

FY 2025

Kendrick Jt. School District No. 283

Executive Summary



Kendrick Jt. School District No. 283
2001 Highway 3
Kendrick, ID 83537
208-289-4211
sd283.org

Prepared By: Kendall McWilliams, Business Manager

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Kendrick Jt. School District No. 283
2001 Highway 3
Kendrick, ID 83537

Dear Kendrick Jt. School District No. 283 Board Members:

I am writing to provide you with the Fiscal Year 2025 School Operating Budget. This includes a General Fund Budget of \$4,566,765 with an overall District Budget of \$5,981,125.

This budget provides the necessary support needed for our School District; with more than half of our General Fund Budget allocated towards staff salaries and benefits.

After seeing a 10% increase in staff salaries last year, we are pleased to say that our salary schedule is comparable, if not better than, the area school districts around us.

After reading through this Executive Summary and our FY 2025 District Budget, we hope you feel as confident as we do in where we are choosing to budget our federal, state and local funds.

Kendall McWilliams

Business Manager, Kendrick Jt. School District No. 283

School Board



**Donald Parks, Chairman
Zone 5
Term Ends 2026**



**Chad Heimgartner, Vice-Chair
Zone 3
Term Ends 2026**



**Ron Ireland
Zone 1
Term Ends 2028**



**Debbie Marker
Zone 2
Term Ends 2026**



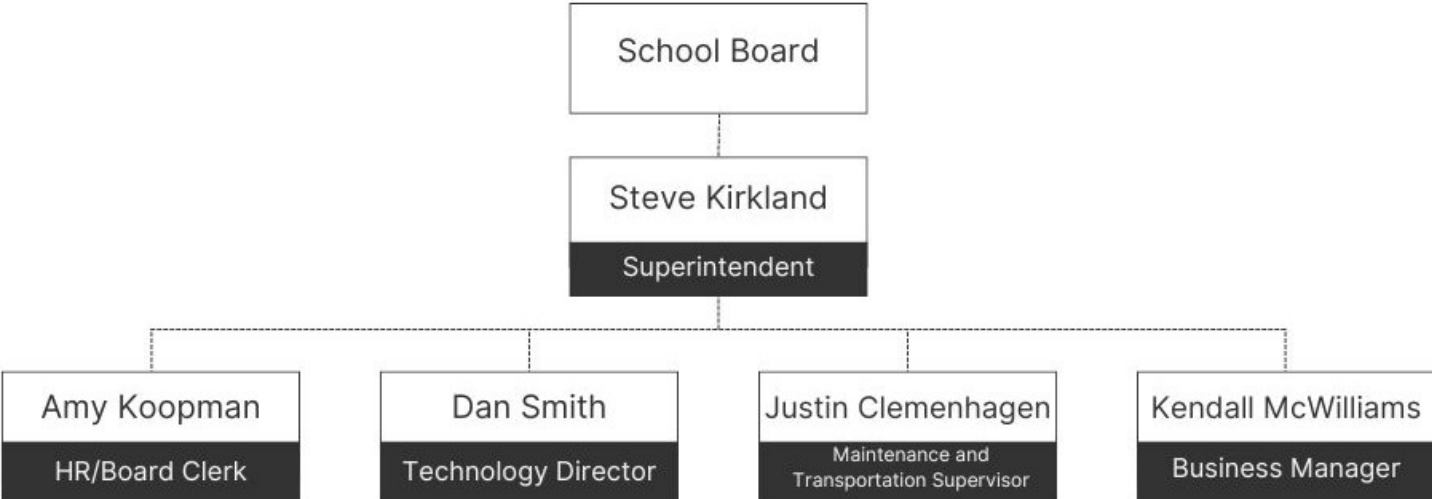
**Ryan Lawrence
Zone 4
Term Ends 2028**

District Organization

Kendrick Jt. School District is organized to focus on the needs of more than 260 students and 55 staff members. It is a rapidly growing, changing, well-managed and efficient organization.

