

**Independent School  
District of Boise City**



**Public Hearing  
Proposed Budget All  
Funds**

**2023-24**

**June 12, 2023**

## DESCRIPTION OF GOVERNMENTAL FUNDS

The District uses the following funds for fiscal year 2023-24:

### 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.
- 265 IDEA Mini Grants – Revenues are used to purchase materials for special education programs. Grants are distributed by the Idaho State Department of Education to support the provision of special education and related services to individuals with disabilities.
- 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.

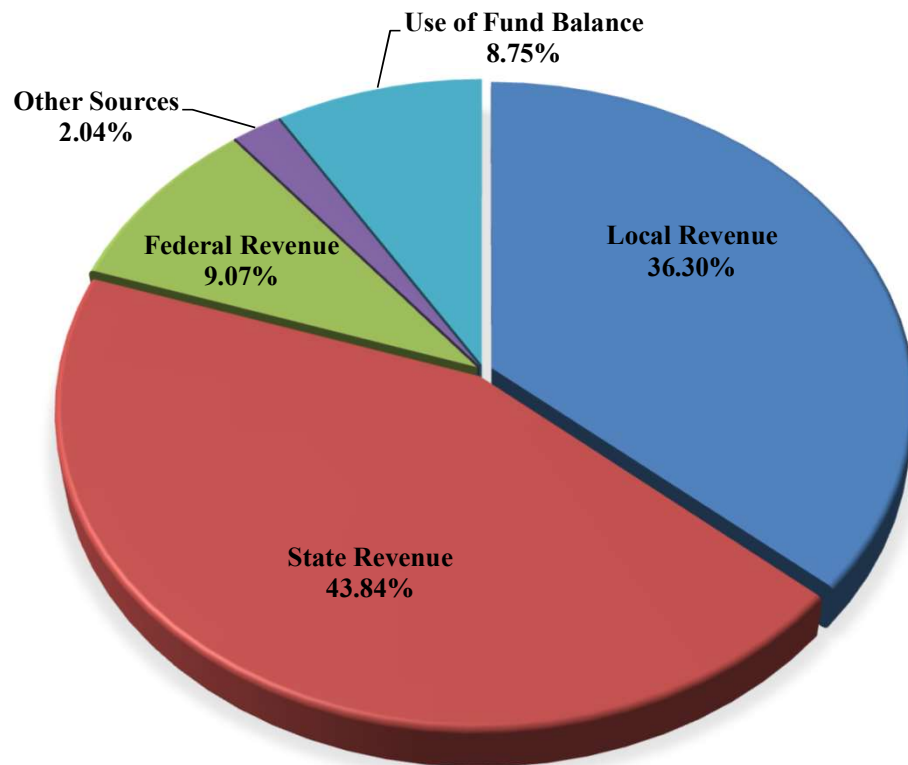
#### Capital Projects Fund

- 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.
- 435 School District Facilities Property Tax Relief Fund – During the 2023 Legislative Session, House Bill 292 establishes the School District Facilities Property Tax Relief Fund. This fund is to account for monies appropriated by the State of Idaho to be deducted from a school levy that would otherwise have been paid by property taxpayers. Monies remaining after payment of existing bond payments and supplemental levies, must be reserved in this account for future school facility construction or renovation needs or for use in securing and making payments on a new school facilities bond.

**TOTAL BUDGET FOR ALL GOVERNMENTAL FUNDS**

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

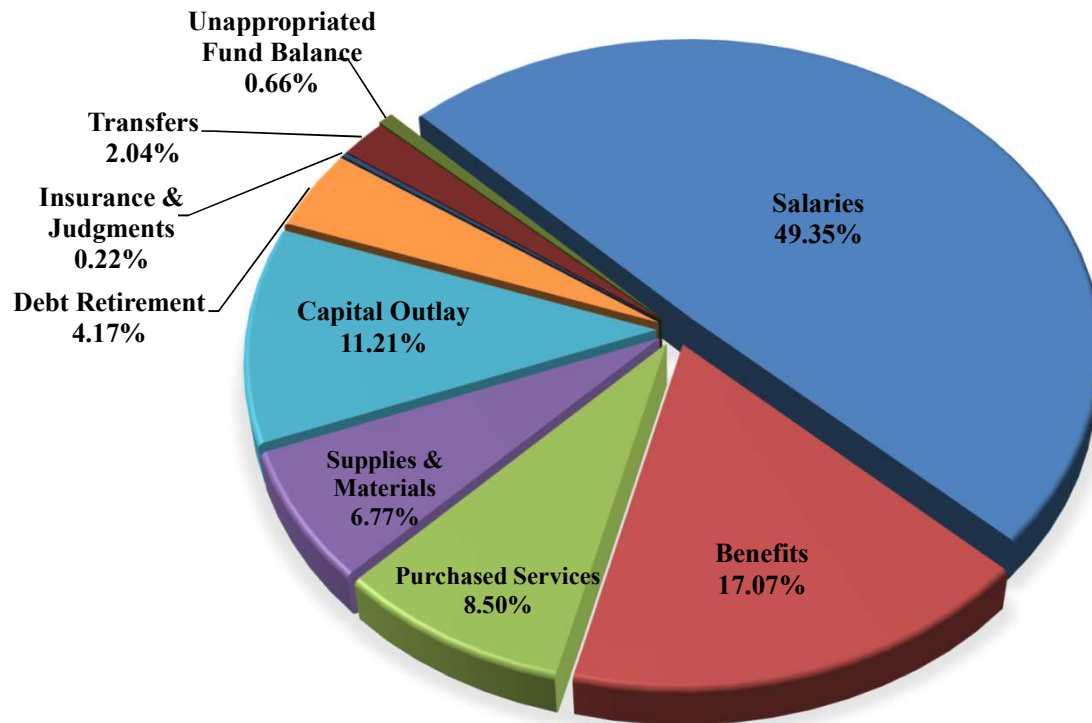
<b>Revenues</b>	<b>General Fund 2023-24</b>	<b>All Other Funds 2023-24</b>	<b>Total 2023-24</b>	<b>Total 2022-23</b>	<b>Percent of Change</b>
Local Revenue	\$129,269,145	21,332,340	150,601,485	\$146,579,024	2.74%
State Revenue	171,586,550	10,284,064	181,870,614	161,094,980	12.90%
Federal Revenue	62,000	37,550,924	37,612,924	43,713,931	-13.96%
Other Sources	1,110,471	7,357,000	8,467,471	8,503,171	-0.42%
Use of Fund Balance	5,407,440	30,900,000	36,307,440	31,139,802	16.59%
<b>Total Revenues</b>	<b>\$307,435,606</b>	<b>\$107,424,328</b>	<b>\$414,859,934</b>	<b>\$391,030,908</b>	<b>6.09%</b>

**Percent of Total 2023-24 Revenue Budget**

**TOTAL BUDGET FOR ALL GOVERNMENTAL FUNDS**

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

<b>Expenditures</b>	<b>General Fund 2023-24</b>	<b>All Other Funds 2023-24</b>	<b>Total 2023-24</b>	<b>Total 2022-23</b>	<b>Percent of Change</b>
Salaries	\$189,781,206	\$14,945,381	\$204,726,587	\$198,982,223	2.89%
Benefits	65,029,098	5,800,797	70,829,895	68,422,796	3.52%
Purchased Services	24,227,113	11,049,577	35,276,690	32,884,629	7.27%
Supplies & Materials	15,341,718	12,745,822	28,087,540	24,965,936	12.50%
Capital Outlay	4,784,471	41,717,000	46,501,471	37,275,922	24.75%
Debt Retirement	0	17,298,075	17,298,075	19,030,600	-9.10%
Insurance & Judgments	915,000	8,200	923,200	752,300	22.72%
Transfers	7,357,000	1,110,471	8,467,471	8,503,171	-0.42%
Unappropriated Fund Balance	0	2,749,004	2,749,004	213,331	1188.61%
<b>Total Expenditures</b>	<b>\$307,435,606</b>	<b>\$107,424,328</b>	<b>\$414,859,934</b>	<b>\$391,030,908</b>	<b>6.09%</b>

**Percent of Total 2023-24 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.

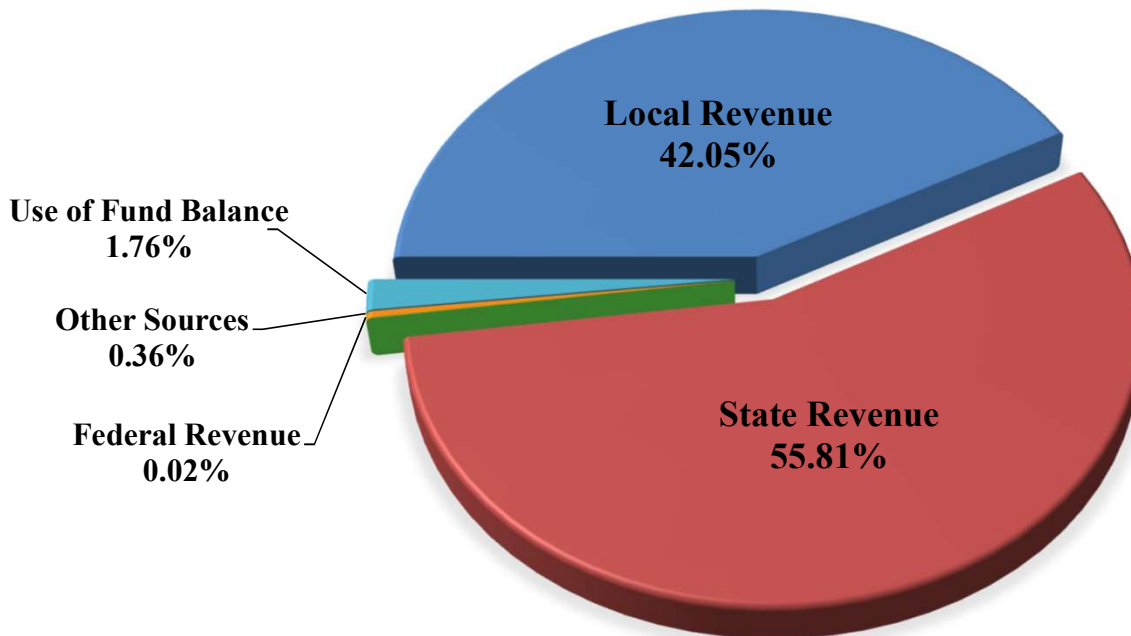
	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Fund</b>	<b>Total</b>	<b>Total</b>
	<b>2023-24</b>	<b>Fund</b>	<b>Fund</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2022-23</b>
		<b>2023-24</b>	<b>2023-24</b>			
<b>Revenues</b>						
Local Revenue	\$129,269,145	\$7,680,340	\$13,602,000	\$50,000	\$150,601,485	\$146,579,024
State Revenue	171,586,550	2,716,064	5,768,000	1,800,000	181,870,614	161,094,980
Federal Revenue	62,000	37,550,924	0	0	37,612,924	43,713,931
Other Sources	1,110,471	0	0	7,357,000	8,467,471	8,503,171
Use of Fund Balance	5,407,440	0	0	30,900,000	36,307,440	31,139,802
<b>Total Revenues</b>	<b>\$307,435,606</b>	<b>\$47,947,328</b>	<b>\$19,370,000</b>	<b>\$40,107,000</b>	<b>\$414,859,934</b>	<b>\$391,030,908</b>
<b>Expenditures</b>						
Salaries	\$189,781,206	14,945,381	0	0	\$204,726,587	\$198,982,223
Benefits	65,029,098	5,800,797	0	0	70,829,895	68,422,796
Purchased Services	24,227,113	3,642,577	0	7,407,000	35,276,690	32,884,629
Supplies & Materials	15,341,718	12,745,822	0	0	28,087,540	24,965,936
Capital Outlay	4,784,471	9,017,000	0	32,700,000	46,501,471	37,275,922
Debt Retirement	0	0	17,298,075	0	17,298,075	19,030,600
Insurance & Judgments	915,000	8,200	0	0	923,200	752,300
Transfers	7,357,000	1,110,471	0	0	8,467,471	8,503,171
Unappropriated Fund Balance	0	677,079	2,071,925	0	2,749,004	213,331
<b>Total Expenditures</b>	<b>\$307,435,606</b>	<b>\$47,947,328</b>	<b>\$19,370,000</b>	<b>\$40,107,000</b>	<b>\$414,859,934</b>	<b>\$391,030,908</b>

**GENERAL FUND REVENUE**

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

<b>Revenues</b>	<b>Current Year Adopted Budget 2022-23</b>	<b>Proposed Budget 2023-24</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Local Revenue	\$121,556,631	\$129,269,145	\$7,712,514	6.34%
State Revenue	156,373,013	171,586,550	15,213,537	9.73%
Federal Revenue	40,447	62,000	21,553	53.29%
Other Sources	1,146,171	1,110,471	-35,700	-3.11%
Use of Fund Balance	6,134,934	5,407,440	-727,494	-11.86%
<b>Total Revenues</b>	<b>\$285,251,196</b>	<b>\$307,435,606</b>	<b>\$22,184,410</b>	<b>7.78%</b>

**Percent of Total 2023-24 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 budgets prior to 2021-22, 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 evening school for out of district students.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to 2023-24	2022-23 to 2023-24
<b>LOCAL SOURCES</b>								
Property Tax-General								
Maintenance & Operations	\$84,836,347	\$94,595,368	\$101,417,660	\$109,151,581	\$109,151,581	\$115,000,000	\$5,848,419	5.36%
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	237,309	0	281,312	308,963	308,963	276,371	-32,592	-10.55%
Penalty On Delinquent Taxes	195,477	229,156	184,826	135,000	135,000	135,000	0	0.00%
Earnings On Investments	1,258,376	323,007	308,239	741,813	741,813	2,500,000	1,758,187	237.01%
Rentals	305,431	250,568	251,633	133,000	133,000	170,000	37,000	27.82%
Community Activities	93,532	40,268	93,067	142,800	142,800	142,800	0	0.00%
Other Local	520,239	637,731	174,180	43,000	43,000	62,000	19,000	44.19%
Tuition From Districts In Idaho	118,894	27,011	0	0	0	0	0	0.00%
Tuition From Individuals	980,254	591,984	1,040,760	192,474	192,474	274,974	82,500	42.86%
<b>Total Local Sources</b>	<b>\$99,253,859</b>	<b>\$107,403,092</b>	<b>\$114,459,677</b>	<b>\$121,556,631</b>	<b>\$121,556,631</b>	<b>\$129,269,145</b>	<b>\$7,712,514</b>	<b>6.34%</b>

**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 31%. Interest rates have increased from a low of .1131% to the current rate of 4.313% as of March 2023. Tuition has started to increase again with more students taking advantage of summer school following the pandemic. Local revenue has increased due to the district being fully operational and in part increased revenue from the District's electronic recycling program.



