



# Budget Hearing

June 10, 2025

# Agenda

- Funding and Revenues
- Expenditures
- Fund Balance
- Salary Based Apportionment
- Discretionary Funds – Support Units
- Federal Funds – Title \$, SpEd \$, etc.
- Special Distribution Funds

# BGVJSD Funds

- Types of Funds
  - The General Fund (100's)
  - Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Agency Funds (200's – 700's)
- Other Common names– A federal fund, an ASB Fund (Associated Student Body), Facility Fund

# Types of Fund Revenues

## Local Funds

- Investment income
- Donations
- Rentals
- Levy
- Scholarship Fundraising

## State Funds

- Discretionary (Units)
- Salary Based Apportionment
- Statutory (IT, Literacy, PD)
- Facility

## Federal Funds

- IDEA (Special Education)
- Title
  - I, II, III, IV
- USDA (School Nutrition)

# We use the Zero Base Budgeting (ZBB) Method

- Zero-based budgeting is a method where you allocate all your income to various spending, and debt repayment categories, ensuring that every dollar has a designated purpose, ideally resulting in a zero balance at the end of the budgeting period. It's about giving each dollar a job, whether it's for essentials or discretionary spending.

# 2025-2026 Proposed Revenues

## 2025 - 2026 BUDGET WORKSHEETS ESTIMATING M & O STATE SUPPORT REVENUE

\*\*\* BUDGET PREPARATION - 35 2 SCHOOLS 25-2026 \*\*\* Brunau-Grand View Joint School District

05/22/25 11:20:47 AM PAGE 1

District/Charter Name:	District/Charter Number:		
1 Best 28 Weeks Support Units	353		17,361
2a Discretionary Per Support Unit			\$ 21,472.00
2b Health Insurance Per Support Unit			\$ 21,902.00
3 Discretionary (line 1 x line 2)			\$ 814,917
4 Salary Apportionment: Midterm Support Units (from SBA Template)	37,564		
		Administrative Index	Average Instructional Salary
		Average Pupil Services Salary	Total SBA plus Allowances from SBA Template
		2.01200	598,130.00
		888.91400	888,914.00
			\$1,487,044
5 Estimated Base Support (line 3 + line 4)			\$2,488,287
6 Benefit Apportionment			\$328,926
7 Border Contracts			\$916,963
8 Exceptional Child Support (not common)			
9 Tuition Equivalency			
10 Transportation Allowance			\$214,988
11 Prior Year Adjustments (not common)			
12 Total Estimated State Support (lines 5+6+7+8+9+10+11)			\$3,219,964
Revenue in Lieu of Taxes:			
<small>(not for Charter Schools)</small>			
13 Agricultural Equipment Tax Replacement Money			\$23,872
14 Personal Property Tax Replacement Money			\$8,419
15 Other Tax Replacement Money			
16 Total Revenue in Lieu of Taxes			\$33,291

