

# **KUNA JOINT SCHOOL DISTRICT 3**

Board Presentation

Estimated Carryforward and

Revised Budget 2022-23

Requested Budget 2023-24

Presented: 06/01/2023

## DEFINITION OF FUNDS

### List of funds for the fiscal year 2022-23 and 2023-24

<b>100</b>	General Fund	This fund is the chief operating fund of the school district. It is used to account for all financial resources of the school district except for those required to be accounted for in another fund.
<b>100</b>	Coronavirus Relief Fund (CRF). Also, known as Governor's Special Distribution. (ID 21.019 20-1892-0-1-806)	One-time distribution of funds for the 2020-21 (\$1.7M). Purpose: necessary expenditures to respond to pandemic. Rules and limitations apply.
<b>100</b>	Coronavirus Relief Fund (CRF). Also, known as Governor's Special Distribution. (ID 21.019 20-1892-0-1-806)	One-time distribution of funds during 2021-22 (\$317K). Purpose: necessary expenditures to respond to pandemic. Rules and limitations apply with additional requirements from the state to address learning loss.
<b>200</b>	Special Revenue Funds	Proceeds of specific revenue sources (other than trusts and major capital projects) those are legally restricted to expenditures for specified purposes.
<b>220</b>	Federal Forest Fund	Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries.
<b>234-235</b>	Private Grant Fund	Revenues from local companies and organizations used for a specific purpose.
<b>241</b>	Driver Education Fund	Effective 7/1/2023, the district contacted the 3 <sup>rd</sup> party, Phillips Driving School, to provide such services.
<b>243</b>	Career Technical Education (CTE)	Career Technical Education
<b>244</b>	State Miscellaneous Fund	Revenues received for specific purposes mandated by the State. Examples: Mastery Based Education System, Sources of Strength Cohort Schools Sub award.
<b>245</b>	Technology	Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.
<b>246</b>	Safe And Drug-Free	Revenues received from the State of Idaho used to hire counselors for substance abuse counseling and to improve safety throughout the District.

Last Updated 05/30/2023

<b>247</b>	Career Technical School (CTS)	Career Technical School Added-Cost Funding. This fund should be tracked separate from CTE fund for reporting purposes.
<b>250, 252, 254</b>	Elementary And Secondary School Emergency Relief (ESSER, I,II III)	Education Stabilization Funds. Elementary and Secondary School Emergency Relief Fund (ESSER). The availability requirements are the same for ESSER I, II & III but the funds must be tracked separate.
<b>251</b>	Title I – Disadvantaged	Revenues are used to hire staff and purchase supplies to support reading and math program for at-risk students.
<b>252</b>	Elementary And Secondary School Emergency Relief (ESSER I)	Education Stabilization Funds. Elementary and Secondary School Emergency Relief Fund (ESSER). The availability requirement are the same for ESSER I, II & III but the funds must be tracked separate. See fund 254 for the 2022-23, and 2023-24 school year.
<b>253</b>	Title I-C – Migrant	Revenues are used to purchase materials and for staff to assist with students classified as Migratory children.
<b>257</b>	IDEA, Part B Special Education	Revenues used for staff, materials, and equipment and professional services to supplement the special education program in the District.
<b>258</b>	IDEA, Part B Preschool	Revenues are used for staff, materials, and equipment and professional service to supplement the preschool (3 to 5-year-olds) special education program in the District
<b>259</b>	259 American Rescue Plan Act (ARPA), IDEA Part B	259 American Rescue Plan Act (ARPA) IDEA Part B. Temporary supplemental funds for the 2022-23 school years. Requirements are the same as IDEA, Part B.
<b>260</b>	Medicaid Fund	Revenues received for school-based, health, and rehabilitative services provided to children with disabilities who receive services under the Individuals with Disabilities Education Act (IDEA).
<b>261</b>	Title IV-A	Student Support and Academic Enrichment -Revenues used to develop and support the community school initiatives for the District.
<b>263</b>	Carl Perkins	Vocational and Applied Technology Education – Revenues are used to purchase materials and equipment for career technical programs for students in special populations.
<b>270</b>	Title III-A	Language Instruction for Limited English Proficient – Revenue used to improve student achievement.

Last Updated 05/30/2023

<b>271</b>	Title II-A	Title II Improving Teacher Quality – Revenues are used for in-service, teacher recruitment, and classroom management processes.
<b>272</b>	Distance/Blended Learning - Idaho Rebounds - Corona Virus Relief Fund	One-time grant during the 2020-21 school year for technology.
<b>272</b>	Federal One-Time Bonus	One-time grant during the 2021-22 & 2022-23 school year for bonuses. Senate Bill 1404
<b>284</b>	ECF Technology Fund	One-Time Federal Grant to purchase Chromebook during the pandemic
<b>289</b>	Health & Welfare Grant	2021-2022, 2022-23 and 2023-24 grant for COVID 19 testing (prevention)
<b>290</b>	School Nutrition Program	School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast and lunch for students and staff.
<b>300</b>	Debt Service Fund	This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
<b>310</b>	Bond Interest and Redemption Fund	Bond Interest and Redemption Fund – Local property tax levy revenues are used to redeem bonds and for bond interest expense.
<b>400</b>	Capital Projects Fund	This fund is used to account for financial resources to be used to acquire or construct major capital facilities. The most common source of capital project funding is the sale of bonds or other capital financing instruments.
<b>424</b>	Bus Depreciation	Bus Depreciation
<b>435 (new effective 7/1/2023)</b>	School District Facilities Property Tax Relief Fund	Fund 435 is to aid in the management of the dollars appropriated during the 2023 Legislative session in HB 292. This funding is provided as property tax relief for Idaho School Districts. The distribution amount has not been determined by the State as of 5/30/2023. The 2023-24 annual tax levy amount will be reduced by the HB 292 amount (when available) to provide a property tax relief.

Last Updated 05/30/2023

<b>700</b> <b>(238 effective 7/1/2021)</b>	Fiduciary Fund	These funds are used to account for assets held by a school District in a trustee capacity for others and therefore, cannot be used to support the school District's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of accounting.
---	----------------	---

## 2022-23 BUDGET REVISION HIGHLIGHTS

No significant changes in general fund. This is a standard revision to reflect the final federal Title allocations and additional one time federal grant awards.

## 2023-24 BUDGET REQUEST ASSUMPTIONS

- Units: 271
- Discretionary per unit **\$19,537+\$21,854** (health)
- Salary based apportionment:
  - Certified base average **\$56,929** (already included \$6,359 IC 33-1004B (e))
  - Instructional base average **\$54,799** (already included \$6,359 IC 33-1004B (e))
  - Classified base average **\$38,802** (IC 33-1004)
  - Admin base average **\$43,151** (IC 33-1004)

Enrollment/Attendance = <b>Support Units</b> = Funding per Support Unit	
2022-23 (current school year)	2023-24 (next school year)
Enrollment	Average Daily Attendance (ADA) IC 33-1003a
<b>292</b> 100%	<b>271</b> 94%  97% of the prior year=protection rule (take) 3%-4% to other districts -protection rule (give) 93%-94% Overall =271 (confirmed by the State during the 5/31/2023 webinar)