**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. Amount is directly related to the Salary Based Apportionment allocation. The amount paid is 20.34% for certificated staff and 18.83% for classified and non-certificated staff of the salary Based Apportionment Allocation. This covers employer PERSI rates of 12.69% for certificated staff and 11.18% for classified and non-certificated staff and employer FICA rate of 7.65% associated with 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 2022-23.

**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.

**Revenue in Lieu of Taxes** - Revenue received by the state in lieu of property taxes levied. This includes personal property replacement and money received for Agriculture equipment replacement.

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Budget	Proposed Budget	2022-23 to 2023-24	2022-23 to 2023-24
<b>COUNTY SOURCES</b>								
County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total County Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>STATE SOURCES</b>								
Base Support Program	\$116,562,906	\$110,240,841	\$118,297,874	\$124,611,862	\$124,611,862	\$137,983,521	\$13,371,659	10.73%
Benefit Program	16,132,923	16,287,360	16,311,826	16,360,550	16,360,550	18,707,998	2,347,448	14.35%
Transportation Program	6,210,518	6,134,605	4,992,513	6,400,000	6,400,000	5,800,000	-600,000	-9.38%
Other State Support	6,723,654	6,320,206	6,455,512	7,275,982	7,275,982	6,976,584	-299,398	-4.11%
Vocational Program	990,931	1,066,794	1,021,606	901,880	901,880	1,070,217	168,337	18.67%
Revenue in Lieu of Taxes	722,890	822,740	822,740	822,739	822,739	1,048,230	225,491	27.41%
<b>Total State Support</b>	<b>\$147,343,822</b>	<b>\$140,872,544</b>	<b>\$147,902,071</b>	<b>\$156,373,013</b>	<b>\$156,373,013</b>	<b>\$171,586,550</b>	<b>\$15,213,537</b>	<b>9.73%</b>

**FEDERAL SOURCES**

Restricted Federal Revenue	\$61,680	\$6,333,387	\$438,484	\$40,447	\$40,447	\$62,000	\$21,553	53.29%
<b>Total Federal Sources</b>	<b>\$61,680</b>	<b>\$6,333,387</b>	<b>\$438,484</b>	<b>\$40,447</b>	<b>\$40,447</b>	<b>\$62,000</b>	<b>\$21,553</b>	<b>53.29%</b>

**Governmental Source Revenue Analysis/Trends**

The Idaho Legislature increased overall general fund appropriations for public schools in 2023-24 by 14.6%. Discretionary dollars were increased 15.2% and additional funds were appropriated to continue to implement the career ladder. The State Appropriated an additional \$6,359 per staff allowance for Instructional Staff and Pupil Personnel to allocate additional compensation for instructional and pupil personnel staff. The State increased the base salary allocation for administrators by 4% and the base salary allocation for classified personnel by 56%. The intent language for the 56% classified increase was that 4% be used to increase salaries and the additional 52% is to assist districts in closing the gap between the number of classified staff employed and the number of staff allocated. The State appropriated dollars for continued enrollment growth throughout the State. The temporary emergency rule to fund schools based on enrollment rather than ADA was not extended. 2023-24 funding will be based on protected units equal to 97% of the 2022-23 support units. The District will also have additional reduced units to cover their proportionate share of the statewide cost of protected support units.

**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 2023-24 approved restricted indirect cost rate is 1.82% and the unrestricted rate is 12.60%.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
<b>OTHER INCOME</b>								
Proceeds from Lease Purchase	\$0	\$0	\$652,844	\$0	\$0	\$0	\$0	0.00%
<b>Total Other Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$652,844</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TRANSFERS IN</b>								
Federal	\$285,453	\$675,171	\$1,242,472	\$1,146,171	\$1,146,171	\$1,110,471	-\$35,700	-3.11%
<b>Total Transfers In</b>	<b>\$285,453</b>	<b>\$675,171</b>	<b>\$1,242,472</b>	<b>\$1,146,171</b>	<b>\$1,146,171</b>	<b>\$1,110,471</b>	<b>-\$35,700</b>	<b>-3.11%</b>
<b>Total Revenues and Transfers In</b>	<b>\$246,944,814</b>	<b>\$255,284,194</b>	<b>\$264,695,548</b>	<b>\$279,116,262</b>	<b>\$279,116,262</b>	<b>\$302,028,166</b>	<b>\$22,911,904</b>	<b>8.21%</b>

**Governmental Source Revenue Analysis/Trends**

Federal revenue will continue to decrease as the ESSERF Grants are expended. The District is able to charge the approved higher unrestricted rate to the ESSERF Grants as authorized by the legislation. When ESSERF Funds are used for capital construction projects, indirect costs are not allowed for these expenditures. The excess funds from the transfer of allowable indirect costs will be used complete necessary maintenance projects

**GENERAL FUND RESOURCES AND USES OF RESOURCES****Fund Balance****Estimated Fund Balance at July 1, 2023**

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.

**\$24,949,306****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.

**-16,908,958**

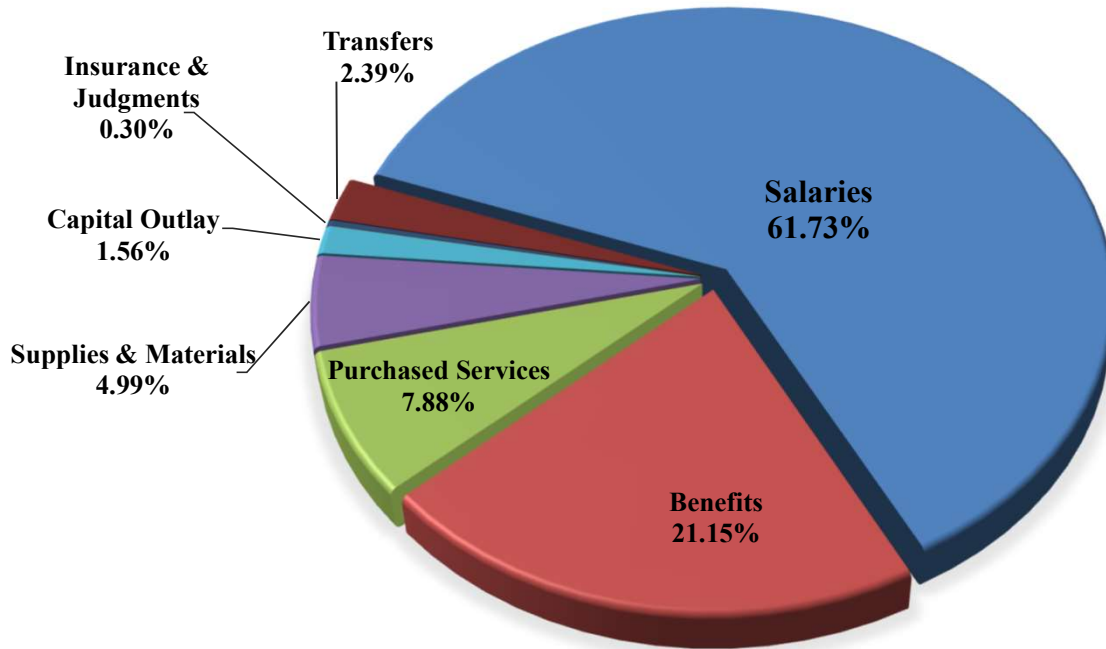
Use of undesignated fund balance to balance the 2023-24 budget.

**-5,407,440****Estimated undesignated fund balance June 30, 2024****\$2,632,908**

**GENERAL FUND EXPENDITURES**

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

<b>General Fund Object Expenditures</b>	<b>Approved Budget 2022-23</b>	<b>Proposed Budget 2023-24</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Salaries	\$179,197,709	\$189,781,206	\$10,583,497	5.91%
Benefits	61,576,102	65,029,098	3,452,996	5.61%
Purchased Services	22,309,927	24,227,113	1,917,186	8.59%
Supplies & Materials	12,549,458	15,341,718	2,792,260	22.25%
Capital Outlay	1,511,000	4,784,471	3,273,471	216.64%
Debt Retirement	0	0	0	0.00%
Insurance & Judgments	750,000	915,000	165,000	22.00%
Transfers	7,357,000	7,357,000	0	0.00%
<b>Total Expenditures</b>	<b>\$285,251,196</b>	<b>\$307,435,606</b>	<b>\$22,184,410</b>	<b>7.78%</b>

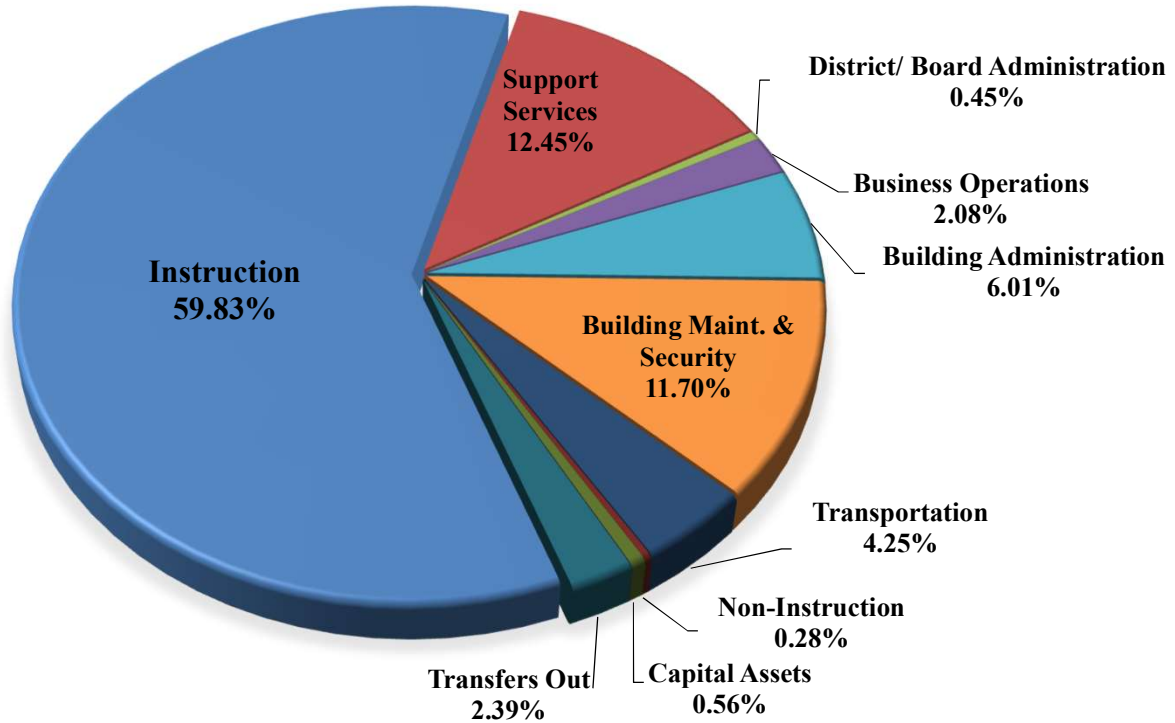
**Percent of Total 2023-24 General Fund Expenditures by Object**

**GENERAL FUND EXPENDITURES**

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

<b>General Fund Program Expenditures</b>	<b>Approved Budget 2022-23</b>	<b>Proposed Budget 2023-24</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Instruction	\$174,075,689	\$183,946,890	\$9,871,201	5.67%
Support Services	34,627,340	38,290,761	3,663,421	10.58%
District/ Board Administration	1,351,069	1,369,210	18,141	1.34%
Business Operations	6,085,394	6,383,369	297,975	4.90%
Building Administration	17,427,339	18,464,187	1,036,848	5.95%
Building Maint. & Security	30,105,576	35,984,784	5,879,208	19.53%
Transportation	12,305,083	13,076,076	770,993	6.27%
Non-Instruction	646,706	847,858	201,152	31.10%
Capital Assets	1,270,000	1,715,471	445,471	35.08%
Debt Service	0	0	0	0.00%
Transfers Out	7,357,000	7,357,000	0	0.00%
<b>Total Expenditures</b>	<b>\$285,251,196</b>	<b>\$307,435,606</b>	<b>\$22,184,410</b>	<b>7.78%</b>

**Percent of Total 2023-24  
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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$41,648,372	\$41,306,882	\$42,828,989	\$48,247,108	\$48,247,108	\$50,312,001	\$2,064,893	4.28%
Employee Benefits	13,612,080	13,384,128	13,515,454	16,204,532	16,204,532	16,679,789	475,257	2.93%
Purchased Services	295,135	293,675	149,260	311,000	311,000	391,000	80,000	25.72%
Supplies and Materials	2,565,051	3,050,680	1,987,455	2,074,757	2,074,757	2,320,431	245,674	11.84%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$58,120,638</b>	<b>\$58,035,364</b>	<b>\$58,481,158</b>	<b>\$66,837,397</b>	<b>\$66,837,397</b>	<b>\$69,703,221</b>	<b>\$2,865,824</b>	<b>4.29%</b>

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

Certified 574

Classified 106

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$41,335,234	\$42,966,888	\$43,321,135	\$48,456,262	\$48,456,262	\$50,112,211	\$1,655,949	3.42%
Employee Benefits	13,578,193	14,129,038	13,622,919	15,917,260	15,917,260	16,393,229	475,969	2.99%
Purchased Services	400,953	254,079	358,581	583,600	583,600	679,162	95,562	16.37%
Supplies and Materials	1,707,503	1,751,463	1,773,458	2,442,436	2,442,436	2,530,693	88,257	3.61%
Capital Objects	0	0	42,648	0	0	0	0	0.00%
Insurance and Judgments	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$57,021,883</b>	<b>\$59,101,468</b>	<b>\$59,118,741</b>	<b>\$67,399,558</b>	<b>\$67,399,558</b>	<b>\$69,715,295</b>	<b>\$2,315,737</b>	<b>3.44%</b>

