

**Independent School
District of Boise City**



**Public Hearing
Proposed Budget All
Funds**

2022-23

June 13, 2022

The District uses the following funds for fiscal year 2022-23:

Governmental Funds – Current and ordinary operations

- 100 General Fund – Accounts for revenues used for financing the current, ordinary, and recurring operations of the District. This fund accounts for activities that are not required to be in a different fund.

Special Revenue Funds

- 220 Federal Forest Fund – Revenues received from the federal government for the sale of timber on federal forest lands located within the District boundaries.
- 231 Just for Kids Fund – Revenues are generated for a before and after school care program operated at 14 sites throughout the District.
- 235 Strategic Plan Fund – The Board of Trustees established a fund to use for implementation of the District’s Strategic Plan.
- 236 Special Services Fund – Monies previously collected from Medicaid billable services. To be used to cover additional special education costs.
- 238 Associated Student Body Funds (ASB) – These are revenues and expenditures that are received and paid at the schools through their ASB checking accounts. The State Department of Education, requires we report these costs to the State annually at year end.
- 239 General Local Grants Fund – These are revenues from local companies and organizations used for a specific purpose (i.e. City of Boise, Idaho Drug Office and local community grants).
- 241 Driver Education Fund – Used to account for revenues and expenditures for the District sponsored driver’s education programs throughout the year.
- 244 State Miscellaneous Fund – Used to account for revenues received for specific purposes mandated by the State. The Limited English Proficient and Gifted and Talented programs are accounted for in this fund.
- 245 Technology Fund – Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.
- 246 Tobacco Tax Fund – Revenues received from the State of Idaho used to hire counselors and purchase materials to provide counseling and training related to the prevention of tobacco use, this fund also provides a resource for safety and security.
- 250 ESSERF III – ARP Act – Funds to address students’ academic, social, and emotional needs and the disproportionate impact of COVID-19 on underrepresented student subgroups. The remaining ARP ESSER funds may be used for the same allowable purposes as ESSER I and ESSER II. Monies are available thru 9/30/2024 unless the SDE requests a year waiver in spending authority.
- 251 Title I – Disadvantaged – Revenues are used to hire staff and purchase supplies to support the reading and math program for at risk students.
- 252 ESSERF I – CARES Act – Local spending options for Elementary and Secondary School Emergency Relief Funds are broad and flexible resources to be used in accordance with a wide variety of educational programs under ESEA. Funds are available thru 9/30/2022.
- 254 ESSERF II – CRRSA Act – Funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care. Funds may also be used for hiring staff and avoiding layoffs. Funds are available thru 9/30/2023.
- 255 Title I – Neglected and Delinquent – Revenues are used to pay for staff to assist with students in the Ada County Juvenile Detention Center.
- 257 Title VI-B – IDEA Special Education – Revenues used for staff, materials, equipment and professional services to supplement the special education program in the District.
- 258 Title VI-B IDEA Preschool – Revenues are used for staff, materials, equipment and professional service to supplement the preschool (3 to 5 year olds) special education program in the District.

- 259 Individuals with Disabilities Education Act (IDEA) - American Rescue Plan (ARP) supplemental funds for Federal fiscal year (FFY) 2021. IDEA funds are appropriated by Congress and are intended to support early intervention and special education services for infants, toddlers, children and youth with disabilities and their families. These funds are provided to state educational agencies and LEAs to help recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations. The District has been awarded two supplemental grants from this ARP funding to supplement IDEA preschool and school age children with disabilities.
- 260 Medicaid Fund – Revenues collected as result of eligible Medicaid services and billings. Expenditures related to Special Education Services.
- 261 The Title IV-A includes a grant that is part of the National Every Student Succeeds Act (ESSA). Part A, Student Support and Academic Enrichments Grant authorizes three activity areas. The District focus is on the area of supporting the safety and health of students.
- 263 Carl Perkins Vocational and Applied Technology Education – Revenues are used to purchase materials and equipment for professional technical programs for students in special populations.
- 270 Title III Language Instruction for Limited English Proficient – Revenues used to improve student achievement associated with ELL students enrolled in the District.
- 271 Title II Improving Teacher Quality – Revenues are used for in-service, teacher recruitment, and classroom management processes.
- 273 21st Century Community Learning Centers Grant – Revenues are used to provide enrichment activities to students in low-income schools. Program services could include counseling, tutoring, providing programs in arts and music and recreation programs. These services are to compliment the regular academic school year.
- 287 Vocational Rehabilitation Grant – Revenues generated by the State Division of Vocational Rehabilitation for payment of wages to students working in the community.
- 289 Miscellaneous Federal Programs – This fund has numerous federal programs including: Refugee, Homeless Education Grant, State and Local Fiscal Recovery Funds and Arts Grants.
- 290 School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast, lunch, dinner and snacks for students and staff.

Debt Service Fund

- 310 Bond Interest and Redemption Fund – Local property tax levy revenues are used to redeem bonds and for bond interest expense.

Capital Projects Fund

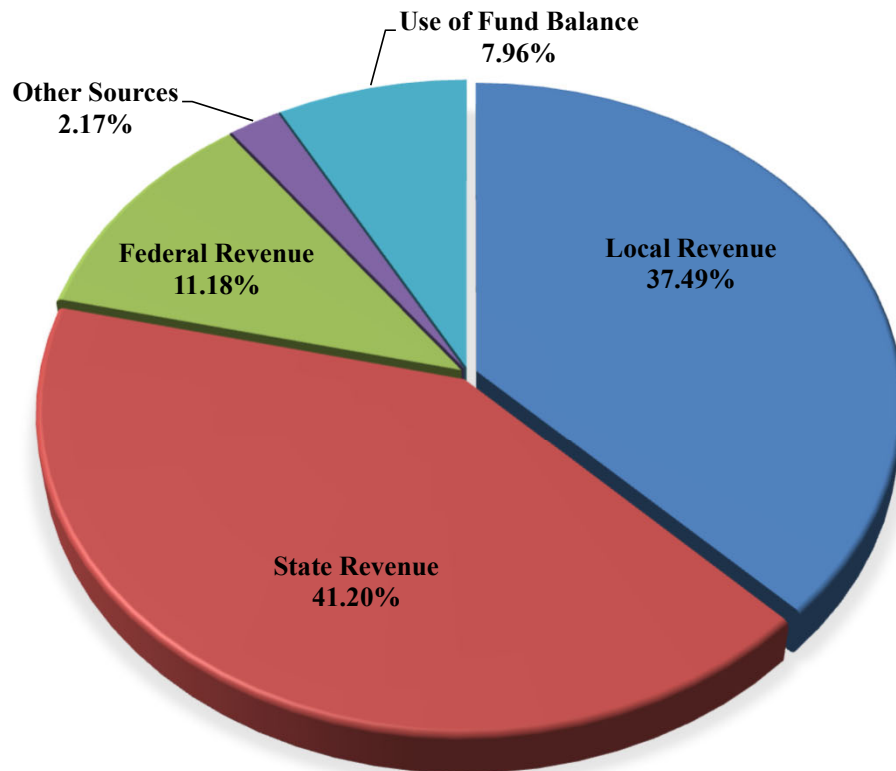
- 410 Capital Construction Fund – In March 2017, voters approved the issuance of a \$172.5 million bond to provide facility improvements for all 48 schools, plus major building projects for 22 schools. The bond will put more than \$172.5 million into 22 major capital projects, including building six new schools on their current sites, a new school in the Harris Ranch area, as well as expansion of the District's Professional-Technical Education center to offer Electrical, Plumbing and Heating-Air Conditioning job training classes.
- 425 School Plant Facilities Fund – The 1988 supplemental tax levy was passed in the amount of \$3 million to provide funds for site acquisitions, buildings, building renovations including all heating, lighting, ventilation and sanitation of facilities and appliances necessary for maintaining and operating the buildings of the District. The taxes received in the General Fund are transferred to the Plant Facilities Fund by action of the Board authorizing the transfer each year. In addition to property tax revenue, Idaho lottery proceeds and the proceeds from the sale of surplus property are also deposited in this plant facility fund.

TOTAL BUDGET FOR ALL GOVERNMENTAL FUNDS

The following schedule shows the District's total budgeted revenues for all funds for the current year.

Revenues	General Fund 2022-23	All Other Funds 2022-23	Total 2022-23	Total 2021-22	Percent of Change
Local Revenue	\$121,556,631	25,022,393	146,579,024	\$136,376,028	7.48%
State Revenue	156,373,013	4,721,967	161,094,980	149,057,241	8.08%
Federal Revenue	40,447	43,673,484	43,713,931	73,107,414	-40.21%
Other Sources	1,146,171	7,357,000	8,503,171	8,347,000	1.87%
Use of Fund Balance	6,134,934	25,004,868	31,139,802	25,404,522	22.58%
Total Revenues	\$285,251,196	\$105,779,712	\$391,030,908	\$392,292,205	-0.32%

Percent of Total 2022-23 Revenue Budget

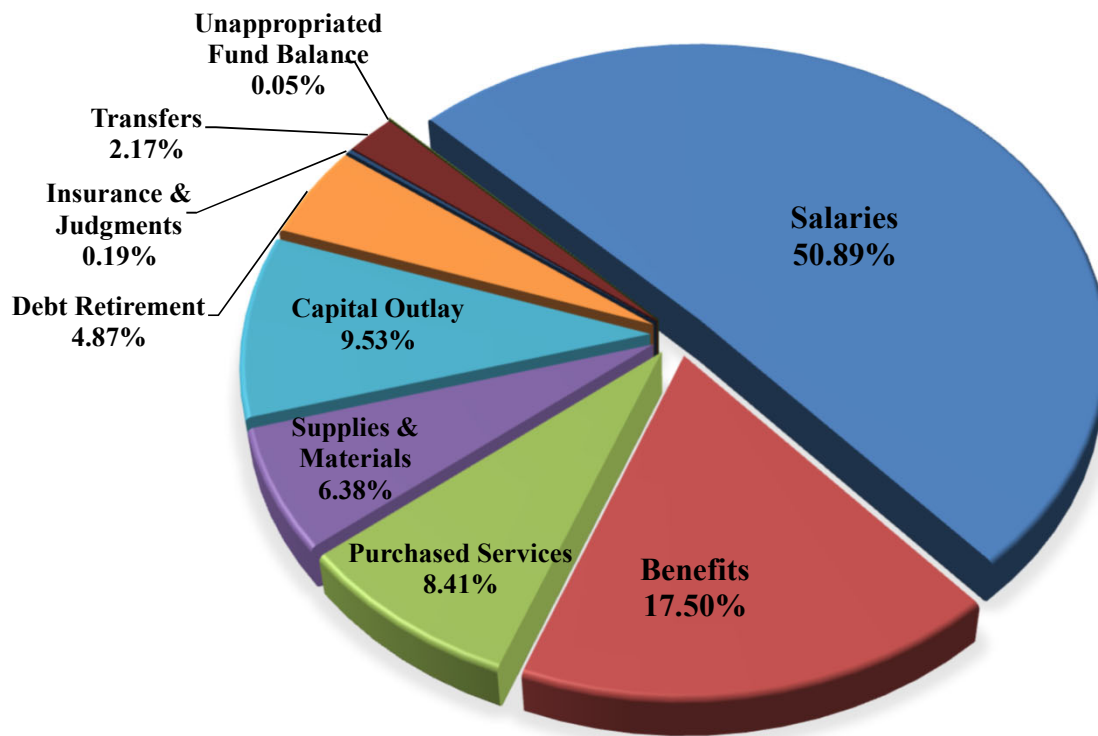


TOTAL BUDGET FOR ALL GOVERNMENTAL FUNDS

The following schedule shows the District's total budgeted expenditures for all funds.

Expenditures	General Fund 2022-23	All Other Funds 2022-23	Total 2022-23	Total 2021-22	Percent of Change
Salaries	\$179,197,709	\$19,784,514	\$198,982,223	\$184,797,734	7.68%
Benefits	61,576,102	6,846,694	68,422,796	65,357,328	4.69%
Purchased Services	22,309,927	10,574,702	32,884,629	30,220,397	8.82%
Supplies & Materials	12,549,458	12,416,478	24,965,936	25,917,762	-3.67%
Capital Outlay	1,511,000	35,764,922	37,275,922	32,600,998	14.34%
Debt Retirement	0	19,030,600	19,030,600	22,026,950	-13.60%
Insurance & Judgments	750,000	2,300	752,300	727,300	3.44%
Transfers	7,357,000	1,146,171	8,503,171	8,347,000	1.87%
Unappropriated Fund Balance	0	213,331	213,331	22,296,736	-99.04%
Total Expenditures	\$285,251,196	\$105,779,712	\$391,030,908	\$392,292,205	-0.32%

Percent of Total 2022-23 Expenditure Budget



TOTAL BUDGET FOR ALL GOVERNMENTAL FUNDS

The following schedule shows the District's total budgeted revenues and expenditures for all governmental funds for the current year.

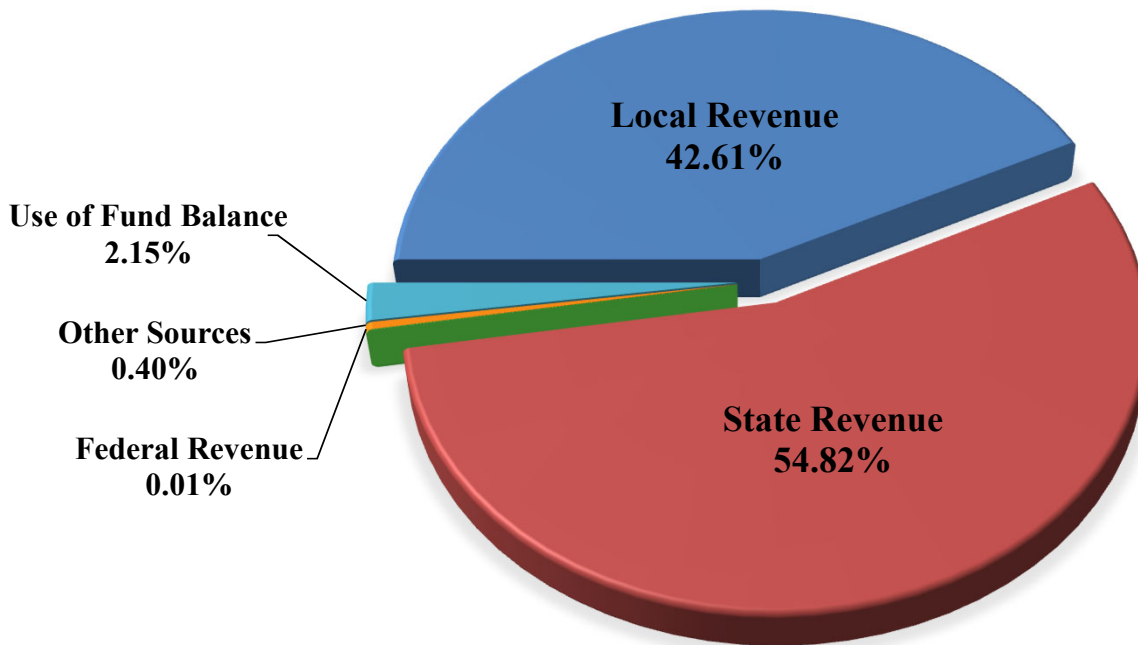
	General Fund	Special Revenue	Debt Service	Capital Fund	Total	Total
	2022-23	Fund	Fund	Fund	2022-23	2021-22
	2022-23	2022-23	2022-23	2022-23	2022-23	2021-22
Revenues						
Local Revenue	\$121,556,631	\$5,762,893	\$19,234,500	\$25,000	\$146,579,024	\$136,376,028
State Revenue	156,373,013	2,317,967	0	2,404,000	161,094,980	149,057,241
Federal Revenue	40,447	43,673,484	0	0	43,713,931	73,107,414
Other Sources	1,146,171	0	0	7,357,000	8,503,171	8,347,000
Use of Fund Balance	6,134,934	1,613,588	0	23,391,280	31,139,802	25,404,522
Total Revenues	\$285,251,196	\$53,367,932	\$19,234,500	\$33,177,280	\$391,030,908	\$392,292,205
Expenditures						
Salaries	\$179,197,709	19,784,514	0	0	\$198,982,223	\$184,797,734
Benefits	61,576,102	6,846,694	0	0	68,422,796	65,357,328
Purchased Services	22,309,927	2,793,572	0	7,781,130	32,884,629	30,220,397
Supplies & Materials	12,549,458	12,416,478	0	0	24,965,936	25,917,762
Capital Outlay	1,511,000	10,368,772	0	25,396,150	37,275,922	32,600,998
Debt Retirement	0	0	19,030,600	0	19,030,600	22,026,950
Insurance & Judgments	750,000	2,300	0	0	752,300	727,300
Transfers	7,357,000	1,146,171	0	0	8,503,171	8,347,000
Unappropriated Fund Balance	0	9,431	203,900	0	213,331	22,296,736
Total Expenditures	\$285,251,196	\$53,367,932	\$19,234,500	\$33,177,280	\$391,030,908	\$392,292,205

GENERAL FUND REVENUE

The following schedule shows the District's general fund budgeted revenues for the current year.

Revenues	Current Year Adopted Budget 2021-22	Proposed Budget 2022-23	Amount of Change	Percent of Change
Local Revenue	\$114,632,028	\$121,556,631	\$6,924,603	6.04%
State Revenue	144,585,190	156,373,013	11,787,823	8.15%
Federal Revenue	64,761	40,447	-24,314	-37.54%
Other Sources	990,000	1,146,171	156,171	15.77%
Use of Fund Balance	6,295,792	6,134,934	-160,858	-2.56%
Total Revenues	\$266,567,771	\$285,251,196	\$18,683,425	7.01%

Percent of Total 2022-23 General Fund Revenue Budget



GENERAL FUND REVENUE**LOCAL SOURCES**

Property Tax-General Maintenance and Operations - Revenue from property tax levy to support general maintenance and operations.

Taxes - Supplemental - Revenue from a tax levy approved by the electorate of the District. The District has four supplemental levies: a levy for \$2,948,000 passed in 1983 for general operations; a levy for \$1,760,000 passed in 1988 for general operations; a \$3,000,000 levy passed in 1988 to provide funds for the purpose of acquiring, purchasing or improving school sites or remodeling or replacing any existing building or furnishing and equipping any building; and a \$3,000,000 levy passed in 1995 to provide computer and technological equipment and training for the schools.

Taxes - Tort Levy Revenue from a tax levy to provide for the comprehensive liability insurance plan as authorized by Idaho Code.

Penalty on Delinquent Taxes - Revenue earned as a result of penalties or interest added to the payment of delinquent taxes.

Earnings on Investments - Interest earned on available funds. Interest earnings from special revenue funds are recorded in the general fund, unless specifically required to be recorded elsewhere.

Rentals - Fees charged for use of the District facilities and land in accordance with District rental policy. This includes payments from the City of Boise for the community centers located in three elementary schools and the lease with IDLA for space in the DTEC building.

Community Activities - Fees charged for participation in the Community Education program.

Other Local - Miscellaneous other income from local sources. This includes book fines, property damage, parent education fees and prior year rebates. In prior budgets, medicaid billings were also reported in this category.

Tuition From Districts in Idaho - The District charges other Idaho districts tuition for students from those Districts who attend Boise schools. The previous source of revenue was from the Kuna School District sending students to the DTEC program.