## 2023-24 TRANSITION FROM ENROLLMENT BASED FUNDING TO ATTENDANCE

Last Updated 05/30/2023

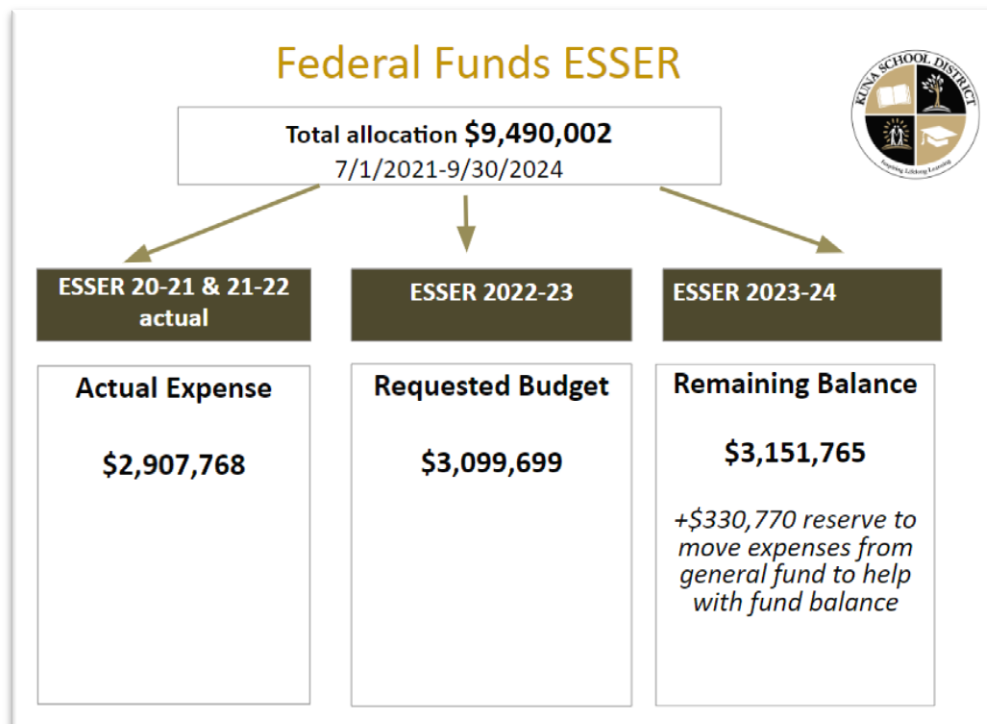
REVENUE	FY23-24	
Support Units	Average Daily Attendance (ADA)	decrease
Discretionary per unit and health insurance per unit	\$19,537 and \$21,854	increase
Salary Apportionment	Number of FTEs <b>allocated*</b> is now based on attendance	decrease
Admin	\$43,151 <b>base*</b> salary per <b>allocated*</b> FTE (+\$1.6K increase per unit)	increase
Classified	\$38,802 <b>base*</b> salary per <b>allocated*</b> FTE (+\$13K per unit increase)	increase
Certified	<b>base*</b> +\$6,359 per <b>allocated*</b> FTE (+6.3K per unit increase)	increase
Prof. Development, Classroom Technology & Curriculum	The same funding as last year	same
Professional Development (Dyslexia)-additional funding	\$1,500 base + approximately \$62.04 per <b>allocated*</b> instructional staff	increase
Supplemental Levy	-\$2,500,000	decrease

\*Base salary is the allotment, is not the actual salary

\*Allocated FTE is the allotment, not the actual number of employees. It does not include federally funded personnel.

## 2023-24 ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND

This chart represents how the ESSER funds will be used based on identified needs. The funds expire 9/30/2024.



## 2023-24 GENERAL FUND

Last Updated 05/30/2023

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

General Fund (100)			
REVENUES	2021-22 Actual Revenue*	2022-23 Revised Budget	2023-24 Requested Budget
State General Fund	35,303,306	37,982,917	42,227,247
Supplemental Levy	2,500,000	2,500,000	
Misc Taxes and Fees	713,966	481,951	526,805
Transfers In	315,209	502,062	502,062
Total Available Funds	38,832,481	41,466,930	43,256,114

\*Misc. Taxes and Fees:

\$194,858 Tort levy liens on tax debt

\$132,820 Property tax replacement (personal property tax collected from organizations)

\$199,127 Misc. reimbursements from schools and misc. facility rental fees. Interest earned from US Bank checking and LGIP accounts.

\*Transfers in: includes all Federal programs and ESSER indirect cost

ESSER: It is calculated at 13% of the 23-24 total actual expense amounts and will be transferred to the General fund. All other Federal programs are at 1.5%-2%

Estimated Carryforward: Revised Budget for 22-23 and Requested Budget for 23-24

Last Updated 05/30/2023

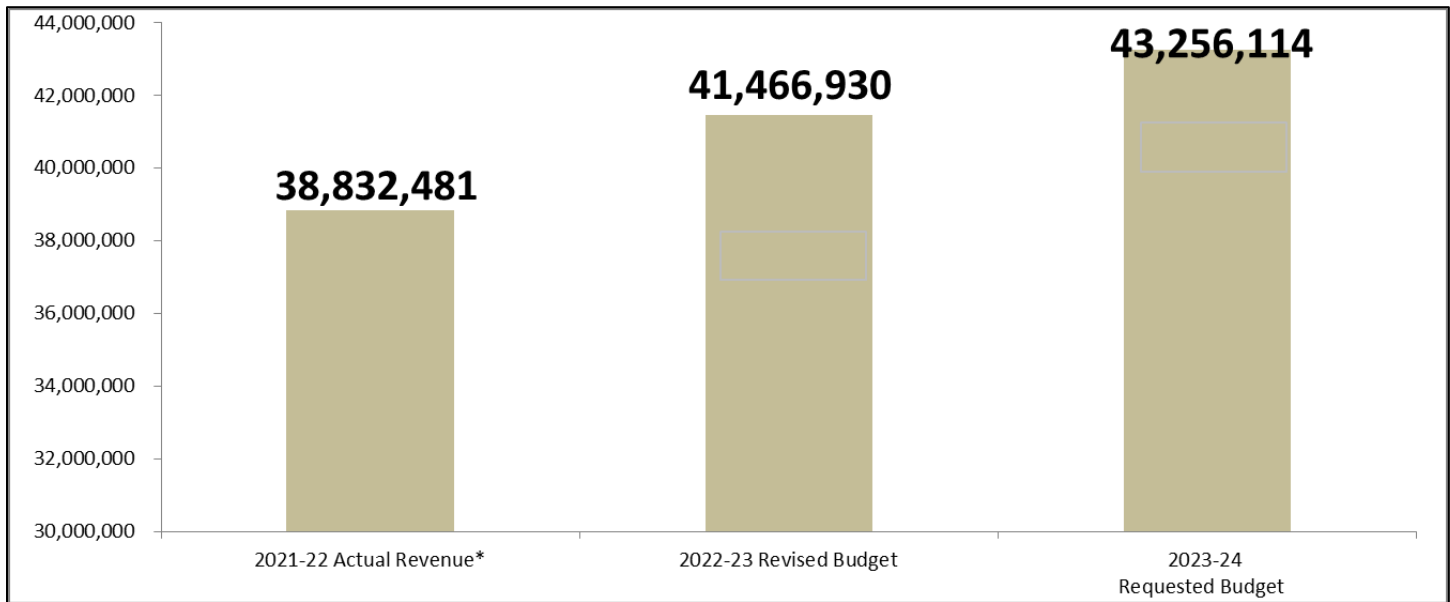
<b>EXPENDITURES</b>	<b>2021-22 Actual Expenditures*</b>	<b>2022-23 Revised Budget</b>	<b>2023-24 Requested Budget</b>
Instruction	24,118,564	27,034,153	29,651,910
Support Services	13,860,419	13,053,370	14,784,078
Non-Instructional	51,455	60,000	71,225
Board Expenses	18,809	26,324	26,718
Transfers Out	135,716	163,200	163,200
Contingency Reserve*		354,504	500,000
<b>Total Expenses</b>	<b>38,184,963</b>	<b>40,691,551</b>	<b>45,197,131</b>

<b>FUND BALANCE</b>			
Revenue-Expense	647,518	775,379	(1,941,017)
Beginning Balance	5,634,876	6,282,394	7,057,773
Ending Fund Balance	6,282,394	7,057,773	5,116,756
Fund Balance Percentage	16.5%	17.3%	11.32%

Move allowable expenses to ESSER funds			330,370
Target Fund Balance Percentage			12.05%

