.00%	406,008
Summer School	71,500	79,841	(8,341)	-11.67%	69,443
Health/Guidance/Nurse	1,074,574	1,059,035	15,539	1.45%	1,201,265
School Psych/Ancillary	291,598	326,354	(34,756)	-11.92%	331,860
Inst Imp/Assess/Leader	732,817	442,807	290,010	39.57%	779,280
Library	218,976	219,679	(703)	-0.32%	225,562
School Board	16,500	16,214	286	1.73%	16,500
District Admin	590,644	603,827	(13,183)	-2.23%	624,954
School Admin	2,512,883	2,478,421	34,462	1.37%	2,622,279
Business Ops	774,038	793,229	(19,191)	-2.48%	667,381
Custodian	1,223,626	1,336,030	(112,404)	-9.19%	1,274,202
Maintenance	726,710	695,195	31,515	4.34%	670,019
Grounds	218,231	199,637	18,594	8.52%	192,166
Safety	396,549	359,193	37,356	9.42%	328,462
Transportation	1,548,825	1,667,466	(118,641)	-7.66%	1,680,595
Tech	786,999	780,704	6,295	0.80%	709,569
Software	335,449	319,518	15,931	4.75%	305,200
Utilities	881,015	820,935	60,080	6.82%	851,130
Insurance	161,000	160,640	360	0.22%	164,000
Food Service	50,000	50,000	-	0.00%	50,000
Transfers	-	-	-		11,648
Contingency Reserve	81,739	0	81,739	100.00%	200,000
Total Expenses	\$ 31,695,271	\$ 32,224,027	\$ (528,756)	-1.67%	\$ 33,828,451

Final Board Presentation - Estimated Carryforward and Requested Budget for 2018-19 and 2019-20

2018-19 Actuals



2019-20 Requested



**GENERAL FUND
SUMMARY BY PROGRAM AND OBJECT**

Instructional Expenses	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
Elementary						
Projected 18-19	\$ 5,167,845	\$ 278,639	\$ 1,835,253	\$ 56,493	\$ 187,511	\$ 7,525,740
% Program	68.67%	3.70%	24.39%	0.75%	2.49%	100.00%
% Total Expenses	16.06%	0.87%	5.70%	0.18%	0.58%	23.39%
Requested Budget 19-20	\$ 5,023,265	\$ 245,423	\$ 2,010,332	\$ 27,612	\$ 89,413	7,396,045
% Program	67.92%	3.32%	27.18%	0.37%	1.21%	100.00%
% Total Expenses	14.85%	0.73%	5.94%	0.08%	0.26%	21.86%
Secondary						
Projected 18-19	\$ 6,273,238	\$ 235,060	\$ 2,321,044	\$ 199,520	\$ 189,974	9,218,837
% Program	68.05%	2.55%	25.18%	2.16%	2.06%	100.00%
% Total Expenses	19.49%	0.73%	7.21%	0.62%	0.59%	28.65%
Requested Budget 19-20	\$ 7,029,471	\$ 237,856	\$ 2,755,706	\$ 151,486	\$ 187,256	10,361,775
% Program	67.84%	2.30%	26.59%	1.46%	1.81%	100.00%
% Total Expenses	20.78%	0.70%	8.15%	0.45%	0.55%	30.63%
Alternative School						
Projected 18-19	\$ 256,455	\$ 29,856	\$ 99,627	\$ 1,532	\$ 13,531	401,002
% Program	63.95%	7.45%	24.84%	0.38%	3.37%	100.00%
% Total Expenses	0.80%	0.09%	0.31%	0.00%	0.04%	1.25%
Requested Budget 19-20	\$ 247,535	\$ 5,460	\$ 94,926	\$ 1,158	\$ 3,692	352,771
% Program	70.17%	1.55%	26.91%	0.33%	1.05%	100.00%
% Total Expenses	0.73%	0.02%	0.28%	0.00%	0.01%	1.04%
Exceptional Child						
Projected 18-19	\$ 774,742	\$ 296,148	\$ 532,584	\$ 1,500	\$ 26,000	1,630,974
% Program	47.50%	18.16%	32.65%	0.09%	1.59%	100.00%
% Total Expenses	2.41%	0.92%	1.65%	0.00%	0.08%	5.07%
Requested Budget 19-20	\$ 877,772	\$ 234,033	\$ 523,741	\$ -	\$ -	1,635,546
% Program	53.67%	14.31%	32.02%	0.00%	0.00%	100.00%
% Total Expenses	2.59%	0.69%	1.55%	0.00%	0.00%	4.83%
Pre-K Exceptional Child						
Projected 18-19	\$ 110,720	\$ 29,044	\$ 61,505		\$ -	201,270
% Program	55.01%	14.43%	30.56%	0.00%	0.00%	100.00%
% Total Expenses	0.34%	0.09%	0.19%	0.00%	0.00%	0.63%
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%	0.19%	0.00%	0.00%	0.56%
Gifted & Talented						
Projected 18-19	\$ (0)	\$ -	\$ -	\$ 10,000	\$ -	10,000
% Program	0.00%	0.00%	0.00%	100.000%	0.000%	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%	100.000%	0.000%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.03%	0.00%	0.03%
Summer School						
Projected 18-19	\$ 56,912	\$ 8,295	\$ 12,134	\$ -	\$ 2,500	79,841
% Program	71.28%	10.39%	15.20%	0.000%	3.131%	100.00%
% Total Expenses	0.18%	0.03%	0.04%	0.00%	0.01%	0.25%
Requested Budget 19-20	\$ 50,000	\$ 5,000	\$ 11,743	\$ -	\$ 2,700	69,443
% Program	72.00%	7.20%	16.91%	0.000%	3.888%	100.00%
% Total Expenses	0.15%	0.01%	0.03%	0.00%	0.01%	0.21%

