



Dollars and Sense

Your Guide to the Blaine County School District Budget



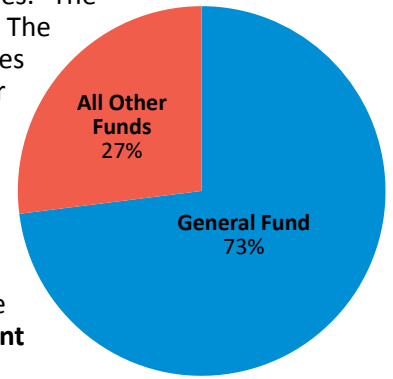
Budget Basics

Each year the BCSD School Board adopts a financial plan (budget) for the upcoming school year. This plan guides our staff in how funds are spent toward instructional programs for students. The budget is initially put together by the Business Manager, the Superintendent and district staff based on the current needs of the district and the BCSD Strategic Plan. The School Board then holds a budget workshop in public and takes input from the community. Afterwards, the School Board approves the financial plan as the adopted budget for the coming school year.

Overview – How is the budget organized?

According to Idaho code, school district budgets are organized in various fund categories. The General Fund accounts for 73% percent of the operating budget for the school district. The General Fund is responsible for the basic education of students, including teacher salaries and benefits, purchased services, supplies and materials, capital objects and insurance for the maintenance and operations of the school district.

This budget guide focuses primarily on the **General Fund** so that patrons have an opportunity to understand *the fund that represents the cost of educating our students*. There are a wide variety of funds that make up the remaining 27% of the budget, including, the Community Campus Fund, the Title I Fund, the Food Services Fund, and the School Plant Facility Fund. For more information on these funds please see our complete budget document, available online or at the District Office. **A project update on the Plant Facility Levy Fund will be provided within the next few months.**



What's Ahead - Increased Programs Impacting Student Achievement

The School Board approved the following programs that require professional development and materials:

- New Math Curriculum
- International Baccaulareaute training
- New Science Curriculum investigation
- The Leader in Me training at three elementary schools
- Bullying prevention training
- Project Based Learning inservice and training
- New Teacher Mentoring program
- Ongoing professional development for certified and non-certified staff

Reallocating resources without increasing the budget

The district has undergone a thorough internal audit of programs and services, eliminating redundant or outdated programs. Despite increased enrollment and an increase in programs in the past few years, the district will maintain current staff levels for the first time in many years. The following is a list of staff changes we have incorporated into the budget:

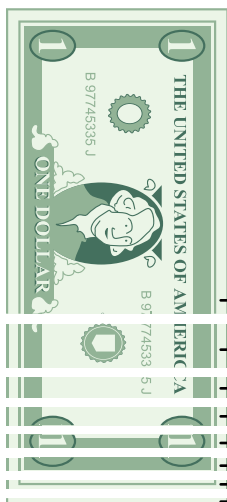
Additions:

1. 2 FTE* Dual Immersion Teachers at Bellevue
2. 1 FTE Dual Immersion Teacher at Wood River High School
3. 1 FTE Regular Classroom Teacher at Hemingway
4. 1 FTE Kindergarten Teacher at Hailey
5. .5 FTE Dual Immersion Coordinator (Position is changing from .5 FTE to 1 FTE)

* FTE - Full Time Employee

Deletions:

1. 2 FTE Cognitive Coaches split between four schools
2. 1 FTE Elementary Guest Teacher
3. 1 FTE Secondary Guest Teacher
4. 1 FTE Special Education Paraprofessional
5. 1 FTE Regular Classroom Teacher at Woodside
6. 2 FTE Software Writers



How a Dollar is Spent FY 2011-2012

Here is a breakout showing how one dollar is used for district expenses throughout the year.

- 71¢ Direct Instruction and Pupil Support
- 10¢ Operations and Maintenance
- 5¢ School Administration Program
- 4¢ Transportation
- 3¢ Technology Services Program
- 3¢ Other
- 2¢ District Administration/Board
- 2¢ Business Operations Program