ACCOUNT	DESCRIPTION	AMENDED 24-25	24-25 BUDGET	25-26 PROPOSED
100-320000-000-000-0	PRIOR YEAR FUND BALANCE	0.00	0.00	0.00
100-411200-000-000-0	ELMORE/OWYHEE/TAXES SUPPLEMENTAL	650,000.00CR	650,000.00CR	650,000.00CR
100-413000-000-000-0	DEL TAXES INT & PENALTY	832.36CR	300.00CR	300.00CR
100-415000-000-000-0	EARNINGS ON INVESTMENTS	221,719.53CR	125,000.00CR	170,000.00CR
100-419100-000-000-0	RENTAL OF FACILITIES	400.00CR	350.00CR	1,500.00CR
100-419200-000-000-0	DONATIONS AND GRANTS	0.00	350.00CR	350.00CR
100-419900-000-000-0	OTHER LOCAL	25,883.98CR	3,000.00CR	10,000.00CR
	**TOTAL LOCAL REVENUE	898,635.87CR	779,000.00CR	832,150.00CR
	**TOTAL COUNTY REVENUE	0.00	0.00	0.00
100-431100-000-000-0	STATE BASE APPORTIONMENT	2,375,784.00CR	2,294,788.00CR	2,458,190.00CR
100-431200-000-000-0	TRANSPORTATION SUPPORT	210,862.00CR	217,460.00CR	214,865.00CR
100-431500-000-000-0	BORDER TUITION	916,963.00CR	975,182.00CR	916,963.00CR
100-431800-000-000-0	BENEFITS APPORTIONMENT	330,101.00CR	321,488.00CR	325,829.00CR
100-431900-000-000-0	OTHER STATE SCHOOL SUPPORT RES.	132,580.86CR	176,774.00CR	164,198.00CR
100-431920-000-000-0	OTHER STATE REVENUE	0.00	0.00	0.00
100-438000-000-000-0	AGRIC PROP TAX/AG REPLACEMENT	29,146.50CR	33,291.00CR	33,291.00
	**TOTAL STATE REVENUE	3,995,437.36CR	4,018,983.00CR	4,048,754.00CR
100-448200-000-000-0	IMPACT AID	245,534.00CR	300,000.00CR	300,000.00CR
	**TOTAL FEDERAL REVENUE	245,534.00CR	300,000.00CR	300,000.00CR
100-453000-000-000-0	SALE OF FIXED ASSETS	0.00	0.00	0.00
100-460000-000-000-0	TRANSFERS IN	0.00	0.00	0.00
	**TOTAL OTHER REVENUE	0.00	0.00	0.00
	** TOTAL REVENUE	5,139,607.23CR	5,097,983.00CR	5,178,904.00CR

# Salary Schedule

- Our salary schedule in alignment with the State career ladder (IC 33-1004B)
- The State gave a 5% increase on these cells for next year

2025 CAREER LADDER	2025-2026 SALARY SCHEDULE				
	1	2	3	4	5
RESIDENCY	\$50,252.00	\$51,302.00	\$52,352.00		
PROFESIONAL	\$53,402.00	\$55,239.00	\$57,077.00	\$58,914.00	\$60,752.00
ADVANCED	\$64,427.00	\$66,527.00	\$68,627.00	\$70,727.00	\$72,827.00
BA+24	\$2,000.00				
MA	\$3,500.00				
OS Certificate/CTE	\$3,000.00				

# Types of Expenses

## Salaries

- Salaries – teachers, admin, classified
- Stipends
- Class Coverage (subs)

## Benefits

- Insurance (medical, dental, vision)
- Taxes (FICA & Medicare)
- Workers Compensation

## Non-personnel costs

- Purchased Services
  - Contracts, Other Services
- Supplies
- Debt Service
- Capital Expenses
  - Construction
  - Equipment

# Two Parts of the State Funding Formula

(Note: State funded portion of our General Fund)

1. **Salary Based Apportionment (SBA)** includes salaries and benefits:
  - A. Salaries: State provides to the District to pay for salaries:
    - 1) Administration: Superintendent and Building Principals
    - 2) Pupil Services: Counselors, Psychologists, Speech Therapists, etc.
    - 3) Instructional (Certificated): Teachers and other credentialed staff
    - 4) Classified (Non-certificated): Business Manager, Food Service manager, Paraprofessionals, Administrative assistants, Custodians, Bus drivers and all other support staff.
  - B. Benefits: For all salaries above, the state provides 20.13% to cover FICA, Medicare and PERSI employer contributions. It is important to know that the state does not cover any healthcare or other benefit costs through this part of the formula - (General Fund \$)
2. **Discretionary Dollars**: General Fund monies used for academic programs and general operating expenses.