Five elected School Board members govern KJSD. The members are elected to four-year terms, with each member representing a zone within our District. The School Board runs under Idaho law and the regulations of the Idaho State Department of Education to establish policies, guidelines, and rules that will ensure the proper administration of the district’s school programs.

The Superintendent works closely with other School District employees to oversee the day-to-day operations of the schools and support services. Building principals and other District staff report directly to the Superintendent.



Budget Calendar

2024 BUDGET CALENDAR IMPORTANT DATES

JANUARY

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MARCH

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL 17TH

REGULAR APRIL BOARD MEETING

APRIL 26TH

BUDGET HEARING NOTICE DUE TO COUNTY CLERKS

MAY 13TH

REGULAR MAY BOARD MEETING

JUNE 3RD

PUBLISH BUDGET HEARING NOTICE WITH 4-YEAR SUMMARY
MUST BE 10 DAYS PRIOR TO BUDGET HEARING

JUNE 17TH

BUDGET HEARING
NO LATER THAN 28 DAYS PRIOR TO JULY MEETING

JUNE 17TH

ADOPT BUDGET
NO LATER THAT 14 DAYS AFTER THE BUDGET HEARING

JUNE 17TH

REGULAR JUNE BOARD MEETING

JUNE 24TH

SUBMIT SIGNED COPY OF BUDGET TO SDE
21 DAYS OR LESS AFTER ADOPTED, NO LATER THAN JULY 1

JULY 15TH

REGULAR JULY BOARD MEETING

Kendrick Jt. School District

Board Mission Statement and Goals

“Preparing Today’s Students for the Challenges of Tomorrow”

Kendrick School District, in partnership with the parents, students and communities of Kendrick and Juliaetta, envisions every student will grow to be a healthy, well-educated, and productive member of society.



Overview of Five-Year Strategic Plan

Focus Area #1:
College and Career-Ready
Students

Focus Area #2:
School and Community
Communication

Focus Area #3:
Safety and Facilities

Focus Area #4:
Highly Qualified Staff and
Curriculum

Focus Area #5:
Financial Responsibility*

Focus Area #6:
Extra-Curricular Activities

*Please see in-depth focus on next page.

Focus Area #5 – Financial Responsibility

The Kendrick Joint School District will be responsible and accountable for district resources while providing transparency and community engagement to support the district's needs and strategic plan.

Strategies:

- Post budget online for transparency to stakeholders
- Develop and implement communication plan to share budget decisions and their alignment to district needs and strategic plan
- Investigate the option of expanding district lines including the legal requirements and positive and negative implications

Key Performance Indicators:

