

Kimberly School District  
 FY22  
 February Revised Budget Notes

General Fund

1. Salary Based Apportionment is calculated at 98.8 Enrollment units (Beg budget - 97 ADA units), totaling \$6,821,431.38. Discretionary funds are also being calculated at 98.8 Enrollment units - totaling \$2,918,749.60. \*.
2. Benefit Apportionment totals \$1,336,318.41. Transportation revenue per the State Department is \$358,811. Special distributions were calculated using an instructional & pupil FTE of 115.70 or a mid-term support unit of 98.8 or 1942.41 ADA.
3. All accounts have been updated with the audited beginning balances.
4. The following budget line items have been updated with exact numbers from the state:  
 Bi-Lingual: \$11,199  
 Literacy: \$186,275  
 English Language: \$20,315  
 Lottery: \$143,315  
 Governor's Substitute & Staff Recruitment & Retention: \$64,104  
 Governor's Learning Loss Funds: \$119,199  
 AWARE Grant: \$89,571
5. Salaries have been updated with all new hires.
6. Substitute budgets are staying at the original beginning budget amounts. We did raise substitute rates but will be using ESSER II Funds to pay for substitute costs above the budgeted rates. We can use ESSER II Funds because the lack of substitutes is an effect of the pandemic.

	<u>Beg FY22</u>	<u>Feb FY22</u>
Unbudgeted Amount:	\$(287,815)	\$ (32,900)
Working Budget:	\$(136,016)	\$ (25,079)

\*NOTE: It is unknown at this time if the discretionary amount per unit (\$29,542) will remain this same. There is a possibility that this amount will be cut because of the freezing of Public Education Stabilization Fund by the Idaho legislature.

## Pandemic Funds

ESSER I - CARES (Coronavirus Aid, Relief, and Economic Security) Act: Balance \$0

ESSER II - CRRSA (Coronavirus Response and Relief Supplemental Appropriations) Act: Balance \$284,377.05

ESSER III - ARP (American Rescue Plan) Act: Balance \$124,784.67 in Learning Loss funds; \$1,046,703.00 in Discretionary.

## All Other Funds

1. We have budgeted the transfers into Special Services at \$445,623. The cost of paraeducators is paid from this transfer.
2. We have budgeted the CTE accounts at \$67,603 as per the State CTE department.
3. Technology: ARTEC is now dissolved. We have removed all ARTEC revenue and expenses. The ARTEC teacher salary and benefits were moved to the General Fund. We have budgeted the transfer into Technology at \$253,243. Both Classroom Technology and IT Staffing funding has been reduced by the State.
4. All Federal Programs were budgeted using the most recent budget allocations from the State Dept of Ed.
5. The IDEA School Age Account includes \$37,193.66 Innovation Grant.
6. We have added a new fund:259: ARPA (American Rescue Plan Act) IDEA Part B School Age and Preschool Funds.  
School Age Funds available: \$81,958 and Preschool Funds available: \$7,235.
7. Perkins funds were budgeted at \$18,009.
8. Plant Facilities account has a beginning balance of \$209,611 and with transfers totals \$519,511.  
The expense accounts have been updated. The Plant Facilities Contingency Reserve is still at \$100,000 (FY16 Board transfer).