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

Certified 623

Classified 23

AVID Tutors 27

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$2,257,539	\$2,193,228	\$2,514,640	\$2,869,701	\$2,869,701	\$2,957,672	\$87,971	3.07%
Employee Benefits	708,047	670,497	743,156	886,579	886,579	943,411	56,832	6.41%
Purchased Services	0	0	0	1,250	1,250	1,250	0	0.00%
Supplies and Materials	85,905	97,736	28,355	48,102	48,102	47,361	-741	-1.54%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$3,051,491</b>	<b>\$2,961,461</b>	<b>\$3,286,151</b>	<b>\$3,805,632</b>	<b>\$3,805,632</b>	<b>\$3,949,694</b>	<b>\$144,062</b>	<b>3.79%</b>

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

Certified 31

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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$1,330,951	\$1,368,080	\$1,496,714	\$1,578,432	\$1,578,432	\$1,753,132	\$174,700	11.07%
Employee Benefits	453,485	439,184	469,586	502,588	502,588	599,256	96,668	19.23%
Purchased Services	85,246	34,414	125,350	142,000	142,000	142,000	0	0.00%
Supplies and Materials	496,999	529,196	477,355	549,596	549,596	631,755	82,159	14.95%
Capital Objects	0	165,047	102,249	0	0	0	0	0.00%
Insurance and Judgments	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$2,366,681</b>	<b>\$2,535,920</b>	<b>\$2,671,254</b>	<b>\$2,772,616</b>	<b>\$2,772,616</b>	<b>\$3,126,143</b>	<b>\$353,527</b>	<b>12.75%</b>

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

Certified 24

Classified 2

**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 154 certified teachers and 269 special education assistants. The District reports to the SDE the total number of students on an IEP each November. The count for November 2022 was 3,041 compared to 3,074 in November 2021.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$13,887,647	\$14,337,493	\$14,998,074	\$17,287,104	\$17,287,104	\$18,079,870	\$792,766	4.59%
Employee Benefits	5,830,375	5,886,281	5,777,536	6,956,441	6,956,441	7,227,780	271,339	3.90%
Purchased Services	66,297	41,964	83,530	111,250	111,250	179,650	68,400	61.48%
Supplies and Materials	195,758	159,314	182,918	193,500	193,500	193,500	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$19,980,077</b>	<b>\$20,425,051</b>	<b>\$21,042,058</b>	<b>\$24,548,295</b>	<b>\$24,548,295</b>	<b>\$25,680,800</b>	<b>\$1,132,505</b>	<b>4.61%</b>

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

Certified 154

Classified 269

**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 9.5 special education assistants.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$675,486	\$688,856	\$733,836	\$756,377	\$756,377	\$768,100	\$11,723	1.55%
Employee Benefits	251,872	268,302	270,214	293,526	293,526	304,903	11,377	3.88%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	10,897	562	0	12,000	12,000	12,000	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$938,255</b>	<b>\$957,721</b>	<b>\$1,004,050</b>	<b>\$1,061,903</b>	<b>\$1,061,903</b>	<b>\$1,085,003</b>	<b>\$23,100</b>	<b>2.18%</b>

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

Certified 10

Classified 9.5

**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 964 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 34 certified teachers and .6 FTE psychologist.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$1,956,918	\$1,756,183	\$2,237,578	\$2,279,667	\$2,279,667	\$2,440,898	\$161,231	7.07%
Employee Benefits	619,916	544,273	676,112	733,138	733,138	827,173	94,035	12.83%
Purchased Services	30,736	199	3,397	12,000	12,000	17,000	5,000	41.67%
Supplies and Materials	17,138	23,699	12,999	21,007	21,007	32,727	11,720	55.79%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$2,624,708</b>	<b>\$2,324,353</b>	<b>\$2,930,086</b>	<b>\$3,045,812</b>	<b>\$3,045,812</b>	<b>\$3,317,798</b>	<b>\$271,986</b>	<b>8.93%</b>

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

Certified 35.6

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. This program provides equipment money for each junior and senior high school. This program also budgets for upgrades to athletic facilities.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$1,507,459	\$1,503,856	\$1,629,982	\$1,872,100	\$1,872,100	\$2,231,266	\$359,166	19.19%
Employee Benefits	249,443	234,769	259,183	375,050	375,050	462,430	87,380	23.30%
Purchased Services	140,028	131,934	164,806	397,380	397,380	497,380	100,000	25.16%
Supplies and Materials	159,145	236,180	280,007	167,700	167,700	317,700	150,000	89.45%
Capital Objects	0	0	0	0	0	2,000,000	2,000,000	100.00%
<b>Total</b>	<b>\$2,056,075</b>	<b>\$2,106,738</b>	<b>\$2,333,978</b>	<b>\$2,812,230</b>	<b>\$2,812,230</b>	<b>\$5,508,776</b>	<b>\$2,696,546</b>	<b>95.89%</b>

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

Elementary Coaches 151

Secondary Coaches 523



**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$548,455	\$385,618	\$555,713	\$600,550	\$600,550	\$603,550	\$3,000	0.50%
Employee Benefits	111,427	77,007	110,599	120,311	120,311	125,085	4,774	3.97%
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%
<b>Total</b>	<b>\$659,882</b>	<b>\$462,626</b>	<b>\$666,312</b>	<b>\$720,861</b>	<b>\$720,861</b>	<b>\$728,635</b>	<b>\$7,774</b>	<b>1.08%</b>

**Program Analysis/Trends -**

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$374,413	\$187,144	\$350,585	\$707,503	\$707,503	\$784,277	\$76,774	10.85%
Employee Benefits	64,847	33,616	57,874	136,687	136,687	162,273	25,586	18.72%
Purchased Services	84	0	0	3,550	3,550	3,550	0	0.00%
Supplies and Materials	1,757	1,470	3,796	11,700	11,700	11,700	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$441,101</b>	<b>\$222,230</b>	<b>\$412,255</b>	<b>\$859,440</b>	<b>\$859,440</b>	<b>\$961,800</b>	<b>\$102,360</b>	<b>11.91%</b>

**Program Analysis/Trends -**

**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 1.5 certified teachers and .3 classroom assistant.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Budget	Proposed Budget	2022-23 to 2023-24	2022-23 to 2023-24
Salaries	\$173,880	\$167,258	\$149,024	\$157,197	\$157,197	\$123,612	-\$33,585	-21.36%
Employee Benefits	62,641	56,779	48,813	52,348	52,348	43,713	-8,635	-16.50%
Purchased Services	711	1,968	1,092	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%
<b>Total</b>	<b>\$237,232</b>	<b>\$226,005</b>	<b>\$198,929</b>	<b>\$211,945</b>	<b>\$211,945</b>	<b>\$169,725</b>	<b>-\$42,220</b>	<b>-19.92%</b>

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

Certified 1.5

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 87 counselors, 35 nurses, 25 health technicians, 15 social workers and one dental hygienist funded in this program. This program also funds 20 support staff and 2 supervisors.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Budget	Proposed Budget	2022-23 to 2023-24	2022-23 to 2023-24
Salaries	\$7,641,863	\$7,839,094	\$9,100,723	\$9,779,989	\$9,779,989	\$10,873,826	\$1,093,837	11.18%
Employee Benefits	2,528,215	2,570,641	2,897,898	3,412,935	3,412,935	3,663,200	250,265	7.33%
Purchased Services	32,455	13,855	44,523	138,167	138,167	141,647	3,480	2.52%
Supplies and Materials	99,929	94,459	98,415	126,455	126,455	143,059	16,604	13.13%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$10,302,462</b>	<b>\$10,518,049</b>	<b>\$12,141,559</b>	<b>\$13,457,546</b>	<b>\$13,457,546</b>	<b>\$14,821,732</b>	<b>\$1,364,186</b>	<b>10.14%</b>

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

Certified 139

Classified 45

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$6,571,514	\$6,660,591	\$6,142,267	\$6,392,931	\$6,392,931	\$6,784,383	\$391,452	6.12%
Employee Benefits	1,969,463	2,013,380	1,803,227	2,123,336	2,123,336	2,199,867	76,531	3.60%
Purchased Services	42,845	9,525	34,631	51,000	51,000	55,000	4,000	7.84%
Supplies and Materials	3,414	19,452	20,041	48,500	48,500	44,500	-4,000	-8.25%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$8,587,236</b>	<b>\$8,702,949</b>	<b>\$8,000,166</b>	<b>\$8,615,767</b>	<b>\$8,615,767</b>	<b>\$9,083,750</b>	<b>\$467,983</b>	<b>5.43%</b>

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

Certified 80.4

Classified

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$2,667,125	\$2,255,413	\$2,681,921	\$2,479,792	\$2,479,792	\$2,828,084	\$348,292	14.05%
Employee Benefits	730,655	611,226	688,741	696,423	696,423	807,423	111,000	15.94%
Purchased Services	405,273	206,803	180,481	322,715	322,715	475,997	153,282	47.50%
Supplies and Materials	35,779	28,399	86,319	49,881	49,881	50,343	462	0.93%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$3,838,832</b>	<b>\$3,101,841</b>	<b>\$3,637,462</b>	<b>\$3,548,811</b>	<b>\$3,548,811</b>	<b>\$4,161,847</b>	<b>\$613,036</b>	<b>17.27%</b>

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

Certified 13

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, 15 secondary teacher-librarians, 3 clerical positions and 50 library paraprofessionals.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$2,166,538	\$2,132,281	\$2,227,793	\$2,471,027	\$2,471,027	\$2,628,280	\$157,253	6.36%
Employee Benefits	924,753	902,705	931,274	1,059,980	1,059,980	1,170,717	110,737	10.45%
Purchased Services	4,801	16,000	0	22,000	22,000	22,000	0	0.00%
Supplies and Materials	467,996	483,476	512,815	526,570	526,570	538,053	11,483	2.18%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$3,564,088</b>	<b>\$3,534,462</b>	<b>\$3,671,882</b>	<b>\$4,079,577</b>	<b>\$4,079,577</b>	<b>\$4,359,050</b>	<b>\$279,473</b>	<b>6.85%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 16

Classified 53

**INSTRUCTIONAL TECHNOLOGY PROGRAM (623)**

Technology personnel and activities and services for the purpose of supporting instruction. This program includes 25 technology personnel that support district-wide networks, hardware and software applications, including instructional software and administrative software. Also included are 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. This program includes staff to support the low-voltage networking wiring upgrades and installation for the District.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$1,429,963	\$1,458,333	\$1,479,066	\$1,586,503	\$1,586,503	\$2,060,464	\$473,961	29.87%
Employee Benefits	430,894	435,290	429,897	472,515	472,515	638,655	166,140	35.16%
Purchased Services	61,736	-6,073	253,273	166,000	166,000	246,000	80,000	48.19%
Supplies and Materials	1,749,751	2,187,997	2,407,357	2,700,621	2,700,621	2,919,263	218,642	8.10%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$3,672,344</b>	<b>\$4,075,547</b>	<b>\$4,569,593</b>	<b>\$4,925,639</b>	<b>\$4,925,639</b>	<b>\$5,864,382</b>	<b>\$938,743</b>	<b>19.06%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified -

Classified 24

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$53,736	\$135,946	\$144,495	\$154,239	\$154,239	\$168,384	\$14,145	9.17%
Employee Benefits	19,292	40,190	41,775	45,099	45,099	48,123	3,024	6.71%
Purchased Services	294,621	144,490	233,185	344,500	344,500	307,000	-37,500	-10.89%
Supplies and Materials	29,241	37,797	41,420	43,950	43,950	45,000	1,050	2.39%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$396,890</b>	<b>\$358,423</b>	<b>\$460,875</b>	<b>\$587,788</b>	<b>\$587,788</b>	<b>\$568,507</b>	<b>-\$19,281</b>	<b>-3.28%</b>

**Program Analysis/Trends****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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$547,964	\$544,927	\$557,329	\$584,726	\$584,726	\$609,679	\$24,953	4.27%
Employee Benefits	143,814	139,963	145,325	159,555	159,555	170,524	10,969	6.87%
Purchased Services	13,330	9,175	2,021	16,500	16,500	18,000	1,500	9.09%
Supplies and Materials	1,157	982	524	2,500	2,500	2,500	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$706,265</b>	<b>\$695,047</b>	<b>\$705,199</b>	<b>\$763,281</b>	<b>\$763,281</b>	<b>\$800,703</b>	<b>\$37,422</b>	<b>4.90%</b>

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

Certified 2

Classified 4

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$11,116,627	\$11,537,478	\$11,914,117	\$13,174,666	\$13,174,666	\$13,957,729	\$783,063	5.94%
Employee Benefits	3,509,767	3,611,853	3,613,888	4,167,199	4,167,199	4,418,633	251,434	6.03%
Purchased Services	34,470	42,433	30,844	74,048	74,048	76,082	2,034	2.75%
Supplies and Materials	7,362	12,001	4,956	11,426	11,426	11,743	317	2.77%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$14,668,226</b>	<b>\$15,203,766</b>	<b>\$15,563,805</b>	<b>\$17,427,339</b>	<b>\$17,427,339</b>	<b>\$18,464,187</b>	<b>\$1,036,848</b>	<b>5.95%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 84.5

Classified 82

**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 supervisors, 2 administrators and 24.5 support staff.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$1,446,631	\$1,553,146	\$1,694,396	\$2,062,796	\$2,062,796	\$2,084,082	\$21,286	1.03%
Employee Benefits	477,959	502,245	543,926	651,574	651,574	661,359	9,785	1.50%
Purchased Services	128,918	86,615	91,224	180,925	180,925	184,275	3,350	1.85%
Supplies and Materials	48,895	40,429	52,451	71,100	71,100	72,800	1,700	2.39%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance	281,734	230,919	340,032	350,000	350,000	457,500	107,500	30.71%
<b>Total</b>	<b>\$2,384,137</b>	<b>\$2,413,354</b>	<b>\$2,722,029</b>	<b>\$3,316,395</b>	<b>\$3,316,395</b>	<b>\$3,460,016</b>	<b>\$143,621</b>	<b>4.33%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 1