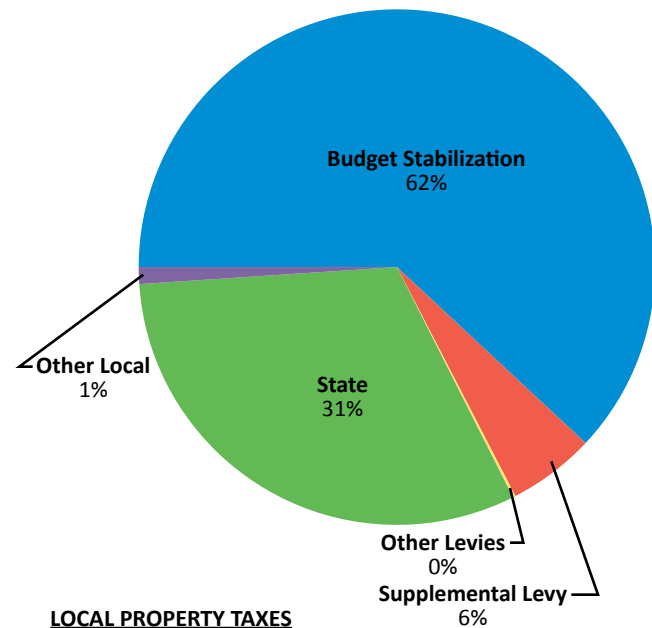
Revenue – Where does the money come from?

The Blaine County School District receives the majority of operating funds from two sources; state and local taxes. In 2006, the Idaho State Legislature called a special legislative session to eliminate local property tax from school funding, and replace it with state income and sales tax. Local property tax had always successfully funded education in Idaho. This would have dramatically affected the Blaine County School District and three other districts’ operating budgets, therefore the special legislative session created a Budget Stabilization Levy that is unique to these four districts. The Budget Stabilization Levy is a set dollar amount that is capped and cannot be increased over the years. While this provides stability, it also freezes the district’s revenue sources. Because of this, the district created a reserve fund that has provided stability despite increased enrollment and operating costs. **This has allowed the district to continue to provide the levels of service and programs that our community expects.** The district also receives money from the state based on Average Daily Attendance (ADA) of our students. For further explanation see “Per Child Expenditure History” on page 7.

Expenditures – Where does the money go?

School districts are “people-driven” organizations. 84 cents of every dollar of the district’s revenue is spent on employee salaries and benefits.

Revenues General Fund



LOCAL PROPERTY TAXES

Budget Stabilization*	\$29,521,352
Supplemental Levy*	\$2,600,000
Other Levies*	\$79,599

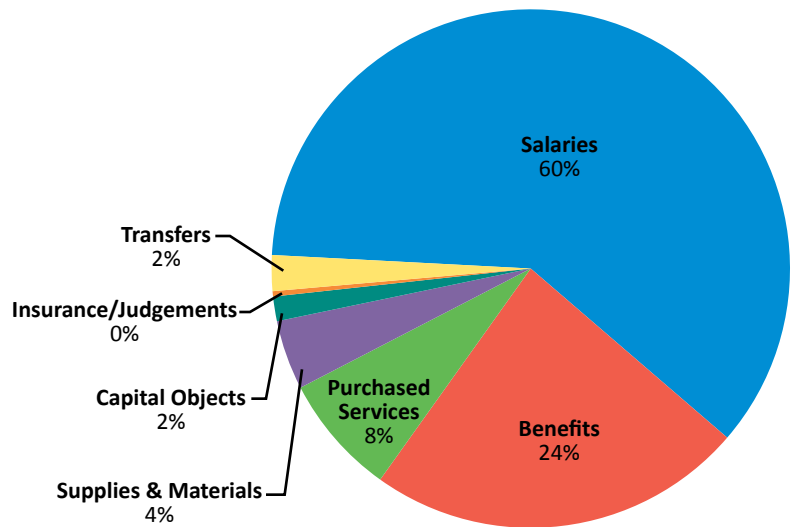
STATE

State Sources (ADA)	\$14,956,925
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OTHER LOCAL

Other Local	\$500,000
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Expenditures General Fund



Salaries	\$30,539,058
Benefits	\$11,895,143
Purchased Services ¹	\$3,804,650
Supplies & Materials ²	\$2,191,796
Capital Objects ³	\$773,670
Insurance/Judgements ⁴	\$169,200
Transfers ⁵	\$1,124,112

* See next page for further detail on property taxes

1 Purchased Services include: utilities (gas, power, water/seer, trash), professional development, travel expenses, legal fees, audit fees, contracted services (copier maintenance agreements, software license agreements, etc.), consultant fees, (medicaid, special education consultants), network wiring, leased fiber lines)

2 Supplies & Materials include: gasoline, oil, bus parts, maintenance supplies, custodial supplies, general office supplies, classroom supplies, textbooks, library materials

3 Capital Objects include: copiers, busses, maintenance vehicles, software, desks/chairs, computers, lawn mowers, snow blowers, new roofs, sidewalks, asphalt, vacuums, floor scrubbers, security cameras, building additions, site improvements

