

**IDAHO FALLS SCHOOL
DISTRICT 91 BUDGET
OVERVIEW**

FY 2017

GENERAL FUND

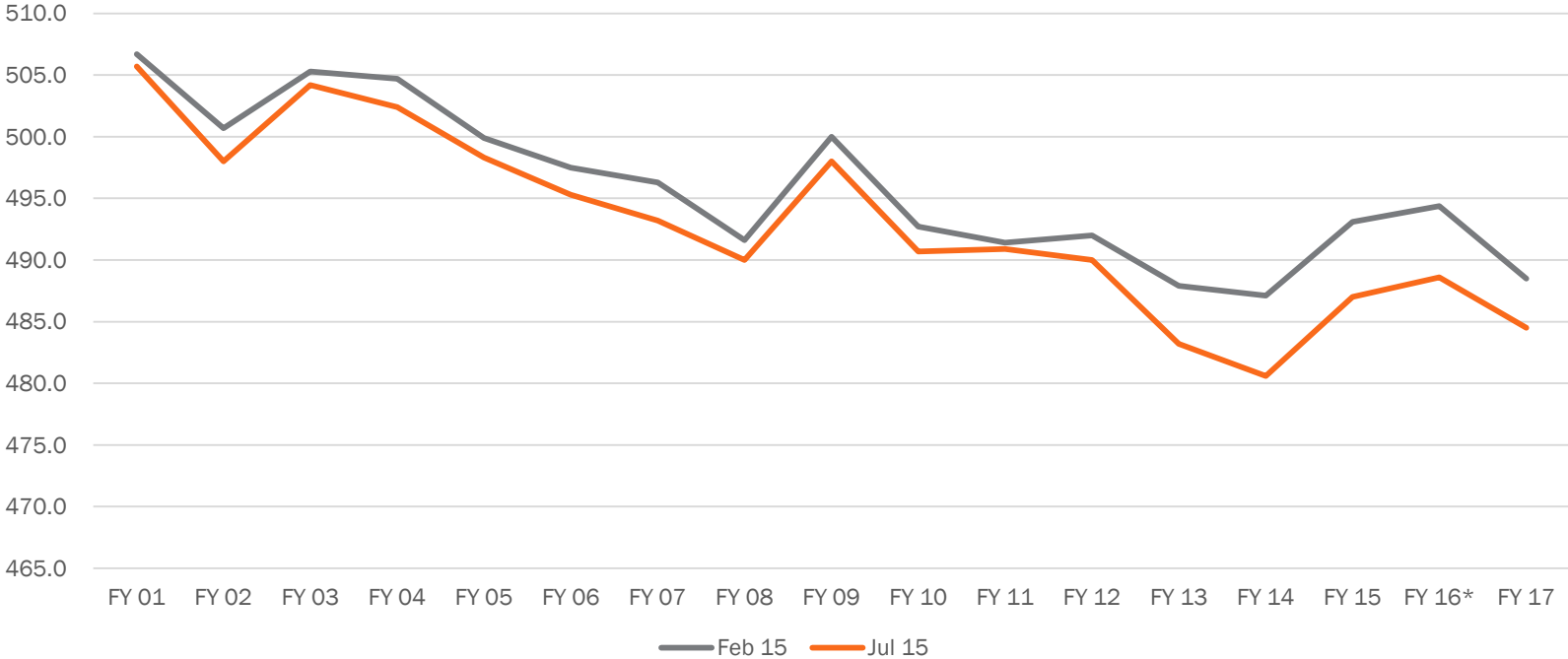
Fund 100 is the main fund of Idaho Falls School District 91 and is used for the day to day operations of the school district.

Revenue: Supplemental Levy = 11.7%, Other Local sources = .8%, Federal Sources = 0%, State Sources = 87.2%, Transfers In = .3%.

Expenses: Salaries = 67.3%, Benefits = 23.1%, Services = 4.5%, Supplies = 4.1%, Equipment = .1%, Property & Liability Insurance = .4%, Transfers Out = .5%

UNIT CALCULATION

Classroom Units



REVENUE COMPARISON

Increase in state revenue from increase to per unit, salary-based apportionment, literacy, college and career advising and professional development.

REVENUES	FY 2016	FY 2017
Total Taxes	\$ 6,800,000	\$ 6,800,000
Other Local	\$ 525,755	\$ 456,855
State	\$ 47,752,982	\$ 50,445,309
Transfers In	\$ 123,523	\$ 154,685
TOTAL	\$ 55,202,260	\$ 57,856,849

STAFFING – (GENERAL FUND)


STAFFING	FY 2016	FY 2017
Administrative	30.90	30.95
Certified	526.09	537.46
Classified	183.77	187.74
Transportation	31.52	33.49
TOTAL	772.28	789.64

OVERALL EXPENSES


Includes \$140 K replacement of class fees, movement to D91 career ladder, 2.5% increase to wages for classified & administrative staff, \$376 K for K-3 literacy, \$158 K for college & career advising, \$350 K for one-time payment, and \$240 K for increased insurance costs

EXPENSES	FY 2016	FY 2017
Salaries	\$ 36,793,800	\$ 38,782,084
Benefits	\$ 12,467,610	\$ 13,333,824
Services	\$ 2,697,103	\$ 2,604,252
Supplies	\$ 2,086,150	\$ 2,345,797
Equipment	\$ 100,000	\$ 60,000
Insurance/Judgment	\$ 248,764	\$ 256,276
Transfers Out	\$ 257,650	\$ 256,000
TOTAL	\$ 54,651,077	\$ 57,638,223

OTHER BUDGETS – STATE AND OTHER

- **Federal Forest Fund - Special Project - Revenue \$45 K**
 - **E-rate – Carryover from prior years**
 - **State Professional Technical – Flat funding**
 - **Classroom Technology – Revenues up \$137 K due to increased funding**
 - **Safe and Drug Free Schools – Revenue \$128 K**
 - **Medicaid – Revenues \$1 million**
 - **Perkins - Revenues up \$12 K**
 - **Child Nutrition – Revenues flat**
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OTHER BUDGETS – TITLE AND IDEA

- Title I - Revenues up \$360 K
 - Title I-C Migrant – Revenues up \$7 K
 - Title 1-D Neglected & Delinquent - Revenues down slightly
 - Title VI-B, School Age - Revenues up about \$29 K
 - Title VI-B Preschool – Revenues flat
 - Title III – Language Acquisition - Revenues flat
 - Title II Teacher Quality - Revenues flat
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BOND, PLANT FACILITY, & BUS DEPRECIATION

- Bond Redemption Fund - \$3.6 M in expenses
 - Capital Construction Fund – Fully encumbered
 - Plant Facility – Still includes the majority of the carryover reserved to complete the projects within the scope of the bond and operations contingency will be funded from reserves
 - Bus Depreciation – Must be used to purchase buses. The state calculates the amount of depreciation that must be transferred from the general fund to this fund.
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