Classified 29.5

**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 23 warehouse workers.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$401,777	\$476,402	\$471,737	\$698,163	\$698,163	\$741,281	\$43,118	6.18%
Employee Benefits	232,987	255,045	254,979	313,179	313,179	332,022	18,843	6.02%
Purchased Services	7,929	11,643	-5,085	20,000	20,000	20,000	0	0.00%
Supplies and Materials	18,264	6,649	8,927	23,793	23,793	24,983	1,190	5.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$660,957</b>	<b>\$749,739</b>	<b>\$730,558</b>	<b>\$1,055,135</b>	<b>\$1,055,135</b>	<b>\$1,118,286</b>	<b>\$63,151</b>	<b>5.99%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified -

Classified 23

**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 five technology support staff.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$415,744	\$400,327	\$428,734	\$451,398	\$451,398	\$484,694	\$33,296	7.38%
Employee Benefits	123,594	117,824	125,848	133,383	133,383	143,698	10,315	7.73%
Purchased Services	16,813	3,674	11,190	19,700	19,700	24,425	4,725	23.98%
Supplies and Materials	776,908	1,030,930	975,761	1,109,383	1,109,383	1,152,250	42,867	3.86%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$1,333,059</b>	<b>\$1,552,755</b>	<b>\$1,541,533</b>	<b>\$1,713,864</b>	<b>\$1,713,864</b>	<b>\$1,805,067</b>	<b>\$91,203</b>	<b>5.32%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 1

Classified 5

**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 218 full time custodians, 5.5 supervisors and provides for summer labor.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Projected Budget	2023-24 Proposed Budget	Difference 2022-23 to 2023-24	% Increase 2022-23 to 2023-24
Salaries	\$4,828,167	\$4,839,768	\$7,130,259	\$9,034,204	\$9,034,204	\$10,285,870	\$1,251,666	13.85%
Employee Benefits	3,183,954	3,153,149	3,069,463	3,815,313	3,815,313	4,443,652	628,339	16.47%
Purchased Services	3,681,066	4,190,309	4,254,587	4,960,574	4,960,574	6,185,017	1,224,443	24.68%
Supplies and Materials	356,304	320,313	332,887	447,973	447,973	523,830	75,857	16.93%
Capital Objects	0	0		0	0	0	0	0.00%
Insurance	311,452	364,981	355,623	400,000	400,000	457,500	57,500	14.38%
<b>Total</b>	<b>\$12,360,943</b>	<b>\$12,868,519</b>	<b>\$15,142,819</b>	<b>\$18,658,064</b>	<b>\$18,658,064</b>	<b>\$21,895,869</b>	<b>\$3,237,805</b>	<b>17.35%</b>

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

Certified -

Classified 223.5

**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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Projected Budget	2023-24 Proposed Budget	Difference 2022-23 to 2023-24	% Increase 2022-23 to 2023-24
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	51,835	59,421	10,215	10,000	10,000	215,000	205,000	2050.00%
Supplies and Materials	0	0	0	12,000	12,000	12,000	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$51,835</b>	<b>\$59,421</b>	<b>\$10,215</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$227,000</b>	<b>\$205,000</b>	<b>931.82%</b>

**Program Analysis/Trends -****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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$4,732,607	\$4,825,805	\$2,889,271	\$3,538,421	\$3,538,421	\$3,575,284	\$36,863	1.04%
Employee Benefits	1,065,294	1,061,416	1,076,400	1,299,497	1,299,497	1,275,765	-23,732	-1.83%
Purchased Services	1,353,971	1,965,620	2,579,158	1,217,810	1,217,810	1,548,913	331,103	27.19%
Supplies and Materials	888,773	1,115,688	1,163,894	1,276,600	1,276,600	1,606,100	329,500	25.81%
Capital Objects	243,313	96,659	162,140	241,000	241,000	596,000	355,000	147.30%
<b>Total</b>	<b>\$8,283,958</b>	<b>\$9,065,189</b>	<b>\$7,870,863</b>	<b>\$7,573,328</b>	<b>\$7,573,328</b>	<b>\$8,602,062</b>	<b>\$1,028,734</b>	<b>13.58%</b>

**Program Analysis/Trends -****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 30 school grounds keepers, 1 lead grounds position, 6 athletic grounds/irrigation techs and 1 athletic grounds lead position.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$770,621	\$804,715	\$797,710	\$1,109,532	\$1,109,532	\$1,465,596	\$356,064	32.09%
Employee Benefits	332,165	340,062	317,043	430,584	430,584	611,004	180,420	41.90%
Purchased Services	184,010	102,087	95,931	340,600	340,600	408,720	68,120	20.00%
Supplies and Materials	209,490	242,607	189,462	351,550	351,550	501,860	150,310	42.76%
Capital Objects	0	0	0	0	0	473,000	473,000	0.00%
<b>Total</b>	<b>\$1,496,286</b>	<b>\$1,489,472</b>	<b>\$1,400,146</b>	<b>\$2,232,266</b>	<b>\$2,232,266</b>	<b>\$3,460,180</b>	<b>\$1,227,914</b>	<b>55.01%</b>

**Program Analysis/Trends**

For the 2023-24 school year, 6 positions were added and additional equipment was budgeted for specifically for the purposes of grounds maintenance of the District's athletic fields and outdoor facilities.

**FTE Allotment:**

Certified -

Classified 38

**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 8 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 and pays the annual fee from the City of Boise for the school resource officer agreement.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$467,479	\$424,490	\$490,272	\$521,997	\$521,997	\$613,058	\$91,061	17.44%
Employee Benefits	166,495	156,168	162,974	194,243	194,243	218,374	24,131	12.42%
Purchased Services	144,441	113,639	268,347	714,800	714,800	826,811	112,011	15.67%
Supplies and Materials	295,625	252,172	173,939	188,878	188,878	141,430	-47,448	-25.12%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$1,074,040</b>	<b>\$946,469</b>	<b>\$1,095,532</b>	<b>\$1,619,918</b>	<b>\$1,619,918</b>	<b>\$1,799,673</b>	<b>\$179,755</b>	<b>11.10%</b>

**Program Analysis/Trends -**

For the 2023-24 school year an additional security officer position was added at the Jr. High level.

**FTE Allotment:**

Certified 1

Classified 8

**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, 1 transportation specialist and 1 supervisor to oversee and manage the contract.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$173,309	\$177,955	\$198,205	\$202,710	\$202,710	\$300,858	\$98,148	48.42%
Employee Benefits	59,037	59,980	64,078	67,234	67,234	97,239	30,005	44.63%
Purchased Services	6,159,555	6,555,406	8,385,613	11,281,142	11,281,142	10,626,841	-654,301	-5.80%
Supplies and Materials	18,985	47,071	32,215	31,950	31,950	1,273,450	1,241,500	3885.76%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$6,410,886</b>	<b>\$6,840,412</b>	<b>\$8,680,111</b>	<b>\$11,583,036</b>	<b>\$11,583,036</b>	<b>\$12,298,388</b>	<b>\$715,352</b>	<b>6.18%</b>

**Program Analysis/Trends**

Supplies increased and Purchased Services decreased due to fuel being mis-coded previously as a purchased service rather than consumable supply.

The District has added an assistant supervisor to the program.

**FTE Allotment:**

Certified -

Classified 4

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	398,623	272,652	492,650	722,047	722,047	777,688	55,641	7.71%
Supplies and Materials	0	2,211		0	0	0	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$398,623</b>	<b>\$274,863</b>	<b>\$492,650</b>	<b>\$722,047</b>	<b>\$722,047</b>	<b>\$777,688</b>	<b>\$55,641</b>	<b>7.71%</b>

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$999,401	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	288,639	216,756	260,254	310,000	310,000	310,000	0	0.00%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	43,059	0	0	0	0	175,000	175,000	100.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$1,331,099</b>	<b>\$216,756</b>	<b>\$260,254</b>	<b>\$310,000</b>	<b>\$310,000</b>	<b>\$485,000</b>	<b>\$175,000</b>	<b>56.45%</b>

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
Salaries	\$115,710	\$114,484	\$132,693	\$142,614	\$142,614	\$153,065	\$10,451	7.33%
Employee Benefits	32,495	32,639	35,314	45,593	45,593	49,801	4,208	9.23%
Purchased Services	85,223	66,057	97,108	145,369	145,369	156,705	11,336	7.80%
Supplies and Materials	504	169	275	3,130	3,130	3,287	157	5.02%
Capital Objects	0	0		0	0	0	0	0.00%
<b>Total</b>	<b>\$233,932</b>	<b>\$213,349</b>	<b>\$265,390</b>	<b>\$336,706</b>	<b>\$336,706</b>	<b>\$362,858</b>	<b>\$26,152</b>	<b>7.77%</b>

**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.

	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Proposed	2022-23 to	2022-23 to
				Budget	Budget	Budget	2023-24	2023-24
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	20,600	17,000	681,379	1,270,000	1,270,000	1,715,471	445,471	35.08%
<b>Total</b>	<b>\$20,600</b>	<b>\$17,000</b>	<b>\$681,379</b>	<b>\$1,270,000</b>	<b>\$1,270,000</b>	<b>\$1,715,471</b>	<b>\$445,471</b>	<b>35.08%</b>

**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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Projected Budget	2023-24 Proposed Budget	Difference 2022-23 to 2023-24	% Increase 2022-23 to 2023-24
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	677,618	212,160	168,589	0	0	0	0	0.00%
<b>Total</b>	<b>\$677,618</b>	<b>\$212,160</b>	<b>\$168,589</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

**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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Projected Budget	2023-24 Proposed Budget	Difference 2022-23 to 2023-24	% Increase 2022-23 to 2023-24
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	134,825	0	0	0	0	0.00%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,825</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

**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 2023-24, the District anticipates transferring additional funds to the Plant Facility fund to assist in construction costs for Dallas Harris Elementary and the Collister remodel and addition.

	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Difference</b>	<b>% Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Proposed</b>	<b>2022-23 to</b>	<b>2022-23 to</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>2023-24</b>	<b>2023-24</b>
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	12,357,000	12,357,000	17,357,000	7,357,000	17,357,000	7,357,000	0	0.00%
<b>Total</b>	<b>\$12,357,000</b>	<b>\$12,357,000</b>	<b>\$17,357,000</b>	<b>\$7,357,000</b>	<b>\$17,357,000</b>	<b>\$7,357,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and</b>								
<b>Transfers Out</b>	<b>\$242,309,339</b>	<b>\$244,825,478</b>	<b>\$259,449,406</b>	<b>\$285,251,196</b>	<b>\$295,251,196</b>	<b>\$307,435,606</b>	<b>\$22,184,410</b>	<b>7.78%</b>

**GENERAL FUND EXPENDITURES**  
**Summary by Program and by Object**

										2022-23	2023-24
										% of	% of
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Debt Service	Insurance	Transfers	Total	Budget	Budget
<b>Elementary</b>	\$50,312,001	\$16,679,789	\$391,000	\$2,320,431	\$0	\$0	\$0	\$0	\$69,703,221	23.43%	22.67%
% Program	72.18%	23.93%	0.56%	3.33%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	25.65%	1.61%	15.12%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	16.37%	5.43%	0.13%	0.75%	0.00%	0.00%	0.00%	0.00%			
<b>Secondary</b>	50,112,211	16,393,229	679,162	2,530,693	0	0	0	0	69,715,295	23.63%	22.68%
% Program	71.88%	23.51%	0.97%	3.63%	0.00%	0.00%	0.00%	0.00%			
% Object	26.41%	25.21%	2.80%	16.50%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	16.30%	5.33%	0.22%	0.82%	0.00%	0.00%	0.00%	0.00%			
<b>Alternative</b>	2,957,672	943,411	1,250	47,361	0	0	0	0	3,949,694	1.33%	1.28%
% Program	74.88%	23.89%	0.03%	1.20%	0.00%	0.00%	0.00%	0.00%			
% Object	1.56%	1.45%	0.01%	0.31%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.96%	0.31%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%			
<b>Vocational-Technical</b>	1,753,132	599,256	142,000	631,755	0	0	0	0	3,126,143	0.97%	1.02%
% Program	56.08%	19.17%	4.54%	20.21%	0.00%	0.00%	0.00%	0.00%			
% Object	0.92%	0.92%	0.59%	4.12%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.57%	0.19%	0.05%	0.21%	0.00%	0.00%	0.00%	0.00%			
<b>Exceptional Child</b>	18,079,870	7,227,780	179,650	193,500	0	0	0	0	25,680,800	8.61%	8.35%
% Program	70.40%	28.14%	0.70%	0.75%	0.00%	0.00%	0.00%	0.00%			
% Object	9.53%	11.11%	0.74%	1.26%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	5.88%	2.35%	0.06%	0.06%	0.00%	0.00%	0.00%	0.00%			
<b>Preschool</b>											
<b>Exceptional Child</b>	768,100	304,903	0	12,000	0	0	0	0	1,085,003	0.37%	0.35%
% Program	70.79%	28.10%	0.00%	1.11%	0.00%	0.00%	0.00%	0.00%			
% Object	0.40%	0.47%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.25%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Gifted &amp; Talented</b>	2,440,898	827,173	17,000	32,727	0	0	0	0	3,317,798	1.07%	1.08%
% Program	73.57%	24.93%	0.51%	0.99%	0.00%	0.00%	0.00%	0.00%			
% Object	1.29%	1.27%	0.07%	0.21%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.79%	0.27%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%			
<b>Interscholastic</b>	2,231,266	462,430	497,380	317,700	2,000,000	0	0	0	5,508,776	0.99%	1.79%
% Program	40.50%	8.39%	9.03%	5.77%	36.31%	0.00%	0.00%	0.00%			
% Object	1.18%	0.71%	2.05%	2.07%	41.80%	0.00%	0.00%	0.00%			
% Total Budget	0.73%	0.15%	0.16%	0.10%	0.65%	0.00%	0.00%	0.00%			
<b>School Activity</b>	603,550	125,085	0	0	0	0	0	0	728,635	0.25%	0.24%
% Program	82.83%	17.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.32%	0.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.20%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Summer School</b>	784,277	162,273	3,550	11,700	0	0	0	0	961,800	0.30%	0.31%
% Program	81.54%	16.87%	0.37%	1.22%	0.00%	0.00%	0.00%	0.00%			
% Object	0.41%	0.25%	0.01%	0.08%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.26%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Detention Center</b>	123,612	43,713	0	2,400	0	0	0	0	169,725	0.07%	0.06%
% Program	72.83%	25.76%	0.00%	1.41%	0.00%	0.00%	0.00%	0.00%			
% Object	0.07%	0.07%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Attendance/ Guide/ Health</b>	10,873,826	3,663,200	141,647	143,059	0	0	0	0	14,821,732	4.72%	4.82%
% Program	73.36%	24.72%	0.96%	0.97%	0.00%	0.00%	0.00%	0.00%			
% Object	5.73%	5.63%	0.58%	0.93%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	3.54%	1.19%	0.05%	0.05%	0.00%	0.00%	0.00%	0.00%			