Final Board Presentation -Estimated Carryforward and Requested 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	\$ 247,269	\$ -	\$ 51,136	\$ 25,000	\$ 7,000	330,405
% Program	74.84%	0.00%	15.48%	7.566%	2.119%	100.00%
% Total Expenses	0.77%	0.00%	0.16%	0.08%	0.02%	1.03%
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	0.90%	0.00%	0.19%	0.07%	0.03%	1.20%
Health/Guidance/Nurse						
Projected 18-19	\$ 703,881	\$ 43,270	\$ 262,584	\$ 3,900	\$ 45,400	1,059,035
% Program	66.46%	4.09%	24.79%	0.368%	4.287%	100.00%
% Total Expenses	2.19%	0.13%	0.82%	0.01%	0.14%	3.29%
Requested Budget 19-20	\$ 776,790	\$ 42,952	\$ 309,093	\$ 63,930	\$ 8,500	1,201,265
% Program	64.66%	3.58%	25.73%	5.322%	0.708%	100.00%
% Total Expenses	2.30%	0.13%	0.91%	0.19%	0.03%	3.55%
School Psyc/Ancillary						
Projected 18-19	\$ 109,912	\$ 27,566	\$ 53,546	\$ 135,330	\$ -	326,354
% Program	33.68%	8.45%	16.41%	41.467%	0.000%	100.00%
% Total Expenses	0.34%	0.09%	0.17%	0.42%	0.00%	1.01%
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	0.66%	0.00%	0.25%	0.00%	0.07%	0.98%
Safety						
Projected 18-19	\$ 3,000	\$ 17,825	\$ 11,705	\$ 209,580	\$ 117,083	359,193
% Program	0.84%	4.96%	3.26%	58.348%	32.596%	100.00%
% Total Expenses	0.01%	0.06%	0.04%	0.65%	0.36%	1.12%
Requested Budget 19-20	\$ -	\$ -	\$ -	\$ 228,462	\$ 100,000	328,462
% Program	0.00%	0.00%	0.00%	69.555%	30.445%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.68%	0.30%	0.97%
Curriculum						
Projected 18-19	\$ 2,700	\$ -	\$ 777	\$ 1,149	\$ 491,586	496,211
% Program	0.54%	0.00%	0.16%	0.232%	99.068%	100.00%
% Total Expenses	0.01%	0.00%	0.00%	0.00%	1.53%	1.54%
Requested Budget 19-20	\$ -	\$ -	\$ -	\$ -	\$ 500,000	500,000
% Program	0.00%	0.00%	0.00%	0.000%	100.000%	100.00%
% Total Expenses	0.00%	0.00%	0.00%	0.00%	1.48%	1.48%
Inst Imp/Assess/Leader						
Projected 18-19	\$ 306,446	\$ 26,719	\$ 71,497	\$ 28,535	\$ 9,610	442,807
% Program	69.21%	6.03%	16.15%	6.444%	2.170%	100.00%
% Total Expenses	0.95%	0.08%	0.22%	0.09%	0.03%	1.38%
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	1.45%	0.09%	0.48%	0.00%	0.28%	2.30%
Library						
Projected 18-19	\$ -	\$ 143,790	\$ 75,388		\$ 500	219,679
% Program	0.00%	65.45%	34.32%	0.000%	0.228%	100.00%
% Total Expenses	0.00%	0.45%	0.23%	0.00%	0.00%	0.68%
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%	0.40%	0.27%	0.00%	0.00%	0.67%