Tuition From Individuals - The District charges tuition for the secondary summer school, secondary summer music program and the night school for out of district students.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
LOCAL SOURCES								
Property Tax-General								
Maintenance & Operations	\$79,510,490	\$84,836,347	\$94,595,368	\$101,651,581	\$101,651,581	\$109,151,581	\$7,500,000	7.38%
Taxes-Supplemental	10,708,000	10,708,000	10,708,000	10,708,000	10,708,000	10,708,000	0	0.00%
Taxes-Tort Levy	228,921	237,309	0	281,312	281,312	308,963	27,651	9.83%
Penalty On Delinquent Taxes	160,479	195,477	229,156	135,000	135,000	135,000	0	0.00%
Earnings On Investments	1,434,931	1,258,376	323,007	200,000	80,000	741,813	541,813	270.91%
Rentals	330,610	305,431	250,568	190,000	190,000	133,000	-57,000	-30.00%
Community Activities	120,128	93,532	40,268	116,000	56,000	142,800	26,800	23.10%
Other Local	548,260	520,239	637,731	450,000	50,000	43,000	-407,000	-90.44%
Tuition From Districts In Idaho	115,053	118,894	27,011	0	0	0	0	0.00%
Tuition From Individuals	862,942	980,254	591,984	900,135	900,135	192,474	-707,661	-78.62%
Total Local Sources	\$94,019,814	\$99,253,859	\$107,403,092	\$114,632,028	\$114,052,028	\$121,556,631	\$6,924,603	6.04%

Local Source Revenue Analysis/Trends

The general property tax revenue has increased as the market value continues to increase in Ada County. September market values increased by 21%. Interest rates have increased from a low of .1138% to an anticipated rate of 1.25% in the 2022-23 school year. Tuition has decreased, due to offering free all day kindergarten. Local revenue reduced due to the SDE recommendation to report Medicaid billings in a Special Revenue Fund.

GENERAL FUND REVENUE**COUNTY SOURCES**

County receipts for the any program sponsorships.

STATE SOURCES

Base Support Program - The amount of entitlement is based on enrollment (units) and instructional and pupil personnel staff placement on the career ladder and allocation for administrative and classified salary apportionment. This category also includes discretionary funding for the general maintenance and operations of the District. Funds are distributed based on a formula provided in Idaho Code 33-1002.

Benefit Program - The amount of entitlement, based on the funding formula in Idaho Code, for the payment of Social Security taxes and Public Employee Retirement contributions for eligible employees. The amount paid is 19.59% of the Salary Based Apportionment Allocation.

Transportation Program - Payment is limited to 50% of the previous year's allowable costs for transporting students and a block grant of 35%. Once the transportation allocation is determined the allocation is reduced by 10% per Idaho Code. If a district is over the state average for cost per mile and cost per student, reimbursement is limited to the higher of 103% of the state average for cost per mile or cost per pupil for 2021-22.

Other State Support - Includes payment for professional development, technology support, literacy remediation, career counseling, tuition equivalency for the juvenile detention center, serious emotional disturbed allotment, court ordered tuition and other special legislative or State Department of Education initiatives.

Vocational Program - Revenue provided for funding professional technical education programs. Funding is for vocational reimbursable materials and allocation for the Dennis Technical Education Center.

FEDERAL SOURCES

Restricted Federal Revenue - Funds provided from federal agencies to support specific programs. The funding in this category is from the US Army for the ROTC program.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Budget	Proposed Budget	2021-22 to 2022-23	2021-22 to 2022-23
COUNTY SOURCES								
County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total County Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
STATE SOURCES								
Base Support Program	\$112,414,319	\$116,562,906	\$110,240,841	\$115,418,382	\$117,124,681	\$124,611,862	\$9,193,480	7.97%
Benefit Program	15,045,408	16,132,923	16,287,360	15,966,666	16,300,783	16,360,550	393,884	2.47%
Transportation Program	6,008,776	6,210,518	6,134,605	5,000,000	5,357,092	6,400,000	1,400,000	28.00%
Other State Support	6,766,057	6,723,654	6,320,206	6,405,111	6,497,871	7,275,982	870,871	13.60%
Vocational Program	901,666	990,931	1,066,794	972,292	972,292	901,880	-70,412	-7.24%
Revenue in Lieu of Taxes	722,890	722,890	822,740	822,739	822,739	822,739	0	0.00%
Total State Support	\$141,859,116	\$147,343,822	\$140,872,544	\$144,585,190	\$147,075,458	\$156,373,013	\$11,787,823	8.15%

FEDERAL SOURCES

Restricted Federal Revenue	\$181,795	\$61,680	\$6,333,387	\$64,761	\$317,761	\$40,447	-\$24,314	-37.54%
Total Federal Sources	\$181,795	\$61,680	\$6,333,387	\$64,761	\$317,761	\$40,447	-\$24,314	-37.54%

Governmental Source Revenue Analysis/Trends

The Idaho Legislature increased overall general fund appropriations for public schools in 2022-23 by 8.64%. Discretionary dollars were increased 21.6% and additional funds were appropriated to continue to implement the career ladder and increasing teacher minimum starting pay to \$40,742. The Legislature also appropriated a large increase for literacy programming. The State increased the salary allocation for administrators and classified personnel by 7%. The Idaho Legislature also appropriated State and Local Fiscal Recovery Funds (SLFRF) to allocate one time stipends to certified instructional and pupil personnel staff. These dollars are budgeted in a special revenue fund (289). The State appropriated dollars for continued enrollment growth throughout the State. The Federal Sources revenue for 22-23 will decrease as the FEMA reimbursement is available for 21-22 only.

GENERAL FUND REVENUE**OTHER INCOME****Sale of Fixed Assets**

Revenue from the sale of the assets that are considered surplus to the District.

TRANSFERS IN

Funds transferred from Federal programs to provide for the costs of processing the various transactions of the program. The indirect cost rate is established by the State Department of Education based on financial reports submitted by the District. The 2022-23 approved restricted indirect cost rate is 1.88% and the unrestricted rate is 12.82%.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
OTHER INCOME								
Sale of Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Other Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TRANSFERS IN								
Federal	\$309,100	\$285,453	\$675,171	\$990,000	\$990,000	\$1,146,171	\$156,171	15.77%
Total Transfers In	\$309,100	\$285,453	\$675,171	\$990,000	\$990,000	\$1,146,171	\$156,171	15.77%
Total Revenues and Transfers In	\$236,369,825	\$246,944,814	\$255,284,194	\$260,271,979	\$262,435,247	\$279,116,262	\$18,844,283	7.24%

Governmental Source Revenue Analysis/Trends

Federal revenue is increased as a result of charging indirect costs to the ESSERF Grants. The District will be charging the unrestricted rate to the ESSERF Grants as authorized by the legislation. These excess funds will be used to complete necessary maintenance projects.

GENERAL FUND RESOURCES AND USES OF RESOURCES**Fund Balance****Estimated Fund Balance at July 1, 2022**

In order to include the un-appropriated fund balance and expenditure contingency in the budget, we are including an estimated fund balance as a resource. The fund balance is not an annual revenue source for the general fund.

\$24,262,500**USES OF RESOURCES****Required Fund Balance and Contingency**

Board policy requires a revenue and expenditure contingency to be set aside to absorb any unpredicted revenue shortfall, to maintain cash flow, to minimize borrowing needs and provide for any unanticipated expenditures. The amount that is required to be set aside for cash flow, revenue reductions and unanticipated expenditures is a minimum of 5.5% of the general fund budget.

-15,688,816

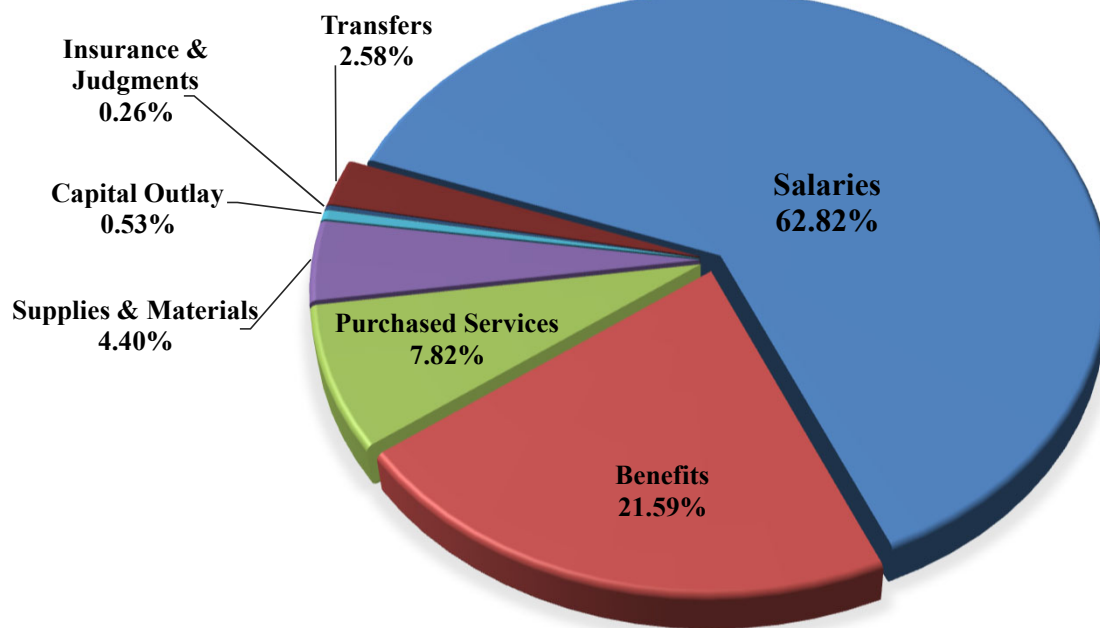
Use of undesignated fund balance to balance the 2022-23 budget.

-6,134,934**Estimated undesignated fund balance June 30, 2023****\$2,438,750**

GENERAL FUND EXPENDITURES

The following schedule shows the District's total budgeted general fund object expenditures for the current year.

General Fund Object Expenditures	Approved Budget 2021-22	Proposed Budget 2022-23	Amount of Change	Percent of Change
Salaries	\$166,041,259	\$179,197,709	\$13,156,450	7.92%
Benefits	57,526,235	61,576,102	4,049,867	7.04%
Purchased Services	21,486,851	22,309,927	823,076	3.83%
Supplies & Materials	11,956,426	12,549,458	593,032	4.96%
Capital Outlay	1,475,000	1,511,000	36,000	2.44%
Debt Retirement	0	0	0	0.00%
Insurance & Judgments	725,000	750,000	25,000	3.45%
Transfers	7,357,000	7,357,000	0	0.00%
Total Expenditures	\$266,567,771	\$285,251,196	\$18,683,425	7.01%

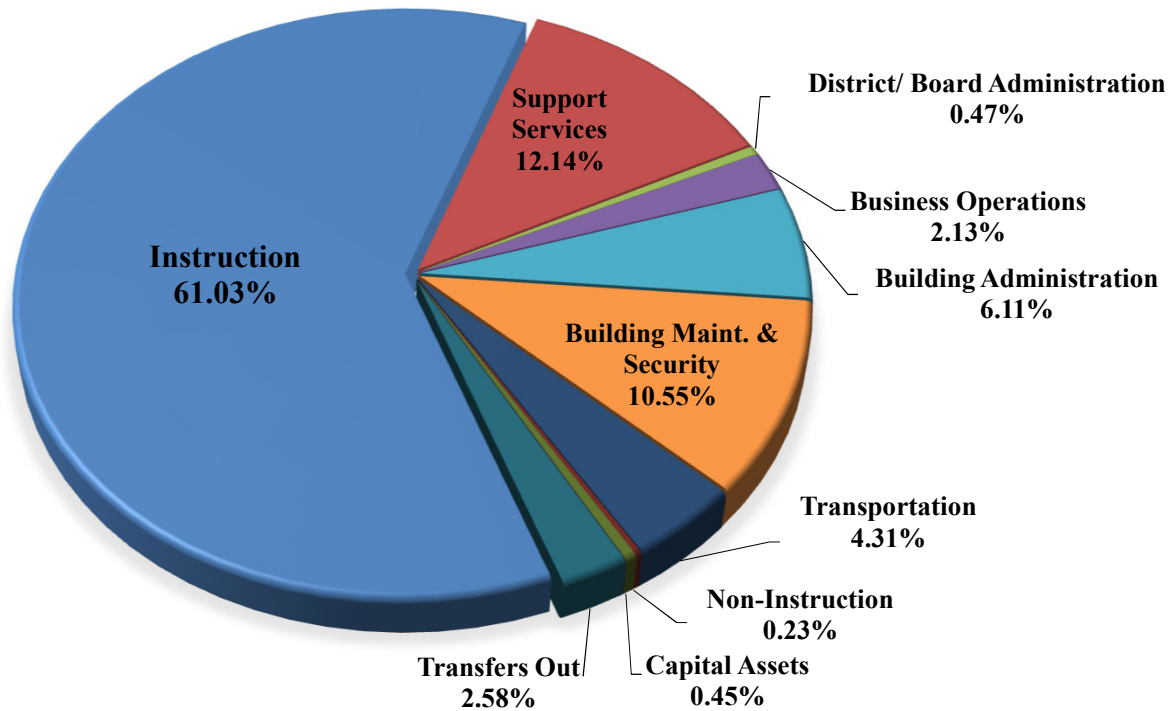
Percent of Total 2022-23 General Fund Expenditures by Object

GENERAL FUND EXPENDITURES

The following schedule shows the District's total budgeted general fund program expenditures for the current year.

General Fund Program Expenditures	Approved Budget 2021-22	Proposed Budget 2022-23	Amount of Change	Percent of Change
Instruction	\$163,384,369	\$174,075,689	\$10,691,320	6.54%
Support Services	33,261,861	34,627,340	1,365,479	4.11%
District/ Board Administration	1,207,341	1,351,069	143,728	11.90%
Business Operations	5,295,589	6,085,394	789,805	14.91%
Building Administration	15,669,059	17,427,339	1,758,280	11.22%
Building Maint. & Security	26,714,704	30,105,576	3,390,872	12.69%
Transportation	11,772,795	12,305,083	532,288	4.52%
Non-Instruction	635,053	646,706	11,653	1.83%
Capital Assets	1,270,000	1,270,000	0	0.00%
Debt Service	0	0	0	0.00%
Transfers Out	7,357,000	7,357,000	0	0.00%
Total Expenditures	\$266,567,771	\$285,251,196	\$18,683,425	7.01%

**Percent of Total 2022-23
General Fund Expenditures By Program**



GENERAL FUND EXPENDITURES**ELEMENTARY PROGRAM (512)**

The instruction and learning experiences concerned with knowledge, skills, appreciation, attitudes and behaviors appropriate for students enrolled in preschool through sixth grades. This program includes: elementary teachers and paraprofessionals, ESL-elementary staff, elementary music, physical education, regular year IRI/math tutoring and elementary learning coaches.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$40,668,537	\$41,648,372	\$41,306,882	\$44,712,817	\$43,264,023	48,247,108	\$3,534,291	7.90%
Employee Benefits	13,071,438	13,612,080	13,384,128	14,915,037	14,565,037	16,204,532	1,289,495	8.65%
Purchased Services	314,854	295,135	293,675	307,000	311,020	311,000	4,000	1.30%
Supplies and Materials	1,777,696	2,565,051	3,050,680	2,406,448	2,088,157	2,074,757	-331,691	-13.78%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$55,832,525	\$58,120,638	\$58,035,364	\$62,341,302	\$60,228,237	\$66,837,397	\$4,496,095	7.21%

Program Analysis/Trends

Supplies are less this year because the District utilized ESSER funds in the prior year to purchase curriculum. Salaries and benefits were increased for funding 16 fte for all day kindergarten.

FTE Allotment:

Certified 605

Classified 102

SECONDARY PROGRAM (515)

The instruction and learning experiences concerned with knowledge, skills, appreciation, attitudes and behavior needed by students enrolled in grade levels seven through twelve. This program includes: ESL-secondary staff, secondary music, the AVID program, ROTC program and ISAT remediation expenditures. This program also includes one secondary learning coach for each secondary school.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$39,978,599	\$41,335,234	\$42,966,888	\$45,522,318	\$43,897,320	48,456,262	\$2,933,944	6.45%
Employee Benefits	12,937,321	13,578,193	14,129,038	14,885,884	14,615,884	15,917,260	1,031,376	6.93%
Purchased Services	355,645	400,953	254,079	545,900	540,400	583,600	37,700	6.91%
Supplies and Materials	2,614,122	1,707,503	1,751,463	2,404,306	1,978,863	2,442,436	38,130	1.59%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance and Judgments	0	0	0	0	0	0	0	0.00%
Total	\$55,885,685	\$57,021,883	\$59,101,468	\$63,358,408	\$61,032,467	\$67,399,558	\$4,041,150	6.38%

Program Analysis/Trends

Increase in salaries and benefits due to the District implementing the new learning coach model at the secondary schools.

FTE Allotment:

Certified 645

Classified 23

GENERAL FUND EXPENDITURES**ALTERNATIVE PROGRAM (517)**

The instruction and learning experiences appropriate for students who meet the definition of "At-Risk Youth" for the primary purpose of having each student obtain a high school diploma. Included in this program are the Summer Alternative programs, the Evening School program and Frank Church High School. The program offerings at Frank Church High School include the BASE program.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$2,493,670	\$2,257,539	\$2,193,228	\$2,578,026	\$2,578,026	2,869,701	\$291,675	11.31%
Employee Benefits	753,095	708,047	670,497	825,384	825,384	886,579	61,195	7.41%
Purchased Services	44	0	0	1,250	1,250	1,250	0	0.00%
Supplies and Materials	86,410	85,905	97,736	49,706	55,814	48,102	-1,604	-3.23%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$3,333,219	\$3,051,491	\$2,961,461	\$3,454,366	\$3,460,474	\$3,805,632	\$351,266	10.17%

Program Analysis/Trends

Increase in salaries and benefits for summer alternative schools and covering the costs for Marian Pritchett day care for students enrolled at Frank Church.

FTE Allotment:

Certified 31.5

Classified 3

VOCATIONAL TECHNICAL PROGRAM (519)

The instruction and learning experiences concerned with preparing students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers. The costs associated with the Dehryl Dennis Professional Technical Center are included in this program, as well as the monies allocated from the state for vocational education.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$1,343,219	\$1,330,951	\$1,368,080	\$1,434,244	\$1,434,244	1,578,432	\$144,188	10.05%
Employee Benefits	451,142	453,485	439,184	476,273	476,273	502,588	26,315	5.53%
Purchased Services	153,576	85,246	34,414	146,000	145,965	142,000	-4,000	-2.74%
Supplies and Materials	575,103	496,999	529,196	544,191	577,373	549,596	5,405	0.99%
Capital Objects	0	0	165,047	0	102,249	0	0	0.00%
Insurance and Judgments	0	0	0	0	0	0	0	0.00%
Total	\$2,523,039	\$2,366,681	\$2,535,920	\$2,600,708	\$2,736,104	\$2,772,616	\$171,908	6.61%

Program Analysis/Trends**FTE Allotment:**

Certified 20

Classified 1

GENERAL FUND EXPENDITURES**EXCEPTIONAL PROGRAM (521)**

The instructional activities and services of teachers and assistants who work to meet the needs of exceptional children. This program has approximately 166 certified teachers and 248 special education assistants. The District reports to the SDE the total number of students on an IEP each November. The count for November 2021 was 3,074 compared to 3,116 in November 2020.

	2018-19	2019-20	2020-21	2021-22 Adopted	2021-22 Projected	2022-23 Proposed	Difference 2021-22 to 2022-23	% Increase 2021-22 to 2022-23
	Actual	Actual	Actual	Budget	Budget	Budget		
Salaries	\$13,004,826	\$13,887,647	\$14,337,493	\$16,216,799	\$15,542,519	17,287,104	\$1,070,305	6.60%
Employee Benefits	5,259,607	5,830,375	5,886,281	6,811,658	6,411,658	6,956,441	144,783	2.13%
Purchased Services	26,852	66,297	41,964	42,750	111,530	111,250	68,500	160.23%
Supplies and Materials	135,562	195,758	159,314	203,500	198,240	193,500	-10,000	-4.91%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$18,426,847	\$19,980,077	\$20,425,051	\$23,274,707	\$22,263,947	\$24,548,295	\$1,273,588	5.47%

Program Analysis/Trends

Increase in purchased services due to budgeting to contract for a visually impaired teacher.