- Website
- Financial Audit Report
- Financial Reports Monthly

Four-Year Summary Statement

SUMMARY STATEMENT 2024 - 2025 SCHOOL BUDGET

ALL FUNDS

School District _____ Kendrick Jt. School District No. 283 _____

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Actual/Budget 2023-2024	Proposed Budget 2024-2025	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Actual/Budget 2023-2024	Proposed Budget 2024-2025
Beginning Balances	\$1,500,000.00	\$1,600,000.00	\$1,450,000.00	\$1,425,000.00	\$1,001,921.00	\$1,013,394.00	\$724,472.00	\$452,106.00
Local Tax Revenue	\$840,000	\$910,000	\$750,000	\$750,000	\$131,096.00	\$135,070.00	\$174,345.00	\$0.00
Other Local	\$18,150	\$20,000.00	\$8,000.00	\$56,700.00	\$16,166.00	\$18,102.00	\$0.00	\$93,250.00
County Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123,769.00	\$0.00
State Revenue	\$2,190,650.00	\$2,519,330.00	\$2,048,628.00	\$2,335,065.00	\$91,087.00	\$98,088.00	\$465,488.00	\$143,112.00
Federal Revenue	\$5,000.00	\$10,000	\$0.00	\$0.00	\$755,867.00	\$349,541.00	\$0.00	\$492,432.00
Other Sources	\$0.00	\$0	\$165,000	\$0.00	\$20,634.00	\$0.00	\$0.00	\$0.00
Totals	\$4,553,800.00	\$5,059,330.00	\$4,421,628.00	\$4,566,765.00	\$2,016,771.00	\$1,614,195.00	\$1,488,074.00	\$1,180,900.00
EXPENDITURES	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Actual/Budget 2023-2024	Proposed Budget 2024-2025	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Actual/Budget 2023-2024	Proposed Budget 2024-2025
Salaries	\$1,741,649.00	\$1,993,294.00	\$1,816,799.00	\$2,087,421.00	\$226,071.00	\$273,504.00	\$286,648.00	\$260,168.00
Benefits	\$861,125.00	\$876,730.00	\$907,023.00	\$872,703	\$127,220.00	\$186,898.00	\$149,300.00	\$65,397.00
Purchased Services	\$582,576.00	\$706,150.00	\$433,517.00	\$130,000.00	\$306,718.00	\$479,070.00	\$288,673.00	\$133,153.00
Supplies & Materials	\$362,000.00	\$275,200.00	\$225,082.00	\$165,000.00	\$277,689	\$204,784.00	\$233,105.00	\$214,959.00
Capital Outlay	\$519,500.00	\$519,500.00	\$11,526.00	\$0.00	\$291,945.00	\$36,791.00	\$194,960.00	\$189,470.00
Debt Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$155,182.00	\$0.00	\$236,738.00	\$142,000.00
Insurance & Judgments	\$50,100.00	\$55,000	\$35,700	\$45,000.00	\$0.00	\$100.00	\$0.00	\$0.00
Transfers (net)	\$0.00	\$0.00	\$165,000	\$140,000.00	\$20,634.00	\$20,591.00	\$0.00	\$140,000
Contingency Reserve	\$0.00	\$195,828.00	\$179,732.00	\$172,006.00				
Unappropriated Balances	436,850.00	437,628.00	647,249.00	954,635.00	611,312.00	412,457.00	98,650.00	35,753.00
Totals	\$4,553,800.00	\$5,059,330.00	\$4,421,628.00	\$4,566,765.00	\$2,016,771.00	\$1,614,195.00	\$1,488,074.00	\$1,180,900.00

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

G:\My Drive\ Business Manager\Budget\2024-2025\Budget Forms (2025-Publication-Four-Year-Summary KUSD.xlsx)\Four Year Summary

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

Budget Preparation

Following the post-legislative session each Spring (usually in April), we are given more of an idea of what are revenue sources, and their amounts, will be for the following school year. Once these amounts are relatively known, we start our budget process. We have twenty (20) separate “budgets” that all fall under our operating budget. The largest of these is the General Fund (Fund 100). Below is a list of each fund and their corresponding IFARMS number:

FUND	DESCRIPTION
100	General Fund
220	Federal Forest Reserve
238	Student Activity
241	Driver’s Education
243	State Professional Technical
245	State Technology
246	State Substance Abuse
250	ESSER III
251	Title 1-A Improving Basic Programs
257	IDEA Part B School Age
258	IDEA Part B Preschool
260	School Based Medicaid
261	Title IV-A Student Support & Academic Enrichment
262	Title V Rural Education Initiative
271	Title II-A Supporting Effective Instruction
273	Title IV 21 st Century Community Learning Centers
290	Child Nutrition
310	Bond Redemption & Interest
420	Plant Facilities
424	School Bus Reserve Fund

The SDE provides all budget forms for our school district to use, found on their site here: <https://www.sde.idaho.gov/finance/>. These are the only forms the SDE will accept when the budget is turned in upon board approval.