**GENERAL FUND EXPENDITURES**  
**Summary by Program and by Object**

										2022-23 % of Budget	2023-24 % of Budget
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Debt Service	Insurance	Transfers	Total		
<b>Special Services</b>	6,784,383	2,199,867	55,000	44,500	0	0	0	0	9,083,750	3.02%	2.95%
% Program	74.69%	24.22%	0.61%	0.49%	0.00%	0.00%	0.00%	0.00%			
% Object	3.57%	3.38%	0.23%	0.29%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	2.21%	0.72%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%			
<b>Instructional</b>											
<b>Improvement</b>	2,828,084	807,423	475,997	50,343	0	0	0	0	4,161,847	1.24%	1.35%
% Program	67.95%	19.40%	11.44%	1.21%	0.00%	0.00%	0.00%	0.00%			
% Object	1.49%	1.24%	1.96%	0.33%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.92%	0.26%	0.15%	0.02%	0.00%	0.00%	0.00%	0.00%			
<b>Educational Media</b>	2,628,280	1,170,717	22,000	538,053	0	0	0	0	4,359,050	1.43%	1.42%
% Program	60.29%	26.86%	0.50%	12.34%	0.00%	0.00%	0.00%	0.00%			
% Object	1.38%	1.80%	0.09%	3.51%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.85%	0.38%	0.01%	0.18%	0.00%	0.00%	0.00%	0.00%			
<b>Instructional</b>											
<b>Technology</b>	2,060,464	638,655	246,000	2,919,263	0	0	0	0	5,864,382	1.73%	1.91%
% Program	35.14%	10.89%	4.19%	49.78%	0.00%	0.00%	0.00%	0.00%			
% Object	1.09%	0.98%	1.02%	19.03%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.67%	0.21%	0.08%	0.95%	0.00%	0.00%	0.00%	0.00%			
<b>Board Of</b>											
<b>Education</b>	168,384	48,123	307,000	45,000	0	0	0	0	568,507	0.21%	0.18%
% Program	29.62%	8.46%	54.00%	7.92%	0.00%	0.00%	0.00%	0.00%			
% Object	0.09%	0.07%	1.27%	0.29%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.05%	0.02%	0.10%	0.01%	0.00%	0.00%	0.00%	0.00%			
<b>District</b>											
<b>Administration</b>	609,679	170,524	18,000	2,500	0	0	0	0	800,703	0.27%	0.26%
% Program	76.14%	21.30%	2.25%	0.31%	0.00%	0.00%	0.00%	0.00%			
% Object	0.32%	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%			
<b>School</b>											
<b>Administration</b>	13,957,729	4,418,633	76,082	11,743	0	0	0	0	18,464,187	6.11%	6.01%
% Program	75.59%	23.93%	0.41%	0.06%	0.00%	0.00%	0.00%	0.00%			
% Object	7.35%	6.79%	0.31%	0.08%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	4.54%	1.44%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Business</b>											
<b>Administration</b>	2,084,082	661,359	184,275	72,800	0	0	457,500	0	3,460,016	1.16%	1.13%
% Program	60.23%	19.11%	5.33%	2.10%	0.00%	0.00%	13.22%	0.00%			
% Object	1.10%	1.02%	0.76%	0.47%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.68%	0.22%	0.06%	0.02%	0.00%	0.00%	0.15%	0.00%			
<b>Central Services</b>	741,281	332,022	20,000	24,983	0	0	0	0	1,118,286	0.37%	0.36%
% Program	66.29%	29.69%	1.79%	2.23%	0.00%	0.00%	0.00%	0.00%			
% Object	0.39%	0.51%	0.08%	0.16%	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%			
<b>Administrative</b>											
<b>Tech Support</b>	484,694	143,698	24,425	1,152,250	0	0	0	0	1,805,067	0.60%	0.59%
% Program	26.85%	7.96%	1.35%	63.83%	0.00%	0.00%	0.00%	0.00%			
% Object	0.26%	0.22%	0.10%	7.51%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.16%	0.05%	0.01%	0.37%	0.00%	0.00%	0.00%	0.00%			
<b>Buildings Care</b>	10,285,870	4,443,652	6,185,017	523,830	0	0	457,500	0	21,895,869	6.54%	7.12%
% Program	46.98%	20.29%	28.25%	2.39%	0.00%	0.00%	2.09%	0.00%			
% Object	5.42%	6.83%	25.53%	3.41%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	3.35%	1.45%	2.01%	0.17%	0.00%	0.00%	0.15%	0.00%			
<b>Maintenance-</b>											
<b>Buildings Non-</b>											
<b>Student Occupied</b>	0	0	215,000	12,000	0	0	0	0	227,000	0.01%	0.07%
% Program	0.00%	0.00%	94.71%	5.29%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.00%	0.89%	0.08%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%			



**GENERAL FUND EXPENDITURES**  
**Summary by Program and by Object**

										2022-23 % of Budget	2023-24 % of Budget
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Debt Service	Insurance	Transfers	Total		
<b>Maintenance-</b>											
<b>Buildings</b>	3,575,284	1,275,765	1,548,913	1,606,100	596,000	0	0	0	8,602,062	2.65%	2.80%
% Program	41.56%	14.83%	18.01%	18.67%	6.93%	0.00%	0.00%	0.00%			
% Object	1.88%	1.96%	6.39%	10.47%	12.46%	0.00%	0.00%	0.00%			
% Total Budget	1.16%	0.41%	0.50%	0.52%	0.19%	0.00%	0.00%	0.00%			
<b>Maintenance-</b>											
<b>Grounds</b>	1,465,596	611,004	408,720	501,860	473,000	0	0	0	3,460,180	0.78%	1.13%
% Program	42.36%	17.66%	11.81%	14.50%	13.67%	0.00%	0.00%	0.00%			
% Object	0.77%	0.94%	1.69%	3.27%	9.89%	0.00%	0.00%	0.00%			
% Total Budget	0.48%	0.20%	0.13%	0.16%	0.15%	0.00%	0.00%	0.00%			
<b>Security</b>	613,058	218,374	826,811	141,430	0	0	0	0	1,799,673	0.57%	0.59%
% Program	34.06%	12.13%	45.94%	7.86%	0.00%	0.00%	0.00%	0.00%			
% Object	0.32%	0.34%	3.41%	0.92%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.20%	0.07%	0.27%	0.05%	0.00%	0.00%	0.00%	0.00%			
<b>School</b>											
<b>Transportation</b>	300,858	97,239	10,626,841	1,273,450	0	0	0	0	12,298,388	4.06%	4.00%
% Program	2.45%	0.79%	86.41%	10.35%	0.00%	0.00%	0.00%	0.00%			
% Object	0.16%	0.15%	43.86%	8.30%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.10%	0.03%	3.46%	0.41%	0.00%	0.00%	0.00%	0.00%			
<b>Activity</b>											
<b>Transportation</b>	0	0	777,688	0	0	0	0	0	777,688	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%	3.21%	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%			
<b>Food Services</b>	0	310,000	0	175,000	0	0	0	0	485,000	0.11%	0.16%
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.48%	0.00%	1.14%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.10%	0.00%	0.06%	0.00%	0.00%	0.00%	0.00%			
<b>Community</b>											
<b>Services</b>	153,065	49,801	156,705	3,287	0	0	0	0	362,858	0.12%	0.12%
% Program	42.18%	13.72%	43.19%	0.91%	0.00%	0.00%	0.00%	0.00%			
% Object	0.08%	0.08%	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%			
<b>Capital Assets</b>	0	0	0	0	1,715,471	0	0	0	1,715,471	0.45%	0.56%
% 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%	35.85%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.56%	0.00%	0.00%	0.00%			
<b>Capital Assets</b>											
<b>Non-Student</b>	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%			
<b>Debt Service</b>	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%			
<b>Transfers</b>	0	0	0	0	0	0	0	7,357,000	7,357,000	2.58%	2.39%
% 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%	2.39%			
<b>Total Budget by</b>											
<b>Object</b>	<b>\$189,781,206</b>	<b>\$65,029,098</b>	<b>\$24,227,113</b>	<b>\$15,341,718</b>	<b>\$4,784,471</b>	<b>\$0</b>	<b>\$915,000</b>	<b>\$7,357,000</b>	<b>\$307,435,606</b>	<b>100%</b>	<b>100%</b>
<b>% of Total Budget</b>	<b>61.73%</b>	<b>21.15%</b>	<b>7.88%</b>	<b>4.99%</b>	<b>1.56%</b>	<b>0.00%</b>	<b>0.30%</b>	<b>2.39%</b>	<b>100%</b>		

**GENERAL FUND EXPENDITURES 2023-24 School Supply Allocations**

10/2022		Basic Allocation	In-Service	Special Ed	School Lunch	Chargeable Supplies	Total Allocation	Custodial Supplies	Library Materials	Athletic Allotment	Grand Total
School Name	Enrollment										
Elementary Schools											
Adams	220	\$9,900	\$840	\$630	\$231	\$1,980	\$13,581	\$3,154	\$3,343	\$0	\$20,078
Amity	411	18,495	1,222	2,130	1,050	3,699	26,596	6,431	4,274	-	37,301
Collister	261	11,745	922	480	231	2,349	15,727	1,726	3,262	-	20,715
Cynthia Mann	385	17,325	1,170	2,280	1,281	3,465	25,521	4,502	4,099	-	34,122
Dallas Harris	372	16,740	1,144	990	231	3,348	22,453	5,200	3,525	-	31,178
Garfield	251	11,295	902	1,140	1,743	2,259	17,339	4,935	3,194	-	25,468
Grace Jordan	373	16,785	1,146	1,920	1,659	3,357	24,867	5,122	4,018	-	34,007
Hawthorne	264	11,880	928	1,410	1,218	2,376	17,812	3,121	3,282	-	24,215
Hidden Springs	292	13,140	984	960	105	2,628	17,817	3,391	3,471	-	24,679
Highlands	294	13,230	988	360	63	2,646	17,287	3,112	3,485	-	23,884
Hillcrest	279	12,555	958	1,470	2,184	2,511	19,678	2,882	3,383	-	25,943
Horizon	482	21,690	1,364	2,700	3,045	4,338	33,137	6,104	4,754	-	43,995
Jefferson	218	9,810	836	1,140	1,554	1,962	15,302	4,727	2,972	-	23,001
Koelsch	320	14,400	1,040	2,010	2,562	2,880	22,892	3,844	3,660	-	30,396
Liberty	437	19,665	1,274	2,460	567	3,933	27,899	4,338	4,450	-	36,687
Longfellow	255	11,475	910	840	252	2,295	15,772	2,456	3,221	-	21,449
Lowell	300	13,500	1,000	1,710	714	2,700	19,624	3,421	3,525	-	26,570
Madison ECD	28	1,260	456	840	420	-	2,976	1,449	1,655	-	6,080
Maple Grove	396	17,820	1,192	2,100	903	3,564	25,579	3,586	4,173	-	33,338
Monroe	224	10,080	848	1,080	735	2,016	14,759	2,592	3,012	-	20,363
Morley Nelson	471	21,195	1,342	2,910	3,150	4,239	32,836	6,431	4,679	-	43,946
Mountain View	310	13,950	1,020	1,650	1,008	2,790	20,418	2,706	3,593	-	26,717
Owyhee	170	7,650	740	1,710	777	3,530	14,407	3,056	2,648	-	20,111
Pierce Park	219	9,855	838	960	798	1,971	14,422	3,416	2,978	-	20,816
Riverside	300	13,500	1,000	990	231	2,700	18,421	6,271	5,678	-	30,370
Roosevelt	283	12,735	966	960	504	2,547	17,712	2,738	3,410	-	23,860
Shadow Hills	444	19,980	1,288	2,520	1,155	3,996	28,939	5,595	4,497	-	39,031
Trail Wind	507	22,815	1,414	1,500	462	4,563	30,754	5,360	4,922	-	41,036
Valley View	353	15,885	1,106	1,680	1,449	3,177	23,297	3,667	3,883	-	30,847
Washington	260	11,700	920	990	231	2,340	16,181	2,997	3,255	-	22,433
White Pine	549	24,705	1,498	2,100	1,785	4,941	35,029	3,830	5,206	-	44,065
Whitney	479	21,555	1,358	1,890	3,423	4,311	32,537	6,547	4,733	-	43,817
Whittier	567	25,515	1,534	2,580	3,759	5,103	38,491	6,431	5,327	-	50,249
W.H. Taft	268	12,060	936	1,590	2,835	2,412	19,833	5,536	3,309	-	28,678
Elementary - 32, Pre-School - 1											
Totals	11,242	\$505,890	\$36,084	\$52,680	\$42,315	\$102,926	\$739,895	\$140,674	\$128,876	\$-	\$1,009,445
Secondary Schools											
East Junior	619	\$32,188	\$1,638	\$1,710	\$546	-	\$36,082	\$7,500	\$5,678	\$6,500	\$55,760
Fairmont Junior	681	35,412	1,762	3,300	3,087	-	43,561	9,093	6,097	6,500	\$65,251
Hillside Junior	602	31,304	1,604	2,250	2,268	-	37,426	8,341	5,564	6,500	\$57,831
Les Bois Junior	707	36,764	1,814	1,440	966	-	40,984	7,470	6,272	6,500	\$61,226
North Junior	878	45,656	2,156	1,860	1,407	-	51,079	7,646	7,427	6,500	\$72,652
Riverglen Junior & TVMSC	743	38,636	2,286	2,970	1,491	-	45,383	7,809	5,483	6,500	\$65,175
South Junior	564	29,328	1,528	2,820	2,919	-	36,595	7,589	5,307	6,500	\$55,991
West Junior	806	41,912	2,012	2,820	2,373	-	49,117	9,831	6,941	6,500	\$72,389
Jr. High Schools - 8											
Totals	5,600	\$291,200	\$14,800	\$19,170	\$15,057	\$-	\$340,227	\$65,279	\$48,769	\$52,000	\$506,275
Boise Senior	1,592	\$82,784	\$3,584	\$3,120	\$3,360	\$7,000	\$99,848	\$16,621	\$12,246	\$34,800	\$163,515
Borah Senior	1,293	67,236	2,986	3,810	3,654	-	77,686	19,056	10,228	34,800	141,770
Capital Senior	1,223	63,596	2,846	4,500	3,948	-	74,890	13,799	9,755	34,800	133,244
Timberline Senior	1,402	72,904	3,204	2,940	1,491	-	80,539	14,963	10,964	34,800	141,266
Frank Church Senior	297	15,444	994	3,390	2,583	7,000	29,411	10,140	6,900	-	46,451
Sr. High Schools - 5											
Totals	5,807	\$301,964	\$13,614	\$17,760	\$15,036	\$14,000	\$362,374	\$74,579	\$50,093	\$139,200	\$626,246
Online Schools											
Boise Online Elementary	37	1,200					1,200				1,200
Boise Online Secondary	233	7,500					7,500				7,500
Totals	270	\$8,700	\$0	\$0	\$0	\$0	\$8,700	\$0	\$0	\$0	\$8,700
All Total	22,919	\$1,107,754	\$64,498	\$89,610	\$72,408	\$116,926	\$1,451,196	\$280,532	\$227,738	\$191,200	\$2,150,666