*Last Updated 05/30/2023*

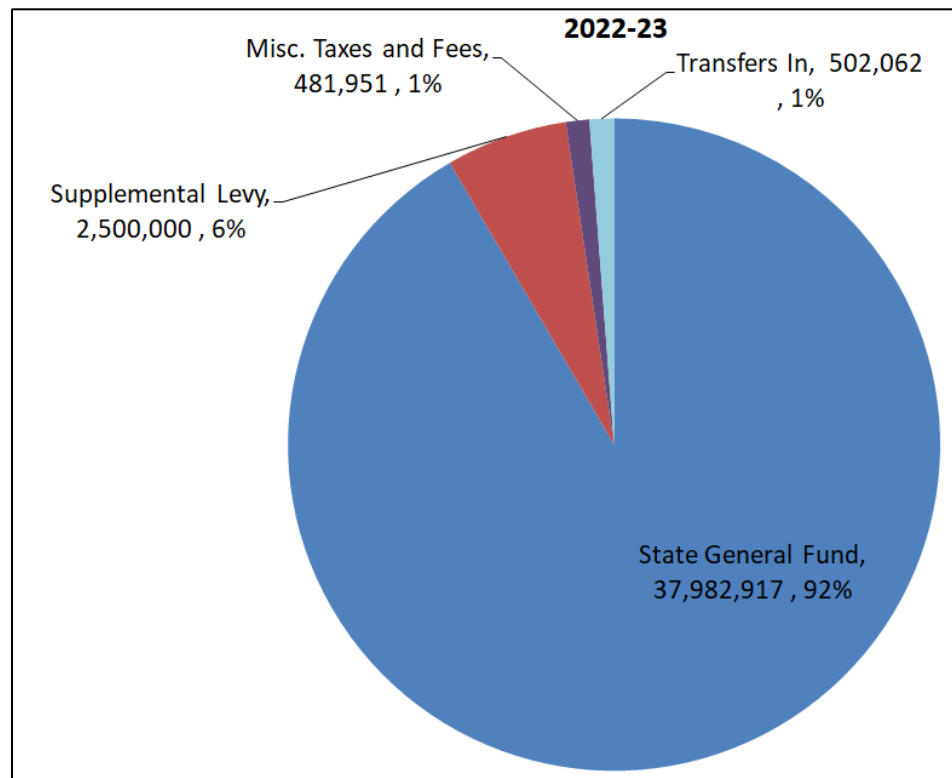
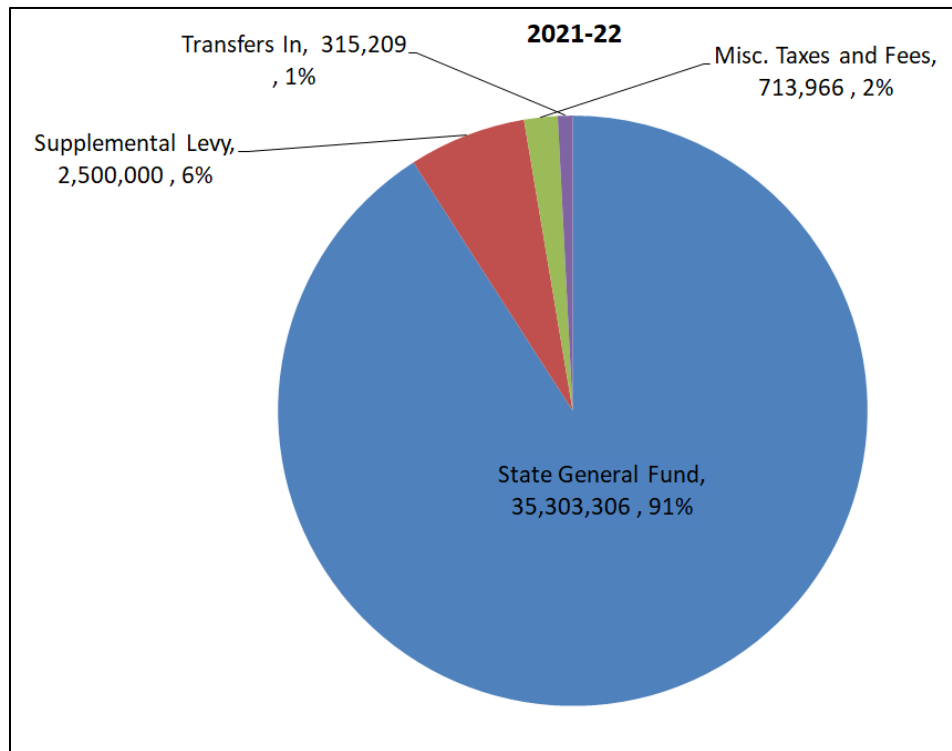
## GENERAL FUND REVENUE PROJECTION COMPARISON OF REVENUE 2021-22, 2022-23 AND 2023-24



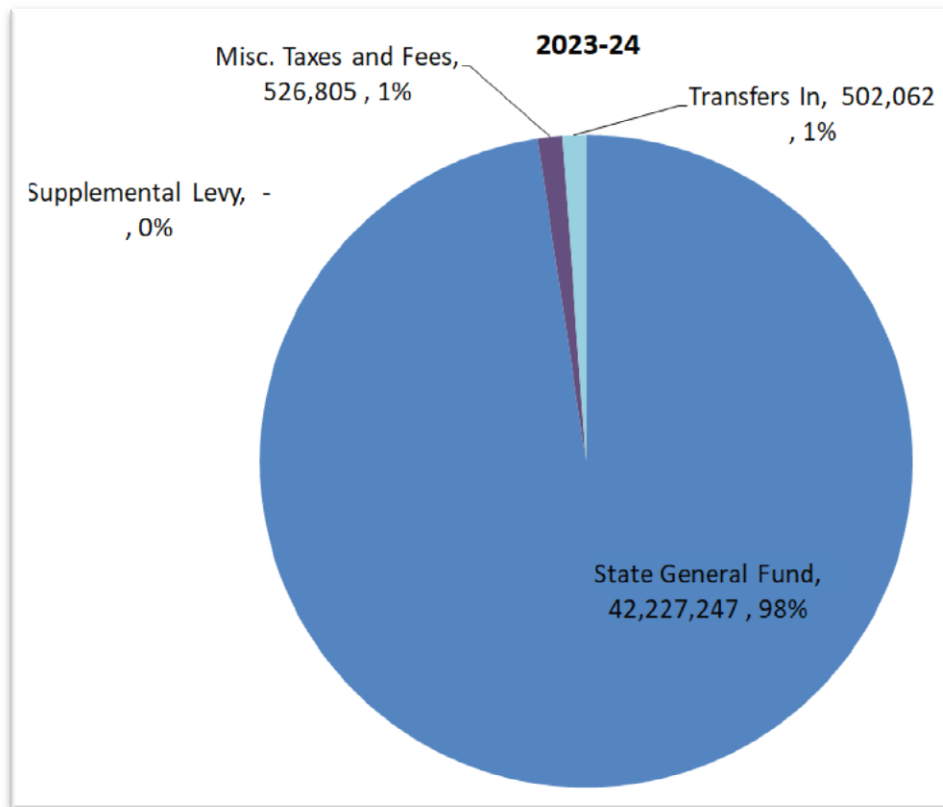
**Chart 4** Represents comparison in revenue between 3 fiscal years

Estimated Carryforward: Revised Budget for 22-23 and Requested Budget for 23-24

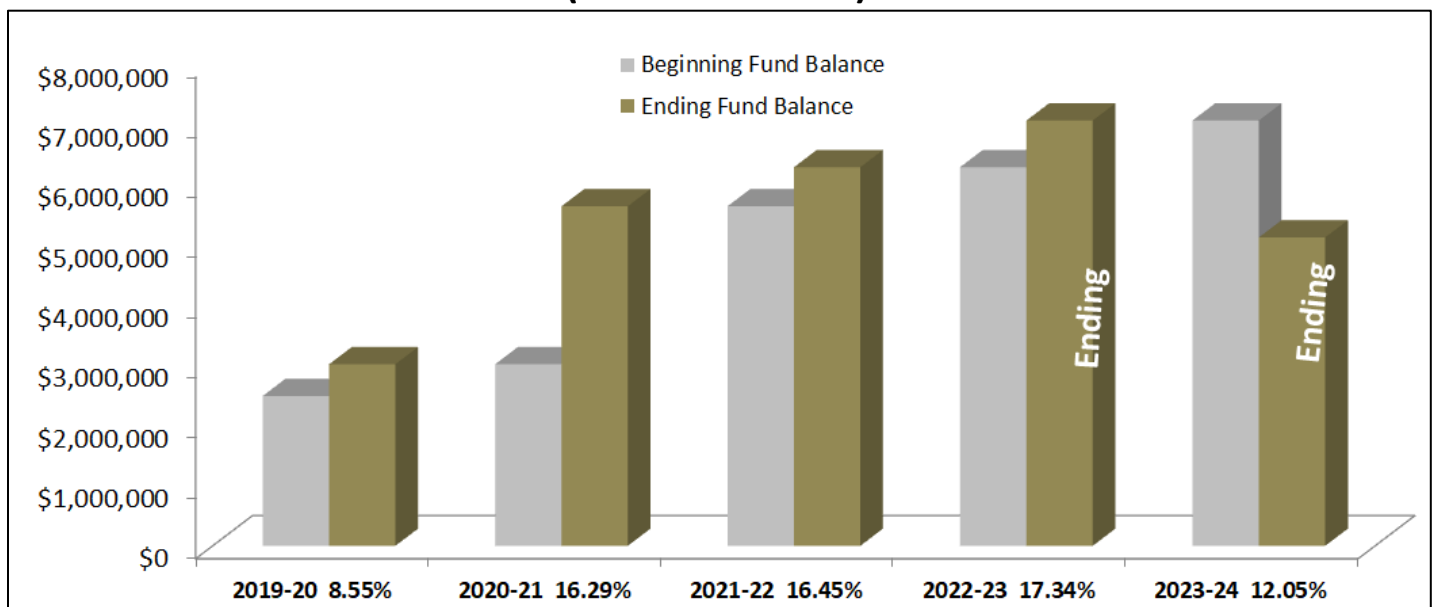
Last Updated 05/30/2023



Last Updated 05/30/2023



### 2023-24 GENERAL FUND CARRYOVER (FUND BALANCE) PROJECTION



Last Updated 05/30/2023

General Fund Carryover Projection													
Year	Beginning Fund Balance		Total Revenue		Total Expenses		Ending Fund Balance		Move allowable expense to ESSER		Fund Balance Percent		Note
2019-2020	\$2,484,949		\$35,772,514		\$35,245,178		\$3,012,285				8.55%		Based on Audit
2020-2021	3,012,285		\$37,206,922		\$34,584,332		\$5,634,875				16.29%		Based on Audit
2021-2022	\$5,634,875		\$38,832,481		\$38,184,962		\$6,282,394				16.45%		Based on Audit
2022-2023	\$6,282,394		\$41,466,930		\$40,691,551		\$7,057,773				17.34%		Projected
2023-2024	\$7,057,773		\$43,256,113		\$45,197,131		\$5,116,755		\$330,370		12.05%		Projected