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<u>District Administration Expenses</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies	Total
<i>District Admin</i>						
Projected 18-19	\$ 455,077	\$ -	\$ 128,809	\$ 16,339	\$ 3,603	603,827
% Program	75.37%	0.00%	21.33%	2.706%	0.60%	100.00%
% Total Expenses	1.41%	0.00%	0.40%	0.05%	0.01%	1.87%
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Requested Budget 19-20	\$ 463,358	\$ -	\$ 140,596	\$ 16,000	\$ 5,000	624,954
% Program	74.14%	0.00%	22.50%	2.560%	0.80%	100.00%
% Total Expenses	1.37%	0.00%	0.42%	0.05%	0.01%	1.85%
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<u>Business Operations Expenses</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
<i>Business Ops</i>						
Projected 18-19	\$ -	\$ 455,770	\$ 153,472	\$ 55,015	\$ 128,972	793,229
% Program	0.00%	57.46%	19.35%	6.936%	16.259%	100.00%
% Total Expenses	0.00%	1.42%	0.48%	0.17%	0.40%	2.46%
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Requested Budget 19-20	\$ -	\$ 425,125	\$ 165,756	\$ 55,500	\$ 21,000	667,381
% Program	0.00%	63.70%	24.84%	8.316%	3.147%	100.00%
% Total Expenses	0.00%	1.26%	0.49%	0.16%	0.06%	1.97%
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<u>School Admin Expenses</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
<i>School Admin</i>						
Projected 18-19	\$ 1,388,529	\$ 416,450	\$ 640,772	\$ 32,670	\$ -	2,478,421
% Program	56.02%	16.80%	25.85%	1.318%	0.000%	100.00%
% Total Expenses	4.31%	1.29%	1.99%	0.10%	0.00%	7.70%
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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	4.19%	1.29%	2.21%	0.06%	0.00%	7.75%
<hr/>						
<u>Non-Instructional Expenses</u>	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
<i>School Board</i>						
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%
<hr/>						
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
<i>Utilities & Software</i>			
Projected 18-19	\$ 820,935	\$ 320,381	1,141,316
% Program	71.929%	28.071%	100.00%
% Total Expenses	2.55%	0.99%	3.54%
<hr/>			
Requested Budget 19-20	\$ 851,130	\$ 305,200	1,156,330
% Program	73.606%	26.394%	100.00%
% Total Expenses	2.52%	0.90%	3.42%

Final Board Presentation -Estimated Carryforward and Requested Budget for 2018-19 and 2019-20

Department Expenses	Certified Salaries	Classified Salaries	Benefits	Purchased Services	Supplies & Materials	Total
<i>Tech</i>						
Projected 18-19	\$ -	\$ 422,363	\$ 164,880	\$ 21,708	\$ 171,753	780,704
% Program	0.00%	54.10%	21.12%	2.781%	22.000%	100.00%
% Total Expenses	0.00%	1.31%	0.51%	0.07%	0.53%	2.42%
<hr/>						
Requested Budget 19-20	\$ -	\$ 410,171	\$ 158,398	\$ 21,000	\$ 120,000	709,569
% Program	0.00%	57.81%	22.32%	2.960%	16.912%	100.00%
% Total Expenses	0.00%	1.21%	0.47%	0.06%	0.35%	2.10%
<i>Custodian</i>						
Projected 18-19	\$ -	\$ 774,931	\$ 375,829	\$ 109,270	\$ 76,000	1,336,030
% Program	0.00%	58.00%	28.13%	8.179%	5.688%	100.00%
% Total Expenses	0.00%	2.41%	1.17%	0.34%	0.24%	4.15%
<hr/>						
Requested Budget 19-20	\$ -	\$ 701,788	\$ 395,631	\$ 90,783	\$ 86,000	1,274,202
% Program	0.00%	55.08%	31.05%	7.125%	6.749%	100.00%
% Total Expenses	0.00%	2.07%	1.17%	0.27%	0.25%	3.77%
<i>Grounds</i>						
Projected 18-19	\$ -	\$ 115,865	\$ 46,772	\$ 7,000	\$ 30,000	199,637
% Program	0.00%	58.04%	23.43%	3.506%	15.027%	100.00%
% Total Expenses	0.00%	0.36%	0.15%	0.02%	0.09%	0.62%
<hr/>						
Requested Budget 19-20	\$ -	\$ 107,264	\$ 47,902	\$ 7,000	\$ 30,000	192,166
% Program	0.00%	55.82%	24.93%	3.643%	15.612%	100.00%
% Total Expenses	0.00%	0.32%	0.14%	0.02%	0.09%	0.57%
<i>Maintenance</i>						
Projected 18-19	\$ -	\$ 300,273	\$ 115,283	\$ 77,200	\$ 187,939	680,695
% Program	0.00%	44.11%	16.94%	11.341%	27.610%	100.00%
% Total Expenses	0.00%	0.93%	0.36%	0.24%	0.58%	2.11%
<hr/>						
Requested Budget 19-20	\$ -	\$ 305,716	\$ 134,014	\$ 77,000	\$ 153,289	670,019
% Program	0.00%	45.63%	20.00%	11.492%	22.878%	100.00%
% Total Expenses	0.00%	0.90%	0.40%	0.23%	0.45%	1.98%
<i>Transportation</i>						
Projected 18-19	\$ -	\$ 890,331	\$ 396,343	\$ 102,879	\$ 277,913	1,667,466
% Program	0.00%	53.39%	23.77%	6.170%	16.667%	100.00%
% Total Expenses	0.00%	2.76%	1.23%	0.32%	0.86%	5.18%
<hr/>						
Requested Budget 19-20	\$ -	\$ 823,414	\$ 498,981	\$ 98,500	\$ 259,700	1,680,595
% Program	0.00%	49.00%	29.69%	5.861%	15.453%	100.00%
% Total Expenses	0.00%	2.43%	1.48%	0.29%	0.77%	4.97%