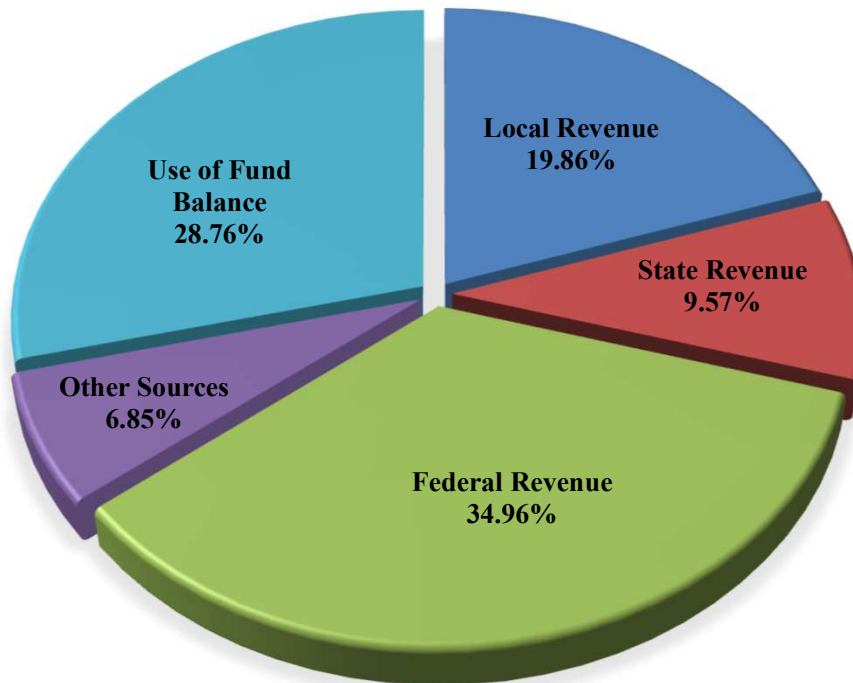
Schools are allocated money for supplies, equipment, field trips and professional development based on fall enrollment, number of special education students and the free and reduced lunch populations. Budget Officers for each school determine how the money should be budgeted within their own school buildings. *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.

<b>Revenues</b>	<b>Current Approved Budget 2022-23</b>	<b>Proposed Budget 2023-24</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Local Revenue	\$25,022,393	\$21,332,340	-\$3,690,053	-14.75%
State Revenue	4,721,967	10,284,064	5,562,097	117.79%
Federal Revenue	43,673,484	37,550,924	-6,122,560	-14.02%
Other Sources	7,357,000	7,357,000	0	0.00%
Use of Fund Balance	25,004,868	30,900,000	5,895,132	23.58%
<b>Total Revenues</b>	<b>\$105,779,712</b>	<b>\$107,424,328</b>	<b>\$1,644,616</b>	<b>1.55%</b>

**Percent of Total 2023-24  
All Other Fund Revenue Budget**

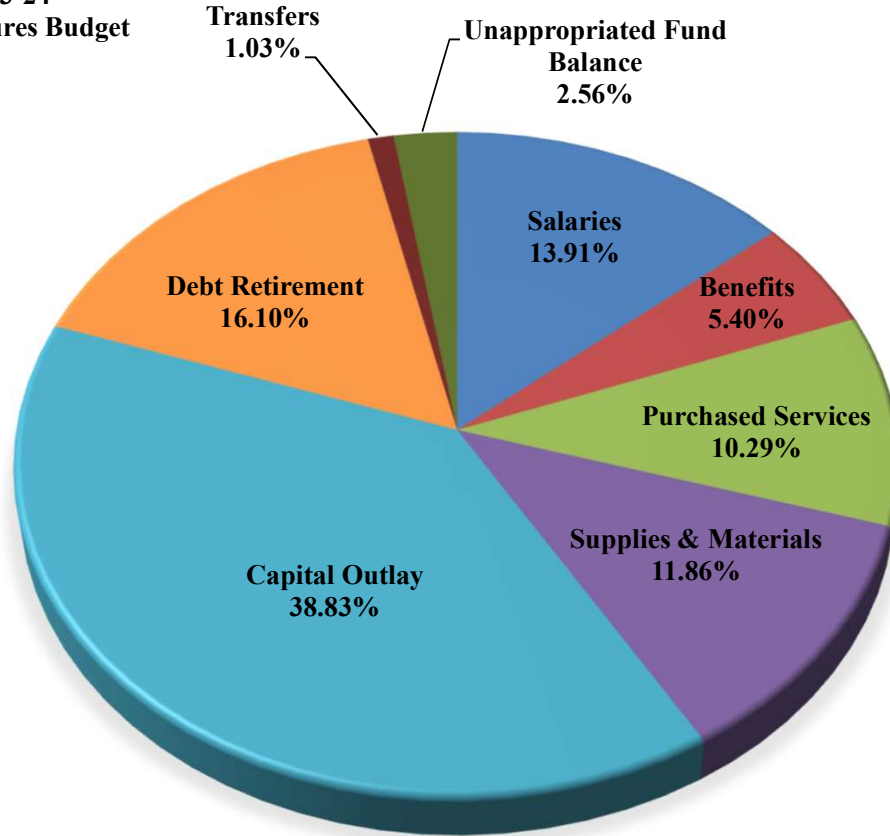


**SPECIAL REVENUE, DEBT SERVICE and CAPITAL FUNDS**

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

<b>Expenditures</b>	<b>Current Approved Budget 2022-23</b>	<b>Proposed Budget 2023-24</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Salaries	\$19,784,514	\$14,945,382	-\$4,839,132	-24.46%
Benefits	6,846,694	5,800,797	-1,045,897	-15.28%
Purchased Services	10,574,702	11,049,577	474,875	4.49%
Supplies & Materials	12,416,478	12,745,822	329,344	2.65%
Capital Outlay	35,764,922	41,717,000	5,952,078	16.64%
Debt Retirement	19,030,600	17,298,075	-1,732,525	-9.10%
Insurance & Judgments	2,300	8,200	5,900	256.52%
Transfers	1,146,171	1,110,471	-35,700	-3.11%
Unappropriated Fund Balance	213,331	2,749,004	2,535,673	1188.61%
<b>Total Expenditures</b>	<b>\$105,779,712</b>	<b>\$107,424,328</b>	<b>\$1,644,616</b>	<b>1.55%</b>

**Percent of Total 2023-24  
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 \$377,000 available in this fund for capital construction.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	\$12,500	\$7,379	\$6,576	\$7,200	\$6,500	-\$700	-9.72%
<b>Fund Balance Ending</b>	<b>\$355,888</b>	<b>\$363,267</b>	<b>\$369,843</b>	<b>\$377,043</b>	<b>\$383,543</b>		
<b>Program Analysis/Trends</b>							

**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 2023-24 school year tuition rates will increase by 5%.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Revenues</b>							
Student Fees	\$1,254,691	\$789,919	\$1,015,909	\$1,478,043	\$1,402,994	-\$75,049	-5.08%
Interest Income	8,877	1,944	1,273	970	2,349	1,379	142.16%
Revenue from Federal Sources	122,007	322,397	308,010	0	0	0	0.00%
Use of Fund Balance	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$1,385,575</b>	<b>\$1,114,260</b>	<b>\$1,325,192</b>	<b>\$1,479,013</b>	<b>\$1,405,343</b>	<b>-\$73,670</b>	<b>-4.98%</b>
<b>Expenditures</b>							
Salaries	\$929,908	\$904,218	\$942,733	\$1,010,818	\$854,486	-\$156,332	-15.47%
Employee Benefits	276,480	288,541	310,921	445,781	382,934	-62,847	-14.10%
Purchased Services	42,999	41,346	30,726	46,283	41,393	-4,890	-10.57%
Supplies	98,074	57,218	66,669	97,770	95,650	-2,120	-2.17%
Indirect Costs	36,198	32,283	33,774	31,039	29,463	-1,576	-5.08%
Capital Asset Program	100,873	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$1,484,532</b>	<b>\$1,323,606</b>	<b>\$1,384,823</b>	<b>\$1,631,691</b>	<b>\$1,403,926</b>	<b>-\$227,765</b>	<b>-13.96%</b>
<b>Fund Balance Ending</b>	<b>\$1,239,390</b>	<b>\$1,030,044</b>	<b>\$970,413</b>	<b>\$817,735</b>	<b>\$819,152</b>		
<b>Program Analysis/Trends</b>							

The budget decrease for 2023-24 is due to the following factors: The program has been receiving stipends and additional Federal Wage Enhancement grants that expire in June, 2023. The program is unable to enroll any additional students and still maintain the Boise City Licensing ratios in place for child care providers.

**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, the balance of remaining funds were used to assist in implementing the Strategic Plan priorities which include the continuation of the marketing/communication plan.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Revenues</b>							
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Use of Fund Balance	0	0	0	150,722	0	-150,722	-100.00%
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,722</b>	<b>\$0</b>	<b>-\$150,722</b>	<b>-100.00%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	0	0	197,848	150,722	0	-150,722	-100.00%
Supplies	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$197,848</b>	<b>\$150,722</b>	<b>\$0</b>	<b>-\$150,722</b>	<b>-100.00%</b>
<b>Fund Balance Ending</b>	<b>\$348,570</b>	<b>\$348,570</b>	<b>\$150,722</b>	<b>\$0</b>	<b>\$0</b>		
<b>Program Analysis/Trends -</b>							

**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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Fund Balance Carryover</b>	<b>\$0</b>	<b>\$1,397,916</b>	<b>\$1,397,916</b>	<b>\$1,397,916</b>	<b>\$1,397,916</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>							
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%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Fund Balance Ending</b>		<b>\$1,397,916</b>	<b>\$1,397,916</b>	<b>\$1,397,916</b>	<b>\$1,397,916</b>		
<b>Program Analysis/Trends</b>							

**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.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>		<b>\$2,490,472</b>	<b>\$4,427,674</b>	<b>\$2,500,000</b>	<b>\$4,228,015</b>	<b>\$1,728,015</b>	<b>0.00%</b>
<b>Expenditures</b>							
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	2,491,021	4,226,013	2,500,000	4,228,015	1,728,015	0.00%
Indirect Costs	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>		<b>\$2,491,021</b>	<b>\$4,226,013</b>	<b>\$2,500,000</b>	<b>\$4,228,015</b>	<b>\$1,728,015</b>	<b>0.00%</b>
<b>Fund Balance Ending</b>	<b>\$2,322,317</b>	<b>\$2,321,768</b>	<b>\$2,523,429</b>	<b>\$2,523,429</b>	<b>\$2,523,429</b>		

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

This fund is established to manage small local grants received by the District. The 2023-24 school year budget includes a grant from the Idaho Drug Prevention Office (\$12,271). Grants are usually managed by the school that was awarded the grant.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$279,891</b>	<b>\$40,957</b>	<b>\$28,495</b>	<b>\$18,000</b>	<b>\$12,271</b>	<b>-\$5,729</b>	<b>-31.83%</b>
<b>Expenditures</b>							
Salaries	\$139,792	\$1,491	\$7,477	\$14,000	\$8,332	-\$5,668	-40.49%
Employee Benefits	54,275	299	2,417	2,600	1,669	-931	-35.81%
Purchased Services	295	365	129	0	225	225	100.00%
Supplies	85,181	36,123	17,149	1,000	0	-1,000	-100.00%
Indirect Costs	348	2,679	1,323	400	2,045	1,645	411.27%
<b>Total Estimated Expenditures</b>	<b>\$279,891</b>	<b>\$40,957</b>	<b>\$28,495</b>	<b>\$18,000</b>	<b>\$12,271</b>	<b>-\$5,729</b>	<b>-31.83%</b>

**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 FY2022-23 & FY2023-24.

**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 2023. 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 propose a rate increase of 5% to charge \$278.25 per student. This rate increase is requested to cover the rising costs of staffing, fuel and vehicle maintenance. This program is fully funded by user fees and state reimbursement.