FTE Allotment:

Certified 151

Classified 226

EXCEPTIONAL PRESCHOOL PROGRAM (522)

The instructional activities and services of teachers and classroom assistants who work to meet the needs of exceptional preschool children. This program has approximately 10 teachers and 12 special education assistants.

	2018-19	2019-20	2020-21	2021-22 Adopted	2021-22 Projected	2022-23 Proposed	Difference 2021-22 to 2022-23	% Increase 2021-22 to 2022-23
	Actual	Actual	Actual	Budget	Budget	Budget		
Salaries	\$701,835	\$675,486	\$688,856	\$843,367	\$768,367	756,377	-\$86,990	-10.31%
Employee Benefits	263,119	251,872	268,302	365,716	340,716	293,526	-72,190	-19.74%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	10,268	10,897	562	12,000	12,000	12,000	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$975,222	\$938,255	\$957,721	\$1,221,083	\$1,121,083	\$1,061,903	-\$159,180	-13.04%

Program Analysis/Trends -

Preschool is less this year because the District is paying for two assistant positions from the federal ARP grant.

FTE Allotment:

Certified 10

Classified 5.5

GENERAL FUND EXPENDITURES**GIFTED AND TALENTED PROGRAM (524)**

Instructional activities and learning experiences for students identified as being gifted and talented. The District has approximately 807 elementary children that have been identified as gifted. The District offers full time gifted classrooms, pull out gifted programs and a full time highly gifted program. This program has approximately 31 certified teachers.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$1,771,735	\$1,956,918	\$1,756,183	\$2,221,410	\$2,232,410	2,279,667	\$58,257	2.62%
Employee Benefits	555,248	619,916	544,273	726,422	726,422	733,138	6,716	0.92%
Purchased Services	1,189	30,736	199	12,000	4,000	12,000	0	0.00%
Supplies and Materials	38,119	17,138	23,699	19,000	15,615	21,007	2,007	10.56%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$2,366,290	\$2,624,708	\$2,324,353	\$2,978,832	\$2,978,447	\$3,045,812	\$66,980	2.25%

Program Analysis/Trends

FTE Allotment:

Certified 31.6

Classified -

INTERSCHOLASTIC PROGRAM (531)

The extra-curricular programs and activities which supplement the instructional curriculum program. These programs involve student participation in competitive interscholastic events which are scheduled or sponsored by the school. Included in this program are salaries and benefits for coaches, contracted referee services for junior high officials, maintenance fees for Dona Larsen park and emergency medical transportation services. The District also provides equipment money for each junior and senior high school.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$1,478,451	\$1,507,459	\$1,503,856	\$1,765,000	\$1,615,000	1,872,100	\$107,100	6.07%
Employee Benefits	244,607	249,443	234,769	352,619	292,619	375,050	22,431	6.36%
Purchased Services	171,572	140,028	131,934	298,580	213,616	397,380	98,800	33.09%
Supplies and Materials	161,870	159,145	236,180	148,500	287,707	167,700	19,200	12.93%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$2,056,500	\$2,056,075	\$2,106,738	\$2,564,699	\$2,408,942	\$2,812,230	\$247,531	9.65%

Program Analysis/Trends -

Purchased services increased to allow for contracting for athletic trainers from local hospitals. Supplies increased to replace approximately 130 football helmets.

FTE Allotment:

Elementary Coaches 143

Secondary Coaches 516

GENERAL FUND EXPENDITURES**SCHOOL ACTIVITY PROGRAM (532)**

School sponsored activities which are an adjunct to the instructional curriculum. This category includes music stipends, elementary safety patrol, and secondary department head increments.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$586,794	\$548,455	\$385,618	\$621,797	\$621,797	600,550	-\$21,247	-3.42%
Employee Benefits	117,853	111,427	77,007	125,684	125,684	120,311	-5,373	-4.28%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	0	0	0	0	0	0	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$704,647	\$659,882	\$462,626	\$747,481	\$747,481	\$720,861	-\$26,620	-3.56%

Program Analysis/Trends -

Salaries were reduced for a reduction in overall leadership stipends.

FTE Allotment:

Certified -

Classified -

SUMMER SCHOOL PROGRAM (541)

Programs of instruction offered during the summer not considered part of or eligible for the state educational support program. The District offers Secondary Summer School, Summer Music, Elementary Summer School, and Summer Tutoring Classes.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$507,038	\$374,413	\$187,144	\$487,240	\$329,740	707,503	\$220,263	45.21%
Employee Benefits	85,042	64,847	33,616	96,465	78,965	136,687	40,222	41.70%
Purchased Services	93	84	0	4,300	4,300	3,550	-750	-17.44%
Supplies and Materials	5,756	1,757	1,470	12,100	12,100	11,700	-400	-3.31%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$597,928	\$441,101	\$222,230	\$600,105	\$425,105	\$859,440	\$259,335	43.21%

Program Analysis/Trends -

Summer school increased because in the prior year, the District utilized Cornona Relief Funding to cover the cost associated with providing summer school to elementary and secondary students.

FTE Allotment:

Certified -

Classified -

GENERAL FUND EXPENDITURES**DETENTION CENTER PROGRAM (546)**

The instructional program provided for juvenile offenders housed in the Ada County Juvenile Detention Center and juveniles court-ordered to the BASE Program located at Frank Church High School. This program has 2 certified teachers and .3 classroom assistant.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Budget	Proposed Budget	2021-22 to 2022-23	2021-22 to 2022-23
Salaries	\$181,722	\$173,880	\$167,258	\$174,038	\$149,038	157,197	-\$16,841	-9.68%
Employee Benefits	67,051	62,641	56,779	66,240	51,240	52,348	-13,892	-20.97%
Purchased Services	1,633	711	1,968	0	0	0	0	0.00%
Supplies and Materials	0	0	0	2,400	2,400	2,400	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$250,406	\$237,232	\$226,005	\$242,678	\$202,678	\$211,945	-\$30,733	-12.66%

Program Analysis/Trends -

Salaries and benefits have decreased because the District has fewer staff assigned to this program.

FTE Allotment:

Certified 2

Classified 0.3

ATTENDANCE, GUIDANCE AND HEALTH PROGRAMS (611)

The personnel, activities, services and programs designed to (1) assist the students and parents to meet school attendance requirements, (2) provide individual and group counseling and guidance, (3) assist in meeting student, health needs, and (4) provide assistance with social, emotional needs. The District has approximately 76 counselors, 32 nurses, 18 health technicians, 12 social workers and one dental hygienist funded in this program. This program also funds 16 support staff and 2 supervisors.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Budget	Proposed Budget	2021-22 to 2022-23	2021-22 to 2022-23
Salaries	\$7,521,339	\$7,641,863	\$7,839,094	\$8,143,310	\$9,091,006	9,779,989	\$1,636,679	20.10%
Employee Benefits	2,433,402	2,528,215	2,570,641	2,882,905	3,176,121	3,412,935	530,030	18.39%
Purchased Services	108,535	32,455	13,855	148,572	133,872	138,167	-10,405	-7.00%
Supplies and Materials	123,729	99,929	94,459	122,650	133,391	126,455	3,805	3.10%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$10,187,005	\$10,302,462	\$10,518,049	\$11,297,437	\$12,534,390	\$13,457,546	\$2,160,109	19.12%

Program Analysis/Trends -

This budget has increased because the SDE instructed districts to report social workers in this program rather than in the special services program.

FTE Allotment:

Certified 114.5

Classified 37

GENERAL FUND EXPENDITURES**SPECIAL SERVICES PROGRAM (616)**

The personnel, activities and services designed to assist exceptional students and to assist the staff members who work with the Exceptional Program. Included in this program are the salaries and benefits for special education supervisors, psychologists, speech language pathologists and therapists.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$6,325,340	\$6,571,514	\$6,660,591	\$7,010,897	\$6,070,501	6,392,931	-\$617,966	-8.81%
Employee Benefits	1,875,574	1,969,463	2,013,380	2,171,698	1,869,982	2,123,336	-48,362	-2.23%
Purchased Services	43,355	42,845	9,525	59,000	52,500	51,000	-8,000	-13.56%
Supplies and Materials	42,761	3,414	19,452	48,500	47,000	48,500	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$8,287,030	\$8,587,236	\$8,702,949	\$9,290,095	\$8,039,983	\$8,615,767	-\$674,328	-7.26%

Program Analysis/Trends -

Salaries and benefits are less because the SDE instructed districts to report social workers under the attendance, guidance, health program.

FTE Allotment:

Certified 78.4

Classified 1

INSTRUCTIONAL IMPROVEMENT PROGRAM (621)

Personnel, activities and services for assisting the instructional staff in planning, developing, training and evaluating learning experiences for students. Included in this category are salaries and benefits for supervisors, curriculum writers and theme readers. Also included are expenditures for staff development and school improvement. This program also accounts for District sponsored leadership stipends for mentoring, administrative designee and school instructional leaders.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$2,579,364	\$2,667,125	\$2,255,413	\$2,864,548	\$2,659,748	2,479,792	-\$384,756	-13.43%
Employee Benefits	675,597	730,655	611,226	764,296	774,296	696,423	-67,873	-8.88%
Purchased Services	525,443	405,273	206,803	504,825	411,952	322,715	-182,110	-36.07%
Supplies and Materials	37,726	35,779	28,399	49,314	60,154	49,881	567	1.15%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$3,818,131	\$3,838,832	\$3,101,841	\$4,182,983	\$3,906,150	\$3,548,811	-\$634,172	-15.16%

Program Analysis/Trends

Salaries are less because the State eliminated a number of leadership stipends that were previously paid from this program.

FTE Allotment:

Certified 10

Classified 12.5

GENERAL FUND EXPENDITURES**EDUCATIONAL MEDIA PROGRAM (622)**

Personnel, activities and services concerned with the teaching and use of the resources available in the school library, media, and visual center. This category includes 1 FTE library supervisor, 13 secondary teacher-librarians and 52 library assistants.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$2,077,450	\$2,166,538	\$2,132,281	\$2,291,796	\$2,291,796	2,471,027	\$179,231	7.82%
Employee Benefits	866,524	924,753	902,705	1,006,296	1,006,296	1,059,980	53,684	5.33%
Purchased Services	18,244	4,801	16,000	22,000	10,899	22,000	0	0.00%
Supplies and Materials	462,966	467,996	483,476	496,760	506,580	526,570	29,810	6.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$3,425,183	\$3,564,088	\$3,534,462	\$3,816,852	\$3,815,571	\$4,079,577	\$262,725	6.88%

Program Analysis/Trends -**FTE Allotment:**

Certified 14

Classified 50

INSTRUCTIONAL TECHNOLOGY PROGRAM (623)

Technology personnel and activities and services for the purpose of supporting instruction. This program includes 18 technology personnel that support district-wide networks, hardware and software applications, including instructional software and administrative software. Stipends for building technology coordinators and staff working on the District-wide help desk. In addition to staff expenditures, this program also includes instructional technology equipment, instructional software, and the costs associated with the fiber network.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$1,385,207	\$1,429,963	\$1,458,333	\$1,632,737	\$1,532,737	1,586,503	-\$46,234	-2.83%
Employee Benefits	400,465	430,894	435,290	483,648	458,648	472,515	-11,133	-2.30%
Purchased Services	66,294	61,736	-6,073	142,000	142,000	166,000	24,000	16.90%
Supplies and Materials	1,976,535	1,749,751	2,187,997	2,416,109	2,462,938	2,700,621	284,512	11.78%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$3,828,501	\$3,672,344	\$4,075,547	\$4,674,494	\$4,596,323	\$4,925,639	\$251,145	5.37%

Program Analysis/Trends -

Salaries and benefits are less, because in the prior year, we budgeted to increase a manager position. The administrator re-organized and did not fill that position. Supplies have increased this year as the District is updating audio and visual equipment at the schools.

FTE Allotment:

Certified -

Classified 18

GENERAL FUND EXPENDITURES**BOARD OF EDUCATION PROGRAM (631)**

Programs or activities of the elected Board of Trustees designed to assist staff members in performing duties as directed by law or established by State Board of Education or District board policy. Purchased services include procurement of legal and audit services.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$80,069	\$53,736	\$135,946	\$138,385	\$138,385	154,239	\$15,854	11.46%
Employee Benefits	25,008	19,292	40,190	41,880	41,880	45,099	3,219	7.69%
Purchased Services	383,717	294,621	144,490	286,500	286,500	344,500	58,000	20.24%
Supplies and Materials	15,386	29,241	37,797	43,950	43,950	43,950	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$504,181	\$396,890	\$358,423	\$510,715	\$510,715	\$587,788	\$77,073	15.09%

Program Analysis/Trends

Purchased services increase is due to the election costs associated with the election to be held in September 2022.

FTE Allotment:

Certified -

Classified 1.6

DISTRICT ADMINISTRATION PROGRAM (632)

The program to provide general administration and executive leadership for the implementation of school policy and the supervision and management of the District. The superintendent, deputy superintendent, public affairs office and district-wide switchboard are included in this program.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$546,713	\$547,964	\$544,927	\$530,541	\$530,541	584,726	\$54,185	10.21%
Employee Benefits	136,719	143,814	139,963	147,085	147,085	159,555	12,470	8.48%
Purchased Services	5,098	13,330	9,175	16,500	16,500	16,500	0	0.00%
Supplies and Materials	2,340	1,157	982	2,500	2,500	2,500	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$690,870	\$706,265	\$695,047	\$696,626	\$696,626	\$763,281	\$66,655	9.57%

Program Analysis/Trends -**FTE Allotment:**

Certified 2

Classified 3

GENERAL FUND EXPENDITURES**SCHOOL ADMINISTRATIVE PROGRAM (641)**

The personnel, activities and services for directing and managing the operation of the schools in the District. This program includes area directors, all principals, assistant principals, and building administrative support.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$10,809,053	\$11,116,627	\$11,537,478	\$11,822,190	\$11,822,493	13,174,666	\$1,352,476	11.44%
Employee Benefits	3,367,164	3,509,767	3,611,853	3,762,547	3,762,547	4,167,199	404,652	10.75%
Purchased Services	44,576	34,470	42,433	73,112	73,402	74,048	936	1.28%
Supplies and Materials	17,672	7,362	12,001	11,210	11,210	11,426	216	1.93%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$14,238,465	\$14,668,226	\$15,203,766	\$15,669,059	\$15,669,652	\$17,427,339	\$1,758,280	11.22%

Program Analysis/Trends -**FTE Allotment:**

Certified 81.5

Classified 79

BUSINESS ADMINISTRATION PROGRAM (651)

The program concerned with the fiscal operations of the District. This program includes budgeting, purchasing, receiving, paying for goods and services, paying employees, human resources, wellness program and other activities associated with the prudent management of District resources. This program includes 4.5 supervisors, 2 administrators and 20 support staff.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$1,363,456	\$1,446,631	\$1,553,146	\$1,736,103	\$1,736,103	2,062,796	\$326,693	18.82%
Employee Benefits	452,274	477,959	502,245	568,094	568,094	651,574	83,480	14.69%
Purchased Services	131,680	128,918	86,615	147,074	135,874	180,925	33,851	23.02%
Supplies and Materials	44,007	48,895	40,429	67,600	71,359	71,100	3,500	5.18%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance	249,511	281,734	230,919	300,000	336,000	350,000	50,000	0.00%
Total	\$2,240,927	\$2,384,137	\$2,413,354	\$2,818,871	\$2,847,430	\$3,316,395	\$497,524	17.65%

Program Analysis/Trends -

Increased salary costs as the CFO position will be double filled for 6 months and two support staff have been added, one in business department and one in the human resources department. Purchased services has increased because human resources is now contracting out all COBRA administration.

FTE Allotment:

Certified 1

Classified 27

GENERAL FUND EXPENDITURES**CENTRAL SERVICES PROGRAM (655)**

The program for receiving, disbursing, accounting and charging various programs of the District for materials, supplies and equipment which are purchased, stored and inventoried in general or centralized storage. This program includes the delivery functions associated with the District which include mail, music program setup, and surplus equipment processing. The program also includes the wages for one full time equivalent for the District copy center and 14 warehouse workers.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$342,233	\$401,777	\$476,402	\$555,083	\$555,083	698,163	\$143,080	25.78%
Employee Benefits	208,818	232,987	255,045	265,168	265,168	313,179	48,011	18.11%
Purchased Services	15,342	7,929	11,643	20,000	20,000	20,000	0	0.00%
Supplies and Materials	9,727	18,264	6,649	23,793	23,793	23,793	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$576,120	\$660,957	\$749,739	\$864,044	\$864,044	\$1,055,135	\$191,091	22.12%

Program Analysis/Trends -

Salaries and benefits are higher because two positions were filled in 2021-22 that were not previously budgeted for.

FTE Allotment:

Certified -

Classified 17

TECHNOLOGY ADMINISTRATION SERVICES PROGRAM (656)

Activities concerned with supporting the District's information technology systems, including supporting networks, maintaining administrative information systems and processing data for administrative and managerial purposes. This program includes the District-wide administrator and four technology support staff.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$390,693	\$415,744	\$400,327	\$412,872	\$412,872	451,398	\$38,526	9.33%
Employee Benefits	116,527	123,594	117,824	160,414	160,414	133,383	-27,031	-16.85%
Purchased Services	19,509	16,813	3,674	19,700	19,700	19,700	0	0.00%
Supplies and Materials	557,440	776,908	1,030,930	1,019,688	1,037,188	1,109,383	89,695	8.80%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$1,084,169	\$1,333,059	\$1,552,755	\$1,612,674	\$1,630,174	\$1,713,864	\$101,190	6.27%

Program Analysis/Trends -

Benefits are less this year, due to a entry error pertaining to dental costs in the current budget. Dental costs were budgeted at \$38,000, should have been \$3,800.

FTE Allotment:

Certified 1

Classified 4

GENERAL FUND EXPENDITURES**BUILDINGS CARE AND UPKEEP PROGRAM (661)**

The program concerned with the daily custodial needs and the utility services for all school buildings in the District. This program also includes building insurance and other building care costs. This program funds approximately 196 full time custodians, 5.5 supervisors and provides for summer labor.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$4,643,847	\$4,828,167	\$4,839,768	\$7,558,913	\$7,208,913	9,034,204	\$1,475,291	19.52%
Employee Benefits	2,976,325	3,183,954	3,153,149	3,467,369	3,367,369	3,815,313	347,944	10.03%
Purchased Services	4,339,217	3,681,066	4,190,309	5,316,500	4,551,500	4,960,574	-355,926	-6.69%
Supplies and Materials	359,935	356,304	320,313	384,720	400,220	447,973	63,253	16.44%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance	348,603	311,452	364,981	425,000	389,000	400,000	-25,000	-5.88%
Total	\$12,667,927	\$12,360,943	\$12,868,519	\$17,152,502	\$15,917,002	\$18,658,064	\$1,505,562	8.78%

Program Analysis/Trends

Reduced purchased services for overall reduction in utility usage and ESSER paying for hotspots for students.

FTE Allotment:

Certified -

Classified 205.5

MAINTENANCE BUILDINGS -NON STUDENT OCCUPIED (663)

The program concerned with the physical maintenance of buildings and equipment in the District that are not student occupied.. This program includes annual repairs, modifications and improvements necessary to provide safe facilities and equipment. The buildings involved with this program include the Facilities and Operations and the District Services Center.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	25,021	51,835	59,421	10,000	20,215	10,000	0	0.00%
Supplies and Materials	0	0	0	0	0	12,000	12,000	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0	0.00%
Total	\$25,021	\$51,835	\$59,421	\$10,000	\$20,215	\$22,000	\$12,000	120.00%

Program Analysis/Trends -

Supplies and materials has increased as the District has allocated funds to the sustainability committee.