## 2023-24 GENERAL FUND EXPENDITURES BY OBJECT

Object Expenditures	2021-22 Actual Expenditures	2022-23 Revised Budget	2023-24 Requested Budget	Difference from the Prior Year	Percent Difference *
Salaries	24,993,079	26,214,827	28,551,017	2,336,190	8.9%
Benefits	9,317,914	10,216,121	11,388,495	1,172,374	11.5%
Purchased Services	1,018,140	1,212,667	1,305,737	93,070	7.7%
Software*	61,787	9,200	9,338	138	1.5%
Supplies & Materials	1,711,746	1,467,238	2,160,204	692,966	47.2%
Insurance	181,510	193,889	243,889	50,000	25.8%
Utilities	898,302	1,023,105	1,038,452	15,347	1.5%
Contingency*	2,484	354,504	500,000		
Grand Total	<b>38,184,962</b>	<b>40,691,551</b>	<b>45,197,132</b>		

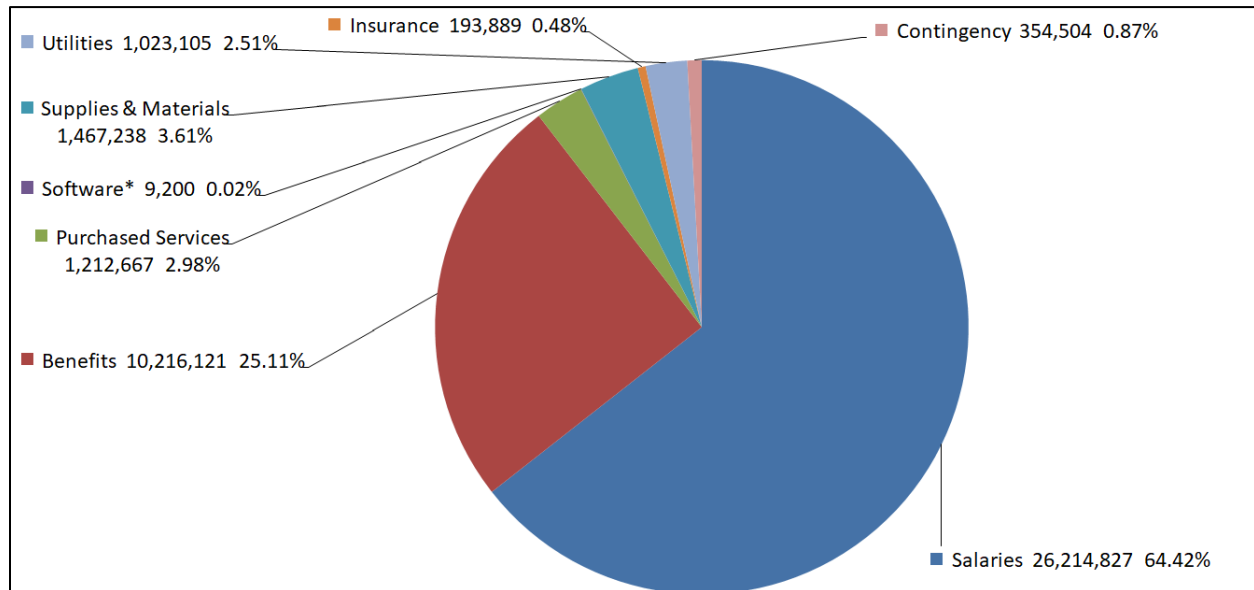
\*2022-23 Contingency reserve \$354,504 represents the amount of obligated curriculum funds. The major purchase and expense will happen July 2023.

\*Percent difference more than 15%:

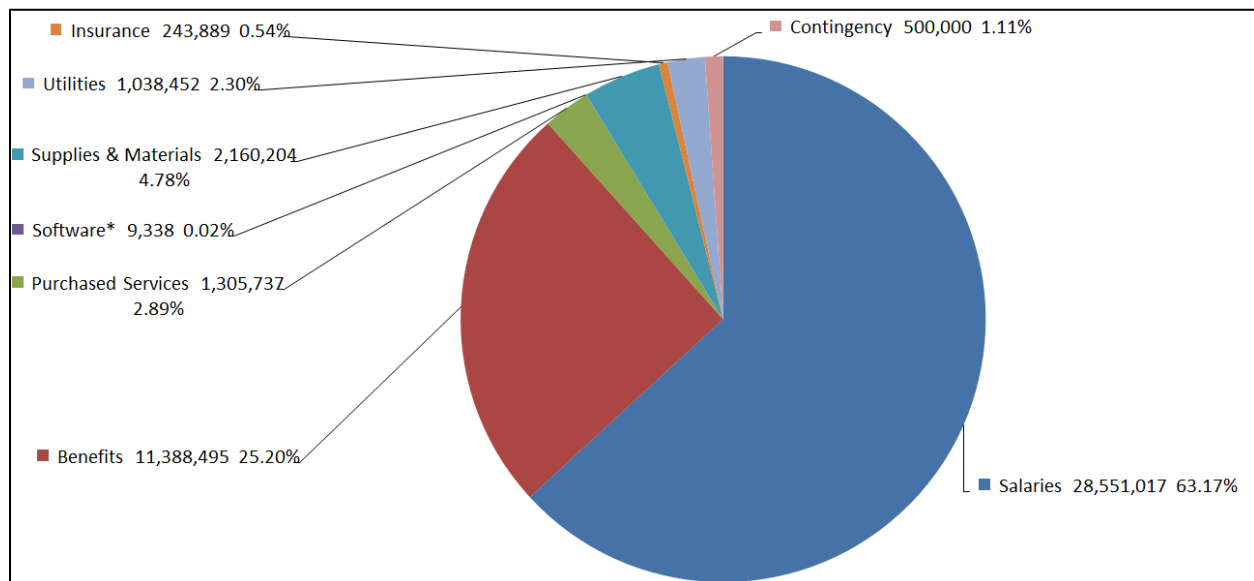
- ✓ \$50,000 increase in liability insurance. The final quote for the liability insurance has not been provided as of 5/30/2023. Current assets are being appraised the week of June 6, 2023. If the actual increase is less than the anticipated increase, the balance will become a part of the contingency reserve.
- ✓ \$692,966 in Supplies and materials is for curriculum adoption. \$354,504 out of it is a carryover balance from the prior year (see 2022-23 contingency note). The actual purchase did not happen in June 2023, it will happen in July 2023 (new fiscal year); therefore it will be recognized as a 2023-24 school year expense in the accounting system.