	2019-20	2020-21	2021-22	2022-23	2023-24		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Student Fees	69,313	122,674	158,978	155,820	163,611	7,791	5.00%
State Assistance	\$97,738	\$46,100	\$91,664	\$88,200	\$88,200	\$0	0.00%
Sale of Assets	14,381	0	10,314	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$181,432</b>	<b>\$168,774</b>	<b>\$260,956</b>	<b>\$244,020</b>	<b>\$251,811</b>	<b>\$7,791</b>	<b>3.19%</b>
<b>Secondary Programs Expenditures</b>							
Salaries	\$95,813	\$86,837	\$146,598	\$134,939	\$136,064	\$1,125	0.83%
Employee Benefits	16,528	16,796	23,476	27,034	28,727	1,693	6.26%
Purchased Services	6,006	5,531	6,291	2,700	6,000	3,300	122.22%
Supplies	19,156	5,620	10,196	21,800	13,250	-8,550	-39.22%
Capital Outlay	0	0	0	0	10,000	10,000	100.00%
Insurance	5,506	5,798	0	2,300	8,200	5,900	256.52%
<b>Instructional Support Programs Expenditures</b>							
Salaries	31,862	37,472	42,532	43,335	39,715	-3,620	-8.35%
Employee Benefits	4,571	5,313	5,893	8,681	8,231	-450	-5.18%
Purchased Services	24	0	2,550	0	0	0	0.00%
Supplies	1,966	2,669		1,000	0	-1,000	-100.00%
<b>Total Estimated Expenditures</b>	<b>\$181,432</b>	<b>\$166,036</b>	<b>\$237,536</b>	<b>\$241,789</b>	<b>\$250,187</b>	<b>\$8,398</b>	<b>3.47%</b>
<b>Fund Balance Ending</b>	<b>\$0</b>	<b>\$2,738</b>	<b>\$26,158</b>	<b>\$28,389</b>	<b>\$30,013</b>		

**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 2023 Spring ACCESS test times \$260. The District tested 2,008 eligible LEP students in March 2023. The prior year count was 1,936. The District uses these funds to pay for salaries and benefits for 2 certified teachers and 4 tutors and interpreters to assist in the LEP programs. The Idaho Legislature appropriated \$4.8 million for 2023-24.

	2019-20	2020-21	2021-22	2022-23	2023-24		
State Foundation Grants	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$668,997</b>	<b>\$517,884</b>	<b>\$511,558</b>	<b>\$466,154</b>	<b>\$469,479</b>	<b>\$3,325</b>	<b>0.71%</b>
<b>Expenditures</b>							
Salaries	\$368,262	\$330,810	\$304,069	\$318,210	\$316,069	-\$2,141	-0.67%
Employee Benefits	160,504	134,107	114,532	115,512	121,018	5,506	4.77%
Purchased Services	49,800	26,370	49,650	10,608	10,500	-108	-1.02%
Supplies	82,018	18,520	34,726	13,516	13,500	-16	-0.12%
Indirect Costs	8,413	8,077	8,581	8,308	8,392	84	1.01%
<b>Total Estimated Expenditures</b>	<b>\$668,997</b>	<b>\$517,884</b>	<b>\$511,558</b>	<b>\$466,154</b>	<b>\$469,479</b>	<b>\$3,325</b>	<b>0.71%</b>
<b>Program Analysis/Trends -</b>							



**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 2023-24 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 880 gifted and talented students identified in grades 1-6 as of November 2022.

	2019-20	2020-21	2021-22	2022-23	2023-24		
State Foundation Grants	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$56,068</b>	<b>\$10,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>							
Salaries	\$23,130	\$9,902	\$0	\$0	\$0	0	0.00%
Employee Benefits	1,880	888	0	0	0	0	0.00%
Purchased Services	9,640	0	0	0	0	0	0.00%
Supplies	21,418	0	0	0	0	0	0.00%
Indirect Costs	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$56,068</b>	<b>\$10,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Program Analysis/Trends -</b>							

**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 2023-24, the Idaho Legislature appropriated \$36,500,000 to be used for technology purchases; returning this line item to pre-pandemic funding levels. Districts were instructed to budget \$93 per average daily attendance (ADA) for next year and a base grant of \$36,000. It is estimated the District will receive around \$1,908,741 to be spent on technology equipment, infrastructure, software and instructional management systems (IMS). The District will allocate \$126,720 of this total award for the purchase 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 has also budgeted for computer software and infrastructure improvements.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$2,404,683</b>	<b>\$1,550,631</b>	<b>\$1,402,523</b>	<b>\$1,508,954</b>	<b>\$1,908,741</b>	<b>\$399,787</b>	<b>26.49%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	5,988	14,970		178,955	126,720	-52,235	-29.19%
Supplies	2,398,695	1,535,661	1,402,523	1,329,999	1,782,021	452,022	33.99%
<b>Total Estimated Expenditures</b>	<b>\$2,404,683</b>	<b>\$1,550,631</b>	<b>\$1,402,523</b>	<b>\$1,508,954</b>	<b>\$1,908,741</b>	<b>\$399,787</b>	<b>26.49%</b>
<b>Program Analysis/Trends -</b>							

Planned supplies/minor equipment purchases include student 1 to 1 devices, staff desktop & laptop replacements, wireless access points, projectors and 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$307,638</b>	<b>\$288,881</b>	<b>\$260,534</b>	<b>\$254,659</b>	<b>\$249,644</b>	<b>-\$5,015</b>	<b>-1.97%</b>
<b>Expenditures</b>							
Salaries	\$107,726	\$110,357	\$88,043	\$100,265	\$90,948	-\$9,317	-9.29%
Employee Benefits	33,015	33,184	25,144	27,064	28,776	1,712	6.32%
Purchased Services	648	0		0	0	0	0.00%
Supplies	166,249	145,340	147,347	127,330	129,921	2,591	2.03%
Indirect Costs	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$307,638</b>	<b>\$288,881</b>	<b>\$260,534</b>	<b>\$254,659</b>	<b>\$249,644</b>	<b>-\$5,015</b>	<b>-1.97%</b>
<b>Program Analysis/Trends -</b>							

**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 District has a plan in place to expend remaining ESSERF III Funds by the end of FY2023-24 including the 20% learning loss set-aside.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$687,337</b>	<b>\$11,746,098</b>	<b>\$15,744,194</b>	<b>\$3,998,096</b>	<b>34.04%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$218,516	\$491,600	\$507,275	\$15,675	3.19%
Employee Benefits	0	0	51,973	83,329	93,290	9,961	11.95%
Purchased Services	0	0	170,838	1,150,000	2,150,000	1,000,000	86.96%
Supplies	0	0	170,291	721,889	3,238,950	2,517,061	348.68%
Capital Outlay	0	0	0	9,000,000	9,000,000	0	0.00%
Indirect Costs	0	0	75,718	299,280	754,679	455,399	152.16%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$687,336</b>	<b>\$11,746,098</b>	<b>\$15,744,194</b>	<b>\$3,998,096</b>	<b>34.04%</b>
<b>Program Analysis/Trends</b>							

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 ten district schools qualify for Title I funding in 2023-24. 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 have been frozen using 2019-20 data. For the 2023-24 Budget, the current poverty data will be used.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
Revenues	\$4,402,112	\$3,787,653	\$4,015,885	\$4,016,542	\$4,287,122	\$270,580	6.74%
Carryover Revenue	\$0	\$0	\$0	\$1,500,000	\$627,021	-\$872,979	-58.20%
<b>Total Estimated Revenues</b>	<b>\$4,402,112</b>	<b>\$3,787,653</b>	<b>\$4,015,885</b>	<b>\$5,516,542</b>	<b>\$4,914,143</b>	<b>-\$602,399</b>	<b>-10.92%</b>
<b>Expenditures</b>							
Salaries	\$2,828,506	\$2,361,161	\$2,615,773	\$3,974,405	\$3,276,049	-\$698,356	-17.57%
Employee Benefits	1,143,503	969,663	1,043,003	1,147,782	1,270,255	122,473	10.67%
Purchased Services	145,613	65,068	75,063	138,000	130,000	-8,000	-5.80%
Supplies	220,350	332,114	211,426	150,000	150,000	0	0.00%
Indirect Costs	64,140	59,647	70,620	106,355	87,839	-18,516	-17.41%
<b>Total Estimated Expenditures</b>	<b>\$4,402,112</b>	<b>\$3,787,653</b>	<b>\$4,015,885</b>	<b>\$5,516,542</b>	<b>\$4,914,143</b>	<b>-\$602,399</b>	<b>-10.92%</b>
<b>Program Analysis/Trends -</b>							

**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 FY 2021-22.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$3,431,356</b>	<b>\$662,696</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>							
Salaries	\$0	\$1,331,066	\$15,129	\$0	\$0	\$0	0.00%
Employee Benefits	0	453,650	1,055	0	0	0	0.00%
Purchased Services	0	508,608	96,120	0	0	0	0.00%
Supplies	0	747,312	478,480	0	0	0	0.00%
Indirect Costs	0	390,720	71,912	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$3,431,356</b>	<b>\$662,696</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

**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 expend all remaining ESSERF II funds by the end of FY2022-23. Staff previously paid from ESSERF II will be moved to the general fund including 4 reading tutors, Boise Online staff, health technicians, and social workers. No funds are budgeted for FY2023-24.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,928,604</b>	<b>\$6,975,708</b>	<b>\$0</b>	<b>-\$6,975,708</b>	<b>-100.00%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$2,475,893	\$1,921,499	\$0	-\$1,921,499	-100.00%
Employee Benefits	0	0	736,010	710,437	0	-710,437	-100.00%
Purchased Services	0	0	190,393	0	0	0	0.00%
Supplies	0	0	2,133,322	2,500,000	0	-2,500,000	-100.00%
Capital Outlay	0	0	2,707,676	1,368,772	0	-1,368,772	-100.00%
Indirect Costs	0	0	685,310	475,000	0	-475,000	-100.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,928,604</b>	<b>\$6,975,708</b>	<b>\$0</b>	<b>-\$6,975,708</b>	<b>-100.00%</b>

**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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Revenues</b>	<b>\$43,915</b>	<b>\$26,984</b>	<b>\$61,913</b>	<b>\$51,508</b>	<b>\$46,269</b>	<b>-\$5,239</b>	<b>-10.17%</b>
Carryover Revenue	0	0	0	15,500	4,146	-\$11,354	-73.25%
<b>Total Estimated Revenues</b>	<b>\$43,915</b>	<b>\$26,984</b>	<b>\$61,913</b>	<b>\$67,008</b>	<b>\$50,415</b>	<b>-\$16,593</b>	<b>-24.76%</b>
<b>Expenditures</b>							
Salaries	\$29,318	\$22,045	\$44,398	\$41,839	\$31,724	-\$10,116	-24.18%
Employee Benefits	13,957	4,515	16,427	23,421	17,775	-5,647	-24.11%
Purchased Services	0	0		0	0	0	0.00%
Supplies	0	0		512		-512	-100.00%
Indirect Costs	640	424	1,088	1,236	917	-319	-25.81%
<b>Total Estimated Expenditures</b>	<b>\$43,915</b>	<b>\$26,984</b>	<b>\$61,913</b>	<b>\$67,008</b>	<b>\$50,415</b>	<b>-\$16,593</b>	<b>-24.76%</b>

**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.

	<b>ESSER (CARES Act) 09/30/2022</b>	<b>ESSER II (CRRSA Act) 09/30/2023</b>	<b>ARP ESSER (ARP Act) 09/30/2024</b>
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 2022, the District reported 3,041 special education students that qualify for Title VI-B funding. The District uses these funds to pay for approximately 86 special education assistants, 11 certified teachers, 2 clerical positions and 4 special education supervisors. The District also budgets for supplies, purchased services and software contracts.

	2019-20	2020-21	2021-22	2022-23	2023-24	Change	% Change
	Actual	Actual	Actual	Budget	Budget		
Revenues	\$5,342,377	\$5,206,872	\$4,801,914	\$4,891,826	\$5,048,020	\$156,194	3.19%
Carryover Revenues	0	0	0	426,484	868,187	441,703	103.57%
<b>Total Estimated Revenues</b>	<b>\$5,342,377</b>	<b>\$5,206,872</b>	<b>\$4,801,914</b>	<b>\$5,318,310</b>	<b>\$5,916,207</b>	<b>\$597,897</b>	<b>11.24%</b>
<b>Expenditures</b>							
Salaries	\$3,502,708	\$3,433,726	\$3,198,227	\$3,393,565	\$3,946,703	\$553,138	16.30%
Employee Benefits	1,621,330	1,543,815	1,420,221	1,627,831	1,662,503	34,672	2.13%
Purchased Services	84,882	79,534	40,348	119,087	134,251	15,164	12.73%
Supplies	54,292	67,939	58,974	77,000	67,000	-10,000	-12.99%
Indirect Costs	77,165	81,858	84,144	100,827	105,750	4,923	4.88%
<b>Total Estimated Expenditures</b>	<b>\$5,340,377</b>	<b>\$5,206,872</b>	<b>\$4,801,914</b>	<b>\$5,318,310</b>	<b>\$5,916,207</b>	<b>\$597,897</b>	<b>11.24%</b>
<b>Program Analysis/Trends -</b>							

**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 6 special education assistants.

	2019-20	2020-21	2021-22	2022-23	2023-24	Change	% Change
	Actual	Actual	Actual	Budget	Budget		
Revenues	\$254,621	\$239,235	\$187,667	\$213,831	\$221,048	\$7,217	3.38%
Carryover Revenues	0	0	0	31,262	32,460	1,198	3.83%
<b>Total Estimated Revenues</b>	<b>\$254,621</b>	<b>\$239,235</b>	<b>\$187,667</b>	<b>\$245,093</b>	<b>\$253,508</b>	<b>\$8,415</b>	<b>3.43%</b>
<b>Expenditures</b>							
Salaries	\$160,205	\$147,233	\$115,301	\$147,441	\$148,387	\$946	0.64%
Employee Benefits	90,703	88,234	66,848	84,260	89,190	4,930	5.85%
Purchased Services	0	0	2,218	3,136	3,000	-136	-4.34%
Supplies	0	0	0	5,500	7,000	1,500	27.27%
Indirect Costs	3,713	3,768	3,300	4,756	5,931	1,175	24.71%
<b>Total Estimated Expenditures</b>	<b>\$254,621</b>	<b>\$239,235</b>	<b>\$187,667</b>	<b>\$245,093</b>	<b>\$253,508</b>	<b>\$8,415</b>	<b>3.43%</b>
<b>Program Analysis/Trends -</b>							

**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. These funds will be fully expended by the end of FY2022-23.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$207,616</b>	<b>\$295,161</b>	<b>\$0</b>	<b>-\$295,161</b>	<b>-100.00%</b>
<b>Carryover Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$207,616</b>	<b>\$295,161</b>	<b>\$0</b>	<b>-\$295,161</b>	<b>-100.00%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$130,085	\$172,484	\$0	-\$172,484	-100.00%
Employee Benefits	0	0	70,699	107,477	0	-107,477	-100.00%
Purchased Services	0	0	3,180	5,000	0	-5,000	100.00%
Supplies	0	0	0	5,000	0	-5,000	100.00%
Indirect Costs	0	0	3,652	5,200	0	-5,200	-100.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$207,616</b>	<b>\$295,161</b>	<b>\$0</b>	<b>-\$295,161</b>	<b>-100.00%</b>
<b>Program Analysis/Trends -</b>							

