

TWIN FALLS SCHOOL DISTRICT #411

FISCAL YEAR 2019

Total Budget All Funds \$87,569,512

BUDGET PREVIEW



| CARRY FORWARD | TAXES | LOCAL | STATE | FEDERAL | TOTAL RESOURCES |
|---------------|---------------------------------|--------------------------------|-------------------------------------|-----------------------------|-----------------|
| \$9,306,541 | Property Levies \$19,867,287 | Interest & Fees \$2,335,313 | State Support & Aid \$55,086,676 | IDEA & Title \$8,193,351 | \$94,789,168 |



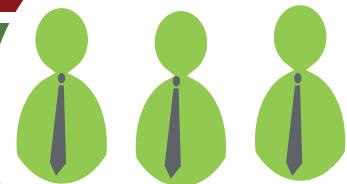
PROPERTY TAX CALCULATION



| FY 2017-18 | FY 2018-19 |
|-------------------------------|-------------|
| Taxable Value \$100,000 | \$100,000 |
| Levy Rate 0.004618324 | 0.004520542 |
| Tax per \$100,000 \$461.83 | \$452.05 |

TFSD STAFFING

574 Certified (Including Administrators)



556 Classified

335 Temporary

1,465 Total Staff

Completed construction projects totaling \$73.8 million from the 2014 bond levy.

TFSD passed a \$4.75 million per year ten-year plant facilities levy.

The supplemental levy will be up for renewal in 2019.

TFSD has an A1 bond rating from Moody's.

SUMMARY STATEMENT 2018 - 2019 SCHOOL BUDGET AND 2017 - 2018 AMENDED SCHOOL BUDGET

ALL FUNDS

School District Twin Falls School District 411

| REVENUES | GENERAL M & O FUND | | | | | ALL OTHER FUNDS | | | | |
|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|---------------------------------|
| | Prior Year Actual 2014-2015 | Prior Year Actual 2015-2016 | Prior Year Actual 2016-2017 | Proposed Amended 2017-2018 | Proposed Budget 2018-2019 | Prior Year Actual 2014-2015 | Prior Year Actual 2015-2016 | Prior Year Actual 2016-2017 | Proposed Amended 2017-2018 | Proposed Budget 2018-2019 |
| Beginning Balances | \$2,394,559 | \$2,337,273 | \$3,784,996 | \$2,652,771 | \$1,750,000 | \$79,640,832 | \$77,501,758 | \$36,009,036 | \$18,232,664 | \$7,556,541 |
| Local Tax Revenue | \$5,644,795 | \$5,801,032 | \$6,386,006 | \$6,572,441 | \$7,124,000 | \$9,990,335 | \$10,334,538 | \$10,718,881 | \$12,100,000 | \$12,743,287 |
| Other Local | \$842,545 | \$858,784 | \$1,081,003 | \$929,731 | \$979,000 | \$2,950,553 | \$3,042,451 | \$3,087,218 | \$2,600,438 | \$1,356,313 |
| County Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenue | \$40,235,378 | \$42,520,828 | \$45,705,433 | \$49,595,438 | \$51,984,217 | \$2,804,634 | \$4,096,536 | \$3,041,138 | \$3,462,951 | \$3,102,459 |