Last Updated 05/30/2023

### 2022-23 Estimated Expenses by Object



### 2023-24 Requested Expenses by Object



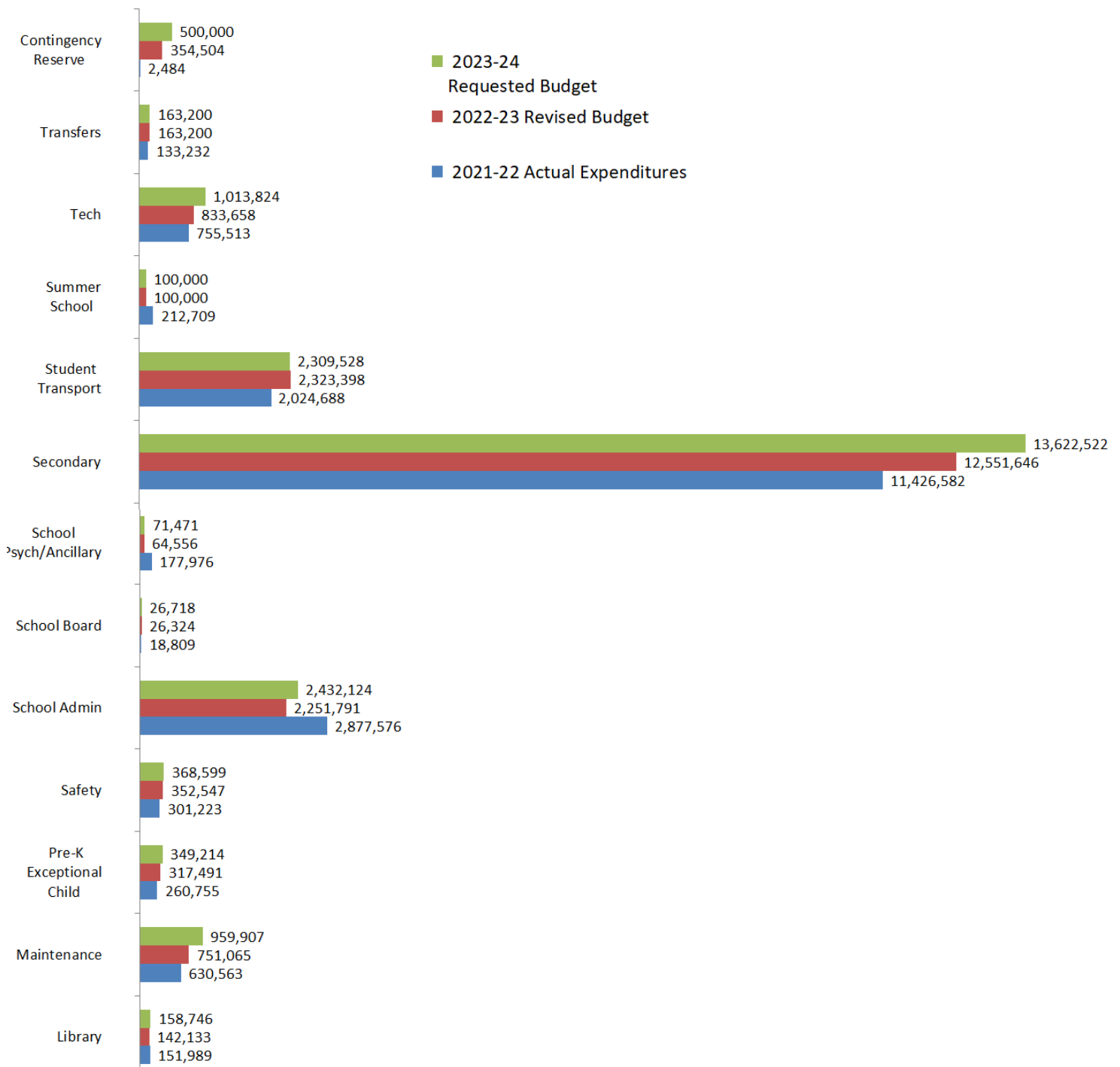
Last Updated 05/30/2023

## 2023-24 GENERAL FUND EXPENDITURES BY PROGRAM

Row Labels	2021-22 Actual Expenditures	2022-23 Revised Budget	2023-24 Requested Budget	Difference from the Prior Year	Percent Difference	Comments
Activity Transport	32,645	50,982	51,746	764	1.48%	
Alternative School	456,894	507,091	535,995	28,904	5.39%	
Business Ops	793,227	749,832	794,835	45,003	5.66%	
Coaching/Sports/Activities	450,717	499,595	554,108	54,513	9.84%	Adjusted payment scheduledue to increase to the base
Custodian	2,784,638	3,046,514	3,303,471	256,957	7.78%	
District Admin	846,208	770,981	833,488	62,507	7.50%	
Elementary	9,209,224	10,323,377	11,387,209	1,063,832	9.34%	
Exceptional Child	2,154,068	2,734,953	3,102,863	367,910	11.86%	
General Transport	51,455	60,000	71,225	11,225	15.76%	
Grounds	259,935	284,386	366,905	82,519	22.49%	
Health/Guidance/Nurse	1,000,700	955,985	1,023,019	67,034	6.55%	
Inst Imp/Assess/Leader	1,171,153	475,543	1,096,415	620,872	56.63%	New curriculum adoption
Library	151,989	142,133	158,746	16,613	10.47%	
Maintenance	630,563	751,065	959,907	208,842	21.76%	Increased costs for deferred maintenance
Pre-K Exceptional Child	260,755	317,491	349,214	31,723	9.08%	
Safety	301,223	352,547	368,599	16,052	4.35%	
School Admin	2,877,576	2,251,791	2,432,124	180,333	7.41%	
School Board	18,809	26,324	26,718	394	1.47%	
School Psych/Ancillary	177,976	64,556	71,471	6,915	9.68%	
Secondary	11,426,582	12,551,646	13,622,522	1,070,876	7.86%	
Student Transport	2,024,688	2,323,398	2,309,528	(13,870)	-0.60%	
Summer School	212,709	100,000	100,000	-	0.00%	
Tech	755,513	833,658	1,013,824	180,166	17.77%	Gradually moving from ESSER funds to general funds
Transfers	133,232	163,200	163,200	-	0.00%	
Contingency Reserve	2,484	354,504	500,000			
<b>Total</b>	<b>38,184,963</b>	<b>40,691,552</b>	<b>45,197,132</b>			

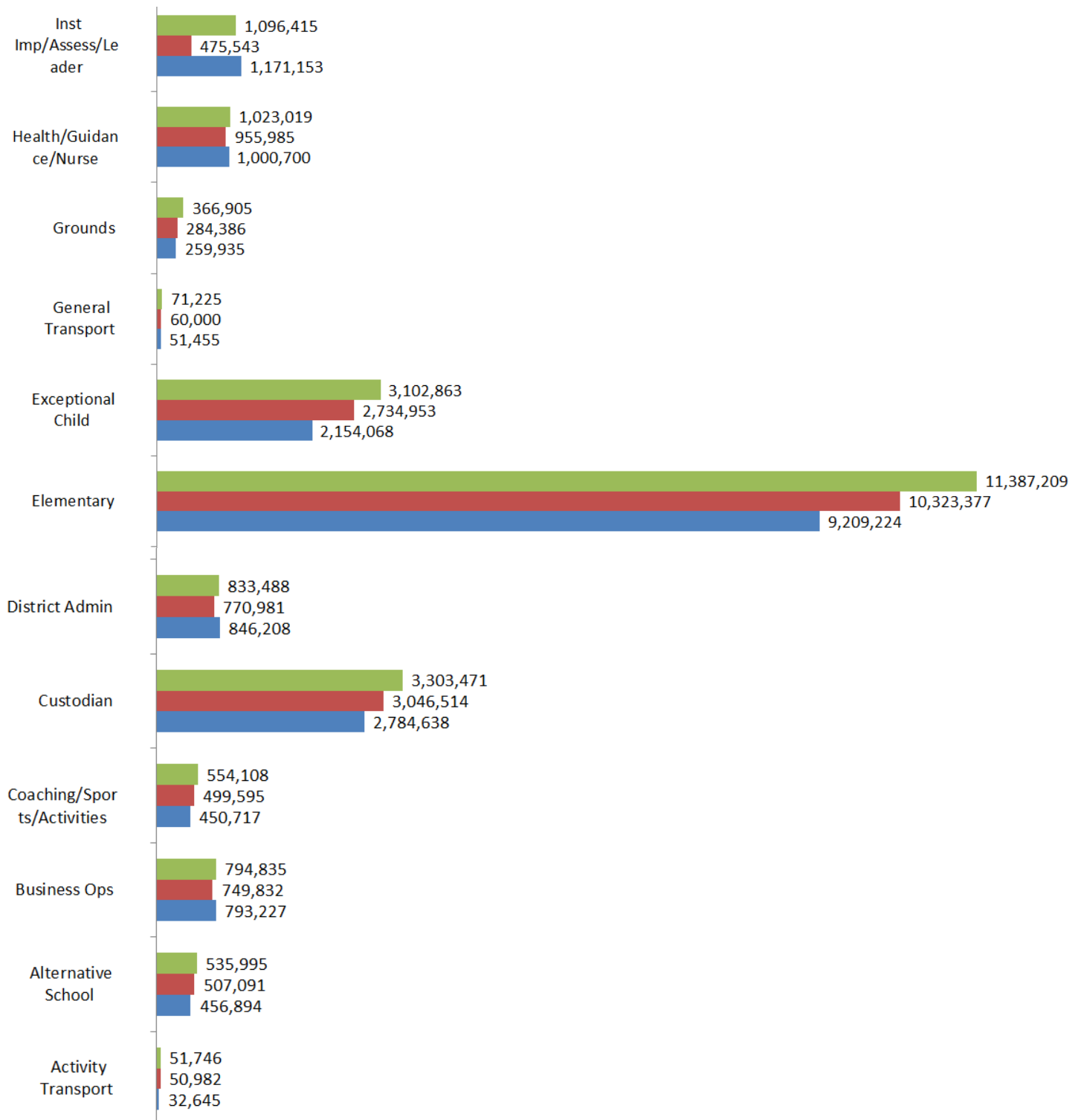
# Estimated Carryforward: Revised Budget for 22-23 and Requested Budget for 23-24