# Salary Based Apportionment Worksheet

Idaho Department of Education  
Basic Education Data System  
Salary Based Apportionment and Benefit Apportionment  
Computation

School Year: 2025-2026

Clusia: 100 Bureau Grand View Joint School District

Statewide Information:

Administrative Staff Index	0.00000	
Administrative Staff Index Cnt	1,85843	100.00%
PERS Plus FICA Employer Rate for Certificated Staff and Resource Officers	31.13%	
PERS Plus FICA Employer Rate for All Other Non-Certificated Staff	19.81%	

District Information:

Administrative Staff Index	0.00000
Administrative Staff Index (adjusted for cost)	2.01260
Mid-Term Support Units	17.26%
Instructional / Pupil Service Staffing Percent	9.09%

	Staff Allowance Ratio	Staff Allowance FTE		Equivalent Sec. School Allowance FTE	Adjusted Staff Allowance FTE	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary Allocation	Average Allocated Salary	Certificated Preliminary Salary Based Apportionment
		< 40 units = n / (8.5 x e)	< 20 units = n + 0.5 FTE								
	h	b	d	e	i	g	h	j	k	l	m
Administration	0.0750	1,347.00	0.30000		1,847.00	3,500.00	1,847.00	2.01260	46,866.10	90,924.02	173,477.88
Instructional	1.0210	18,337.95	0.30000	0.00000	19,337.95	19,337.95	18,858.81			90,924.02	1,102,448.18
Pupil Service	0.0750	1,418.84			1,418.84	1,000.00	1,367.08			90,924.02	84,737.28
Subtotal Instructional and Pupil Service					20,756.80	20,337.95	20,350.00				
Non-Certificated	0.3750	6,735.00			6,735.00	18,400.00	8,726.00		11,862.10		
TOTAL					28,338.80	40,235.95	28,932.00				

	Non-Certificated Preliminary Salary Based Apportionment	Preliminary Salary Based Apportionment	Actual Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment and Resource Officers	Benefit Apportionment Other Non-Certificated	Total Benefit Apportionment	Vital Allowance	Agency Allowance	Salary Based Apportionment Plus Allowances	Maximum Salary Apportionment	Salary Based Apportionment Plus Allowances
	h x l	m	n	o	p	q	r	s	t	u	v	w
Administration		173,477.88	173,477.88									173,477.88
Instructional		1,102,448.18	1,102,448.18					0.00	0.00	1,102,448.18	1,124,442.97	1,102,448.18
Pupil Service		84,737.28	84,737.28						0.00	84,737.28	88,427.86	84,737.28
Subtotal Instructional and Pupil Service		1,187,185.46	1,224,526.00						0.00	1,187,185.46	1,212,870.83	1,187,185.46
Non-Certificated	262,827.54	262,827.54	262,827.54									262,827.54
TOTAL		1,849,290.86	1,542,022.00	1,542,022.00	325,829.25	0.00	325,829.25	0.00	0.00	1,210,870.83	1,210,870.83	1,543,290.86

# Salary Based Apportionment (SBA)

## Projected Revenue(to receive)

- Support units projected: 17.96
- FTE allowed:
  - Administrative: 1.84
  - Instructional: 18.95
  - Pupil Services: 1.41884
  - Classified: 6.73500
- Total SBA Projected to receive:
  - Salaries: \$1,643,290
  - Discretionary: \$814,917
  - Benefits: \$325,829

## Actual Expenditures(what we are spending)

- Support units earned: 17.96
- Actual FTE:
  - Administrative: 3.5
  - Instructional: 19.57
  - Pupil Services: 1
  - Classified: 15.5
- Actual SBA costs of staffing:
  - Salaries: \$2,301,364 (**\$658,074**)
  - Discretionary: \$2,160,200 (includes \$-from other 100-431 funds)
  - Benefits: \$717,340 (**\$391,511**)

# Discretionary Dollars

## Projected

(off projected Student enrollment #s)

- Support units: 17.96 (Protected 1-year, next year will drop to approx. 16.41)
- 1 support unit = \$45,374 (Refer to Budget Worksheet 25-26 for M&O)

Health Discretionary-\$21,901

Discretionary-\$23,472

- Total projected to receive:
  - \$814,917

## Actual

- Not calculated until the end of the year
- Current ADA by building:
  - Elementary: 95%
  - Secondary: 95%
- District wide ADA = 95%
- Anticipating Best 28 Week units to come in around **17.96** (First day of school to June 15)
- Total projected to receive:
  - \$814,917