| Federal Revenue | \$47,372 | \$88,386 | \$78,750 | \$92,011 | \$0 | \$7,834,607 | \$8,750,919 | \$8,183,664 | \$8,780,740 | \$8,193,351 |
| Other Sources | \$1,740 | \$0 | \$1,128,772 | \$0 | \$0 | \$4,646,785 | \$131,681 | \$383,399 | \$1,158 | \$0 |
| Totals | \$49,166,389 | \$51,606,303 | \$58,164,960 | \$59,842,392 | \$61,837,217 | \$107,867,746 | \$103,857,883 | \$61,423,336 | \$45,177,951 | \$32,951,951 |
| EXPENDITURES | Prior Year Actual 2014-2015 | Prior Year Actual 2015-2016 | Prior Year Actual 2016-2017 | Proposed Amended 2017-2018 | Proposed Budget 2018-2019 | Prior Year Actual 2014-2015 | Prior Year Actual 2015-2016 | Prior Year Actual 2016-2017 | Proposed Amended 2017-2018 | Proposed Budget 2018-2019 |
| | Salaries | \$28,094,094 | \$29,708,529 | \$32,905,125 | \$35,828,157 | \$37,856,100 | \$3,856,598 | \$4,196,541 | \$4,188,080 | \$4,595,718 |
| Benefits | \$10,567,093 | \$11,063,059 | \$12,365,881 | \$13,581,418 | \$14,443,397 | \$1,374,608 | \$1,464,876 | \$1,504,168 | \$1,734,074 | \$2,007,481 |
| Purchased Services | \$5,005,711 | \$4,947,168 | \$5,167,999 | \$5,983,759 | \$6,000,570 | \$8,912,007 | \$5,885,298 | \$4,383,867 | \$3,708,684 | \$2,798,619 |
| Supplies & Materials | \$2,760,506 | \$1,778,627 | \$2,941,550 | \$2,978,614 | \$2,728,173 | \$4,739,959 | \$6,388,584 | \$6,787,069 | \$7,394,954 | \$4,148,579 |
| Capital Outlay | \$20,932 | \$139,361 | \$1,109,298 | \$49,457 | \$0 | \$4,673,031 | \$42,511,143 | \$19,653,034 | \$5,481,693 | \$4,287,900 |
| Debt Retirement | \$0 | \$0 | \$98,871 | \$107,859 | \$110,000 | \$6,948,367 | \$7,329,077 | \$7,315,790 | \$14,824,699 | \$7,330,903 |
| Insurance & Judgments | \$239,438 | \$255,035 | \$280,282 | \$300,000 | \$300,000 | \$2,760 | \$2,856 | \$1,845 | \$2,500 | \$2,500 |
| Transfers (net) | \$141,342 | -\$70,472 | \$643,181 | \$120,912 | \$0 | -\$141,342 | \$70,472 | -\$643,181 | -\$120,912 | \$0 |
| Contingency Reserve | \$0 | \$0 | \$0 | \$19,871 | \$398,977 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unappropriated Balances | \$2,337,273 | \$3,784,996 | \$2,652,773 | \$872,345 | \$0 | \$77,501,758 | \$36,009,036 | \$18,232,664 | \$7,556,541 | \$6,820,679 |
| Totals | \$49,166,389 | \$51,606,303 | \$58,164,960 | \$59,842,392 | \$61,837,217 | \$107,867,746 | \$103,857,883 | \$61,423,336 | \$45,177,951 | \$32,951,951 |