4 Insurance/Judgements include: property insurance, liability insurance, auto insurance

5 Transfers include: transfers from General Fund to other funds that are not self supporting


Budget remains the same while enrollment and programs increase

Property Tax History		Actual Fiscal Year 2006-2007	Actual Fiscal Year 2007-2008	Actual Fiscal Year 2008-2009	Actual Fiscal Year 2009-2010	Budgeted Fiscal Year 2010-2011	Budgeted Fiscal Year 2011-2012
General Fund Revenues	Budget Stabilization Levy ¹	\$29,521,352	\$29,521,352	\$29,521,352	\$29,521,352	\$29,521,352	\$29,521,352
	Supplemental Override Levy ²	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000
	Tort Levy ³	\$48,267	\$49,715	\$51,206	\$52,742	\$54,324	\$55,954
	Tuition Levy ⁴	\$20,396	\$21,008	\$21,638	\$22,287	\$22,956	\$23,645

- 1 The **Budget Stabilization Levy** was created with the passage of House Bill 1 (HB1) during the special Legislative session of 2006. This levy cannot increase. This levy supports the general fund and goes directly to the education of our students. **(Line C on Property Tax Bill)**
- 2 The **Supplemental Override Levy** was passed in 1995 and has held constant ever since. **(Line B on Property Tax Bill)**
- 3 The **Tort Levy** collects revenues to offset the cost of Liability Insurance. This levy may increase up to 3% each year. **(Line A on Property Tax Bill)**
- 4 The **Tuition Levy** is the amount we pay to the Minidoka and Challis School Districts to educate our students in the far reaching areas of Blaine County. It is more cost effective to pay tuition than to transport them to our district. This levy may increase up to 3% each year. **(Line A on Property Tax Bill)**

* This budget guide focuses on the General Fund because that is the fund that provides for the direct education of our students. A Plant Facility Levy Guide **(Line G on Property Tax Bill)** will be available soon.

BLAINE COUNTY PROPERTY TAX BILL



Make Check Payable to:
Vicki L Dick, Tax Collector
 Blaine County Treasurer
 219 1st Ave South Suite 102
 Hailey, ID 83333
 (208) 788-5530


Parcel Number
RPH0000049013A

Bill Number: 98210
 Code Area: 001000
 Bank Code: LCEH

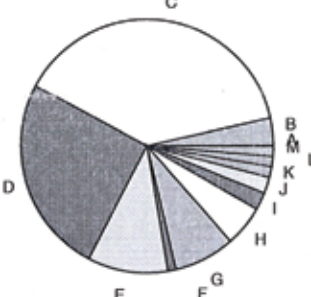
Property Address: [REDACTED]

[REDACTED]

13731 2
1/1



Legal Description: [REDACTED]



EVERHOMES MORTGAGE COMPANY

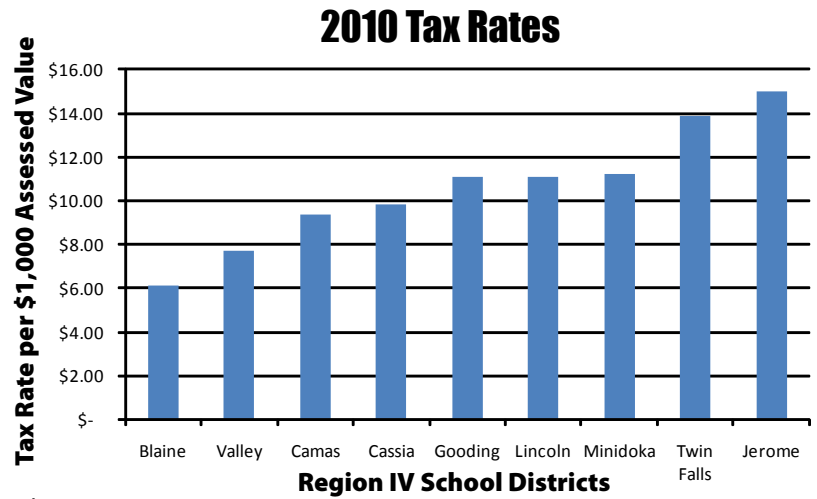
Taxing Districts/Certs	Rate	Tax Amount
A SCHOOL DISTRICT 61	.000007248	2.14
B SCHOOL OVERRIDE LEVY	.000245691	72.41
C SCHOOL BUDGET STABILIZATION	.002789136	821.98
D HAILEY CITY	.001810794	533.68
E BLAINE COUNTY	.000742359	218.79
F PSF-JAIL BOND	.000074102	21.84
G SCHOOL PLANT FACILITIES	.000560126	165.08
H HAILEY BOND	.000375300	110.61
I LAND, WATER & WILDLIFE	.000159233	46.93
J AMBULANCE	.000150916	44.48
K RECREATION	.000100126	29.51
L BLAINE MANOR LEVY	.000093198	27.47
M HAILEY CEM	.000092832	27.36
Total Tax/Certifications	.007201061	2122.28

This Bill was sent to a mortgage company at their request.