FTE Allotment:

Certified -

Classified -

GENERAL FUND EXPENDITURES**GENERAL MAINTENANCE OF BUILDINGS AND EQUIPMENT PROGRAM (664)**

The program concerned with the physical maintenance of buildings and equipment in the District. This program includes annual repairs, modifications and improvements necessary to provide safe facilities and equipment. This program includes 47 maintenance workers, 5 support staff and 3.5 supervisors.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
	Actual	Actual	Actual	Budget	Budget	Budget	2022-23	2022-23
Salaries	\$4,676,312	\$4,732,607	\$4,825,805	\$3,141,238	\$3,141,238	3,538,421	\$397,183	12.64%
Employee Benefits	1,019,371	1,065,294	1,061,416	1,198,573	1,198,573	1,299,497	100,924	8.42%
Purchased Services	1,015,507	1,353,971	1,965,620	1,018,977	2,509,135	1,217,810	198,833	19.51%
Supplies and Materials	1,331,860	888,773	1,115,688	998,200	1,118,590	1,276,600	278,400	27.89%
Capital Objects	328,853	243,313	96,659	205,000	162,500	241,000	36,000	17.56%
Total	\$8,371,904	\$8,283,958	\$9,065,189	\$6,561,988	\$8,130,036	\$7,573,328	\$1,011,340	15.41%

Program Analysis/Trends -

Increased costs for purchased services, supplies and materials are directly related to overall inflationary cost increases to purchase and maintain facilities.

FTE Allotment:

Certified -

Classified 55.5

GENERAL MAINTENANCE OF GROUNDS PROGRAM (665)

The program concerned with the maintenance of all sites in the District. This program includes snow removal, landscaping and other general grounds services. This program pays for 18 grounds keepers.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
	Actual	Actual	Actual	Budget	Budget	Budget	2022-23	2022-23
Salaries	\$722,374	\$770,621	\$804,715	\$819,772	\$819,772	1,109,532	\$289,760	35.35%
Employee Benefits	305,479	332,165	340,062	353,957	353,957	430,584	76,627	21.65%
Purchased Services	172,736	184,010	102,087	262,000	262,000	340,600	78,600	30.00%
Supplies and Materials	219,256	209,490	242,607	291,500	291,500	351,550	60,050	20.60%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$1,419,846	\$1,496,286	\$1,489,472	\$1,727,229	\$1,727,229	\$2,232,266	\$505,037	29.24%

Program Analysis/Trends -

Salaries and benefits have increased because the District has increased 4 grounds positions to maintain the high school athletic facilities.

FTE Allotment:

Certified -

Classified 19

GENERAL FUND EXPENDITURES**SECURITY PROGRAM (667)**

The program for maintaining order and control in schools and on school property. This program includes a District-wide security specialist and seven security officers. Each high school has one security officer, with the remainder shared among the Junior High schools. This program also funds the security and safety manager for the District.

	2018-19	2019-20	2020-21	2021-22 Adopted	2021-22 Projected	2022-23 Proposed	Difference 2021-22 to 2022-23	% Increase 2021-22 to 2022-23
	Actual	Actual	Actual	Budget	Budget	Budget		
Salaries	\$476,505	\$467,479	\$424,490	\$494,139	\$494,889	521,997	\$27,858	5.64%
Employee Benefits	164,696	166,495	156,168	188,546	188,546	194,243	5,697	3.02%
Purchased Services	72,053	144,441	113,639	442,300	455,116	714,800	272,500	61.61%
Supplies and Materials	438,995	295,625	252,172	138,000	173,645	188,878	50,878	36.87%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$1,152,249	\$1,074,040	\$946,469	\$1,262,985	\$1,312,196	\$1,619,918	\$356,933	28.26%

Program Analysis/Trends -

Purchased services has increased due to the District being billed for additional costs associated with the resource officers assigned to the schools by the City of Boise.

FTE Allotment:

Certified 1

Classified 7

PUPIL TO SCHOOL TRANSPORTATION PROGRAM (681)

The program concerned with transporting students to and from school, between schools within the District and instructional field trips. The State support program provides for reimbursement of transportation at 85% or 50% depending on the type of expenditure and block grant. The block grant will be calculated using the prior year's per unit grant amount and the current year's units. Statewide transportation and enrollment growth will be applied to the final grant amount. This revenue is paid by the State the following year and is shown as Transportation Support. The District contracts for pupil transportation, however the District employs 2 support staff and 1 supervisor to oversee and manage the contract.

	2018-19	2019-20	2020-21	2021-22 Adopted	2021-22 Projected	2022-23 Proposed	Difference 2021-22 to 2022-23	% Increase 2021-22 to 2022-23
	Actual	Actual	Actual	Budget	Budget	Budget		
Salaries	\$175,182	\$173,309	\$177,955	\$183,278	\$183,278	202,710	\$19,432	10.60%
Employee Benefits	57,671	59,037	59,980	63,285	63,285	67,234	3,949	6.24%
Purchased Services	7,662,885	6,159,555	6,555,406	10,819,424	9,539,258	11,281,142	461,718	4.27%
Supplies and Materials	18,501	18,985	47,071	36,800	39,445	31,950	-4,850	-13.18%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$7,914,240	\$6,410,886	\$6,840,412	\$11,102,787	\$9,825,266	\$11,583,036	\$480,249	4.33%

Program Analysis/Trends

Purchased services has increased due to budgeting for an 8.5% increase in the Consumer Price Index (CPI) associated with the transportation contract with Durham. Budgeted bus fuel at \$4.40 per gallon.

FTE Allotment:

Certified -

Classified 3

GENERAL FUND EXPENDITURES**PUPIL ACTIVITY TRANSPORTATION PROGRAM (682)**

The program established to provide transportation services to approved athletic or activity events and to provide other transportation services not eligible for reimbursement under the state transportation support program. This program includes the costs associated with paying approximately 34 contracted crossing guards.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	457,323	398,623	272,652	670,008	592,363	722,047	52,039	7.77%
Supplies and Materials	0	0	2,211	0	0	0	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$457,323	\$398,623	\$274,863	\$670,008	\$592,363	\$722,047	\$52,039	7.77%

Program Analysis/Trends -

Purchased services has increased due to budgeting for a 8.5% increase in the Consumer Price Index (CPI) associated with the transportation contract with Durham for field trips and also an increase in the crossing guard contract.

FTE Allotment:

Certified -

Classified -

FOOD SERVICES PROGRAM (710)

The program for the personnel and activities for providing meals to students. Idaho code requires payments for Social Security taxes for employees providing these services under the National Food Services Program to be paid by the General Fund Food Services Program. These payments meet or exceed the amount required under the local matching funds provision in the National Food Services Law.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$0	\$999,401	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	295,419	288,639	216,756	310,000	275,000	310,000	0	0.00%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	0	43,059	0	0	0	0	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$295,419	\$1,331,099	\$216,756	\$310,000	\$275,000	\$310,000	\$0	0.00%

Program Analysis/Trends -**FTE Allotment:**

Certified -

Classified -

GENERAL FUND EXPENDITURES**COMMUNITY SERVICES PROGRAM (720)**

Services and activities to provide non-instructional programs for the school community as a whole or some segment of the community. Included in this program are (1) the Community Education program which provides classes for all ages, (2) the Parent Education program and (3) the Boise City BUS program for alternative transportation for some secondary students. The Community Education and Parent Education programs generate fees which are recorded as revenue.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$111,526	\$115,710	\$114,484	\$128,401	\$128,401	142,614	\$14,213	11.07%
Employee Benefits	30,822	32,495	32,639	43,092	43,092	45,593	2,501	5.80%
Purchased Services	100,469	85,223	66,057	150,579	150,579	145,369	-5,210	-3.46%
Supplies and Materials	683	504	169	2,981	2,981	3,130	149	5.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Total	\$243,500	\$233,932	\$213,349	\$325,053	\$325,053	\$336,706	\$11,653	3.58%

Program Analysis/Trends**FTE Allotment:**

Certified -

Classified 2.25

CAPITAL ASSET ACQUISITION PROGRAM (810)

The process of coming into ownership, control or possession of assets intended for continued use over relatively long periods of time. This program includes constructing or remodeling school plant facilities that are student occupied. The State Department of Education requires Districts to track capital expenditures that are spent on student occupied buildings separately from those that are not student occupied.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	0	0	0	0	0	0	0	0.00%
Capital Objects	221,229	20,600	17,000	1,270,000	30,000	1,270,000	0	0.00%
Total	\$221,229	\$20,600	\$17,000	\$1,270,000	\$30,000	\$1,270,000	\$0	0.00%

Program Analysis/Trends -**FTE Allotment:**

Certified -

Classified -

GENERAL FUND EXPENDITURES**CAPITAL ASSET ACQUISITION PROGRAM -NON STUDENT OCCUPIED (811)**

The process of coming into ownership, control or possession of assets intended for continued use over relatively long periods of time. This program includes constructing or remodeling school plant facilities that are not occupied by students.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected Budget	2022-23 Proposed Budget	Difference 2021-22 to 2022-23	% Increase 2021-22 to 2022-23
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	0	0	0	0	0	0	0	0.00%
Capital Objects	0	677,618	212,160	0	182,040	0	0	0.00%
Total	\$0	\$677,618	\$212,160	\$0	\$182,040	\$0	\$0	0.00%

Program Analysis/Trends -

FTE Allotment:

Certified -

Classified -

DEBT SERVICE PROGRAM (910)

The servicing of debt through payment of principal and interest. The District has not had debt payments since 2012-13.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Projected Budget	2022-23 Proposed Budget	Difference 2021-22 to 2022-23	% Increase 2021-22 to 2022-23
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	0	0	0	0	0	0	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Debt Retirement	0	0	0	0	0	0	0	0.00%
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Program Analysis/Trends -

FTE Allotment:

Certified -

Classified -

GENERAL FUND EXPENDITURES**FUND TRANSFERS (920)**

The transactions which withdraw money from one fund and place it in another fund. The primary transfer for the District is from the General Fund to the Plant and Facilities Fund for a voter approved levy for maintaining facilities. For 2022-23, the District anticipates transferring additional funds to the Plant Facility fund to assist in construction costs for the Longfellow remodel and addition.

	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2021-22 to	2021-22 to
				Budget	Budget	Budget	2022-23	2022-23
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	0	0	0	0	0	0	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Interfund Transfers	10,862,000	12,357,000	12,357,000	7,357,000	17,357,000	7,357,000	0	0.00%
Total	\$10,862,000	\$12,357,000	\$12,357,000	\$7,357,000	\$17,357,000	\$7,357,000	\$0	0.00%
Total Expenditures and								
Transfers Out	\$235,463,548	\$242,309,339	\$244,825,478	\$266,567,771	\$268,409,423	\$285,251,196	\$18,683,425	7.01%

GENERAL FUND EXPENDITURES
Summary by Program and by Object

										2021-22 % of Budget	2022-23 % of Budget
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Debt Service	Insurance	Transfers	Total		
Elementary	\$48,247,108	\$16,204,532	\$311,000	\$2,074,757	\$0	\$0	\$0	\$0	\$66,837,397	23.39%	23.43%
% Program	72.19%	24.24%	0.47%	3.10%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	26.32%	1.39%	16.53%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	16.91%	5.68%	0.11%	0.73%	0.00%	0.00%	0.00%	0.00%			
Secondary	48,456,262	15,917,260	583,600	2,442,436	0	0	0	0	67,399,558	23.77%	23.63%
% Program	71.89%	23.62%	0.87%	3.62%	0.00%	0.00%	0.00%	0.00%			
% Object	27.04%	25.85%	2.62%	19.46%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	16.99%	5.58%	0.20%	0.86%	0.00%	0.00%	0.00%	0.00%			
Alternative	2,869,701	886,579	1,250	48,102	0	0	0	0	3,805,632	1.30%	1.33%
% Program	75.41%	23.30%	0.03%	1.26%	0.00%	0.00%	0.00%	0.00%			
% Object	1.60%	1.44%	0.01%	0.38%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	1.01%	0.31%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%			
Vocational- Technical	1,578,432	502,588	142,000	549,596	0	0	0	0	2,772,616	0.98%	0.97%
% Program	56.93%	18.13%	5.12%	19.82%	0.00%	0.00%	0.00%	0.00%			
% Object	0.88%	0.82%	0.64%	4.38%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.55%	0.18%	0.05%	0.19%	0.00%	0.00%	0.00%	0.00%			
Exceptional Child	17,287,104	6,956,441	111,250	193,500	0	0	0	0	24,548,295	8.73%	8.61%
% Program	70.42%	28.34%	0.45%	0.79%	0.00%	0.00%	0.00%	0.00%			
% Object	9.65%	11.30%	0.50%	1.54%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	6.06%	2.44%	0.04%	0.07%	0.00%	0.00%	0.00%	0.00%			
Preschool											
Exceptional Child	756,377	293,526	0	12,000	0	0	0	0	1,061,903	0.46%	0.37%
% Program	71.23%	27.64%	0.00%	1.13%	0.00%	0.00%	0.00%	0.00%			
% Object	0.42%	0.48%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.27%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Gifted & Talented	2,279,667	733,138	12,000	21,007	0	0	0	0	3,045,812	1.12%	1.07%
% Program	74.85%	24.07%	0.39%	0.69%	0.00%	0.00%	0.00%	0.00%			
% Object	1.27%	1.19%	0.05%	0.17%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.80%	0.26%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%			
Interscholastic	1,872,100	375,050	397,380	167,700	0	0	0	0	2,812,230	0.96%	0.99%
% Program	66.57%	13.34%	14.13%	5.96%	0.00%	0.00%	0.00%	0.00%			
% Object	1.04%	0.61%	1.78%	1.34%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.66%	0.13%	0.14%	0.06%	0.00%	0.00%	0.00%	0.00%			
School Activity	600,550	120,311	0	0	0	0	0	0	720,861	0.28%	0.25%
% Program	83.31%	16.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.34%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.21%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Summer School	707,503	136,687	3,550	11,700	0	0	0	0	859,440	0.23%	0.30%
% Program	82.32%	15.90%	0.41%	1.36%	0.00%	0.00%	0.00%	0.00%			
% Object	0.39%	0.22%	0.02%	0.09%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.25%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Detention Center	157,197	52,348	0	2,400	0	0	0	0	211,945	0.09%	0.07%
% Program	74.17%	24.70%	0.00%	1.13%	0.00%	0.00%	0.00%	0.00%			
% Object	0.09%	0.09%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.06%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Attendance/ Guide/ Health	9,779,989	3,412,935	138,167	126,455	0	0	0	0	13,457,546	4.24%	4.72%
% Program	72.67%	25.36%	1.03%	0.94%	0.00%	0.00%	0.00%	0.00%			
% Object	5.46%	5.54%	0.62%	1.01%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	3.43%	1.20%	0.05%	0.04%	0.00%	0.00%	0.00%	0.00%			

GENERAL FUND EXPENDITURES
Summary by Program and by Object

										2021-22 % of Budget	2022-23 % of Budget
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Debt Service	Insurance	Transfers	Total		
Special Services	6,392,931	2,123,336	51,000	48,500	0	0	0	0	8,615,767	3.49%	3.02%
% Program	74.20%	24.64%	0.59%	0.56%	0.00%	0.00%	0.00%	0.00%			
% Object	3.57%	3.45%	0.23%	0.39%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	2.24%	0.74%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%			
Instructional											
Improvement	2,479,792	696,423	322,715	49,881	0	0	0	0	3,548,811	1.57%	1.24%
% Program	69.88%	19.62%	9.09%	1.41%	0.00%	0.00%	0.00%	0.00%			
% Object	1.38%	1.13%	1.45%	0.40%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.87%	0.24%	0.11%	0.02%	0.00%	0.00%	0.00%	0.00%			
Educational Media	2,471,027	1,059,980	22,000	526,570	0	0	0	0	4,079,577	1.43%	1.43%
% Program	60.57%	25.98%	0.54%	12.91%	0.00%	0.00%	0.00%	0.00%			
% Object	1.38%	1.72%	0.10%	4.20%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.87%	0.37%	0.01%	0.18%	0.00%	0.00%	0.00%	0.00%			
Instructional											
Technology	1,586,503	472,515	166,000	2,700,621	0	0	0	0	4,925,639	1.75%	1.73%
% Program	32.21%	9.59%	3.37%	54.83%	0.00%	0.00%	0.00%	0.00%			
% Object	0.89%	0.77%	0.74%	21.52%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.56%	0.17%	0.06%	0.95%	0.00%	0.00%	0.00%	0.00%			
Board Of											
Education	154,239	45,099	344,500	43,950	0	0	0	0	587,788	0.19%	0.21%
% Program	26.24%	7.67%	58.61%	7.48%	0.00%	0.00%	0.00%	0.00%			
% Object	0.09%	0.07%	1.54%	0.35%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.05%	0.02%	0.12%	0.02%	0.00%	0.00%	0.00%	0.00%			
District											
Administration	584,726	159,555	16,500	2,500	0	0	0	0	763,281	0.26%	0.27%
% Program	76.61%	20.90%	2.16%	0.33%	0.00%	0.00%	0.00%	0.00%			
% Object	0.33%	0.26%	0.07%	0.02%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.20%	0.06%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%			
School											
Administration	13,174,666	4,167,199	74,048	11,426	0	0	0	0	17,427,339	5.88%	6.11%
% Program	75.60%	23.91%	0.42%	0.07%	0.00%	0.00%	0.00%	0.00%			
% Object	7.35%	6.77%	0.33%	0.09%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	4.62%	1.46%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%			
Business											
Administration	2,062,796	651,574	180,925	71,100	0	0	350,000	0	3,316,395	1.06%	1.16%
% Program	62.20%	19.65%	5.46%	2.14%	0.00%	0.00%	10.55%	0.00%			
% Object	1.15%	1.06%	0.81%	0.57%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.72%	0.23%	0.06%	0.02%	0.00%	0.00%	0.12%	0.00%			
Central Services	698,163	313,179	20,000	23,793	0	0	0	0	1,055,135	0.32%	0.37%
% Program	66.17%	29.68%	1.90%	2.25%	0.00%	0.00%	0.00%	0.00%			
% Object	0.39%	0.51%	0.09%	0.19%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.24%	0.11%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%			
Administrative											
Tech Support	451,398	133,383	19,700	1,109,383	0	0	0	0	1,713,864	0.60%	0.60%
% Program	26.34%	7.78%	1.15%	64.73%	0.00%	0.00%	0.00%	0.00%			
% Object	0.25%	0.22%	0.09%	8.84%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.16%	0.05%	0.01%	0.39%	0.00%	0.00%	0.00%	0.00%			
Buildings Care	9,034,204	3,815,313	4,960,574	447,973	0	0	400,000	0	18,658,064	6.43%	6.54%
% Program	48.42%	20.45%	26.59%	2.40%	0.00%	0.00%	2.14%	0.00%			
% Object	5.04%	6.20%	22.23%	3.57%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	3.17%	1.34%	1.74%	0.16%	0.00%	0.00%	0.14%	0.00%			
Maintenance-											
Buildings Non-											
Student Occupied	0	0	10,000	12,000	0	0	0	0	22,000	0.00%	0.01%
% Program	0.00%	0.00%	45.45%	54.55%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.00%	0.04%	0.10%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