Insurance, Transfers & Contingency	Insurance	Contingency	Transfers	Total
<i>Insurance, Fund Transfers & Contingency</i>				
Projected 18-19	\$ 160,640	\$ -	\$ 50,000	210,640
% Program	76.26%	0.00%	23.74%	100.00%
% Total Expenses	0.50%	0.00%	0.16%	0.65%
<hr/>				
Requested Budget 19-20	\$ 164,000	\$ 200,000	\$ 61,648	425,648
% Program	38.53%	46.99%	14.48%	100.00%
% Total Expenses	0.48%	0.59%	0.18%	1.26%

TOTAL ALL FUNDS***2018-19 Projected 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)	2,688,718	-	6,833,875	-	9,522,593
Earnings on Investments	197,819	54	15,380	566,557	779,809
Other Local	287,190	806,605	-	-	1,093,795
State Revenue	29,003,524	1,068,455	-	-	30,071,979
Federal Revenue	-	4,727,671	-	-	4,727,671
Transfers	67,238	-	-	-	67,238
TOTAL REVENUE	\$ 34,755,826	\$ 6,523,724	\$ 12,074,186	\$ 38,039,789	\$ 91,393,524
EXPENDITURES					
Salaries	\$ 20,369,865	\$ 2,916,688	\$ -	\$ -	\$ 23,286,553
Benefits	7,461,011	1,193,051	-	-	8,654,063
Purchased Services	1,931,770	319,813	3,000	20,000.00	2,274,583
Supplies & Materials	2,177,123	1,770,737	-	-	3,947,860
Capital Outlay	123,618	141,370	-	34,792,555	35,057,543
Debt Retirement	-	-	5,582,052	-	5,582,052
Insurance	160,640	-	-	-	160,640
Transfers	-	-	-	-	-
Indirect Cost	-	67,238	-	-	67,238
TOTAL EXPENSES	\$ 32,224,027	\$ 6,408,897	\$ 5,585,052	\$ 34,812,555	\$ 79,030,531
TOTAL FUND BALANCE	\$ 2,531,799	\$ 114,827	\$ 6,489,134	\$ 3,227,234	\$ 12,362,993

2018-19 Requested Budget

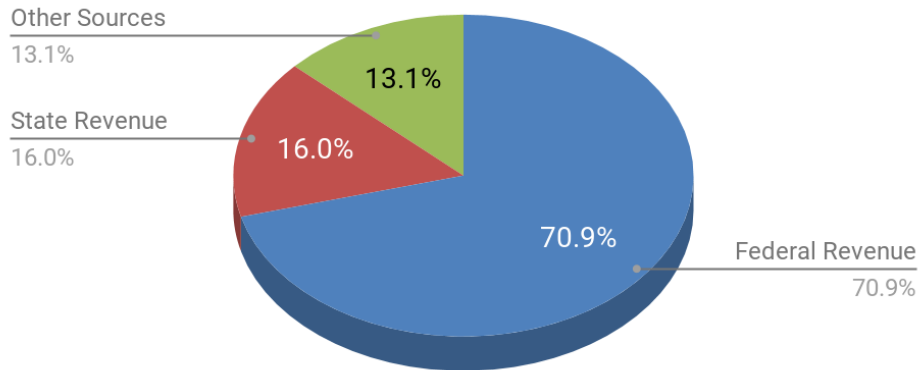
	General Fund 2019-20	Special Revenue Fund 2019-20	Debt Service Fund 2019-20	Capital Fund 2019-20	Total 2019-20
REVENUES					
Beginning Balance	\$ 2,574,199	\$ 114,827	\$ 6,489,134	\$ 3,227,234	\$ 12,405,393
Local Revenue (taxes)	1,710,733	920,000	8,446,586	-	11,077,319
Earnings on Investments	100,040	700	276	500,000	601,016
Other Local	355,869	514,212	-	-	870,081
State Revenue	31,628,362	1,052,760	-	-	32,681,122
Federal Revenue	-	4,560,042	-	-	4,560,042
Transfers	39,940	11,648	-	-	51,588
TOTAL REVENUE	\$ 36,409,143	\$ 7,174,189	\$ 14,935,996	\$ 3,727,234	\$ 62,246,561
EXPENDITURES					
Salaries	\$ 21,177,396	\$ 3,084,821	\$ -	\$ -	\$ 24,262,217
Benefits	8,512,076	1,475,148	-	-	9,987,224
Purchased Services	1,761,581	269,055	-	-	2,030,636
Supplies & Materials	2,001,750	1,732,104	-	-	3,733,854
Capital Outlay	-	29,967	-	-	29,967
Construction Projects	-	-	-	3,727,234	3,727,234
Debt Retirement	-	-	5,590,603	-	5,590,603
Insurance	164,000	-	-	-	164,000
Transfers	11,648	-	-	-	11,648
Contingency	200,000	-	-	-	200,000
Indirect Cost	-	39,941	-	-	39,941
TOTAL EXPENSES	\$ 33,828,451	\$ 6,631,036	\$ 5,590,603	\$ 3,727,234	\$ 49,777,323
TOTAL Fund Balance	\$ 2,580,692	\$ 543,153	\$ 9,345,393	\$ -	\$ 12,469,238