How does our tax rate compare to other counties?

Average Tax Rate Per \$1,000 of Assessed (Taxable) Value

County	2008	2009	2010
Blaine	\$4.85	\$5.27	\$6.10
Valley	\$4.14	\$5.15	\$7.72
Camas	\$9.26	\$9.28	\$9.38
Cassia	\$10.58	\$10.18	\$9.82
Gooding	\$10.64	\$10.82	\$11.10
Lincoln	\$10.84	\$9.50	\$11.10
Minidoka	\$10.09	\$10.81	\$11.19
Twin Falls	\$13.15	\$13.35	\$13.90
Jerome	\$13.45	\$14.46	\$14.99



These are some of the school districts in Region IV used as comparison.



General Fund History

Revenues	Budgeted FY 2011-2012	Budgeted FY 2010-2011	Budgeted FY 2009-2010	Budgeted FY 2008-2009	Budgeted FY 2007-2008
Beginning Balances	\$8,000,000	\$8,000,000	\$9,500,000	\$8,500,000	\$2,600,000
Local Property Taxes	\$32,200,951	\$32,198,632	\$32,196,381	\$32,194,196	\$32,546,544
Other Local Sources	\$500,000	\$440,000	\$440,000	\$460,000	\$438,000
State Revenue	\$14,956,925	\$15,085,426	\$15,459,430	\$16,552,296	\$15,701,971
Totals	\$55,657,876	\$55,724,058	\$57,595,811	\$57,706,492	\$51,286,515

Expenditures	Budgeted FY 2011-2012	Budgeted FY 2010-2011	Budgeted FY 2009-2010	Budgeted FY 2008-2009	Budgeted FY 2007-2008
Elementary Program	\$14,474,537	\$13,648,520	\$12,898,433	\$12,459,531	\$12,175,106
Secondary Program	\$11,770,242	\$11,975,082	\$11,426,954	\$11,241,844	\$10,679,303
Alternative School Program	\$262,272	\$246,405	\$315,038	\$335,250	\$385,928
Exceptional Child Program	\$3,569,608	\$3,429,686	\$3,789,783	\$3,502,472	\$3,510,895
Exceptional Child Preschool Program	\$197,184	\$153,720	\$147,500	\$148,295	\$141,435
Gifted and Talented Program	\$412,526	\$354,038	\$357,881	\$354,246	\$372,511
Interscholastic Program	\$828,415	\$790,245	\$801,339	\$900,477	\$749,684
Summer School Program	\$190,313	\$186,183	\$180,914	\$175,740	\$167,864
Attendance, Guidance, & Health Program	\$906,103	\$883,374	\$835,525	\$720,871	\$678,213
Ancillary Services Program	\$1,493,670	\$1,815,127	\$1,897,764	\$1,604,624	\$1,213,972
Instructional Improvement Program	\$1,206,913	\$858,296	\$787,217	\$798,453	\$457,790
Educational Media Program	\$577,945	\$512,323	\$560,740	\$558,156	\$527,028
Board of Education Program	\$68,000	\$60,000	\$60,000	\$63,000	\$56,000
District Administration Program	\$999,117	\$757,936	\$804,199	\$1,008,647	\$878,825
School Administration Program	\$2,531,032	\$2,390,425	\$2,324,805	\$2,180,813	\$2,034,352
Business Operations Program	\$845,877	\$1,021,531	\$949,315	\$963,537	\$932,523
Central Services Program	\$1,682,044	\$1,650,371	\$1,639,372	\$1,472,137	\$1,449,676
Buildings-Care and Upkeep Program	\$3,159,377	\$3,183,382	\$3,165,728	\$3,301,060	\$3,195,263
General M&O - Non-Student Occupied Buildings	\$66,750	\$66,750	\$66,750	\$66,750	\$ -
General M&O - Student Occupied Buildings	\$1,298,198	\$1,258,916	\$1,168,710	\$1,137,795	\$1,000,141
Maintenance - Grounds Program	\$439,200	\$388,700	\$388,700	\$386,200	\$361,200
Security Program	\$192,007	\$160,734	\$70,711	\$76,711	\$74,520
Transportation - Pupil to School Program	\$1,736,033	\$1,700,959	\$1,629,865	\$1,557,113	\$1,370,674
Transportation - General Program	\$295,079	\$245,546	\$245,546	\$214,000	\$172,000
Community Services Program	\$100,500	\$117,375	\$129,875	\$120,000	\$120,000
Capital Assessts Program	\$100,575	\$51,000	\$60,000	\$60,000	\$40,000
Transfers	\$1,124,112	\$1,503,648	\$1,680,168	\$2,087,952	\$929,754
Contingency	\$2,522,376	\$2,786,203	\$2,879,791	\$2,885,325	\$2,421,284
Unappropriated Balances	\$2,607,871	\$3,527,583	\$6,333,188	\$7,325,493	\$5,190,574
Totals	\$55,657,876	\$55,724,058	\$57,595,811	\$57,706,492	\$51,286,515

