

Kimberly School District
FY22
Beginning Budget Notes

General Fund

1. Salary Based Apportionment is calculated at 97 units, totaling \$6,709,329.91. Discretionary funds are also being calculated at 97 units - totaling \$2,865,574.00. Benefit Apportionment totals \$1,314,370.00. Transportation revenue is estimated at \$340,000.
2. Special distributions were calculated using an instructional & pupil FTE of 113.96 or a mid-term support unit of 97 or 1800 ADA.
3. Supplemental Levy of \$800,000 and Plant Facility Levy of \$300,000.
4. The budget includes the following changes:
 - Moving the KES music teacher to .7 FTE (up from .5 FTE)
 - Removing 1 FTE teacher from Stricker Elementary
 - Moving a .5 special education teacher to full time
 - Moving a .5 Middle School specials teacher to full time.
 - Moving a high school teacher to $\frac{1}{2}$ teacher and $\frac{1}{2}$ media specialist.
 - Adding a 1 FTE ELA/Speech position to the High School.
 - Adding a .5 FTE SPED/Curriculum/Human Resource Secretary
 - Adding a 1 FTE Occupational Therapist
5. Leadership stipends have been restored
6. Credit reimbursements have been restored to \$200/employee.
7. Gifted and Talented and Content and Curriculum funding has been cut as per State Funding.
8. Governor's Learning Loss Funds of \$98,044 has been included.
9. Revenue of \$162,971 from RISE Charter School has been added as per the MOU between KSD and RISE.
10. Salaries were calculated using the Ratified Certified, Classified, and Stipend salary schedules. Benefit amounts were budgeted with an increase in employer contribution of \$552.62/month/full time if employee is up to date on their health care screening, otherwise \$482.48/month/full time.
11. An Insurance Reserve account was added in the amount of \$15,000.

	<u>Beg FY22</u>	<u>Beg FY21</u>
Unbudgeted Amount:	\$(287,815)	\$ (79,077)
Working Budget:	\$(136,016)	\$ (1,908)

All Other Funds

1. ESSER II Fund has a beginning balance of \$328,366. This amount will be used to make up the deficit of \$287,815 in the General Fund.
2. ESSER III - American Rescue Plan Fund has been added with revenue of \$1,303,244. We have budgeted \$260,649 for Learning Loss as per law. \$1,042,595 is being held in the Contingency Reserve.
3. We have budgeted the transfers into Special Services at \$449,338. The cost of paraeducators are paid from this transfer.
4. We have budgeted the CTE accounts at \$62,393 as per the State CTE department.
5. Technology: We have budgeted for 1 FTE ARTEC teacher. We have budgeted the transfer into Technology at \$315,407. Both Classroom Technology and IT Staffing funding has been reduced by the State.
6. All Federal Programs were budgeted using the preliminary budget allocations from the State Dept of Ed.
7. Perkins funds were budgeted using last year's amount- the actual allocation amount for FY22 is not available yet.
8. Child Nutrition Account: all students will be able to eat at no cost for FY22.
9. Eric Heringer from Piper Jaffrey provided the updated Bond figures.
10. The Plant Facilities budget for FY21 includes \$97,000 for building improvements, \$40,000 for Site improvements, \$45,000 for School Bus purchases, \$100,000 for Real Estate Purchases, and \$2900 for equipment. We also have \$100,000 in contingency reserve for the FY16 transfer from general funds.
11. The funds received for Bus Depreciation, along with the Plant Facility School bus purchase account will cover the bus lease payments.