EXECUTIVE SUMMARY

To start this process, we calculate out all federal, state and local revenue sources. Most revenues are based on ADA, and for these calculations, we use a 93% attendance rate. Other revenue sources are based on need (i.e. SPED funding is based on the number of students in the program). It is important to know both what attendance you are expected to have, as well as projected enrollment for these special programs. Below is a list of projected revenue by fund source:

FUND	DESCRIPTION	PROJECTED REVENUE
100	General Fund	\$3,141,765*
220	Federal Forest Reserve	\$6,055*
238	Student Activity	\$0*
241	Driver's Education	\$4,500
243	State Professional Technical	\$26,480
245	State Technology	\$60,007
246	State Substance Abuse	\$5,835*
250	ESSER III	\$56,193*
251	Title 1-A Improving Basic Programs	\$68,339
257	IDEA Part B School Age	\$67,448
258	IDEA Part B Preschool	\$5,611
260	School Based Medicaid	\$53,480
261	Title IV-A Student Support & Academic Enrichment	\$10,000*
262	Title V Rural Education Initiative	\$25,850*
271	Title II-A Supporting Effective Instruction	\$12,779*
273	Title IV 21 st Century Community Learning Centers	\$114,890
290	Child Nutrition	\$158,950
310	Bond Redemption & Interest	\$142,000
420	Plant Facilities	\$60,000*
424	School Bus Reserve Fund	\$40,000*

*Denotes funds that had a carryover from the FY 2024 budget.

Once we know how much money we are expected to receive, the next step is to budget out how we plan to spend the money. The biggest expense in our District are salaries and benefits. Right now, they make up 42.9% of our overall general fund budget. It is important to note that while the cost of living in our area tends to rise every year, the amount of

EXECUTIVE SUMMARY

money the state gives us for salaries and benefits does not always correlate to that amount.

Because it is such large part of our overall budget, knowing the amounts of salaries and benefits projected to be paid for the following year is a huge step in solidifying our expenditures. Once open positions are filled, negotiations are completed and classified salaries are decided, we place all employees within the proper funding categories for their salaries. We do this as well for health benefits and PERSI retirement. Once we know what the rates for these items are, we can calculate out all deductions for each employee and place them into the same funding category that their salaries are paid out of. This process proves to be difficult when positions are still open and/or negotiations are not yet complete.

Once salaries and benefit amounts are allocated, we then move onto purchase services and supplies for each fund. We start by looking at how much we spent in these categories for the current year, and then add a safety “cushion” to cover unexpected expenses. General fund purchase services and supplies add up to 6% of the overall budget.

A small portion of our budget goes towards Insurance Judgments each year. This covers our premiums for buildings, buses, district vehicles and liability insurance. All insurance is paid out of the general fund; and makes up roughly 2% of the overall budget.

We started using transfers in last year’s FY 24 budget. The purpose of transfers are to essentially “transfer” money from the general fund into another fund. This year, we have \$140,000 being transferred; \$100,000 to Fund 245 (Technology) and \$40,000 to Fund 424 (School Bus Reserve Fund). Due to the rising cost and ever changing of our technology for students, having that money set aside each year for upgrades has proved to be necessary. As a District, we are also on plan to purchase a new school bus every three (3) years. By transferring \$40,000/year into the School Bus Reserve Fund, we will have \$120,000 to go towards the purchase of a new bus. The most recent bus we purchased in April of 2023 was \$124,000.

EXECUTIVE SUMMARY

Below is a list of projected expenditures by fund source:

FUND	DESCRIPTION	PROJECTED EXPENDITURES
100	General Fund	\$3,483,595.95
220	Federal Forest Reserve	\$0
238	Student Activity	\$0
241	Driver's Education	\$4,500
243	State Professional Technical	\$26,480
245	State Technology	\$60,007
246	State Substance Abuse	\$0
250	ESSER III	\$56,193
251	Title 1-A Improving Basic Programs	\$68,339
257	IDEA Part B School Age	\$67,448
258	IDEA Part B Preschool	\$5,611
260	School Based Medicaid	\$53,480
261	Title IV-A Student Support & Academic Enrichment	\$18,655
262	Title V Rural Education Initiative	\$25,880
271	Title II-A Supporting Effective Instruction	\$21,899
273	Title IV 21 st Century Community Learning Centers	\$114,890
290	Child Nutrition	\$158,950
310	Bond Redemption & Interest	\$142,000
420	Plant Facilities	\$189,470
424	School Bus Reserve Fund	\$0