Last Updated 05/30/2023



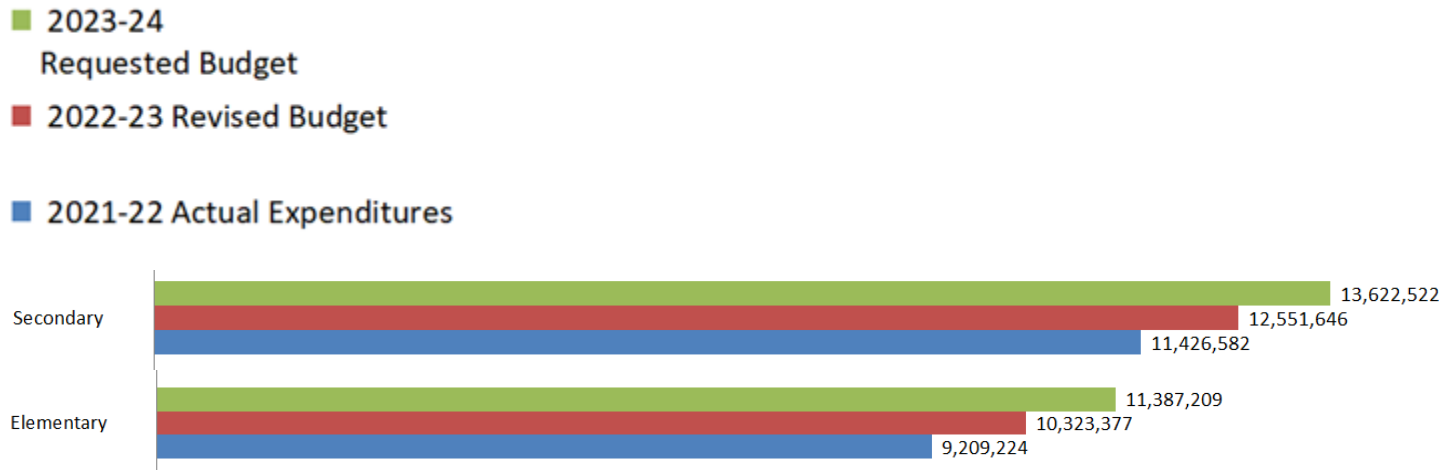
## Estimated Carryforward: Revised Budget for 22-23 and Requested Budget for 23-24

Last Updated 05/30/2023



Last Updated 05/30/2023

## 2023-24 SIDE BY SIDE ELEMENTARY AND SECONDARY PROGRAMS



## SUMMARY STATEMENT 2023-24 REVISED SCHOOL BUDGET ALL OTHER FUNDS

234 Local Fund (Misc. Donations)				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	104,689		1,447	
Local Revenue (taxes)				
Other Local	153,293		40,000	
<b>REVENUES Total</b>	<b>257,982</b>		<b>41,447</b>	
EXPENDITURES				
Benefits		0.00%		0.00%
Certified Salaries		0.00%		0.00%
Classified Salaries		0.00%		0.00%
Supplies/Materials/Purchased Services	256,535	100.00%	31,662	100.00%
Local Grants				0.00%
<b>EXPENDITURES Total</b>	<b>256,535</b>	<b>100.00%</b>	<b>31,662</b>	
<b>TOTAL FUND BALANCE</b>	<b>1,447</b>		<b>9,785</b>	

Last Updated 05/30/2023

235 Local Fund (AEYC Preschool the Idaho Way)				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	96,366	42.79%	24,386	33%
Investment Earnings		0.00%		0%
Other Local	128,824	57.21%	50,000	67%
Transfers In	-		-	
<b>REVENUES Total</b>	<b>225,190</b>	<b>100.00%</b>	<b>74,386</b>	
EXPENDITURES				
Benefits		0.00%		
Certified Salaries		0.00%		
Classified Salaries		0.00%		
Supplies/Materials/Purchased Services	200,804	100.00%	50,000	
<b>EXPENDITURES Total</b>	<b>200,804</b>		<b>50,000</b>	<b>0%</b>
<b>TOTAL FUND BALANCE</b>	<b>24,386</b>		<b>24,386</b>	
<i>Comment: For the Idaho AEYC Preschool the Idaho Way. The budget will be adjusted once the donation check is received.</i>				

241 Driver's Ed Fund				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	24,771	20.01%	24,771	20.51%
Other Local		0.00%		0.00%
State Revenue	99,000	79.99%	96,000	79.49%
<b>REVENUES Total</b>	<b>123,771</b>	<b>79.99%</b>	<b>120,771</b>	<b>79.49%</b>
EXPENDITURES				
Benefits		0.00%		0.00%
Certified Salaries		0.00%		0.00%
Purchased Services	99,000	100.00%	96,000	100.00%
<b>EXPENDITURES Total</b>	<b>99,000</b>	<b>100.00%</b>	<b>96,000</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>24,771</b>		<b>24,771</b>	
<i>Comment: \$24,771 is a carryover from the 2021-22 school year when the district provided driver ED services. Effective 2023-24, the district contracted with Phillips Driving School. The funds are now pass-through and the net balance will be zero.</i>				

Last Updated 05/30/2023

243 CTE				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	76	0.02%	76	0.04%
Other Local carryover		0.00%		0.00%
State Revenue	314,000	99.98%	195,000	99.96%
<b>REVENUES Total</b>	<b>314,076</b>	<b>100.00%</b>	<b>195,076</b>	<b>100.00%</b>
EXPENDITURES				
Certified Salaries	15,948	5.08%	195,000	100.00%
Benefits	4,362	1.39%		0.00%
Purchased Services	59,870	19.07%		0.00%
Supplies & Materials	233,820	74.46%		0.00%
<b>EXPENDITURES Total</b>	<b>314,000</b>	<b>100.00%</b>	<b>195,000</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>76</b>		<b>76</b>	

244 Other State Fund (ARP-Homeless Grant )				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	4,941	20.81%	4,941	
State Revenue	18,803	79.19%	-	
Transfers In			-	
<b>REVENUES Total</b>	<b>23,744</b>	<b>1</b>	<b>4,941</b>	
EXPENDITURES				
Benefits		0.00%		
Certified/Classified Salaries		0.00%		
Purchased Services	18,803	100.00%		
Supplies & Materials		0.00%		
<b>EXPENDITURES Total</b>	<b>18,803</b>	<b>100.00%</b>	<b>-</b>	
<b>TOTAL FUND BALANCE</b>	<b>4,941</b>		<b>4,941</b>	
<i>Comment: American Rescue Plan (ARP) assuming this was a one-time grant.</i>				

Last Updated 05/30/2023

245 Tech Fund				
	2022-23 Estimated	%	2023-24 Requested	%
REVENUES				
Beginning Balance	614,374	55.37%	519,607	54.83%
Other Local		0.00%		0.00%
State Revenue	495,233	44.63%	428,073	45.17%
Transfers In				
REVENUES Total	1,109,607	44.63%	947,680	100.00%
EXPENDITURES				
Benefits		0.00%		0.00%
Certified Salaries		0.00%		0.00%
Classified Salaries		0.00%		0.00%
Supplies & Materials	590,000	100.00%	596,161	100.00%
EXPENDITURES Total	590,000	100.00%	596,161	100.00%
TOTAL FUND BALANCE	519,607		351,519	
Comment: Currently, the district is using ESSER funds for technology purchases. The reserve in 245 State technology fund will help with the transition in 2024-25 when ESSER funds expire.				

