District Budget Development Sequence
(Idaho State Funding Component)

<u>Purpose</u>:

The annual district budget development process begins in January. The first step is to view the Governor's State of the State Address. After this, the spreadsheets produced by the Idaho State Department of Education can be studied. From this document, a bird's eye view is developed and now the work begins with current documents found on the School Finance page of the State Department of Education and Idaho System of Educational Excellence website.

As the budget is developed, the following principles provide an overarching framework for success:

1. Calculating revenue is the starting point.

2. The final budget approved by the Board of Trustees must show expenditures equal to revenue.

3. Enough information is available the second week of January to begin planning.

4. The Beginning Balance equals the Fund Balance.

<u>Collect Documents</u>:

- Idaho State Department of Education
  - Salary Based Apportionment and Benefit Apportionment Computation
- Idaho State Board of Education
  - Current Year Support Unit Calculation

<u>Support Unit Calculation</u>:

- Use the Current Year Support Unit Calculation document to determine Support Units for the current school year.
- The number of total Support Units the state is funding for the upcoming year is the first calculation:

<u>Step 1</u>

Actual Support Units for the Current Year x 3% (0.03)= Reduction of Support Units for the Upcoming Year.

	x	=

Step 2

Actual Support Units for the Current Year minus Reduction of Support Units for the Upcoming Year = Upcoming Year Protected Support Units

[ ]	-	[ ]	=	[ ]

Convert Support Units to Staffing:

- Use the Salary Based Apportionment and Benefit Apportionment Computation documents to determine Support Units for the upcoming school year.

- The number of staff in each of the three categories of Administrative, Instructional, Pupil Services, and Non-certified the state is funding for the upcoming year is the second calculation:

Step 1

Calculate staffing based on the Staff Allowance Ratio

Administrative

Upcoming Year Protected Support Units x Staff Allowance Ratio = Administrative Staff

[ ]	x	[ ]	=	[ ]

Step 2

Instructional/Pupil Services

Step 2a

Add Instructional and Pupil Services Staff Allowance Ratios together to get a best estimate of Certified Staff.

Instructional Staff Allowance Ratio + Pupil Services Staff Allowance Ratio = Certified Staff

[ ]	+	[ ]	=	[ ]

Step 2b

Upcoming Year Protected Support Units x Staff Allowance Ratio = Certified Staff

[ ]	x	[ ]	=	[ ]

Step 3

Non-Certified

Upcoming Year Protected Support Units x Staff Allowance Ratio = Non-Certified Staff

[ ]	x	[ ]	=	[ ]

Notes:

- The result of this calculation is the total Protected Staff units in each category for the upcoming school year.

- The district may be no more than 9.5% below the Protected Staff calculation without changing the funding calculation provided by the state.

- When elementary grades are housed in an elementary school or secondary school attendance unit located ten (10) or more miles on an all-weather road from both the nearest school housing similar elementary grades and the district office where the superintendent's office is located will be funded as a separate attendance unit. (Idaho Code 33-1003 (2)(d))