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

(This form may be used to meet the requirements of 33-801 - Effective July 1, 1997)

**GENERAL FUNDS
ALL 100 FUNDS
AMENDED BUDGET
REVENUES**

July 1, 2017 - June 30, 2018

NOTE: Round each entry to the nearest dollar amount.

| Line | Code | REVENUES Item | 2016 - 2017 Amend Budget | Proposed Amended Budget | | Line | Code | REVENUES Item | 2016 - 2017 Amend Budget | Proposed Amended Budget | |
|------|--------|-------------------------------------|-----------------------------|-------------------------|-------------|------|--------|------------------|---|-------------------------|--------------|
| | | | | Line Amounts | Totals | | | | | Line Amounts | Totals |
| 1 | 320000 | Estimated Fund Balance, July 1 | \$3,784,996 | ***** | \$2,652,771 | 40 | 429000 | Other County | \$0 | \$0 | |
| 2 | | | | | | | 420000 | TOTAL COUNTY | \$0 | ***** | \$0 |
| 3 | 411100 | Taxes - General M & O | \$0 | \$0 | | | 43 | 431100 | Base Support Program | \$36,600,182 | \$39,610,484 |
| 4 | 411200 | Taxes - Supplemental | \$4,500,000 | \$4,250,000 | | | 44 | 431200 | Transportation Support | 1,221,650 | 1,287,521 |
| 5 | 411300 | Taxes - Emergency | \$3,185,230 | \$2,264,020 | | | 45 | 431400 | Exceptional Child/SED Support | 0 | 0 |
| 6 | 411400 | Taxes - Tort | \$40,050 | \$58,421 | | | 46 | 431500 | Border Tuition Support | 0 | 0 |
| 7 | 411500 | Taxes - Cooperative | \$0 | \$0 | | | 47 | 431600 | Tuition Equivalency | 378,850 | 365,500 |
| 8 | 411600 | Taxes - Tuition | \$0 | \$0 | | | 48 | 431800 | Benefit Apportionment | 4,791,370 | 5,201,377 |
| 9 | 411700 | Taxes - Migrant | \$0 | \$0 | | | 49 | 431900 | Other State Support | 1,960,628 | 2,286,496 |
| 10 | 411900 | Taxes - Other | \$30,000 | \$0 | | | 50 | 432100 | Driver Education Program | 0 | 0 |
| 11 | 412100 | Taxes - Plant Facility | \$0 | \$0 | | | 51 | 432400 | Professional Technical Program | 17,794 | 35,292 |
| 12 | 412500 | Taxes - Bond & Interest | \$0 | \$0 | | | 52 | 437000 | Lottery/Additional State Maintenance | 554,597 | 616,646 |
| 13 | | TOTAL TAXES | \$7,755,280 | ***** | \$6,572,441 | | 53 | 438000 | Revenue in Lieu of/Tax Replacement | 190,788 | 190,788 |
| 14 | 413000 | Penalty: Delinquent Taxes | \$31,500 | \$36,000 | | | 54 | 439000 | Other State Revenue | 0 | 1,334 |
| 15 | | | | | | | 55 | 430000 | TOTAL STATE | \$45,715,859 | ***** |
| 16 | 414100 | Tuition From Individuals | \$10,000 | \$16,000 | | | 56 | | | | |
| 17 | 414200 | Tuition From Districts in Idaho | \$0 | \$0 | | | 57 | 442000 | Indirect Unrestricted Federal | \$0 | \$0 |
| 18 | 414300 | Tuition From Out of State Districts | \$0 | \$0 | | | 58 | 443000 | Direct Restricted Federal | 0 | 0 |
| 19 | | | | | | | 59 | 445100 | Title I - ESEA | 0 | 0 |
| 20 | 415000 | Earnings on Investments | \$4,850 | \$6,001 | | | 60 | 445200 | Title VI, ESEA - Innovative Practices Program | 0 | 0 |
| 21 | | | | | | | 61 | 445300 | Perkins III - Vocational Technical Act | 0 | 0 |
| 22 | 416100 | School Food Service | \$0 | \$0 | | | 62 | 445400 | Adult Education | 0 | 0 |
| 23 | 416200 | Meal Sales: Non-reimbur. | \$0 | \$0 | | | 63 | 445500 | Child Nutrition Reimbursement | 0 | 0 |
| 24 | 416900 | Other Food Sales | \$0 | \$0 | | | 64 | 445600 | IDEA Part B (School Age & Preschool) | 0 | 0 |
| 25 | | | | | | | 65 | 445900 | Other Indirect Federal Programs | 111,088 | 92,011 |
| 26 | 417100 | Admissions/Activities | \$0 | \$0 | | | 66 | 448200 | Impact Aid - P.L. 874 | 0 | 0 |
| 27 | 417200 | Bookstore Sales | \$0 | \$0 | | | 67 | 440000 | TOTAL FEDERAL | \$111,088 | ***** |
| 28 | 417300 | Clubs, Org. Dues, Etc. | \$0 | \$0 | | | 68 | | | | |
| 29 | 417400 | School Fees & Charges | \$2,000 | \$1,000 | | | 69 | 451000 | Proceeds: Bonds, Capital Leases, et. al. | \$128,751 | \$0 |
| 30 | 417900 | Other Student Revenues | \$0 | \$0 | | | 70 | 453000 | Sale of Fixed Assets | \$0 | \$0 |
| 31 | | | | | | | 71 | 450000 | TOTAL OTHER | \$128,751 | ***** |
| 32 | 418100 | Community Service | \$0 | \$0 | | | 72 | | | | |
| 33 | | | | | | | 73 | | TOTAL REVENUES | \$54,788,245 | ***** |
| 34 | 419100 | Rentals | \$50,000 | \$75,000 | | | 74 | | | | |
| 35 | 419200 | Contributions/Donations | \$206,203 | \$226,928 | | | 75 | 460000 | Transfers In | \$142,093 | \$11,197 |
| 36 | 419300 | Transportation Fees | \$0 | \$0 | | | 76 | 460000 | TRANSFERS IN | \$142,093 | ***** |
| 37 | 419900 | Other Local | \$772,714 | \$568,802 | | | 77 | | | | |
| 38 | | TOTAL OTHER LOCAL | \$1,077,267 | ***** | \$929,731 | | 78 | 400000 | TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76) | \$58,715,334 | ***** |
| 39 | 410000 | TOTAL LOCAL (Line 13 + 38) | \$8,832,547 | ***** | \$7,502,172 | | | | | | \$59,853,589 |