SPECIAL REVENUE, DEBT SERVICE & CAPITAL FUNDS

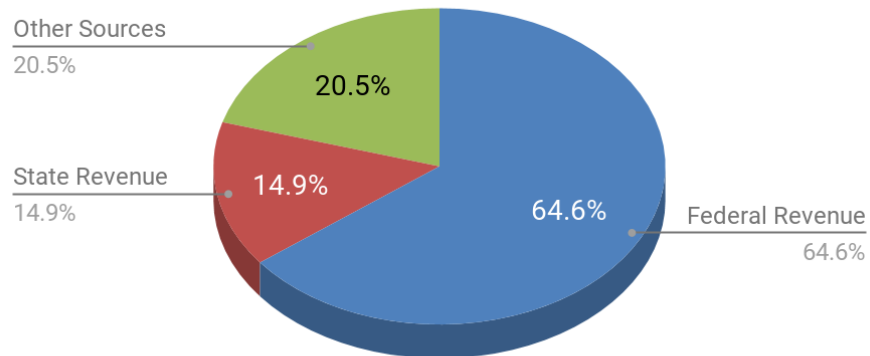
TOTAL ALL SPECIAL REVENUE FUNDS - REVENUE

Special Revenues	Adopted Budget 2018-19	Projected Actuals 2018-19	Amount Difference	Percent Difference	Requested 2019-20
Federal Revenue	\$ 4,754,037	4,727,671	\$ (26,366)	-0.55%	\$ 4,560,042
State Revenue	1,053,880	1,068,455	14,575	1.38%	1,052,760
Other Sources	786,741	874,375	87,634	11.14%	1,446,560
Total Revenues	\$ 6,594,658	\$ 6,670,501	\$ 75,843	1.15%	\$ 7,059,362

2018-19 Actuals



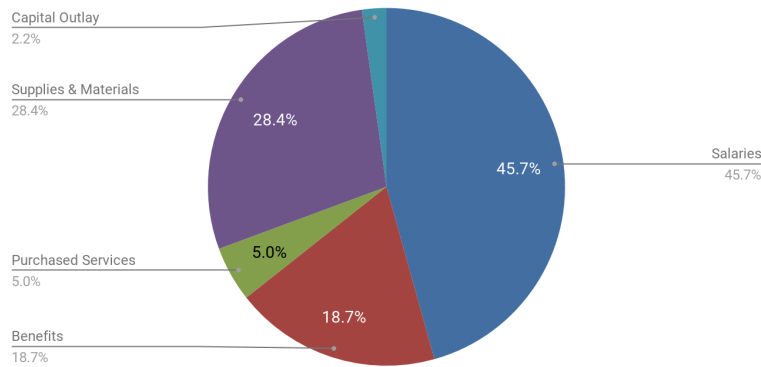
2018-19 Requested



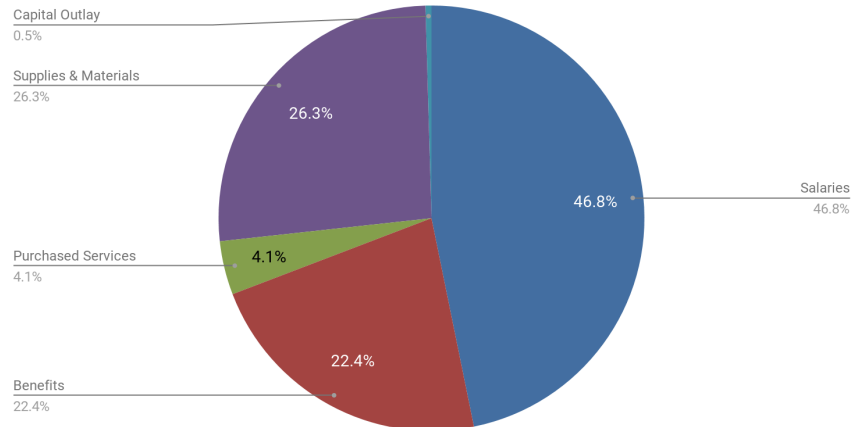
TOTAL ALL SPECIAL REVENUE FUNDS - EXPENSES

Object Expenditures	Adopted Budget 2018-19	Projected Actuals 2018-19	Amount Difference	Percent Difference	Requested 2019-20
Salaries	\$ 3,047,646	\$ 2,916,688	\$ (130,958)	-4.30%	\$ 3,084,821
Benefits	1,340,535	1,193,051	(147,484)	-11.00%	1,475,148
Purchased Services	302,624	319,813	17,189	5.68%	269,055
Supplies & Materials	1,932,366	1,814,854	(117,512)	-6.08%	1,732,104
Capital Outlay	133,500	141,370	7,870	5.90%	29,967
Insurance	2,000	-	(2,000)		-
Transfers	-	-	-		-
Indirect Cost	29,120	67,238	38,118	130.90%	39,941
Total Expenses	\$ 6,787,792	\$ 6,453,014	\$ (334,778)	-4.93%	\$ 6,631,036