# How Expenses are Calculated

- Salary Contracts
- Classified Salary Agreements and MOU's
- Contractor agreements
- Invoices
- Purchase orders

## 2025-2026 Budget Proposed Expenditures (General Fund – 100's)

2025-2026 Budget Proposed Expenditures	
DESCRIPTION	25-26 PROPOSED
**TOTAL ELEMENTARY PROGRAM	\$1,141,059.00
**TOTAL SECONDARY PROGRAM	\$1,587,734.40
**TOTAL EXCEPTIONAL CHILD PROGRAM	\$213,890.00
***TOTAL INSTRUCTION	\$3,047,516.40
**TOTAL GUIDANCE-HEALTH PROGRAM	\$113,166.00
**TOTAL SPECIAL SERVICES PROGRAM	\$28,500.00
**TOTAL INSTRUCTION IMPROVEMENT	\$22,725.00
**TOTAL TECHNOLOGY PROGRAM**	\$139,032.00
**TOTAL BOARD OF EDUCATION PROGRAM	\$84,811.00
**TOTAL DISTRICT ADMINISTRATION	\$172,529.60
**TOTAL SCHOOL ADMINISTRATION	\$331,902.00
**TOTAL BUSINESS OPERATIONS	\$76,988.00
**TOTAL BUILDINGS-CARE PROGRAM	\$275,716.00
**TOTAL MAINTENANCE-BLDGS & EQUIP.	\$265,436.00
**TOTAL MAINTENANCE-GROUNDS	\$52,073.00
**TOTAL PUPIL TO SCHOOL TRANSPORT	\$278,957.00
**TOTAL PUPIL ACTIVITY TRANSPORT	\$14,212.00
**TOTAL DISTRICT VEHICLE PROGRAM	\$28,596.00
***TOTAL SUPPORT SERVICES	\$1,884,643.60
***TOTAL NON-INSTRUCTION/Food service	\$80,780.00
FUND TRANSFERS	\$150,000.00
DEPRECIATION (BUS) TRANSFER	\$15,964.00
<b>***TOTAL EXPENDITURES</b>	<b>\$5,178,904.00</b>

# Fund Balance

- Current Fund Balance is approximately \$3.7 Million

# Fund Balance

- BGVJSD saw an increase in the FY 24 Fund Balance due to utilization of ESSER learning loss \$ (one-time Funding) that was used to offset payroll expenses, as well as a payment by the State to transition back to ADA from Enrollment-Unit funding that was put in place during the COVID years.
- Other Funds – Solar, Impact Aid

# Fund Balance – What it can be used for...

- Manage cash flow
- Plan for future expenditures\*
- Changes in enrollment
- Facility Planning and remodel\*
- Bond rating impacts\*

\*Dating back to 2020, a ten-member Ad Hoc Committee set 3-goals:

1. Develop a strategic three-year plan;
2. Allocate funds for future infrastructure needs; and
3. Recommend a long-term facilities model (due in 2024).

\* 2024 Ad Hoc Committee recommended exploring the possibility of a K-12 campus at Rimrock.

# What is Title Funding and How is it calculated

- Title Funding is a federal funding program designed to *supplement* school programs
  - Title 1 -251, Title 1-C -253, Title IV 261, Title V-B 262, Title II-A 271,
- Calculated based on poverty levels, student counts, and data largely from FRL (Free and Reduced lunch) calculations

# Special Education Funding

- General Fund Special Education Funding (100-616)
  - 5.5% of secondary and 6% of Elementary identified as special education, and then the ADA uses a divisor of 14.5
  - Support Unit's for Special Education - 1.0
  - Maintenance Of Effort (MOE) \$285,024
  - Special education percentage for peers:
    - Bruneau Grand View – 21%
    - Basin – 27%
    - Horseshoe Bend - 24%
    - Mountain Home – 15%
- IDEA Funding – Based on child find count or number of students that qualify (IDEA-B 257, PreSchool 258, Medicaid 260)
  - Supplement school district special education operations
- MOE - Schools must maintain or increase its own financial contribution for special education programs and services for students with disabilities (supplemental)