Comparative budget numbers for the last five years

Per Child Expenditure History

Fiscal Year	General Fund Expenditures	Enrollment	Average Daily Attendance*	Expenditures/Child based on Enrollment	Expenditures/Child based on Average Daily Attendance*	State Average Expenditures/Child based on Average Daily Attendance*
2010-2011 Actual	\$47,716,074 ¹	3,399 ²	3,063.00 ³	\$14,537	N/A	N/A
2009-2010 Actual	\$48,009,674 ¹	3,331 ²	3,037.98 ³	\$14,413	\$15,803	N/A
2008-2009 Actual	\$46,361,303 ¹	3,395 ²	3,036.67 ³	\$13,656	\$15,267	\$6,510
2007-2008 Actual	\$44,659,627 ¹	3,311 ²	2,997.90 ³	\$13,488	\$14,897	\$6,393

- 1 Actual General Fund Expenditures with transfers
- 2 End of the year enrollment count, including preschool
- 3 Does not include preschool enrollment

Enrollment & Attendance – How does the number of students affect the budget?

The district receives approximately \$4,277 per student from the State of Idaho. When a district’s student enrollment declines, the amount of revenue also declines because there are fewer students. The Idaho State Department of Education mandates how and when enrollment is taken.

The funding that comes to the Blaine County School District from the State of Idaho is based on ADA. ADA stands for average daily attendance and is calculated based on all of our students’ average number of days present at school. In the 2010-11 school year Blaine County School District’s average daily attendance was 94%. This means that for every 100 days in school our students miss an average of 6 days.

The State of Idaho calculates the ADA based on two factors. 80% of the yearly funding is based on the ADA for the first 11 weeks of school. The remaining 20% of the state funding comes to the district later in the year and is based on the ADA for the best 28 weeks. This means that the 28 weeks of the year that reflect the highest levels of attendance are used in this calculation. This second payment allows the State Department of Education to adjust for any changes in attendance or enrollment that may occur after the initial 11-week payment.

District enrollment and attendance is monitored by each individual school. In the first week of attendance each year, every school conducts a hard count. This is done by actually going into every classroom and counting the number of students present. This is done each day for the first four days of school, every year. This count allows the district a “first look” at the actual enrollment numbers. New for the 2011-12 school year is a state longitudinal data collection system that allows the state department of education to actually monitor each students enrollment and attendance.



BCSD Strategic Plan Goals

1. Each student demonstrates **BCSD 21st Century Student Performance Indicators** to ensure preparedness for college, career, and citizenship.
2. Every student receives a **rigorous curriculum** that prepares them for college and is supported by challenging, inspiring, and relevant instruction.
3. Our students are prepared for a **multicultural and multilingual world**.
4. We work as a community to develop and support the **whole child**.
5. Our students demonstrate **healthy social and emotional behaviors** with the support of parents and community.
6. We actively recruit, retain, and develop highly competent, caring, and **student-focused staff**.
7. We put into practice **state-of-the-art technology** that provides students and staff with full working and learning capability.
8. Our schools are **safe and secure environments** that adapt to an ever-changing world.
9. Our **facilities, grounds, and classrooms** promote sustainability and provide for optimal learning.
10. To enrich our children's educational experience we utilize the resources of **our community**.

Contact Information

Blaine County School District #61
118 W. Bullion St., Hailey, ID 83333
208-578-5000 Fax: 208-578-5110

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LBarber@blaineschools.org

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