Last Updated 05/30/2023

246 Safe and Drug Free Fund				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	10,755		10,755	
State Revenue	68,000	86.34%	68,000	86.34%
Transfers In				
<b>REVENUES Total</b>	<b>78,755</b>	<b>86.34%</b>	<b>78,755</b>	<b>86.34%</b>
EXPENDITURES				
Purchased Services	68,000	100.00%	68,000	100.00%
<b>EXPENDITURES Total</b>	<b>68,000</b>	<b>100.00%</b>	<b>68,000</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>10,755</b>		<b>10,755</b>	
247 CTS				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance			<b>61,093</b>	
State Revenue	279,238	100.00%	300,000	83.08%
Transfers In	-			
<b>REVENUES Total</b>	<b>279,238</b>	<b>100.00%</b>	<b>361,093</b>	<b>83.08%</b>
EXPENDITURES				
Benefits				
Certified Salaries	110,000	50.43%	151,276	50.43%
Classified Salaries	21,628	9.91%	29,744	9.91%
Supplies & Materials	86,517	39.66%	118,981	39.66%
<b>EXPENDITURES Total</b>	<b>218,145</b>	<b>100.00%</b>	<b>300,000</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>61,093</b>		<b>61,093</b>	

Last Updated 05/30/2023

251 TI Fund				
	2022-23 Estimated	%	2023-24 Requested	%
REVENUES				
Federal Carryover			(1,713)	
Federal Revenue	644,418	100.00%	605,000	100.28%
Other Local		0.00%		0.00%
State Revenue		0.00%		0.00%
Transfers In		0.00%		0.00%
REVENUES Total	644,418	100.00%	603,287	100.00%
EXPENDITURES				
Benefits	177,714	27.50%	57,466	9.52%
Certified Salaries	269,671	41.74%	546,089	90.48%
Classified Salaries	165,719	25.65%		0.00%
Indirect cost		0.00%		0.00%
Purchased Services & Indirect cost	5,000	0.77%		0.00%
Supplies & Materials	28,027	4.34%		0.00%
EXPENDITURES Total	646,131	100.00%	603,555	100.00%
TOTAL FUND BALANCE	(1,713)		(268)	
253 Migrant Fund				
	2022-23 Estimated	%	2023-24 Requested	%
REVENUES				
Beginning Balance			6,391	
Carryover reallocated		0.00%		0.00%
Federal Revenue	188,068	100.00%	251,375	97.52%
Other Local		0.00%		0.00%
Transfers In		0.00%		0.00%
REVENUES Total	188,068	100.00%	257,766	97.52%
EXPENDITURES				
Benefits	32,897	18.11%	41,527	16.52%
Certified Salaries	69,256	38.12%	86,500	34.41%
Classified Salaries	37,001	20.37%	41,478	16.50%
Indirect cost		0.00%		30.59%
Purchased Services & Indirect cost	7,516	4.14%	76,891	1.99%
Supplies & Materials	35,007	19.27%	5,000	100.00%
EXPENDITURES Total	181,677	100.00%	251,396	200.00%
TOTAL FUND BALANCE	6,391		6,370	

Last Updated 05/30/2023

254 Elementary and Secondary School Emergency Relief Fund (ESSER II)				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance			-	0.00%
Carryover reallocated				0.00%
Federal Revenue	3,099,699	100.00%	3,482,535	100.00%
Other Local		0.00%		0.00%
Transfers In		0.00%		0.00%
<b>REVENUES Total</b>	<b>3,099,699</b>	<b>100.00%</b>	<b>3,482,535</b>	<b>100.00%</b>
EXPENDITURES				
Beginning Balance			-	
Benefits	470,099	15.17%	500,213	15.87%
Certified Salaries	849,327	27.40%	815,842	25.89%
Classified Salaries	501,197	16.17%	510,958	16.21%
Purchased Services & Indirect cost	526,477	16.98%	507,548	16.10%
Supplies & Materials	752,599		817,204	25.93%
<b>EXPENDITURES Total</b>	<b>3,099,699</b>	<b>75.72%</b>	<b>3,151,765</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>-</b>		<b>330,770</b>	

Last Updated 05/30/2023

257 SPED Fund (IDEA, Part B School Age)				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance			108,858	
Carryover +reallocated		100.00%		91.08%
Federal Revenue	1,111,178	0.00%	1,111,178	0.00%
Other Local		0.00%		0.00%
Transfers In		0.00%		100.00%
<b>REVENUES Total</b>	<b>1,111,178</b>		<b>1,220,036</b>	<b>191.08%</b>
EXPENDITURES				
Benefits	254,459	25.39%	280,711	26.06%
Certified Salaries	592,582	59.12%	636,594	59.10%
Classified Salaries	37,589	3.75%	42,137	3.91%
Purchased Services & Indirect Cost	107,690	10.74%	107,690	10.00%
Supplies & Materials	10,000	1.00%	10,000	0.93%
<b>EXPENDITURES Total</b>	<b>1,002,320</b>	<b>100.00%</b>	<b>1,077,132</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>108,858</b>		<b>142,904</b>	
258 SPED Pre-K Fund				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance			4,267	
Federal Revenue	27,120	100.00%	27,120	86.41%
Transfers In		0.00%		0.00%
<b>REVENUES Total</b>	<b>27,120</b>	<b>100.00%</b>	<b>31,387</b>	<b>86.41%</b>
EXPENDITURES				
Benefits	6,342	27.75%	7,389	28.53%
Classified Salaries	16,511	72.25%	18,509	71.47%
Indirect cost		0.00%		0.00%
Supplies & Materials		0.00%		0.00%
<b>EXPENDITURES Total</b>	<b>22,853</b>	<b>100.00%</b>	<b>25,898</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>4,267</b>		<b>5,489</b>	

Last Updated 05/30/2023

259 American Rescue Plan Act (ARPA) IDEA Part B				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance				
Federal Revenue +carryover	93,957	100.00%		0.00%
Transfers In		0.00%		0.00%
<b>REVENUES Total</b>	<b>93,957</b>	<b>100.00%</b>	<b>-</b>	<b>0.00%</b>
EXPENDITURES				
Benefits	5,538	5.89%		0.00%
Classified Salaries	14,419	15.35%		0.00%
Supplies & Purchased Services & Indirect Cost	74,000	78.76%		0.00%
<b>EXPENDITURES Total</b>	<b>93,957</b>	<b>100.00%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>-</b>		<b>-</b>	
260 Medicaid Fund				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance			(70,704)	
Federal Revenue	1,363,200	100%	1,563,200	104.74%
Other Local		0%		0.00%
Transfers In	-	0%		0.00%
<b>REVENUES Total</b>	<b>1,363,200</b>	<b>100.00%</b>	<b>1,492,496</b>	<b>104.74%</b>
EXPENDITURES				
Benefits	342,544	23.89%	399,434.0	23.18%
Certified Salaries	112,648	7.86%	121,322.0	7.04%
Classified Salaries	748,976	52.23%	856,420.0	49.70%
Purchased Services	224,736	15.67%	341,000.0	19.79%
Supplies & Materials	5,000	0.35%	5,000.0	0.29%
<b>EXPENDITURES Total</b>	<b>1,433,904</b>	<b>100.00%</b>	<b>1,723,176</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>(70,704)</b>		<b>(230,680)</b>	
Comment: The negative balance \$230,680 includes the estimated pre-payment for the 2024-25 school year. Usually, the prepayment is required in June.				

Last Updated 05/30/2023

261 T-IV Fund (Student Academic Enrichment)				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	(3,494)	-4.58%	(3,370)	-5.02%
Federal Revenue+ carryover	79,841	104.58%	70,492	105.02%
<b>REVENUES Total</b>	<b>76,347</b>	<b>104.58%</b>	<b>67,121.82</b>	<b>105.02%</b>
EXPENDITURES				
Benefits	25,808	32.37%	19,463	27.89%
Certified/Classified Salaries	52,340	65.66%	13,490	19.33%
Purchased Services & Indirect Cost	1,569	1.97%	35,264	50.53%
Supplies & Materials		0.00%	1,569	2.25%
<b>EXPENDITURES Total</b>	<b>79,717</b>	<b>100.00%</b>	<b>69,786.00</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>(3,370)</b>		<b>(2,664)</b>	
Comment: 23-24 expenses are over-estimated. The actual balance is expected to be zero. The revenue/expenses are not changed because the 4 year budget has already been submitted to the county.				

263 CTE Perkins Fund				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance			15,252	
Federal Revenue carryover	15,612	19.04%		0.00%
Other Local	66,374	80.96%	55,000	78.29%
Transfers In		0.00%		0.00%
<b>REVENUES Total</b>	<b>81,986</b>	<b>100.00%</b>	<b>70,252.23</b>	<b>78.29%</b>
EXPENDITURES				
Benefits		0.00%		0.00%
Certified Salaries		0.00%		0.00%
Purchased Services	4,600	6.89%		0.00%
Supplies & Materials	62,134	93.11%	66,734	100.00%
<b>EXPENDITURES Total</b>	<b>66,734</b>	<b>100.00%</b>	<b>66,734.00</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>15,252</b>		<b>3,518</b>	

Last Updated 05/30/2023

270 TIII Fund (English Language Acquisition)				
	2022-23 Estimated	%	2023-24 Requested	%
REVENUES				
Beginning Balance			2,471	
Federal Revenue +carryover	29,948	100.00%	28,551	92.03%
Transfers In		0.00%		0.00%
REVENUES Total	29,948	100.00%	31,022.00	92.03%
EXPENDITURES				
Benefits	10,769	39.19%	7,784	27.91%
Certified Salaries	14,256	51.88%	19,500	69.92%
Classified Salaries		0.00%		0.00%
Purchased Services & Indirect Cost	1,510	5.50%	606	2.17%
Supplies & Materials	942	3.43%		0.00%
EXPENDITURES Total	27,477	100.00%	27,890.00	100.00%
TOTAL FUND BALANCE	2,471		3,132	