# Considerations when planning for revenues?

- Potential for loss of some students? (enrollment trends over time)
- And what could that impact be?
  - Depending on how many students drop it could be approximately 1 support unit (We could lose support units if we lose attendance as well...)
  - Refer to support unit calculation worksheet – if the percentage of ADA goes down... (p. 2)

**2025 - 2026 BUDGET WORKSHEETS**  
**ESTIMATING M & O STATE SUPPORT REVENUE**

District/Charter Name:  District/Charter Number:

1	Best 28 Weeks Support Units		<input type="text" value="11.00"/>	
2a	Discretionary Per Support Unit		<input type="text" value="\$ 13,177.00"/>	
2b	Health Insurance Per Support Unit		<input type="text" value="\$ 11,900.00"/>	
3	Discretionary (line 1 x line 2)		<input type="text" value="\$ 814,817"/>	
4	Salary Apportionment: Midstate Support Units (from SBA Template)		<input type="text" value="15.00"/>	
		Administrative Index	Average Instructional Salary	Average Pupil Services Salary
		<input type="text" value="2.00000"/>	<input type="text" value="\$6,149.44"/>	<input type="text" value="\$8,910.00"/>
				Total SBA plus Allowances from SBA Template
				<input type="text" value="\$1,817,286"/>
5	Estimated Base Support (line 3 + line 4)		<input type="text" value="\$2,480,287"/>	431100
6	Benefit Apportionment		<input type="text" value"=""/> \$128,228"/>	431800
7	Border Contracts		<input type="text" value"=""/> \$916,961"/>	431500
8	Exceptional Child Support (not common)		<input type="text" value=""/>	431400
9	Tuition Equity/ency		<input type="text" value=""/>	431600
10	Transportation Allowance		<input type="text" value"=""/> \$714,888"/>	431200
11	Prior Year Adjustments (not common)		<input type="text" value=""/>	
12	Total Estimated State Support (lines 5+6+7+8+9+10+11)		<input type="text" value="\$3,915,864"/>	
<b>Revenue in Lieu of Taxes:</b>				
<small>plus for Charter Schools</small>				
13	Agricultural Equipment Tax Replacement Money		<input type="text" value="\$53,870"/>	
14	Personal Property Tax Replacement Money		<input type="text" value"=""/> \$5,419"/>	
15	Other Tax Replacement Money		<input type="text" value=""/>	
16	Total Revenue in Lieu of Taxes		<input type="text" value="\$58,289"/>	438000

RETURN THIS PAGE TO PUBLIC FINANCE TRAINING, IED&O DEPARTMENT OF EDUCATION

# How many in each grade make a support unit?

- K - 40 students
- 1-3 – 16 students
- 4-6 – 16 students
- 7-12 – 12 students
- Alternative 14.5
- Special Education 14.5 students (based on the 6% (elementary) and 5.5% (secondary) calculation)
- \*\*Based on ADA – not enrollment

# Special Distribution Funds (Specific Use Only)

- Advanced Opportunities - \$4,625
- College and Career Advisor - \$17,614
- Continuous Plans and Training - \$6,600
- Digital Content and Curriculum – Up to \$50,000
- English Language Learners - \$5,974
- Literacy Intervention - \$27,393
- Math and Science (99 students or less) - \$62,700 OR \$5,500 if secondary is over 100 students
- Professional Development - \$18,327
- PD Dyslexia - \$4,398
- Remediation - \$37,335
- Ag and Personal Property Tax - \$33,291
- Safe and Drug Free Schools - \$2,236 (246-000)
- Technology in the Classroom - \$57,922 (245-000)
- School District Facilities Fund - \$9,670
- School Modernization Facilities Fund - \$1,100,000