Not every dollar has to be “spent”; each fund is allowed to have money unappropriated for unexpected expenses that may come up throughout the year, or money that can then be rolled over to the next fiscal year. Below is a list of unappropriated money by fund source:

FUND	DESCRIPTION	UNAPPROPRIATED
100	General Fund	\$954,635.24
220	Federal Forest Reserve	\$79,019
238	Student Activity	\$50,600
241	Driver's Education	\$4,500
243	State Professional Technical	\$0
245	State Technology	\$0

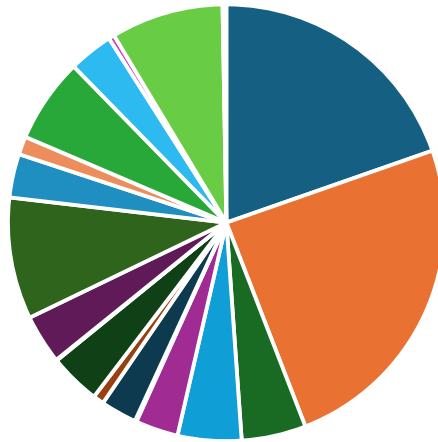
EXECUTIVE SUMMARY

FUND	DESCRIPTION	UNAPPROPRIATED
246	State Substance Abuse	\$18,809
250	ESSER III	\$0
251	Title 1-A Improving Basic Programs	\$0
257	IDEA Part B School Age	\$0
258	IDEA Part B Preschool	\$0
260	School Based Medicaid	\$0
261	Title IV-A Student Support & Academic Enrichment	\$0
262	Title V Rural Education Initiative	\$72,130
271	Title II-A Supporting Effective Instruction	\$0
273	Title IV 21 st Century Community Learning Centers	\$0
290	Child Nutrition	\$0
310	Bond Redemption & Interest	\$0
420	Plant Facilities	\$0
424	School Bus Reserve Fund	\$80,000

It is important to note that while all of these separate funds run under our district operating budget; each fund has parameters as to what can and can't be purchased with these dollars. For example, Fund 241-Driver's Education. Money that goes into Driver's Education can only be used to pay for the instructor's salary and benefits, class supplies, and any expenses related to the vehicle used for the class. Each fund has reporting that is done at some point during the year, and our expense and revenue reports must reflect allowable purchases. To wrap up the budget process, we ensure that all revenues and expenditures match, and are confident that what we have budgeted best fits the needs of the District. The budget is then presented to the School Board at the regular board meeting (typically in June) for board discussion and approval.

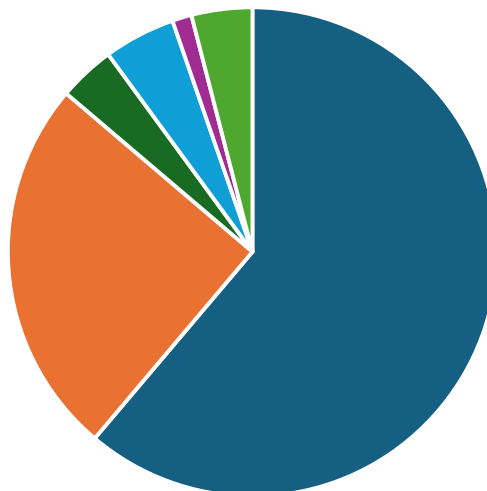
Comparison Graphics

Expenditures-General Fund By Expense Program or Department



- Elementary Program
- Secondary Program
- Vocational-Technical Program
- Special Education Program
- Interscholastic Program
- School Activity Program
- Special Education Support Services Program
- Educational Media Program
- Instruction-Related Technology Program
- Books & Periodicals
- District Administrative Program
- School Administrative Program
- Business Operation Program
- Administrative Technology Services Program
- Building Care Program (Custodial)
- Maintenance-Student Occupied Buildings
- Maintenance-Grounds
- Pupil to School Transportation Program
- General Transportation Program

Expenditures-All Funds by Expense Type



- Salaries
- Benefits
- Purchased Services
- Supplies
- Insurance Judgment
- Transfers