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

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

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

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)

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	\$ 1,166,626	\$ 1,058,728
State Funding	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 1,085,159	\$ 1,203,951	\$ 1,166,626	\$ 1,058,728
Expenditures				
Salaries	\$ 714,619	\$ 796,698	\$ 837,877	\$ 426,874
Benefits	296,798	348,481	299,495	153,656
Professional Dev & Travel	17,851	4,245	6,238	
Purchased Services	5,926	10,805	5,000	
Supplies & Materials	24,205	27,654	9,342	45,000
School Allocation	-	-	-	413,823
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	25,760	16,068	8,673	19,375
Total Expenses	\$ 1,085,159	\$ 1,203,951	\$ 1,166,626	\$ 1,058,728
TOTAL SURPLUS	\$ -	\$ -	\$ 0	\$ -

253 Title I-C – Migrant – Revenues are used to purchase materials and for staff to assist with students classified as Migratory Children.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 0
Revenues				
Federal Funding	\$ 40,405	\$ 63,217	\$ 104,032	\$ 70,254
State Funding	-	-	-	-
Other Sources	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 40,405	\$ 63,217	\$ 104,032	\$ 70,254
Expenditures				
Salaries	\$ 26,753	\$ 39,190	\$ 36,262	\$ 26,033
Benefits	9,713	12,154	12,749	13,894
Professional Dev & Travel	405	1,718	548	
Purchased Services	1,961	701	-	
Supplies & Materials	541	8,979	53,992	29,041
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	1,032	475	481	1,286
Total Expenses	\$ 40,405	\$ 63,217	\$ 104,032	\$ 70,254
TOTAL SURPLUS	\$ -	\$ -	\$ 0	\$ 0

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

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	\$ 992,472	\$ 1,000,000
State Funding	-	-	-	-
Fund Transfer	119,432	-	-	-
Total Revenue	\$ 958,547	\$ 752,159	\$ 992,472	\$ 1,000,000
Expenditures				
Salaries	\$ 509,715	\$ 460,021	\$ 572,369	\$ 550,847
Benefits	270,656	247,970	257,315	328,003
Professional Dev & Travel	563	370	-	-
Purchased Services	177,613	146,183	60,000	120,000
Supplies & Materials	-	403	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Total Expenses	\$ 958,547	\$ 854,947	\$ 889,684	\$ 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 local communities.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance			\$ -	\$ 0
Revenues				
Federal Funding		\$ 14,281	\$ 65,856	\$ 90,381
State Funding			-	-
Fund Transfer			-	-
Total Revenue		\$ 14,281	\$ 65,856	\$ 90,381
Expenditures				
Salaries		\$ 11,207	\$ 51,461	\$ 60,230
Benefits		2,277	11,884	\$ 19,530
Professional Dev & Travel			-	-
Purchased Services		606	1,825	\$ -
Supplies & Materials			-	\$ 8,967
Capital Outlay			-	-
Insurance			-	-
Transfers			-	-
Indirect Cost		191	686	1,654
Total Expenses		\$ 14,281	\$ 65,856	\$ 90,381
TOTAL SURPLUS		\$ -	\$ 0	\$ 0

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	\$ 12,492
Revenues				
Federal Funding	\$ 68,112	\$ 69,041	\$ 78,433	\$ 69,041
State Funding	-	-	-	-
Fund Transfer	-	-	-	-
Total Revenue	\$ 68,112	\$ 69,041	\$ 78,433	\$ 69,041
Expenditures				
Salaries	\$ 39,487	\$ 20,647	\$ 18,853	\$ 18,853
Benefits	4,033	7,932	4,137	4,137
Professional Dev & Travel	3,333	4,415	18,518	18,518
Purchased Services	2,659	5,635	2,500	2,500
Supplies & Materials	18,600	29,990	22,356	22,356
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	-	-	-	-
Total Expenses	\$ 68,112	\$ 68,619	\$ 66,363	\$ 66,363
TOTAL SURPLUS	\$ -	\$ 422.00	\$ 12,492	\$ 15,170

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	\$ 9,701	\$ 16,702
State Funding	-	-	-	-
Fund Transfer	586	-	-	-
Total Revenue	\$ 18,964	\$ 16,636	\$ 9,701	\$ 16,702
Expenditures				
Salaries	\$ 11,569	\$ 13,004	\$ 6,326	\$ 4,510
Benefits	2,728	2,542	2,705	\$ 2,634
Professional Dev & Travel	4,193	-	-	-
Purchased Services	-	-	600	\$ -
Supplies & Materials	-	882	-	\$ 9,252
Capital Outlay	-	-	-	\$ -
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	474	208	70	306
Total Expenses	\$ 18,964	\$ 16,636	\$ 9,701	\$ 16,702
TOTAL SURPLUS	\$ -	\$ -	\$ -	\$ -