GENERAL FUND EXPENDITURES
Summary by Program and by Object

										2021-22 % of Budget	2022-23 % of Budget
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Debt Service	Insurance	Transfers	Total		
Maintenance-											
Buildings	3,538,421	1,299,497	1,217,810	1,276,600	241,000	0	0	0	7,573,328	2.46%	2.65%
% Program	46.72%	17.16%	16.08%	16.86%	3.18%	0.00%	0.00%	0.00%			
% Object	1.97%	2.11%	5.46%	10.17%	15.95%	0.00%	0.00%	0.00%			
% Total Budget	1.24%	0.46%	0.43%	0.45%	0.08%	0.00%	0.00%	0.00%			
Maintenance-											
Grounds	1,109,532	430,584	340,600	351,550	0	0	0	0	2,232,266	0.65%	0.78%
% Program	49.70%	19.29%	15.26%	15.75%	0.00%	0.00%	0.00%	0.00%			
% Object	0.62%	0.70%	1.53%	2.80%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.39%	0.15%	0.12%	0.12%	0.00%	0.00%	0.00%	0.00%			
Security	521,997	194,243	714,800	188,878	0	0	0	0	1,619,918	0.47%	0.57%
% Program	32.22%	11.99%	44.13%	11.66%	0.00%	0.00%	0.00%	0.00%			
% Object	0.29%	0.32%	3.20%	1.51%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.18%	0.07%	0.25%	0.07%	0.00%	0.00%	0.00%	0.00%			
School											
Transportation	202,710	67,234	11,281,142	31,950	0	0	0	0	11,583,036	4.17%	4.06%
% Program	1.75%	0.58%	97.39%	0.28%	0.00%	0.00%	0.00%	0.00%			
% Object	0.11%	0.11%	50.57%	0.25%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.07%	0.02%	3.95%	0.01%	0.00%	0.00%	0.00%	0.00%			
Activity											
Transportation	0	0	722,047	0	0	0	0	0	722,047	0.25%	0.25%
% Program	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.00%	3.24%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%			
Food Services	0	310,000	0	0	0	0	0	0	310,000	0.12%	0.11%
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Community											
Services	142,614	45,593	145,369	3,130	0	0	0	0	336,706	0.12%	0.12%
% Program	42.36%	13.54%	43.17%	0.93%	0.00%	0.00%	0.00%	0.00%			
% Object	0.08%	0.07%	0.65%	0.02%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.05%	0.02%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%			
Capital Assets	0	0	0	0	1,270,000	0	0	0	1,270,000	0.48%	0.45%
% Program	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.00%	0.00%	0.00%	84.05%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.45%	0.00%	0.00%	0.00%			
Capital Assets											
Non-Student	0	0	0	0	0	0	0	0	0	0.00%	0.00%
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Debt Service	0	0	0	0	0	0	0	0	0	0.00%	0.00%
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Transfers	0	0	0	0	0	0	0	7,357,000	7,357,000	2.76%	2.58%
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%			
% Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.58%			
Total Budget by											
Object	\$179,197,709	\$61,576,102	\$22,309,927	\$12,549,458	\$1,511,000	\$0	\$750,000	\$7,357,000	\$285,251,196	100%	100%
% of Total Budget	62.82%	21.59%	7.82%	4.40%	0.53%	0.00%	0.26%	2.58%	100%		

GENERAL FUND EXPENDITURES 2022-23 School Supply Allocations

10/2021				Special	School	Chargeable	Total	Custodial	Library	Athletic	
School Name	Enrollment	Basic Allocation	In-Service	Ed	Lunch	Supplies	Allocation	Supplies	Materials	Allotment	Grand Total
Elementary Schools											
Adams	278	\$12,510	\$956	\$690	\$315	\$2,502	\$16,973	\$2,743	\$3,377	\$0	\$23,093
Amity	416	18,720	1,232	1,830	1,155	3,744	26,681	5,592	4,308	-	36,581
Collister	266	11,970	932	690	273	2,394	16,259	1,501	3,296	-	21,056
Cynthia Mann	352	15,840	1,104	1,950	1,344	3,168	23,406	3,915	3,876	-	31,197
Garfield	302	13,590	1,004	1,320	2,919	2,718	21,551	4,291	3,539	-	29,381
Grace Jordan	413	18,585	1,226	2,010	2,058	3,717	27,596	4,454	4,288	-	36,338
Hawthorne	242	10,890	884	1,110	1,512	2,178	16,574	2,714	3,134	-	22,422
Hidden Springs	278	12,510	956	1,110	105	2,502	17,183	2,949	3,377	-	23,509
Highlands	280	12,600	960	450	105	2,520	16,635	2,706	3,390	-	22,731
Hillcrest	303	13,635	1,006	1,560	2,436	2,727	21,364	2,506	3,545	-	27,415
Horizon	488	21,960	1,376	2,700	2,898	4,392	33,326	5,308	4,794	-	43,428
Jefferson	234	10,530	868	1,020	2,331	2,106	16,855	4,110	3,080	-	24,045
Koelsch	309	13,905	1,018	1,770	2,499	2,781	21,973	3,343	3,586	-	28,902
Liberty	432	19,440	1,264	2,130	588	3,888	27,310	3,772	4,416	-	35,498
Longfellow	263	11,835	926	930	357	2,367	16,415	2,136	3,275	-	21,826
Lowell	310	13,950	1,020	1,560	1,113	2,790	20,433	2,975	3,593	-	27,001
Madison ECD	46	2,070	492	1,470	609	-	4,641	1,260	-	-	5,901
Maple Grove	400	18,000	1,200	2,160	1,176	3,600	26,136	3,118	4,200	-	33,454
Monroe	236	10,620	872	1,050	735	2,124	15,401	2,254	3,093	-	20,748
Morley Nelson	425	19,125	1,250	2,550	3,339	3,825	30,089	5,592	4,369	-	40,050
Mountain View	300	13,500	1,000	1,650	1,302	2,700	20,152	2,353	3,525	-	26,030
Owyhee	163	7,335	726	1,530	672	3,467	13,730	2,657	2,600	-	18,987
Pierce Park	256	11,520	912	1,050	1,134	2,304	16,920	2,970	3,228	-	23,118
Riverside	623	28,035	1,646	1,920	609	5,607	37,817	5,453	5,705	-	48,975
Roosevelt	276	12,420	952	960	588	2,484	17,404	2,381	3,363	-	23,148
Shadow Hills	468	21,060	1,336	2,580	1,659	4,212	30,847	4,865	4,659	-	40,371
Trail Wind	526	23,670	1,452	1,500	777	4,734	32,133	4,661	5,051	-	41,845
Valley View	381	17,145	1,162	1,590	1,764	3,429	25,090	3,189	4,072	-	32,351
Washington	260	11,700	920	810	252	2,340	16,022	2,606	3,255	-	21,883
White Pine	502	22,590	1,404	1,800	1,743	4,518	32,055	3,330	4,889	-	40,274
Whitney	512	23,040	1,424	1,890	4,179	4,608	35,141	5,693	4,956	-	45,790
Whittier	562	25,290	1,524	2,790	3,906	5,058	38,568	5,592	5,294	-	49,454
W.H. Taft	239	10,755	878	1,380	2,772	2,151	17,936	4,814	3,113	-	25,863
Elementary - 32, Pre-School - 1											
Totals	11,341	\$510,345	\$35,882	\$51,510	\$49,224	\$103,655	\$750,616	\$117,803	\$124,246	\$-	\$992,665
Secondary Schools											
East Junior	652	\$33,904	\$1,704	\$2,190	\$1,008	-	\$38,806	\$6,522	\$5,901	\$6,500	\$57,729
Fairmont Junior	770	40,040	1,940	3,690	4,662	-	50,332	7,907	6,698	6,500	\$71,437
Hillside Junior	605	31,460	1,610	2,160	2,583	-	37,813	7,331	5,584	6,500	\$57,228
Les Bois Junior	682	35,464	1,764	1,470	1,449	-	40,147	6,496	6,104	6,500	\$59,247
North Junior	952	49,504	2,304	1,740	1,659	-	55,207	6,649	7,926	6,500	\$76,282
Riverglen Junior & TVMSC	605	31,460	1,610	2,700	2,079	-	37,849	6,790	5,584	6,500	\$56,723
South Junior	627	32,604	1,654	3,000	3,864	-	41,122	6,599	5,732	6,500	\$59,953
West Junior	816	42,432	2,032	3,090	2,226	-	49,780	8,549	7,008	6,500	\$71,837
Jr. High Schools - 8											
Totals	5,709	\$296,868	\$14,618	\$20,040	\$19,530	\$-	\$351,056	\$56,843	\$50,537	\$52,000	\$510,436
Boise Senior	1,513	\$78,676	\$3,426	\$3,300	\$2,856	\$7,000	\$95,258	\$14,453	\$11,713	\$34,800	\$156,224
Borah Senior	1,290	67,080	2,980	3,390	3,948	3,500	80,898	16,570	10,208	34,800	142,476
Capital Senior	1,197	62,244	2,794	4,620	4,431	-	74,089	11,999	9,580	34,800	130,468
Timberline Senior	1,421	73,892	3,242	3,120	1,239	-	81,493	13,011	11,092	34,800	140,396
Frank Church Senior	291	15,132	982	3,720	3,318	7,000	30,152	8,817	6,900	-	45,869
Sr. High Schools - 5											
Totals	5,712	\$297,024	\$13,424	\$18,150	\$15,792	\$17,500	\$361,890	\$64,850	\$49,493	\$139,200	\$615,433
Online Schools											
Boise Online Elementary	193	5,000					5,000				5,000
Boise Online Secondary	298	7,500					7,500				7,500
Totals	491	\$12,500	\$0	\$0	\$0	\$0	\$12,500	\$0	\$0	\$0	\$12,500
All Total	23,253	\$1,116,737	\$63,924	\$89,700	\$84,546	\$121,155	\$1,476,062	\$239,496	\$224,276	\$191,200	\$2,131,033

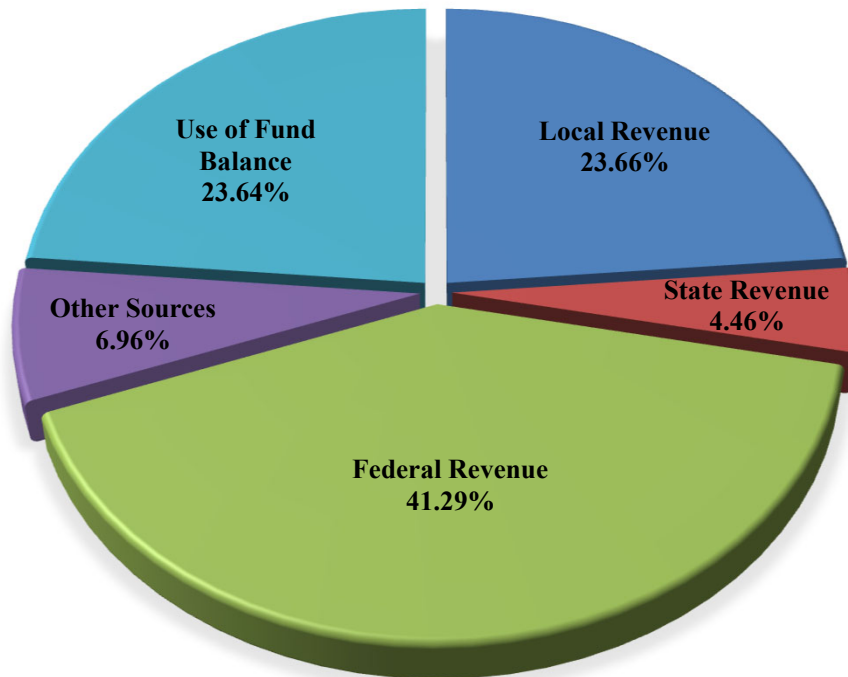
Schools are allocated money for supplies, equipment, field trips and professional development based on fall enrollment, number of special education students and the free and reduced lunch populations. Budget Officers for each school determine how the money should be budgeted within their own school buildings. *Enrollment totals do not include all Special Programs, i.e. Professional Tech., and Dual Enrolled.*

SPECIAL REVENUE, DEBT SERVICE and CAPITAL FUNDS

The following schedule shows the District's total budgeted special revenue, debt service and capital project fund revenues for the current year.

Revenues	Current Approved Budget 2021-22	Proposed Budget 2022-23	Amount of Change	Percent of Change
Local Revenue	\$21,744,000	\$25,022,393	\$3,278,393	15.08%
State Revenue	4,472,051	4,721,967	249,916	5.59%
Federal Revenue	73,042,653	43,673,484	-29,369,169	-40.21%
Other Sources	7,357,000	7,357,000	0	0.00%
Use of Fund Balance	19,108,730	25,004,868	5,896,138	30.86%
Total Revenues	\$125,724,434	\$105,779,712	-\$19,944,722	-15.86%

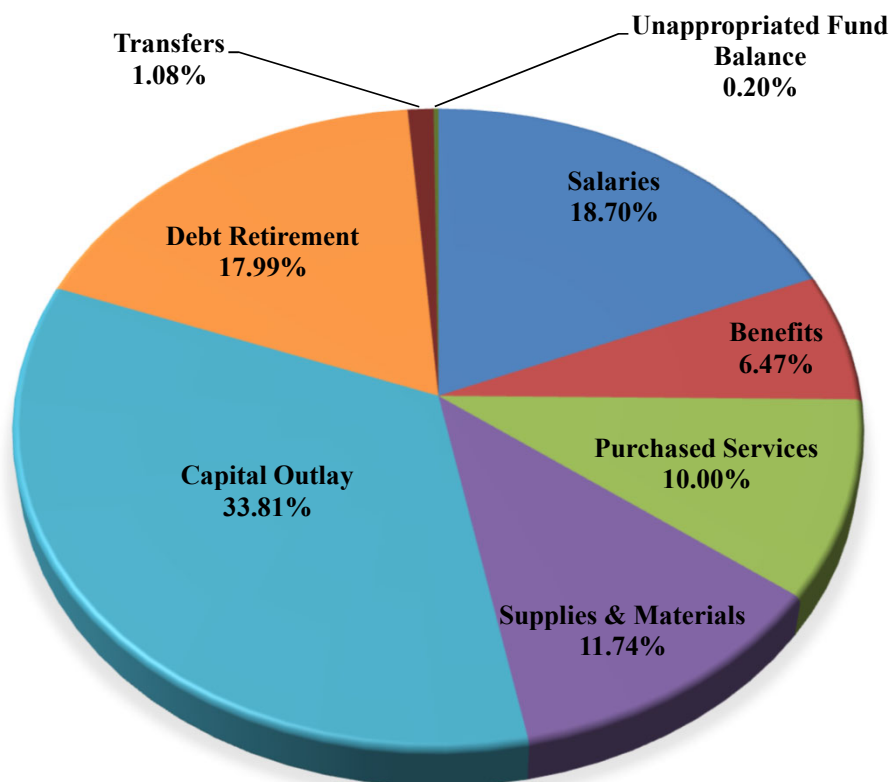
Percent of Total 2022-23 All Other Fund Revenue Budget



SPECIAL REVENUE, DEBT SERVICE and CAPITAL FUNDS

The following schedule shows the District's total budgeted special revenue, debt service and capital project fund expenditures for the current year.

Expenditures	Current Approved Budget 2021-22	Proposed Budget 2022-23	Amount of Change	Percent of Change
Salaries	\$18,756,475	\$19,784,514	\$1,028,039	5.48%
Benefits	7,831,093	6,846,694	-984,399	-12.57%
Purchased Services	8,733,546	10,574,702	1,841,156	21.08%
Supplies & Materials	13,961,336	12,416,478	-1,544,858	-11.07%
Capital Outlay	31,125,998	35,764,922	4,638,924	14.90%
Debt Retirement	22,026,950	19,030,600	-2,996,350	-13.60%
Insurance & Judgments	2,300	2,300	0	0.00%
Transfers	990,000	1,146,171	156,171	15.77%
Unappropriated Fund Balance	22,296,736	213,331	-22,083,405	-99.04%
Total Expenditures	\$125,724,434	\$105,779,712	-\$19,944,722	-15.86%

Percent of Total 2022-23 All Other Fund Expenditures Budget

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific local, state, or federal revenues that are restricted by law or regulated as to the type of expenditures allowed.

An actual budget is presented for those special revenue funds which are controlled by the District within broad guidelines. However, for a number of funds that are controlled by grant application documents prescribed by a state or federal agency, only an estimate of the funding to be provided is available at this time. The specific budget categories for these funds will be determined in accordance with grant provisions or specific laws or regulations in conjunction with the state or federal agency providing the funds.

Grants from state and federal agencies may be subject to compliance reviews by the state or federal agency. In addition, these grants are subject to review by the external auditors in accordance with the Uniform Single Audit Act.

FEDERAL FOREST FUND (220)

A separate Federal Forest Fund is required to account for revenues by the Secure Rural Schools and Community Self Determination Act (also known as the Craig-Wyden Bill). The federal government appropriates dollars to States where federal forest lands are located within their school boundaries. Revenues are generated from the sale of timber on federal lands. These funds may be expended for the purchase of school sites or the construction and remodeling of school buildings. The District has approximately \$371,000 available in this fund for capital construction.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$12,710	\$12,500	\$7,379	\$7,200	\$7,200	\$0	0.00%
Fund Balance Ending	\$343,388	\$355,888	\$363,267	\$370,467	\$377,667		
Program Analysis/Trends							

JUST FOR KIDS FUND (231)

The District offers a year round before and after school child care program. The District will operate 13 school age programs at various elementary schools and one infant and toddler day care located at Frank Church. Approximately 400 students are served in the program. The program is designed to be self-supporting through user fees. The 2022-23 school year tuition rates will increase by 5%. Student enrollment has declined due to COVID restrictions and staffing limitations.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Revenues							
Student Fees	\$1,704,667	\$1,254,691	\$789,919	\$1,750,000	\$1,478,043	-\$271,957	-15.54%
Interest Income	10,946	8,877	1,944	50	970	920	1840.00%
Revenue from Federal Sources	0	122,007	322,397	0	0	0	0.00%
Use of Fund Balance	0	0	0	0	0	0	0.00%
Total Estimated Revenues	\$1,715,613	\$1,385,575	\$1,114,260	\$1,750,050	\$1,479,013	-\$271,037	-15.49%
Expenditures							
Salaries	\$941,454	\$929,908	\$904,218	\$1,083,208	\$1,010,818	-\$72,390	-6.68%
Employee Benefits	273,977	276,480	288,541	240,060	445,781	205,721	85.70%
Purchased Services	53,258	42,999	41,346	88,340	46,283	-42,057	-47.61%
Supplies	120,213	98,074	57,218	173,800	97,770	-76,030	-43.75%
Indirect Costs	35,053	36,198	32,283	36,800	31,039	-5,761	-15.65%
Capital Asset Program	26,236	100,873	0	0	0	0	0.00%
Total Estimated Expenditures	\$1,450,191	\$1,484,532	\$1,323,606	\$1,622,208	\$1,631,691	\$9,483	0.58%
Fund Balance Ending	\$1,338,347	\$1,239,390	\$1,030,044	\$1,157,886	\$1,005,208		
Program Analysis/Trends -							

SPECIAL REVENUE FUNDS**2020 STRATEGIC PLAN FUND (235)**

In October 2000, the Board of Trustees established a fund to assist with the implementation of the District's Strategic Plan. The initial contribution to this fund was \$907,875. During the 2022-23 school year, funds will be used to assist in implementing the Strategic Plan priorities which include the continuation of the marketing/communication plan. This fund had \$348,570 as of July 1, 2021.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Revenues							
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Use of Fund Balance	0	0	0	175,000	173,570	-1,430	-0.82%
Total Estimated Revenues	\$0	\$0	\$0	\$175,000	\$173,570	-\$1,430	-0.82%
Expenditures							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	0	0	0	175,000	173,570	-1,430	-0.82%
Supplies	0	0	0	0	0	0	0.00%
Total Estimated Expenditures	\$0	\$0	\$0	\$175,000	\$173,570	-\$1,430	-0.82%
Fund Balance Ending	\$348,570	\$348,570	\$348,570	\$173,570	\$0		
Program Analysis/Trends -							