Last Updated 05/30/2023

271 TII Fund (Instructional Support)				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance		0.00%	377	0.28%
Federal Revenue	113,472	100.00%	134,913	99.72%
<b>REVENUES Total</b>	<b>113,472</b>	<b>100.00%</b>	<b>135,290</b>	<b>100.00%</b>
EXPENDITURES				
Benefits	32,821	29.02%	37,935	28.53%
Certified Salaries	80,274	70.98%	95,029	71.47%
Indirect cost		0.00%		0.00%
<b>EXPENDITURES Total</b>	<b>113,095</b>	<b>100.00%</b>	<b>132,964</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>377</b>		<b>2,326</b>	
272 CARES Act (Bonuses/Stipends)				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance			-	
Federal Revenue	660,000	100.00%		
Transfers In				
<b>REVENUES Total</b>	<b>660,000</b>	<b>100.00%</b>	<b>-</b>	<b>0.00%</b>
EXPENDITURES				
Bonuses/Stipends benefits	660,000	100.00%		
Indirect cost				
<b>EXPENDITURES Total</b>	<b>660,000</b>	<b>100.00%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>-</b>		<b>-</b>	

Last Updated 05/30/2023

289 COVID Testing H&W Grant				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	-		-	
Federal Revenue	283,884.00	100.00%	61,565.00	100.00%
<b>REVENUES Total</b>	<b>283,884</b>		<b>61,565</b>	
EXPENDITURES				
Benefits	29,376	10.35%		0.00%
Certified/Classified Salaries	74,400	26.21%	61,565	100.00%
Capital Outlay	7,200	2.54%		0.00%
Purchased Services		0.00%		0.00%
Supplies & Materials & Indirect Co	172,908	60.91%		0.00%
<b>EXPENDITURES Total</b>	<b>283,884</b>	<b>100.00%</b>	<b>61,565.00</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>-</b>		<b>-</b>	
<i>Amended May 25th, 2023. The spending authority was reduced for the 23-24 school year.</i>				
290 Child Nutrition Fund				
REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	1,053,657	31.17%	616,104	20.75%
Federal Revenue	2,326,718.00	68.83%	2,352,718.99	79.25%
<b>REVENUES Total</b>	<b>3,380,375</b>	<b>100.00%</b>	<b>2,968,823</b>	<b>100.00%</b>
EXPENDITURES				
Benefits	380,126	13.75%	364,734	12.31%
Classified Salaries	803,126	29.05%	893,029	30.15%
Purchased Services & Indirect Cost	116,782	4.22%	137,088	4.63%
Supplies & Materials	1,464,237	52.97%	1,567,390	52.91%
<b>EXPENDITURES Total</b>	<b>2,764,271</b>	<b>100.00%</b>	<b>2,962,241.00</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>616,104</b>		<b>6,582</b>	

Last Updated 05/30/2023

### 310 Debt Service Fund & 435 School District Facilities Property Tax Relief Fund

REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	9,312,614	52.33%	8,435,174	49.89%
Investment Earnings		0.00%		0.00%
Local Revenue (taxes)	8,484,604	47.67%	6,672,874	39.47%
HB 292 payment from SDE			1,800,000	
<b>REVENUES Total</b>	<b>17,797,218</b>	<b>100%</b>	<b>16,908,048.13</b>	<b>89.35%</b>
EXPENDITURES				
Debt Retirement	9,362,044.00	100.00%	8,250,000	100.00%
Purchased Services		0.00%		0.00%
<b>EXPENDITURES Total</b>	<b>9,362,044</b>	<b>100.00%</b>	<b>8,250,000</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>8,435,174</b>		<b>8,658,048</b>	

*Comment: Fund 435 is to aid in the management of the dollars appropriated during the 2023 Legislative session in HB 292. This funding is provided as property tax relief for Idaho School Districts. The distribution amount has not been determined by the State as of 5/30/2023. This is a rough estimation. The 2023-24 annual tax levy amount will be reduced by the actual HB 292 amount (when available) to provide a property tax relief. See fund 310.*

### 410 Bond Construction

REVENUES	2022-23 Estimated	%	2023-24 Requested	%
Beginning Balance	3,057,921	100.00%	1,854,142	99.11%
Investment Earnings	-	0.00%		0.00%
Other Local		0.00%		99.11%
<b>REVENUES Total</b>	<b>3,057,921</b>	<b>100.00%</b>	<b>1,854,142</b>	<b>99.11%</b>
EXPENDITURES	1,203,778.81	100.00%	1,837,688.00	100.00%
Unbudgeted		0.00%		0.00%
<b>EXPENDITURES Total</b>	<b>1,203,779</b>	<b>100.00%</b>	<b>1,837,688.00</b>	<b>100.00%</b>
<b>TOTAL FUND BALANCE</b>	<b>1,854,142</b>		<b>16,453.92</b>	

Last Updated 05/30/2023

424 Bus Fund				
	2022-23		2023-24	
REVENUES	Estimated	%	Requested	%
Beginning Balance	125,573	50.91%	132,693	62.59%
State Revenue	121,102.00	49.09%	79,313.00	37.41%
Transfers In		0.00%		0.00%
REVENUES Total	246,675	100.00%	212,006.00	100.00%
EXPENDITURES				
Capital Outlay	113,982	100.00%	212,006	100.00%
EXPENDITURES Total	113,982	100.00%	212,006.00	100.00%
TOTAL FUND BALANCE	132,693		-	

Last Updated 05/30/2023

## SUMMARY STATEMENT 2022-23 REVISED BUDGET AND 2023-24 REQUESTED SCHOOL BUDGET ALL FUNDS

2022-23 Estimated Revised Budget					
REVENUES	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Grand Total
Beginning Balance 7/1/2022	6,282,395	1,941,446	9,312,614	3,183,494	20,719,949
Federal Revenue	502,062	10,394,181			10,896,243
Local Revenue (taxes)	2,781,032		8,250,000.00		11,031,032
Other Local (including investment earnings)	200,919	1,040,623			1,241,543
State Revenue	37,982,917	563,233	234,604.00	121,102.00	38,901,856
Federal Transfers In (ESSER and other)					-
Grand Total with the beginning balance	47,749,325	13,939,484	17,797,218	3,304,596	82,790,622
EXPENDITURES	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Grand Total
Benefits	10,216,120.87	1,774,001.43			11,990,122.30
Capital Outlay				1,307,625.40	1,307,625.40
Certified Salaries	19,845,075.59	3,278,373.05			23,123,448.64
Classified Salaries	6,369,750.91	2,365,195.45			8,734,946.36
Debt Retirement			9,362,044.00		9,362,044.00
Insurance					-
Purchased Services	1,243,355.95	1,258,750.00		10,135.41	2,512,241.36
Software					-
Supplies & Materials	2,499,543.45	3,961,107.90			6,460,651.35
Indirect Cost & Transfers	163,200.00				163,200.00
Utilities					-
Contingency Reserve*	354,504.00	19,040.00			373,544.00
Grand Total	40,691,551	12,656,468	9,362,044	1,317,761	64,027,823
Ending fund balance	7,057,774	1,283,016	8,435,174	1,986,835	18,762,799

Last Updated 05/30/2023

2023-24 Requested Budget					
REVENUES	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Grand Total
Beginning Balance	7,057,774	1,283,016	8,435,174	1,986,835	18,762,799
Federal Revenue	502,062	9,569,142			10,071,203
Local Revenue (taxes)	327,678		8,250,000		8,577,678
Other Local, including investments earnings	199,127	855,506			1,054,633
State Revenue	42,227,247	496,073	222,874	79,313	43,025,507
Federal Transfers In (ESSER and other)					-
Grand Total					-
REVENUES TOTAL with the beginning balance	50,313,887	12,203,737	16,908,048	2,066,148	81,491,820
EXPENDITURES	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Grand Total
Benefits	11,388,495	1,746,435			13,134,929
Capital Outlay				1,942,689	1,942,689
Certified Salaries	21,500,748	2,908,766			24,409,514
Classified Salaries	7,050,269	2,182,676			9,232,946
Debt Retirement			8,250,000		8,250,000
Indirect Cost					-
Insurance					-
Purchased Services	1,386,426	1,240,392		107,006	2,733,824
Software					-
Supplies & Materials	3,207,993	3,368,058			6,576,051
Indirect Cost /Transfers	163,200				163,200
Utilities					-
Contingency Reserve*	500,000				500,000
EXPENSE TOTAL	45,197,132	11,446,327	8,250,000	2,049,694	66,943,153
Ending Fund Balance	5,116,756	757,410	8,658,048	16,454	14,548,667