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	\$ 136,371	\$ 158,120
State Funding	-	-	-	-
Fund Transfer	10,681	3,810	-	-
Total Revenue	\$ 103,155	\$ 177,992	\$ 136,371	\$ 158,120
Expenditures				
Salaries	\$ 81,554	\$ 130,928	\$ 100,279	\$ 112,464
Benefits	19,485	44,677	35,102	42,762
Professional Dev & Travel	-	-	-	-
Purchased Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	2,116	2,387	990	2,894
Total Expenses	\$ 103,155	\$ 177,992	\$ 136,371	\$ 158,120
TOTAL SURPLUS	\$ -	\$ -	\$ 0	\$ 0

273 CCLC – NO LONGER ACTIVE.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Federal Funding	\$ 280,845	\$ 249,921	\$ 127,223	\$ -
State Funding	-	-	-	-
Fund Transfer	3,118	3,055	-	-
Total Revenue	\$ 283,963	\$ 252,976	\$ 127,223	\$ -
Expenditures				
Salaries	\$ 205,509	\$ 187,708	\$ 98,563	\$ -
Benefits	54,248	52,956	27,738	-
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	922	-
Total Expenses	\$ 283,963	\$ 252,976	\$ 127,223	\$ -
TOTAL SURPLUS	\$ -	\$ -	\$ -	\$ -

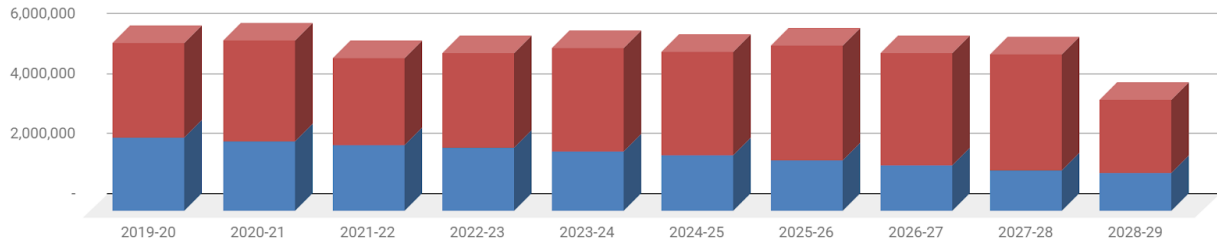
290 School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast and lunch for students and staff.

	2016-17	2017-18	Actual 2018-19	Requested 2019-20
Beginning Fund Balance	\$ 228,341	\$ 50,000	\$ (111,875)	\$ 7,208
Revenues				
Federal Funding	\$ 1,480,128	\$ 1,361,494	\$ 1,294,954	\$ 1,308,500
State Funding	-	-	-	-
Earnings on Investments	1,815	251	54	700
Charges for Services	490,439	491,322	551,508	458,347
Fund Transfer	-	-	50,000	-
Total Revenue	\$ 1,972,382	\$ 1,853,067	\$ 1,896,516	\$ 1,767,547
Expenditures				
Salaries	\$ 645,546	\$ 693,696	\$ 502,470	\$ 532,696
Benefits	297,101	296,754	286,334	336,776
Professional Dev & Travel	4,130	3,500	5,113	10,700
Purchased Services	5,802	9,016	5,000	5,000
Supplies & Materials	1,164,532	1,011,976	928,515	826,200
Capital Outlay	-	-	-	-
Insurance	-	-	-	-
Transfers	-	-	-	-
Indirect Cost	33,612	-	50,000	-
Total Expenses	\$ 2,150,723	\$ 2,014,942	\$ 1,777,432	\$ 1,711,372
TOTAL SURPLUS	\$ 50,000	\$ (111,875)	\$ 7,208	\$ 63,383

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	3,155,000	5,590,603
2020-21	2,316,328	3,390,000	5,706,328
2021-22	2,205,821	2,890,000	5,095,821
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	\$ 18,766,622	\$ 33,370,000	\$ 52,136,622

Bond Payout Schedule						
Year	Series 2007A		Series 2012		Series 2014	
	Interest	Principal	Interest	Principal	Interest	Principal
2019-20	98,800	940,000	118,128	1,010,000	91,200	-
2020-21	60,400	980,000	82,253	1,040,000	91,200	-
2021-22	20,400	1,020,000	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	\$ 179,600	\$ 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

1819			
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	\$9,417	Estimated
Jun-19	\$4,659,878	\$7,766	Estimated
TOTAL		\$152,269	
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	\$ 19,846,181	\$22,823	Estimated
TOTAL		\$398,422	
TOTAL 12 Month Estimated Income		\$550,691	