SPECIAL SERVICES FUND (236)

This fund was established to cover costs associated with special education and prior year billings from Medicaid. The State Department of Education required all future Medicaid activity be recorded in Fund 260.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Fund Balance Carryover	\$0	\$0	\$1,397,916	\$0	\$0	\$0	0.00%
Expenditures							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	0	0	0.00%
Indirect Costs	0	0	0	0	0	0	0.00%
Total Estimated Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Fund Balance Ending			\$1,397,916	\$1,397,916	\$1,397,916		
Program Analysis/Trends							

SPECIAL REVENUE FUNDS**ASSOCIATED STUDENT BODY FUNDS (238)**

In 2020-21, the Governmental Accounting Standards Board (GASB) required all school districts to start reporting associated student body funds in their year end financial statements. The District implemented GASB Statement 84 as required and the following details year end activity for the school activity accounts that are authorized under Idaho Code 33-705.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	Change	% Change
Total Estimated Revenues			\$2,490,472	\$2,500,000	\$2,500,000	\$0	0.00%
Expenditures							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0	0	0.00%
Supplies	0	0	2,491,021	2,500,000	2,500,000	0	0.00%
Indirect Costs	0	0	0	0	0	0	0.00%
Total Estimated Expenditures			\$2,491,021	\$2,500,000	\$2,500,000	\$0	0.00%
Fund Balance Ending		\$2,322,317	\$2,321,768	\$2,321,768	\$2,321,768		

Program Analysis/Trends**GENERAL LOCAL GRANTS FUND (239)**

This fund is established to manage small local grants received by the District. The 2022-23 school year budget includes a grant from the Idaho Drug Prevention Office (\$17,000) and special local foundations (1,000). Grants are usually managed by the school that was awarded the grant.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	Change	% Change
Total Estimated Revenues	\$345,478	\$279,891	\$40,957	\$52,000	\$18,000	-\$34,000	-65.38%
Expenditures							
Salaries	\$174,032	\$139,792	\$1,491	\$10,892	\$14,000	\$3,108	28.53%
Employee Benefits	62,322	54,275	299	2,202	2,600	398	18.07%
Purchased Services	7,822	295	365	2,906	0	-2,906	-100.00%
Supplies	101,072	85,181	36,123	36,000	1,000	-35,000	-97.22%
Indirect Costs	230	348	2,679	0	400	400	0.00%
Total Estimated Expenditures	\$345,478	\$279,891	\$40,957	\$52,000	\$18,000	-\$34,000	-65.38%

Program Analysis/Trends

The City of Boise is no longer funding the preschool programs at Hawthorne and Whitney. The District did not apply for Homeless funding from the City of Boise for FY 2022-23.

SPECIAL REVENUE FUNDS**DRIVER EDUCATION FUND (241)**

The District provides Driver Education programs throughout the year. The summer program has approximately 300 students. The fall through spring programs have approximately 288 students. Each student enrolled in the program must complete 30 hours of classroom instruction, 6 hours of actual driving and 11 hours of observation. The District is planning to operate twelve classes at one site during the summer of 2022. The District runs twelve classes at four high school sites from September thru May.

The State of Idaho provides up to \$150 per student in funding for this program. The remaining costs are covered by fees charged to the students. The District will charge \$265 per student. This program is fully funded by user fees and state reimbursement.

	2018-19	2019-20	2020-21	2021-22	2022-23		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Student Fees	149,582	69,313	122,674	198,900	155,820	-43,080	-21.66%
State Assistance	\$84,375	\$97,738	\$46,100	\$117,000	\$88,200	-\$28,800	-24.62%
Sale of Assets	0	14,381	0	0	0	0	0.00%
Total Estimated Revenues	\$233,957	\$181,432	\$168,774	\$315,900	\$244,020	-\$71,880	-22.75%
Secondary Programs Expenditures							
Salaries	\$152,728	\$95,813	\$86,837	\$171,103	\$134,939	-\$36,164	-21.14%
Employee Benefits	24,193	16,528	16,796	34,373	27,034	-7,339	-21.35%
Purchased Services	7,373	6,006	5,531	7,800	2,700	-5,100	-65.38%
Supplies	8,494	19,156	5,620	18,800	21,800	3,000	15.96%
Capital Outlay	0	0	0	25,998	0	-25,998	-100.00%
Insurance	5,398	5,506	5,798	2,300	2,300	0	0.00%
Instructional Support Programs Expenditures							
Salaries	42,105	31,862	37,472	42,683	43,335	652	1.53%
Employee Benefits	5,876	4,571	5,313	8,574	8,681	107	1.25%
Purchased Services	61	24	0	0	0	0	0.00%
Supplies	4,537	1,966	2,669	4,269	1,000	-3,269	-76.58%
Total Estimated Expenditures	\$250,765	\$181,432	\$166,036	\$315,900	\$241,789	-\$74,111	-23.46%
Fund Balance Ending	\$0	\$0	\$2,738	\$2,738	\$4,969		

LIMITED ENGLISH PROFICIENT FUND (244)

The State is providing funds to support the Limited English Proficiency (LEP) program. The grant award is based on the number of Limited English Proficient students tested on the 2022 Spring ACCESS test times \$241. The District tested 1,936 eligible LEP students in March 2022. The prior year count was 1,918. The District uses these funds to pay for salaries and benefits for 2.14 certified teachers and 4 tutors and interpreters to assist in the LEP programs. The Idaho Legislature appropriated \$4.8 million for 2022-23.

	2018-19	2019-20	2020-21	2021-22	2022-23		
State Foundation Grants	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$753,234	\$668,997	\$517,884	\$421,960	\$466,154	\$44,194	10.47%
Expenditures							
Salaries	\$432,035	\$368,262	\$330,810	\$268,677	\$318,210	\$49,533	18.44%
Employee Benefits	158,506	160,504	134,107	153,283	115,512	-37,771	-24.64%
Purchased Services	38,654	49,800	26,370	0	10,608	10,608	100.00%
Supplies	114,886	82,018	18,520	0	13,516	13,516	100.00%
Indirect Costs	9,153	8,413	8,077	0	8,308	8,308	100.00%
Total Estimated Expenditures	\$753,234	\$668,997	\$517,884	\$421,960	\$466,154	\$44,194	10.47%
Program Analysis/Trends -							

SPECIAL REVENUE FUNDS**GIFTED AND TALENTED FUND (244)**

The Idaho Legislature did not allocate any dollars for specific use to provide training associated with GATE services for the FY 2022-23 school year. The Legislators suggested District's access federal ESSERF dollars for this upcoming year. Funding would have been distributed based on a formula prescribed by the Superintendent of Public Instruction that includes a base amount and an amount based on the number of identified gifted and talented students. Boise School District has 807 gifted and talented students identified in grades 1-6 as of November 2021.

	2018-19	2019-20	2020-21	2021-22	2022-23		
State Foundation Grants	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$69,040	\$56,068	\$10,790	\$0	\$0	\$0	0.00%
Expenditures							
Salaries	\$8,840	\$23,130	\$9,902	\$0	\$0	0	0.00%
Employee Benefits	745	1,880	888	0	0	0	0.00%
Purchased Services	31,959	9,640	0	0	0	0	0.00%
Supplies	27,496	21,418	0	0	0	0	0.00%
Indirect Costs	0	0	0	0	0	0	0.00%
Total Estimated Expenditures	\$69,040	\$56,068	\$10,790	\$0	\$0	\$0	0.00%
Program Analysis/Trends -							

PUBLIC SCHOOL TECHNOLOGY FUND (245)

The Idaho legislature passed school reform legislation that appropriates money to school Districts to be used on classroom technology, classroom technology infrastructure and information management software. For 2022-23, the Idaho Legislature appropriated \$26,500,000 to be allocated for technology purchases. Districts were instructed to budget \$66 per average daily attendance (ADA) for next year and a base grant of \$26,000. It is estimated the District will receive around \$1,508,900 to be spent on technology equipment, infrastructure and software. The District will allocate \$179,000 of this total award for the support of a District-wide instructional management system (IMS). The District plans to use the balance to purchase Chromebooks for students and computer devices for staff (desktops and laptops). The District also has budgeted for infrastructure improvements.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$2,575,312	\$2,404,683	\$1,550,631	\$1,506,700	\$1,508,954	\$2,254	0.15%
Expenditures							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	29,940	5,988	14,970	160,000	178,955	18,955	11.85%
Supplies	2,545,372	2,398,695	1,535,661	1,346,700	1,329,999	-16,701	-1.24%
Total Estimated Expenditures	\$2,575,312	\$2,404,683	\$1,550,631	\$1,506,700	\$1,508,954	\$2,254	0.15%
Program Analysis/Trends -							

Planned equipment purchases include purchasing 3,600 student chromebooks, 150 staff devices, 505 wireless access points, 16 projectors and 53 classroom audio systems.

SPECIAL REVENUE FUNDS**STATE TOBACCO TAX FUND (246)**

The Idaho Legislature assessed a tax on tobacco products and allocated a portion of the funds from this tax to be used to provide education for the prevention of tobacco use. This funding has been in place since 1996-97. During the recession these funds were eliminated. The Legislature returned 100% of these funds to Districts as of 2015-16 to use for substance abuse prevention and safety and security needs. The District utilizes these funds to pay for 1 counselor and purchase safety equipment for schools.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$387,424	\$307,638	\$288,881	\$270,928	\$254,659	-\$16,269	-6.00%
Expenditures							
Salaries	\$120,822	\$107,726	\$110,357	\$121,452	\$100,265	-\$21,187	-17.44%
Employee Benefits	36,982	33,015	33,184	34,207	27,064	-7,143	-20.88%
Purchased Services	26,211	648	0	0	0	0	0.00%
Supplies	203,409	166,249	145,340	115,269	127,330	12,061	10.46%
Indirect Costs	0	0	0	0	0	0	0.00%
Total Estimated Expenditures	\$387,424	\$307,638	\$288,881	\$270,928	\$254,659	-\$16,269	-6.00%
Program Analysis/Trends -							

ARP ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND ESSERF III (250)

In March 2021 Congress set aside \$121.9 billion as part of the American Rescue Plan (ARP), for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). ESSER III Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in the most recent fiscal year.

Local spending options for Elementary and Secondary School Emergency Relief Funds are broad and flexible consistent with the federal government's goal of preventing, preparing for, and responding to the coronavirus. Expenditures for these funds must be necessary and reasonable. LEA's may spend their funds on a wide variety of activities including any activity authorized by the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA). The State of Idaho was awarded \$439.9 million, of which 90% must be allocated to local education agencies. Our District was awarded \$33.26 million based on our Title I allocation for 2020-21. The money was allocated to the SDE in 2020-21 school year and the allocation must be expended by September 30, 2024. The State Department has the authority to request a one year extension to the spend down date. The District plans to access these funds over the next two budget cycles.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$0	\$0	\$0	\$14,050,000	\$11,746,098	-\$2,303,902	-16.40%
Expenditures							
Salaries	\$0	\$0	\$0	\$450,000	\$491,600	\$41,600	9.24%
Employee Benefits	0	0	0	100,000	83,329	-16,671	-16.67%
Purchased Services	0	0	0	2,500,000	1,150,000	-1,350,000	-54.00%
Supplies	0	0	0	5,600,000	721,889	-4,878,111	-87.11%
Capital Outlay	0	0	0	5,000,000	9,000,000	4,000,000	80.00%
Indirect Costs	0	0	0	400,000	299,280	-100,720	-25.18%
Total Estimated Expenditures	\$0	\$0	\$0	\$14,050,000	\$11,746,098	-\$2,303,902	-16.40%
Program Analysis/Trends							

The District is required to allocate 20% of this grant to Learning Loss activities. The District has established a three year plan to utilize the 20% allocation for Learning Loss. The balance of the funds, will continue to support activities associated with upgrading HVAC systems and improving technology for curriculum delivery. The District has also allocated dollars to be spent on social workers to assist with student mental health needs.

SPECIAL REVENUE FUNDS**TITLE I-A ESEA IMPROVING BASIC PROGRAMS FUND (251)**

Title I-A provides financial assistance to the District to meet the academic needs of educationally disadvantaged children in targeted schools. Included with these funds is an obligation to provide services to private schools located within the District. The District allocates Title I dollars to private schools which have a socio-economic status of 50% or more low income students to use on school-wide projects. Currently twelve district schools qualify for Title I funding in 2022-23. The funded schools use the money to hire tutors and certified teachers to assist students in areas of reading and mathematics. The Federal Government determines the allocation to the District based on census poverty data. Allocations to the schools are based on the % of students reported as part of the Community Eligibility Program (CEP) or the % reported as USDA free and reduced. The District has some flexibility to determine the poverty parameters for schools to qualify for school allocations. Due to Covid, poverty percentages used for qualifying schools are based on FY 2019-20 data.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Revenues	\$4,828,786	\$4,402,112	\$3,787,653	\$4,447,587	\$4,016,542	-\$431,045	-9.69%
Carryover Revenue	\$0	\$0	\$0	\$147,451	\$1,500,000	\$1,352,549	917.29%
Total Estimated Revenues	\$4,828,786	\$4,402,112	\$3,787,653	\$4,595,038	\$5,516,542	\$921,504	20.05%
Expenditures							
Salaries	\$3,100,617	\$2,828,506	\$2,361,161	\$3,273,802	\$3,974,405	\$700,603	21.40%
Employee Benefits	1,179,842	1,143,503	969,663	978,743	1,147,782	169,039	17.27%
Purchased Services	161,579	145,613	65,068	75,000	138,000	63,000	84.00%
Supplies	316,212	220,350	332,114	195,493	150,000	-45,493	-23.27%
Indirect Costs	70,536	64,140	59,647	72,000	106,355	34,355	47.72%
Total Estimated Expenditures	\$4,828,786	\$4,402,112	\$3,787,653	\$4,595,038	\$5,516,542	\$921,504	20.05%
Program Analysis/Trends -							

CARES ACT -ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND ESSERF I (252)

Local spending options for Elementary and Secondary School Emergency Relief Funds (ESSERF) are broad and flexible consistent with the federal government's goal of preventing, preparing for, and responding to the coronavirus. Expenditures for these funds must be necessary and reasonable. LEA's may spend their funds on a wide variety of activities including any activity authorized by the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA), the Carl Perkins Act or the McKinney Vento Homeless Education Assistance Act. Monies can also be used for providing on-line learning opportunities, including purchasing hardware, software and connectivity. The Act also authorizes the use of money for mental health services and support. The District used these funds to pay for the Boise On-Line School, contact tracers, 3.5 custodians and 2 social workers. The monies must be spent by 9/30/2022. The State Department of Education is requiring Districts spend ESSERF I money prior to accessing ESSERF II dollars. This allocation to LEA's is based on the relative share of Title I Funds received in 2019-20. All funds were expended in the FY 2021-22 year.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$0	\$0	\$3,431,356	\$1,200,000	\$0	-\$1,200,000	-100.00%
Expenditures							
Salaries	\$0	\$0	\$1,331,066	\$800,000	\$0	-\$800,000	-100.00%
Employee Benefits	0	0	453,650	350,000	0	-350,000	-100.00%
Purchased Services	0	0	508,608	0	0	0	0.00%
Supplies	0	0	747,312	0	0	0	0.00%
Indirect Costs	0	0	390,720	50,000	0	-50,000	-100.00%
Total Estimated Expenditures	\$0	\$0	\$3,431,356	\$1,200,000	\$0	-\$1,200,000	-100.00%

SPECIAL REVENUE FUNDS**CRRSA ACT -ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND ESSERF II (254)**

In December 2020 Congress set aside \$54.3 billion as part of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). ESSER II Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020. The State of Idaho was awarded \$195.8 million, of which 90% must be allocated to local education agencies. Local spending options for Elementary and Secondary School Emergency Relief Funds (ESSERF) are broad and flexible consistent with the federal government's goal of preventing, preparing for, and responding to the coronavirus. Expenditures for these funds must be necessary and reasonable. LEA's may spend their funds on a wide variety of activities including any activity authorized by the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA), the Carl Perkins Act or the McKinney Vento Homeless Education Assistance Act. The District's awarded amount is based on Title I FY2020-21 allocation. These monies must be spent by 9/30/2023. The District will continue to pay for Boise On-line school, 3 contact tracers and custodial positions for FY 2022-23. Planned expenditures also include, HVAC improvements, curriculum purchases, upgrading technology infrastructure and providing school grants to assist with learning loss.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$0	\$0	\$0	\$13,187,850	\$6,975,708	-\$6,212,142	-47.11%
Expenditures							
Salaries	\$0	\$0	\$0	\$3,456,774	\$1,921,499	-\$1,535,275	-44.41%
Employee Benefits	0	0	0	2,000,000	710,437	-1,289,563	-64.48%
Purchased Services	0	0	0	1,000,000	0	-1,000,000	-100.00%
Supplies	0	0	0	2,500,000	2,500,000	0	0.00%
Capital Outlay	0	0	0	4,000,000	1,368,772	-2,631,228	-65.78%
Indirect Costs	0	0	0	231,076	475,000	243,924	105.56%
Total Estimated Expenditures	\$0	\$0	\$0	\$13,187,850	\$6,975,708	-\$6,212,142	-47.11%

TITLE I-D ESEA NEGLECTED AND DELINQUENT CHILDREN FUND (255)

The Neglected and Delinquent grant is a sub-grant of the Title I-D ESEA project in the District. This grant is used to supplement the instructional activities at the Ada County Juvenile Detention Center (JDC). Adjudicated and delinquent youth are provided educational opportunities as they complete their court ordered sentence. The District uses these funds to pay for a 1 academic interventionist and a portion of an administrative assistant at the JDC. The award amount is based on the number of students living or placed at the JDC. This grant fluctuates each year based on the number of students incarcerated at the JDC and also the number incarcerated statewide.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Revenues	\$21,515	\$43,915	\$26,984	\$65,996	\$51,508	-\$14,488	-21.95%
Carryover Revenue	0	0	0	0	15,500	\$15,500	100.00%
Total Estimated Revenues	\$21,515	\$43,915	\$26,984	\$65,996	\$67,008	\$1,012	1.53%
Expenditures							
Salaries	\$13,563	\$29,318	\$22,045	\$43,383	\$41,839	-\$1,544	-3.56%
Employee Benefits	7,544	13,957	4,515	22,094	23,421	1,327	6.01%
Purchased Services	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	512	512	100.00%
Indirect Costs	318	640	424	519	1,236	717	138.15%
Total Estimated Expenditures	\$21,425	\$43,915	\$26,984	\$65,996	\$67,008	\$1,012	1.53%

Program Analysis/Trends -

SPECIAL REVENUE FUNDS**SIDE-BY-SIDE: ESSER, ESSER II, AND ARP ESSER ALLOWABLE ACTIVITIES**

ESSER, passed as Section 18003 of the CARES Act in March 2020; ESSER II, passed as Section 313 of the CRRSA Act in December 2020; and ARP ESSER, included in Section 2001 of the American Rescue Plan Act, H.R. 1319, provides billions in funding for state and local educational agencies to spend on allowable activities to respond to COVID-19 was approved in March 2021. The following side-by-side chart shows the allowable activities for each pool of funding.

	ESSER (CARES Act) 09/30/2022	ESSER II (CRRSA Act) 09/30/2023	ARP ESSER (ARP Act) 09/30/2024
Coordination of preparedness and response efforts of LEAs with state, local, tribal, and territorial public health departments, and other relevant agencies, to prevent, prepare for, and respond to the coronavirus.	18003(d)(2)	313(d)(2)	2001(e)(2)E
Providing resources for principals and others school leaders to address school-specific needs.	18003(d)(3)	313(d)(3)	Not included
Activities that address unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youths, including how outreach and service delivery will meet the needs of each population.	18003(d)(4)	313(d)(4)	2001(e)(2)(F)
Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.	18003(d)(5)	313(d)(5)	2001(e)(2)(G)
Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases.	18003(d)(6)	313(d)(6)	2001(e)(2)(H)
Purchasing supplies to sanitize and clean facilities operated by an LEA.	18003(d)(7)	313(d)(7)	2001(e)(2)(I)
Planning and coordination during long-term closures, including how to provide meals to eligible students, how to provide online learning technology to all students, how to provide guidance on meeting IDEA requirements, and how to ensure other educational services can continue to be provided consistent with federal, state, and local requirements.	18003(d)(8)	313(d)(8)	2001(e)(2)(J)
Purchasing educational technology, which could include hardware, software, and connectivity, for students served by the LEA that aids in regular, substantive educational interaction between students and educators, including low-income students and students with disabilities. This could also include assistive technology or adaptive equipment.	18003(d)(9)	313(d)(9)	2001(e)(2)(K)
Providing mental health services and supports.	18003(d)(10)	313(d)(10)	2001(e)(2)(L)
Planning and implementing summer learning and supplemental afterschool program activities, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.	18003(d)(11)	313(d)(11)	2001(e)(2)(M)
Other activities necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff.	18003(d)(12)	313(d)(15)	2001(e)(2)(R)
Addressing learning loss among all students in all subgroups, including by: - Administer high-quality, reliable assessments measuring academic progress and assist educators in meeting student needs. - Implement evidence-based activities to meet the comprehensive needs of students. - Provide information and assistance to parents and families on ways to support students. - Track student performance and engagement in distance learning environments.	Not included	313(d)(12)	2001(e)(2)(N)
School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards and support student health needs.		313(d)(13)	2001(e)(2)(O)
Inspecting, testing, maintaining, repairing, replacing, and upgrading projects to improve the indoor air quality in school facilities, including HVAC systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.		313(d)(14)	2001(e)(2)(P)
Development of strategies and implementation of public health protocols that align with Centers for Disease Control and Prevention guidance on reopening and operating school facilities to maintain the health and safety of students, educators, and other staff.		Not included	2001(e)(2)(Q)

SPECIAL REVENUE FUNDS**TITLE VI-B FUND (257)**

Title VI-B funds are provided under the Individuals with Disabilities Education Act (IDEA). These funds are to be used to supplement state and local funds for the education of students with disabilities. In order to continue to receive these funds, the District must demonstrate that it has maintained or increased the state and local funding for the education of students with disabilities each year. These are federal funds administered by the State Department of Education in accordance with federal regulations. Each year the District reports the number of eligible students to the State Department of Education. In November 2021, the District reported 3,074 special education students that qualify for Title VI-B funding. The District uses these funds to pay for approximately 87 special education assistants, 12 certified teachers, 2 clerical positions and 4 special education supervisors. The District also budgets for supplies, purchased services and software contracts.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	Change	% Change
Revenues	\$5,206,006	\$5,342,377	\$5,206,872	\$4,891,625	\$4,891,826	\$201	0.00%
Carryover Revenues	0	0	0	480,281	426,484	-53,797	-11.20%
Total Estimated Revenues	\$5,206,006	\$5,342,377	\$5,206,872	\$5,371,906	\$5,318,310	-\$53,596	-1.00%
Expenditures							
Salaries	\$3,404,308	\$3,502,708	\$3,433,726	\$3,443,704	\$3,393,565	-\$50,139	-1.46%
Employee Benefits	1,537,189	1,621,330	1,543,815	1,684,473	1,627,831	-56,642	-3.36%
Purchased Services	135,737	84,882	79,534	91,507	119,087	27,580	30.14%
Supplies	53,611	54,292	67,939	65,000	77,000	12,000	18.46%
Indirect Costs	75,161	77,165	81,858	87,222	100,827	13,605	15.60%
Total Estimated Expenditures	\$5,206,006	\$5,340,377	\$5,206,872	\$5,371,906	\$5,318,310	-\$53,596	-1.00%
Program Analysis/Trends -							

TITLE VI-B PRESCHOOL FUND (258)

Title VI-B Preschool funds are provided under the Individuals with Disabilities Education Act (IDEA). These funds are to be used to supplement state and local funds for the education of three-to-five year old students with disabilities. In order to continue to receive these funds, the District must demonstrate that it has maintained or increased the state and local funding for the education of preschool students with disabilities each year. These are federal funds administered by the State Department of Education in accordance with federal regulations. The District uses these funds to pay for 7 special education assistants.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	Change	% Change
Revenues	\$246,455	\$254,621	\$239,235	\$213,824	\$213,831	\$7	0.00%
Carryover Revenues	0	0	0	31,030	31,262	232	0.75%
Total Estimated Revenues	\$246,455	\$254,621	\$239,235	\$244,854	\$245,093	\$239	0.10%
Expenditures							
Salaries	\$157,210	\$160,205	\$147,233	\$147,125	\$147,441	\$316	0.21%
Employee Benefits	85,586	90,703	88,234	91,862	84,260	-7,602	-8.28%
Purchased Services	0	0	0	0	3,136	3,136	100.00%
Supplies	0	0	0	2,500	5,500	3,000	120.00%
Indirect Costs	3,659	3,713	3,768	3,367	4,756	1,389	41.25%
Total Estimated Expenditures	\$246,455	\$254,621	\$239,235	\$244,854	\$245,093	\$239	0.10%
Program Analysis/Trends -							

SPECIAL REVENUE FUNDS**TITLE VI-B FUND AMERICAN RECOVERY PLAN (259A)**

Individuals with Disabilities Education Act (IDEA) American Rescue Plan (ARP) supplemental funds for Federal fiscal year (FFY) 2021. IDEA funds are appropriated by Congress and are intended to support early intervention and special education services for infants, toddlers, children and youth with disabilities and their families. On March 11, 2021, the American Rescue Plan Act of 2021 (Public Law 117-2) was signed into law. Of the \$130 billion that was allocated to the Department, the following amounts were earmarked for IDEA grant awards as supplemental FY 2021 funds: IDEA Part B, 611 \$2.5 billion, IDEA Part B, 619 \$200 million, IDEA Part C \$250 million. The IDEA Part B funds will be used to fund 8 special education assistants over a two year period.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	Change	% Change
Revenues	\$0	\$0	\$0	\$970,400	\$0	-\$970,400	-100.00%
Carryover Revenues	0	0	0	0	295,161	295,161	100.00%
Total Estimated Revenues	\$0	\$0	\$0	\$970,400	\$295,161	-\$675,239	-69.58%
Expenditures							
Salaries	\$0	\$0	\$0	\$178,160	\$172,484	-\$5,676	-3.19%
Employee Benefits	0	0	0	107,008	107,477	469	0.44%
Purchased Services	0	0	0	0	5,000	5,000	100.00%
Supplies	0	0	0	0	5,000	5,000	100.00%
Indirect Costs	0	0	0	4,560	5,200	640	14.04%
Total Estimated Expenditures	\$0	\$0	\$0	\$289,728	\$295,161	\$5,433	1.88%
Program Analysis/Trends -							

TITLE VI-B AMERICAN RECOVERY PLAN PRESCHOOL FUND (259B)

Individuals with Disabilities Education Act (IDEA) American Rescue Plan (ARP) supplemental funds for Federal fiscal year (FFY) 2021. IDEA funds are appropriated by Congress and are intended to support early intervention and special education services for infants, toddlers, children and youth with disabilities and their families. On March 11, 2021, the American Rescue Plan Act of 2021 (Public Law 117-2) was signed into law. Of the \$130 billion that was allocated to the Department, the following amounts were earmarked for IDEA grant awards as supplemental FY 2021 funds: IDEA Part B, 611 \$2.5 billion, IDEA Part B, 619 \$200 million, IDEA Part C \$250 million. The IDEA Part B funds will be used to fund 2 special education assistants over a two year period.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	Change	% Change
Revenues	\$0	\$0	\$0	\$106,936	\$0	-\$106,936	-100.00%
Carryover Revenues	0	0	0	0	76,548	76,548	100.00%
Total Estimated Revenues	\$0	\$0	\$0	\$106,936	\$76,548	-\$30,388	-28.42%
Expenditures							
Salaries	\$0	\$0	\$0	\$44,540	\$46,835	\$2,295	5.15%
Employee Benefits	0	0	0	26,752	27,613	861	3.22%
Purchased Services	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	1,570	1,570	0.00%
Indirect Costs	0	0	0	1,140	530	-610	-53.51%
Total Estimated Expenditures	\$0	\$0	\$0	\$72,432	\$76,548	\$4,116	5.68%
Program Analysis/Trends -							

SPECIAL REVENUE FUNDS**MEDICAID FUND (260)**

This fund was established to account for monies associated with billing the State of Idaho for Medicaid services. Revenues are recorded in the Medicaid fund to support billing costs, and provide additional staff and resources to the special education program. The District is paid approximately 76% of each approved billing amount. The State of Idaho requires Districts to cover the State match portion of the billing. This fund covers the cost of three Medicaid billing clerks, two special education assistants and a portion of a speech language pathologist. This fund also pays for contracted nursing services and the lease costs for the STEP program operated on Vista Avenue.

	2018-19	2019-20	2020-21	2021-22	2022-23		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Medicaid Billings	\$403,954	\$488,008	\$560,783	\$250,000	\$432,715	\$182,715	73.09%
Use of Fund Balance	0	0	0	144,333	0	-144,333	-100.00%
Total Estimated Revenues	\$403,954	\$488,008	\$560,783	\$394,333	\$432,715	\$38,382	9.73%
Expenditures							
Salaries	\$175,201	\$145,918	\$143,674	\$123,404	\$141,446	\$18,042	14.62%
Employee Benefits	62,706	45,854	51,626	53,572	57,420	3,848	7.18%
Purchased Services	323,613	206,673	224,606	167,357	233,349	65,992	39.43%
Supplies	27,257	19,418	0	50,000	500	-49,500	-99.00%
Transfer Out	0	0	1,397,916	50,000	0	-50,000	-100.00%
Total Estimated Expenditures	\$588,777	\$417,863	\$1,817,822	\$444,333	\$432,715	-\$11,618	-2.61%
Fund Balance Ending	\$1,327,773	\$1,397,918	\$140,879	\$90,879	\$90,879		
Program Analysis/Trends -							

TITLE IV-A STUDENT SUPPORT AND ACADEMIC ENRICHMENT FUND (261)

The Title IV-A includes a grant that is part of the National Every Student Succeeds Act (ESSA). Part A, Student Support and Academic Enrichments Grants authorizes three activity areas. The District's plan is to focus on the area of supporting safe and healthy students (e.g. school mental health, drug and violence prevention, training on trauma-informed practices, health and physical education).

The District expects to receive approximately \$437,000 to support student needs by providing services in the Community Schools located in six locations throughout the District. Money will be used to pay for six community school coordinators and the Strategic Planning coordinator for all community schools.

	2018-19	2019-20	2020-21	2021-22	2022-23		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Federal Sources	\$262,012	\$383,164	\$437,850	\$437,438	\$469,253	\$31,815	7.27%
Total Estimated Revenues	\$262,012	\$383,164	\$437,850	\$437,438	\$469,253	\$31,815	7.27%
Expenditures							
Salaries	\$188,996	\$266,937	\$274,330	\$281,217	\$294,444	\$13,227	4.70%
Employee Benefits	73,016	110,639	107,263	118,966	122,791	3,825	3.22%
Purchased Services	0	0	47,336	15,000	31,815	16,815	112.10%
Supplies	0	0	2,026	11,985	12,510	525	4.38%
Indirect Costs	0	5,588	6,895	10,270	7,693	-2,577	-25.09%
Total Estimated Expenditures	\$262,012	\$383,164	\$437,850	\$437,438	\$469,253	\$31,815	7.27%
Program Analysis/Trends -							

SPECIAL REVENUE FUNDS**CARL PERKINS IIC VOCATIONAL EDUCATION FUND (263)**

Perkins V Focus and Opportunity for Idaho grant (commonly referred to as Perkins V) provides funding for an opportunity for Career and Technical Education to help drive Idaho students towards a goal of 60% of Idahoans between the ages of 25 and 34 possessing a degree or certificate by 2025, improve the occupational outlook of our students and provide the skilled workforce Idaho employers need. The Act also supports recommendations of Idaho's 2017 Workforce Development Task Force to build CTE secondary and postsecondary program capacity to meet workforce demand. These monies are used to purchase new equipment for updating technologies in our high schools and junior high schools. Monies are also used to provide professional development opportunities for our instructors.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$303,937	\$296,738	\$362,566	\$349,878	\$350,000	\$122	0.03%
Expenditures							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	35,239	13,690	4,481	25,000	25,000	0	0.00%
Supplies	268,698	221,080	285,496	324,878	325,000	122	0.04%
Capital Assets	0	61,968	72,589	0	0	0	0.00%
Total Estimated Expenditures	\$303,937	\$296,738	\$362,566	\$349,878	\$350,000	\$122	0.03%
Program Analysis/Trends -							

TITLE III-A ESEA LANGUAGE INSTRUCTION FOR LEP FUND (270)

The Title III-A is a grant that is part of the ESSA. The grant focus is on helping Limited English Proficient (LEP) students reach standards. The District will utilize these funds to pay for 4 full time tutors, 1 teacher, interpreters and summer school expenditures. Each District's allocation is based on the previous year's LEP count. The amount estimated for 2022-23 is \$241,000. In addition to the normal Title III-A funding, the federal government also appropriates money to Districts that have a large influx of LEP students in a one year period. This funding is referred to as Emergency Immigrant Funding and is based on students that have been in the country for less than one year. The District reported 239 students that were new to the country, of which 184 were refugees. The District did not receive any emergency funding in 2021-22. The District does anticipate receiving an award for the 2022-23 school year, however, the amount is unknown at this time. Amounts are not awarded until the Fall of each school year.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Revenues	\$365,874	\$258,883	\$382,733	\$283,534	\$241,523	-\$42,011	-14.82%
Carryover Revenues	0	0	0	35,512	206,154	170,642	480.52%
Total Estimated Revenues	\$365,874	\$258,883	\$382,733	\$319,046	\$447,677	\$128,631	40.32%
Expenditures							
Salaries	\$207,223	\$172,661	\$238,738	\$213,448	\$296,158	\$82,710	38.75%
Employee Benefits	97,083	85,849	102,463	105,598	109,802	4,204	3.98%
Purchased Services	313	315	40,005	0	22,837	22,837	100.00%
Supplies	55,847	59	1,527	0	18,880	18,880	100.00%
Indirect Costs	5,408	0	0	0	0	0	0.00%
Total Estimated Expenditures	\$365,874	\$258,884	\$382,733	\$319,046	\$447,677	\$128,631	40.32%
Program Analysis/Trends -							

SPECIAL REVENUE FUNDS**TITLE II-A IMPROVING TEACHER QUALITY FUND (271)**

The Title II-A Program Improvement is used in the District for professional development for administrators, teachers and para-professional personnel. The Title II professional development activities will consist of the use of peer assistants and instructional coaches to improve instruction and professional development opportunities for teachers and administrators. Per federal guidelines, a portion of these dollars must be allocated to private schools located within the District boundaries. This grant pays for 4.5 consulting teachers, 1 behavioral supervisor and .3 FTE of an Administrator.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Revenues	\$727,443	\$675,196	\$670,782	\$764,572	\$677,285	-\$87,287	-11.42%
Carryover Revenues			\$0	90,559	191,000	\$100,441	110.91%
Total Estimated Revenues	\$727,443	\$675,196	\$670,782	\$855,131	\$868,285	\$13,154	1.54%
Expenditures							
Salaries	\$454,589	\$459,510	\$453,287	\$556,787	\$522,467	-\$34,320	-6.16%
Employee Benefits	124,554	125,730	141,762	151,738	110,230	-41,508	-27.36%
Purchased Services	122,314	73,421	59,805	116,523	116,805	282	0.24%
Supplies	16,093	3,688	5,365	19,155	102,048	82,893	432.75%
Indirect Costs	9,893	9,847	10,563	10,928	16,735	5,807	53.14%
Total Estimated Expenditures	\$727,443	\$672,196	\$670,782	\$855,131	\$868,285	\$13,154	1.54%
Program Analysis/Trends -							

TITLE IV-PART B 21st CENTURY COMMUNITY LEARNING CENTERS FUND (273)

The Title IV-Part B, 21st Century grant is part of the ESSA. The grant focus is on providing opportunities for academic enrichment, including providing tutorial services to students in high poverty areas or to students that attend low performing schools. The grant offers students a broad array of additional services, programs and youth development activities. These may include counseling programs, art, music and recreation programs that compliment the regular academic school year. The grant was awarded for a five year period and will operate at South and Hillside Junior High schools.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Revenues	\$0	\$0	\$88,623	\$112,803	\$112,803	\$0	0.00%
Carryover Revenues	0	0	0	0	0	0	0.00%
Total Estimated Revenues	\$0	\$0	\$88,623	\$112,803	\$112,803	\$0	0.00%
Expenditures							
Salaries	\$0	\$0	\$46,491	\$45,000	\$56,000	\$11,000	24.44%
Employee Benefits	0	0	9,316	9,000	10,765	1,765	19.61%
Purchased Services	0	0	7,837	57,103	40,427	-16,676	-29.20%
Supplies	0	0	23,583	1,700	3,529	1,829	107.59%
Indirect Costs	0	0	1,396	0	2,082	2,082	100.00%
Total Estimated Expenditures	\$0	\$0	\$88,623	\$112,803	\$112,803	\$0	0.00%
Program Analysis/Trends -							

SPECIAL REVENUE FUNDS**STATE AGENCY GRANTS -H&W AND DIVISION OF VOCATIONAL REHABILITATION FUND (287)**

The Boise School District has entered into an agreement with the Division of Vocational Rehabilitation to provide training dollars for eligible students to obtain work based learning opportunities. The work opportunities must provide workplace readiness training and job instruction in self advocacy. The program has a budget for approximately 120 students to work in the community for up to five hours per week during the school year. This fund also accounts for the Grant managed by the Department of Health and Welfare (H&W) for COVID testing.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Revenues							
Federal Sources	\$27,135	\$21,060	\$0	\$45,000	\$130,000	\$85,000	188.89%
State Sources	0	0	0	0	0	0	0.00%
Total Estimated Revenues	\$27,135	\$21,060	\$0	\$45,000	\$130,000	\$85,000	188.89%
Expenditures							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	27,135	21,060	0	45,000	130,000	85,000	188.89%
Supplies	0	0	0	0	0	0	0.00%
Indirect Costs	0	0	0	0	0	0	0.00%
Total Estimated Expenditures	\$27,135	\$21,060	\$0	\$45,000	\$130,000	\$85,000	188.89%

Program Analysis/Trends -

Budgeted to continue paying for Covid Testing at Boise State Lab for \$100,000.

GENERAL MISC. FEDERAL GRANTS FUND (289)

This fund is established to account for miscellaneous Federal Grants. Many of the grants are small in nature and short-term. Examples of Federal Grants recorded in this fund include Refugee Grants (\$245,000), Homeless Grants (\$31,400) and Corona Relief Fund (CRF) grants from the Governor's Office. The District was also awarded a three year ARP Homeless Grant that will also be managed in this fund. Various program managers request these special grants and they normally run for one to two years. The Legislature appropriated \$36.4 million dollars from the State and Local Fiscal Recovery Funds (SLFRF) to be used to pay a one-time salary stipend to Instructional and Pupil Personnel as defined in Idaho Code. The District anticipates receiving approximately \$3.1 million for salary and benefit costs to be paid to qualifying staff.