ESTIMATED PROJECT SPENDING & PROJECTED AVAILABLE FUNDS

Fund Location	Remaining Balance
Local Government Investment Pool (LGIP)	\$5,650,461
Bayerische Landesbank (BLB)	\$19,800,614
TOTAL	\$25,451,075
Unfinished Projects	Remaining Exp
18-005 Storm Water Drain Sys	\$6,876
18-018 Teed Classroom and Cafe	\$1,661,560
18-019 New High School	\$21,706,476
18-020 Reed Addition	\$41,658
18-022 KHS Multi-purpose room	\$121,510
18-023 Teed AHU	\$26,870
18-024 KMS Boiler & Cooler Tow	\$20,445
18-026 KMS Drainage	\$5,680
18-027 TMS Science Equip & Fur	\$1,691
18-036 Engineering Fee KHS Par	\$2,804
18-043 Lead Paint Testing KMS	\$602
18-047 District classroom pain	\$4,697
18-048 IC ROOF	\$8,979
18-054 HS DISC 60 ACRES	\$2,000
18-058 REROOF FMS AHU	\$2,000
18-059 KMS HVAC PUMP	\$2,860
18-061 KMS WALK-IN FREEZER	\$7,133
18-062 HUBBARD BELL/CLOCK/PA	\$20,700
18-063 HUBBARD DOORS	\$11,163
18-064 HUBBARD IRRIGATION	\$11,550
18-065 FMS ATHLETIC LOCKERS	\$8,000
18-066 KHS EMERGENCY RADIO	\$26,190
18-067 KMS EMERGENCY RADIO	\$24,090
18-068 FMS FOOTBALL SET-UP	\$15,000
TOTAL ESTIMATED PROJECT EXPENSES	\$23,740,533
Remaining Funds	\$1,710,542
19-20 Projected Investment Rev	\$264,693
Projected Available Funds	\$1,975,234
<i>Remainder to be used for deferred maintenance</i>	

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

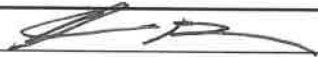
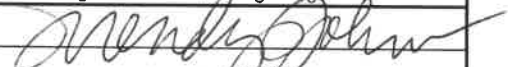
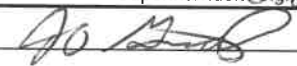
SUMMARY STATEMENT 2019 - 2020 SCHOOL BUDGET

ALL FUNDS

School District : Kuna School District 003

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2016-2017	Prior Year Budget 2017-2018	Prior Year Budget 2018-2019	Proposed Budget 2019-2020	Prior Year Actual 2016-2017	Prior Year Budget 2017-2018	Prior Year Budget 2018-2019	Proposed Budget 2019-2020
Beginning Balances	3,317,735	1,259,677	1,738,859	2,573,610	5,391,109	8,045,211	43,323,310	9,630,163
Local Tax Revenue	492,552	2,796,700	2,661,700	2,910,442	6,557,413	49,200,000	8,500,000	9,366,586
Other Local	554,319	527,332	606,309	455,909	463,427	503,536	1,006,400	1,015,188
State Revenue	26,416,424	28,147,757	28,650,620	31,885,520	1,415,496	1,487,095	1,477,616	1,060,096
Federal Revenue					4,763,788	5,042,015	4,745,045	4,560,042
Other Sources	149,608	149,608	50,100	39,940	2,423	976	-	11,648
Totals	\$30,930,638	\$32,881,074	33,707,588	37,865,421	\$18,593,656	\$64,278,833	59,052,371	25,643,723
EXPENDITURES	Prior Year Actual 2016-2017	Proposed Budget 2017-2018	Proposed Budget 2018-2019	Proposed Budget 2018-2019	Prior Year Actual 2016-2017	Proposed Budget 2017-2018	Proposed Budget 2018-2019	Proposed Budget 2018-2019
Salaries	18,841,303	19,850,222	19,503,694	21,177,396	2,914,458	3,078,712	3,201,844	3,084,573
Benefits	6,817,100	7,197,358	7,263,695	8,512,076	1,247,400	1,424,637	1,134,244	1,475,187
Purchased Services	1,889,131	1,818,786	1,904,910	1,761,581	483,233	352,986	142,259	263,373
Supplies & Materials	1,315,915	1,923,252	2,195,582	2,001,750	1,502,496	1,766,640	1,528,353	1,732,462
Capital Outlay	-	35,000	-	-	792,538	13,090,363	35,964,110	3,611,875
Debt Retirement	-	-	-	-	4,331,050	9,200,000	9,200,000	5,590,603
Insurance & Judgments	111,783	117,597	161,000	164,000	-	1,919	-	-
Transfers (net)	50,000	-	-	11,648	41,489	79,750	35,645	39,940
Contingency Reserve	-	200,000	400,000	200,000	-	-	-	-
Unappropriated Balances	1,259,677	1,738,859	2,278,707	4,036,970	7,280,992	35,283,826	7,845,916	9,845,710
Totals	\$30,284,909	\$32,881,074	33,707,588	37,865,421	\$18,593,656	\$64,278,833	59,052,371	25,643,723

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.

	
Budget & Finance Manager Signature	
	
Superintendent Signature	
	
Board Chair Signature	