	2018-19	2019-20	2020-21	2021-22	2022-23		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
Total Estimated Revenues	\$414,388	\$266,342	\$1,130,279	\$148,400	\$3,451,298	\$3,302,898	2225.67%
Expenditures							
Salaries	\$74,939	\$101,131	\$240,243	\$93,757	\$2,725,654	\$2,631,897	2807.15%
Employee Benefits	27,882	37,037	58,485	37,588	577,914	540,326	1437.50%
Purchased Services	60,722	125,839	73	4,600	10,000	5,400	117.39%
Supplies	249,733	530	829,348	10,287	131,000	120,713	1173.45%
Indirect Costs	1,112	1,805	2,130	2,168	6,730	4,562	210.42%
Total Estimated Expenditures	\$414,388	\$266,342	\$1,130,279	\$148,400	\$3,451,298	\$3,302,898	2225.67%

Program Analysis/Trends -

In 2020-21, the Governor allocated funds for learning loss (\$176,578) and devices (\$817,536) from the CRF. In 2021-22, the Governor again allocated funds for covering costs for staffing of substitutes and hard to fill positions (\$812,076) and learning loss (\$1,517,000). The large increase in 2022-23 is the allocation from the SLFRF for a one time distribution for staff stipends.

SPECIAL REVENUE FUNDS**FOOD SERVICES FUND (290)**

The food services program is administered by the State Department of Education in accordance with federal regulations. The program provides lunches, breakfasts and suppers for students in the District. All lunch meals provided are subsidized at .41 cents by the United States Department of Agriculture (USDA). If students meet specified income guidelines, they may receive meals at free or at reduced rates. The USDA will reimburse \$3.35 for each reduced lunch served and \$3.75 for a free lunch served. Reimbursement for meals served is based on federal regulations; the amount students are charged for lunches is set by the Board of Trustees. The program is self-supporting except for the cost of Social Security taxes paid from the General Fund. Idaho Code requires the District to pay this amount to comply with federal regulations specifying a certain contribution of local funds. The District has also budgeted General Funds to cover the cost of emergency meals. School lunch prices for 2021-22 are: senior high \$3.00, junior high \$3.00, elementary \$2.50, and breakfast prices are \$1.65 for secondary and \$1.50 for elementary. The District served approximately 22,000 meals per day or 4,000,000 meals annually, prior to the pandemic.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	Change	% Change
Revenues							
Earnings on Investments	\$63,242	\$51,286	\$10,246	\$4,800	\$4,000	-\$800	-16.67%
Sale of Meals	2,117,151	1,644,342	-8,799	43,800	1,607,000	1,563,200	3568.95%
Local Other Revenue	6,340	22,749	17,820	5,000	1,000	0	0.00%
Federal Reimbursement for Meals Served	7,750,413	5,630,283	6,019,832	9,454,745	6,357,670	-3,097,075	-32.76%
Federal Cash in Lieu of Commodities Program	705,563	711,791	750,345	750,345	806,115	55,770	7.43%
From Fund Balance	0	0	0	0	0	0	0.00%
Total Estimated Revenues	\$10,642,709	\$8,060,451	\$6,789,444	\$10,258,690	\$8,775,785	-\$1,482,905	-14.46%
Expenditures							
Salaries	\$4,224,253	\$3,085,694	\$3,038,872	\$3,907,359	\$3,937,110	\$29,751	0.76%
Employee Benefits	1,604,675	1,609,544	1,242,653	1,521,000	1,418,950	-102,050	-6.71%
Purchased Services	359,086	357,820	284,817	353,000	356,000	3,000	0.85%
Supplies	4,447,322	3,765,891	1,579,599	3,485,500	4,269,125	783,625	22.48%
Capital Outlay	503,489	360,949	0	0	0	0	0.00%
Indirect Costs	98,578	77,594	74,729	80,000	80,000	0	0.00%
Total Estimated Expenditures	\$11,237,403	\$9,257,492	\$6,220,670	\$9,346,859	\$10,061,185	\$714,326	7.64%
Fund Balance Ending	\$3,997,674	\$2,800,633	\$3,369,407	\$4,281,238	\$2,995,838		
Program Analysis/Trends -							

USDA Programs Offered in District 2021-22**Sites**

Community Eligible Sites	11
Breakfast in the Classroom	12
Breakfast in the Cafeteria	35
Fresh Fruit and Vegetable Programs	11
Supper Sites	9
Summer Feeding Sites (Breakfast/Lunch)	7
Summer Feeding Sites (Supper)	4
Lunch Sites	46
Satellite Sites	6

DEBT SERVICE FUND (310)**Outstanding Debt, Debt Capacity and Bond Ratings as of June 30, 2022**

Payment Date	Refunding (R06) Series 2012B		Refunding (R07) Series 2014		Series 2017		Series 2019		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
1-Aug-22	7,355,000	332,750	965,000	141,025		2,020,600	3,810,000	1,093,175	15,717,550
1-Feb-23		148,875		121,725		2,020,600		1,016,975	3,308,175
1-Aug-23	5,955,000	148,875	1,005,000	121,725		2,020,600	3,965,000	1,016,975	14,233,175
1-Feb-24				101,625		2,020,600		937,675	3,059,900
1-Aug-24			4,065,000	101,625	3,000,000	2,020,600	4,120,000	937,675	14,244,900
1-Feb-25						1,955,600		855,275	2,810,875
1-Aug-25					5,995,000	1,955,600	2,050,000	855,275	10,855,875
1-Feb-26						1,811,875		804,025	2,615,900
1-Aug-26					6,280,000	1,811,875	2,155,000	804,025	11,050,900
1-Feb-27						1,656,375		750,150	2,406,525
1-Aug-27					6,590,000	1,656,375	2,265,000	750,150	11,261,525
1-Feb-28						1,496,625		693,525	2,190,150
1-Aug-28					6,910,000	1,496,625	2,375,000	693,525	11,475,150
1-Feb-29						1,323,875		634,150	1,958,025
1-Aug-29					7,255,000	1,323,875	2,495,000	634,150	11,708,025
1-Feb-30						1,142,500		571,775	1,714,275
1-Aug-30					7,620,000	1,142,500	2,620,000	571,775	11,954,275
1-Feb-31						952,000		506,275	1,458,275
1-Aug-31					8,000,000	952,000	2,750,000	506,275	12,208,275
1-Feb-32						752,000		437,525	1,189,525
1-Aug-32					8,400,000	752,000	2,890,000	437,525	12,479,525
1-Feb-33						542,000		365,275	907,275
1-Aug-33					5,135,000	542,000	3,035,000	365,275	9,077,275
1-Feb-34						413,625		289,400	703,025
1-Aug-34					5,390,000	413,625	3,185,000	289,400	9,278,025
1-Feb-35						278,875		209,775	488,650
1-Aug-35					5,660,000	278,875	3,345,000	209,775	9,493,650
1-Feb-36						137,375		159,600	296,975
1-Aug-36					5,945,000	137,375	3,445,000	159,600	9,686,975
1-Feb-37								107,925	107,925
1-Aug-37							3,545,000	107,925	3,652,925
1-Feb-38								54,750	54,750
1-Aug-38							3,650,000	54,750	3,704,750
Total \$'s	\$13,310,000	\$630,500	\$6,035,000	\$587,725	\$82,180,000	\$35,028,450	\$51,700,000	\$17,881,325	\$207,353,000

District Debt Capacity - ID Code 33-1103

Full Sept 2021 Market Value	\$34,906,963,717
Plus: Urban Renewal Value	\$1,980,695,475
	\$36,887,659,192
5% of Taxable Market Value	1,844,382,960
Less Debt Outstanding 6/30/22	153,225,000
Remaining Debt Capacity	\$1,691,157,960

Standard & Poor's Bond Rating

2012B, 2014 & 2017, 2019
Rating AA

Moody's Bond Rating

2012B, 2014 & 2017, 2019
Rating Aaa

Bond Indebtedness 6/30/2022	\$153,225,000
Less Bond Payments 2022-23	12,130,000
Bond Indebtedness 6/30/2023	\$141,095,000

Note: shaded area represents bonds that are callable.

Idaho Code 33-801 provides for a bond and interest obligation local property tax levy as is required to satisfy all maturing bond and bond interest obligations. Idaho Code 33-802A provides for the computation of the bond and interest property tax. This law allows Districts to certify up to 21 months of principal and interest payments after the District deducts for cash on hand and any subsidized interest payments as authorized under Idaho Code 33-906. The District has structured the current debt to maintain a level tax rate of .0006 or 60 cents per \$1,000 of taxable value. The rate is expected to be below the .000600 in 2022-23.

Existing debt levels have not had an impact on current operations, nor does the District anticipate future debt levels to have an impact on operations. All debt service payments are made timely and no refunding has occurred to prevent paying on current debt.

The District contracts with Arthur J. Gallagher and Company to determine the District's post-employment retiree benefit liability. As of June 30, 2022 the estimated net "other post employment benefit obligation" for the District is \$16.8 million. The District's plan is considered to be unfunded since there are no assets and retiree benefits are paid annually on a cash basis.

DEBT SERVICE FUND (310)

This fund is used to account for resources to pay principal and interest on long-term debt. All revenues from tax levies for the liquidation of bonded indebtedness and all payments of principal and interest on the general obligation bonds are recorded in this fund. The District has four outstanding bonds; Refunded 2012B, 2014, 2017 and the 2019 bond issues. The coupon interest rates range from 2% to 5%.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	Change	% Change
Revenues							
Earnings on Investments	\$226,332	\$247,119	\$40,456	\$19,500	\$29,500	\$10,000	51.28%
State Sources	885,051	735,289	635,440	635,438	0	-635,438	-100.00%
Other Financing Sources/Transfers In	0	0	0	0	0	0	0.00%
Property Tax Revenues	16,311,701	18,906,789	19,395,977	19,205,000	19,205,000	0	0.00%
Use of Fund Balance	0	0	0	2,167,012	0	-2,167,012	-100.00%
Total Estimated Revenues	\$17,423,084	\$19,889,197	\$20,071,873	\$22,026,950	\$19,234,500	-\$2,792,450	-12.68%
Expenditures							
Principal Payment	\$7,170,000	\$8,600,000	\$15,130,000	\$14,565,000	\$12,130,000	-\$2,435,000	-16.72%
Interest Payments	6,087,800	7,255,313	7,998,200	7,456,950	6,895,600	-561,350	-7.53%
Refunded Debt	0	0	0	0	0	0	0.00%
Bond Issuance Costs/Agent Fees	0	0	1,650	5,000	5,000	0	0.00%
Total Estimated Expenditures	\$13,257,800	\$15,855,313	\$23,129,850	\$22,026,950	\$19,030,600	-\$2,996,350	-13.60%
Fund Balance Ending	\$21,092,184	\$25,126,068	\$22,068,091	\$22,068,091	\$22,271,991		

Program Analysis/Trends -

Based on preliminary estimates, it appears the District's value index will be above 1.5. Idaho law only allocates bond equalization funds to Districts that have a value index less than 1.5. The factors used to determine the index are market value per support unit, county unemployment rates and county per capita income.

Bond Equalization

2012B	\$ 194,411
2014	49,154
2017	270,817
2019	121,056
Total Equalization	\$ 635,438

CAPITAL PROJECTS FUND**BOND PROCEEDS FUND (410)**

The projects funded from this fund use proceeds from the sale of voter approved bonds. The Board of Trustees approved a 10 year Facility Master Plan in November 2016. The plan was developed with the assistance of DeJong/Richter, a facility master planning company. The plan evaluated every school building in the District and priorities were established as to the most critical needs of the District that need to be addressed over the next 10 years. Capital Construction projects were established and maintenance projects were also identified. The capital construction will be managed through the Bond Construction Fund (410) and the maintenance will be managed through the Plant Facility Fund (425). The bond proceeds account will be used to pay for all major capital construction projects. The following identifies the proposed capital construction projects for the next year.

Project	Construction Completion		Funding	Impact on General Fund	Impact on Facility Maintenance
	Start Date	Date		Fund	
Initial Design of addition and remodel to Collister Elementary.	May 2023	Aug 2024	Plant Fund	Reduced utility costs	Reduced operating and maintenance costs, safer, cleaner learning environment.
Construction of an addition at Longfellow and small remodel.	May 2021	Nov 2022	Bond Proceeds	Increased utility, custodial and supply budgets	The maintenance will be less as continued repairs will no longer be necessary.
New Elementary School Harris Ranch approx. 44,000 square feet.	May 2022	Aug 2023	Bond/Plant Proceeds	Increased operating costs since new school.	New costs associated with operating new building

CAPITAL PROJECTS FUND- BOND PROCEEDS**BOND PROCEEDS (FUND 410)**

In March 2017, the voters of the Boise District approved the issuance of \$172.5 million dollars in bonds to build or rebuild seven new schools, renovate six buildings, construct additions to existing facilities and provide for deferred maintenance within the District. The new schools in many cases will be replacement buildings on the same site. The facility master plan approved by the Board of Trustees covers a period of ten years. The District sold the bonds in two sales \$100 million in 2017 and then \$72.5 million in 2019. The bond proceeds are allocated to pay for 22 capital construction projects, ranging from new schools, rebuilding schools, adding classrooms, gyms and cafeterias and remodeling schools. Of the 22 capital projects two are remaining as of July 2022; Collister Elementary remodel and construction of a new school in Harris Ranch. Due to increased costs, these final projects will be managed and funded in the Plant Facility Fund. During 2022-23 Longfellow Elementary remodel/addition will be completed. Additional information on the Facility Master Plan is included in the "Information" section of this budget document.

	2018-19	2019-20	2020-21	2021-22	2022-23		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Interest Earnings	\$817,651	\$1,290,010	\$153,797	\$15,000	\$0	-\$15,000	-100.00%
Proceeds from Sale of Bonds	0	72,885,997	0	0	0	0	0.00%
From Prior Year Fund Balance	0	0	0	16,500,000	2,846,150	-13,653,850	-82.75%
Total Estimated Revenues and Transfers	\$817,651	\$74,176,007	\$153,797	\$16,515,000	\$2,846,150	-\$13,668,850	-82.77%
Expenditures							
Bond Issuance Costs	\$0	\$385,997	\$0	\$0	\$0	\$0	0.00%
General Maint. of Buildings & Equipment	306,100	0	0	0	0	0	0.00%
Capital Asset Acquisition Program	43,293,081	42,340,574	24,486,828	16,500,000	2,846,150	-13,653,850	-82.75%
Total Estimated Expenditures	\$43,599,181	\$42,726,571	\$24,486,828	\$16,500,000	\$2,846,150	-\$13,653,850	-82.75%
Fund Balance Ending	\$12,214,745	\$43,664,181	\$19,331,150	\$2,846,150	\$0		
Program Analysis/Trends -							

CAPITAL PROJECTS FUND**PLANT FACILITY FUND (425)**

The projects funded from this fund use proceeds from the sale of property, the voter approved supplemental levy in the amount of \$3 million annually, transfers from the general fund and the monies received from the State Lottery Commission. The Board of Trustees approved a 10-year Facility Master Plan in November 2016. The plan was developed with the assistance of DeJong/Richter a facility master planning company. The plan evaluated every school building in the District and priorities were established as to the most critical needs of the District that need to be addressed over the next 10 years. Capital Construction projects were established and maintenance projects were also identified. The capital construction will be managed through the Bond Construction Fund (410) and the maintenance will be managed through the Plant Facility Fund (425). The maintenance work will include HVAC, roofing, electrical, flooring, painting and parking lot improvements. The following identifies the overall proposed maintenance expenditures for the next year.

Maintenance Projects

Adams	Roof Repairs	\$	220,000
Jefferson	Roof Repairs	\$	255,000
Whitney	Flooring	\$	237,000
Whitney	Paint	\$	175,000
Maple Grove	Flooring	\$	235,000
Owyhee	Lighting Retrofit	\$	250,000
Shadow Hills	Flooring	\$	200,000
Shadow Hills	Paint	\$	175,000
White Pine	Paint	\$	60,000
White Pine	Flooring	\$	220,000
White Pine	HVAC Boilers	\$	350,000
Riverside	Fire Alarm Panel	\$	127,000
Riverglen	Paint Classrooms	\$	235,000
North	Stair Tread Replacement	\$	80,000
Boise High	Flooring Frank Church Building	\$	345,000
Boise High	Stair Tread Main Building	\$	217,130
Capital High	Plumbing	\$	100,000
Capital Auditorium	Remodel	\$	4,300,000
Total Maintenance		\$	7,781,130

Capital Construction Projects

Harris Elementary New Building (over 2 yrs)	\$	12,000,000
Longfellow Remodel	\$	3,000,000
Total Capital Construction	\$	15,000,000

Athletic Facility Upgrades

Borah Tennis Courts	\$	1,500,000
Timberline Tennis Courts	\$	1,850,000
Capital Soccer Field	\$	1,700,000
Boise High Track and Field	\$	2,500,000
Total Athletic Improvements	\$	7,550,000

Total Plant Facility Budget
\$ 30,331,130

CAPITAL PROJECTS FUND**PLANT AND FACILITY (FUND 425)**

The 1988 a supplemental tax levy was passed to provide funds for acquiring, purchasing, and/or improving a school site or sites, remodeling or replacing any existing building, furnishing and equipping any building or buildings, including all lighting, ventilation and sanitation facilities and appliances necessary to maintaining and operating the buildings of the District.

In 1991, the Board of Trustees authorized an automatic transfer of the \$3 million supplemental levy from the General Fund to the Plant Facility Fund. These funds are used for improving facilities within the District. In addition to the voter approved supplemental levy, this fund also receives lottery proceeds, proceeds from the sale of District property and transfers from the general fund as approved by the Board of Trustees.

Idaho Code specifies that no expenditure may be authorized from the Plant and Facility Fund unless the estimated cost of the project shall exceed \$5,000. Deferred maintenance projects identified in the Facility Master Plan will be managed through this fund. These projects include roof replacements and repairs, upgrades to HVAC, safety upgrades, plumbing repairs, painting, flooring and general maintenance.

	2018-19	2019-20	2020-21	2021-22	2022-23		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Local Revenue	\$108,410	\$699,726	\$25,070	\$450,000	\$25,000	-\$425,000	-94.44%
State Lottery Proceeds	1,582,079	1,871,650	1,829,528	1,520,025	2,404,000	883,975	58.16%
Federal Proceeds COVID 19	0	0	2,312,399	0	0	0	0.00%
Transfer From General Funds	10,862,000	12,357,000	12,357,000	7,357,000	7,357,000	0	0.00%
Sale of Assets	0	0	0	0	0	0	0.00%
From Prior Year Fund Balance	0	0	0	0	0	0	0.00%
Total Estimated Revenues and Transfers	\$12,552,489	\$14,928,376	\$16,523,997	\$9,327,025	\$9,786,000	\$458,975	4.92%
Expenditures							
General Maint. of Buildings & Equipment	\$4,385,316	\$3,143,484	\$5,537,225	\$3,849,410	\$7,781,130	\$3,931,720	102.14%
Capital Asset Acquisition Program	5,973,760	770,142	1,699,805	5,600,000	22,550,000	16,950,000	302.68%
Total Estimated Expenditures	\$10,359,076	\$3,913,626	\$7,237,030	\$9,449,410	\$30,331,130	\$20,881,720	220.98%
Fund Balance Ending	\$5,724,462	\$16,739,212	\$26,026,179	\$25,903,794	\$5,358,664		

Program Analysis/Trends

Lottery dividend payment increased as the lottery distribution statewide increased from \$21 million to \$31 million.