**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. These funds will be fully expended by the end of FY2022-23.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,007</b>	<b>\$76,548</b>	<b>\$0</b>	<b>-\$76,548</b>	<b>-100.00%</b>
<b>Carryover Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,007</b>	<b>\$76,548</b>	<b>\$0</b>	<b>-\$76,548</b>	<b>-100.00%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$42,598	\$46,835	\$0	-\$46,835	-100.00%
Employee Benefits	0	0	24,869	27,613	0	-27,613	-100.00%
Purchased Services	0	0	1,210	0	0	0	0.00%
Supplies	0	0	0	1,570	0	-1,570	0.00%
Indirect Costs	0	0	1,330	530	0	-530	-100.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,007</b>	<b>\$76,548</b>	<b>\$0</b>	<b>-\$76,548</b>	<b>-100.00%</b>
<b>Program Analysis/Trends -</b>							

**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 75% 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.

	2019-20	2020-21	2021-22	2022-23	2023-24		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Medicaid Billings	\$488,008	\$560,783	\$523,072	\$432,715	\$452,000	\$19,285	4.46%
Use of Fund Balance	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$488,008</b>	<b>\$560,783</b>	<b>\$523,072</b>	<b>\$432,715</b>	<b>\$451,052</b>	<b>\$19,285</b>	<b>4.46%</b>
Expenditures							
Salaries	\$145,918	\$143,674	\$424,712	\$141,446	\$154,939	\$13,493	9.54%
Employee Benefits	45,854	51,626	49,011	57,420	60,236	2,816	4.90%
Purchased Services	206,673	224,606	177,838	233,349	235,377	2,028	0.87%
Supplies	19,418	0	12,133	500	500	0	0.00%
Transfer Out	0	1,397,916	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$417,863</b>	<b>\$1,817,822</b>	<b>\$663,694</b>	<b>\$432,715</b>	<b>\$451,052</b>	<b>\$18,337</b>	<b>4.24%</b>
<b>Fund Balance Ending</b>	<b>\$1,397,918</b>	<b>\$140,879</b>	<b>\$257</b>	<b>\$257</b>	<b>\$257</b>		
<b>Program Analysis/Trends -</b>							

**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 \$469,000 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.

	2019-20	2020-21	2021-22	2022-23	2023-24		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Federal Sources	\$383,164	\$437,850	\$365,275	\$469,253	\$469,298	\$45	0.01%
<b>Total Estimated Revenues</b>	<b>\$383,164</b>	<b>\$437,850</b>	<b>\$365,275</b>	<b>\$469,253</b>	<b>\$469,298</b>	<b>\$45</b>	<b>0.01%</b>
Expenditures							
Salaries	\$266,937	\$274,330	\$258,769	\$294,444	\$318,255	\$23,811	8.09%
Employee Benefits	110,639	107,263	100,083	122,791	142,502	19,711	16.05%
Purchased Services	0	47,336	0	31,815	0	-31,815	-100.00%
Supplies	0	2,026	0	12,510	0	-12,510	-100.00%
Indirect Costs	5,588	6,895	6,423	7,693	8,541	848	11.02%
<b>Total Estimated Expenditures</b>	<b>\$383,164</b>	<b>\$437,850</b>	<b>\$365,275</b>	<b>\$469,253</b>	<b>\$469,298</b>	<b>\$45</b>	<b>0.01%</b>
<b>Program Analysis/Trends -</b>							



**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.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$296,738</b>	<b>\$362,566</b>	<b>\$267,112</b>	<b>\$350,000</b>	<b>\$320,000</b>	<b>-\$30,000</b>	<b>-8.57%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	13,690	4,481	32,776	25,000	58,830	33,830	135.32%
Supplies	221,080	285,496	234,336	325,000	261,170	-63,830	-19.64%
Capital Assets	61,968	72,589	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$296,738</b>	<b>\$362,566</b>	<b>\$267,112</b>	<b>\$350,000</b>	<b>\$320,000</b>	<b>-\$30,000</b>	<b>-8.57%</b>
<b>Program Analysis/Trends -</b>							

**IDEA MINI GRANTS FUND (265)**

The State Department of Education is requiring the addition of Fund 265 to track IDEA Special Education mini grants separately from the IDEA Federal awards through IDEA Part B. The Individuals with Disabilities Education Act (IDEA) is a federal entitlement program designed to support various age ranges of students with disabilities. The Idaho State Department of Education may distribute mini-grants to support the provision of special education and related services to individuals with disabilities. Mini Grants serve as targeted assistance to support LEAs as determined annually, and are considered separate from the annual grants that are determined through a federal funding formula for funds 257 and 258.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,300</b>	<b>\$2,300</b>	<b>100.00%</b>
<b>Carryover Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,300</b>	<b>\$2,300</b>	<b>100.00%</b>
<b>Expenditures</b>							
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	2,300	2,300	100.00%
Indirect Costs	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,300</b>	<b>\$2,300</b>	<b>100.00%</b>
<b>Program Analysis/Trends -</b>							

**SPECIAL REVENUE FUNDS****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 2023-24 is \$241,523. 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 588 students that were new to the country, of which 250 were refugees. The District did receive \$55,000 in emergency funding in 2022-23. The District does anticipate receiving an award for the 2023-24 school year, however, the amount is unknown at this time. Amounts are not awarded until the Fall of each school year.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Revenues</b>	<b>\$258,883</b>	<b>\$382,733</b>	<b>\$186,592</b>	<b>\$241,523</b>	<b>\$232,170</b>	<b>-\$9,353</b>	<b>-3.87%</b>
<b>Carryover Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,154</b>	<b>128,373</b>	<b>-77,781</b>	<b>-37.73%</b>
<b>Total Estimated Revenues</b>	<b>\$258,883</b>	<b>\$382,733</b>	<b>\$186,592</b>	<b>\$447,677</b>	<b>\$360,543</b>	<b>-\$87,134</b>	<b>-19.46%</b>
<b>Expenditures</b>							
Salaries	\$172,661	\$238,738	\$134,117	\$296,158	\$237,285	-\$58,873	-19.88%
Employee Benefits	85,849	102,463	52,260	109,802	86,758	-23,044	-20.99%
Purchased Services	315	40,005	79	22,837	25,000	2,163	9.47%
Supplies	59	1,527	136	18,880	11,500	-7,380	-39.09%
Indirect Costs	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$258,884</b>	<b>\$382,733</b>	<b>\$186,592</b>	<b>\$447,677</b>	<b>\$360,543</b>	<b>-\$87,134</b>	<b>-19.46%</b>
<b>Program Analysis/Trends -</b>							

**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 consulting teachers, 1 behavioral supervisor and .3 FTE of an Administrator.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Revenues</b>	<b>\$675,196</b>	<b>\$670,782</b>	<b>\$797,738</b>	<b>\$677,285</b>	<b>\$714,078</b>	<b>\$36,793</b>	<b>5.43%</b>
<b>Carryover Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>191,000</b>	<b>147,218</b>	<b>-\$43,782</b>	<b>-22.92%</b>
<b>Total Estimated Revenues</b>	<b>\$675,196</b>	<b>\$670,782</b>	<b>\$797,738</b>	<b>\$868,285</b>	<b>\$861,296</b>	<b>-\$6,989</b>	<b>-0.80%</b>
<b>Expenditures</b>							
Salaries	\$459,510	\$453,287	\$538,241	\$522,467	\$563,828	\$41,361	7.92%
Employee Benefits	125,730	141,762	162,306	110,230	162,183	51,953	47.13%
Purchased Services	73,421	59,805	78,484	116,805	84,243	-32,562	-27.88%
Supplies	3,688	5,365	4,679	102,048	35,646	-66,402	-65.07%
Indirect Costs	9,847	10,563	14,028	16,735	15,395	-1,340	-8.00%
<b>Total Estimated Expenditures</b>	<b>\$672,196</b>	<b>\$670,782</b>	<b>\$797,738</b>	<b>\$868,285</b>	<b>\$861,296</b>	<b>-\$6,989</b>	<b>-0.80%</b>
<b>Program Analysis/Trends -</b>							

**SPECIAL REVENUE FUNDS****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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Revenues</b>	<b>\$0</b>	<b>\$88,623</b>	<b>\$109,571</b>	<b>\$112,803</b>	<b>\$112,803</b>	<b>\$0</b>	<b>0.00%</b>
Carryover Revenues	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$88,623</b>	<b>\$109,571</b>	<b>\$112,803</b>	<b>\$112,803</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>							
Salaries	\$0	\$46,491	\$52,295	\$56,000	\$56,000	\$0	0.00%
Employee Benefits	0	9,316	11,006	10,765	10,765	0	0.00%
Purchased Services	0	7,837	21,633	40,427	40,427	0	0.00%
Supplies	0	23,583	16,710	3,529	3,529	0	0.00%
Indirect Costs	0	1,396	1,927	2,082	2,082	0	100.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$88,623</b>	<b>\$103,571</b>	<b>\$112,803</b>	<b>\$112,803</b>	<b>\$0</b>	<b>0.00%</b>
<b>Program Analysis/Trends -</b>							

**STATE AGENCY GRANTS -H&W AND DIVISON 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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Change	% Change
<b>Revenues</b>							
Federal Sources	\$21,060	\$21,060	\$706,682	\$130,000	\$254,135	\$124,135	95.49%
State Sources	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$21,060</b>	<b>\$21,060</b>	<b>\$706,682</b>	<b>\$130,000</b>	<b>\$254,135</b>	<b>\$124,135</b>	<b>95.49%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0.00%
Purchased Services	21,060	21,060	491,603	130,000	254,135	124,135	95.49%
Supplies	0	0	143,564	0	0	0	0.00%
Indirect Costs	0	0	71,515	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$21,060</b>	<b>\$21,060</b>	<b>\$706,682</b>	<b>\$130,000</b>	<b>\$254,135</b>	<b>\$124,135</b>	<b>95.49%</b>
<b>Program Analysis/Trends -</b>							

Budgeted to continue paying for Covid Testing at Boise State Lab.

**SPECIAL REVENUE FUNDS****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 (\$274,000), 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.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$266,342</b>	<b>\$1,130,279</b>	<b>\$5,760,996</b>	<b>\$3,451,298</b>	<b>\$526,906</b>	<b>-\$2,924,392</b>	<b>-84.73%</b>
<b>Expenditures</b>							
Salaries	\$101,131	\$240,243	\$3,783,311	\$2,725,654	\$283,720	-\$2,441,934	-89.59%
Employee Benefits	37,037	58,485	807,870	577,914	71,749	-\$506,165	-87.58%
Purchased Services	125,839	73	208,863	10,000	15,000	\$5,000	50.00%
Supplies	530	829,348	954,528	131,000	147,000	\$16,000	12.21%
Indirect Costs	1,805	2,130	6,424	6,730	9,437	\$2,707	40.22%
<b>Total Estimated Expenditures</b>	<b>\$266,342</b>	<b>\$1,130,279</b>	<b>\$5,760,996</b>	<b>\$3,451,298</b>	<b>\$526,906</b>	<b>-\$2,924,392</b>	<b>-84.73%</b>
<b>Program Analysis/Trends -</b>							

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 (\$3,240,000).

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

The food services program is administered by the United States Department of Agriculture (USDA) and the State Department of Education in accordance with federal regulations. The program provides breakfast, lunch and supper for students in the District. 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 program receives cash-in-lieu of USDA Foods (a special accommodation for our District) as well as cash subsidies for serving meals that meet strict Federal guidelines. For 2022-23, the USDA cash-in-lieu rate was .30 per lunch meal served, and the cash subsidies (for free meals) was \$2.26 for breakfast and \$4.35 for lunch. The amount students are charged for meals is set by the Board of Trustees. Households who meet specified income guidelines may receive meals at free or at reduced rates. For 2022-23, student meal prices were: elementary breakfast \$1.60, lunch \$2.60; secondary breakfast \$1.75, lunch \$3.10. The District has budgeted general General Funds to cover the cost of emergency meals. The program is currently serving approximately 14,000 meals daily.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Revenues</b>							
Earnings on Investments	\$51,286	\$10,246	\$6,224	\$4,000	\$103,000	\$99,000	2475.00%
Sale of Meals	1,644,342	-8,799	41,185	1,607,000	1,764,800	\$157,800	9.82%
Local Other Revenue	22,749	17,820	3,979	1,000	3,300	\$2,300	230.00%
Federal Reimbursement for Meals Served	5,630,283	6,019,832	12,516,026	6,357,670	6,435,600	\$77,930	1.23%
Federal Cash in Lieu of Commodities Program	711,791	750,345	806,115	806,115	872,024	\$65,909	8.18%
From Fund Balance	0	0	0	0	0	\$0	0.00%
<b>Total Estimated Revenues</b>	<b>\$8,060,451</b>	<b>\$6,789,444</b>	<b>\$13,373,529</b>	<b>\$8,775,785</b>	<b>\$9,178,724</b>	<b>\$402,939</b>	<b>4.59%</b>
<b>Expenditures</b>							
Salaries	\$3,085,694	\$3,038,872	\$3,655,326	\$3,937,110	\$3,975,603	\$38,493	0.98%
Employee Benefits	1,609,544	1,242,653	1,430,715	1,418,950	1,562,237	\$143,287	10.10%
Purchased Services	357,820	284,817	360,926	356,000	327,476	-\$28,524	-8.01%
Supplies	3,765,891	1,579,599	4,267,845	4,269,125	2,558,870	-\$1,710,255	-40.06%
Capital Outlay	360,949	0	69,901	0	7,000	\$7,000	100.00%
Indirect Costs	77,594	74,729	101,498	80,000	80,000	\$0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$9,257,492</b>	<b>\$6,220,670</b>	<b>\$9,886,211</b>	<b>\$10,061,185</b>	<b>\$8,511,186</b>	<b>-\$1,549,999</b>	<b>-15.41%</b>
<b>Fund Balance Ending</b>	<b>\$2,800,633</b>	<b>\$3,369,407</b>	<b>\$6,856,725</b>	<b>\$5,571,325</b>	<b>\$6,238,863</b>		
<b>Program Analysis/Trends -</b>							

<b>USDA Programs Offered</b>	<b>Sites</b>
Community Eligible Sites	11
Breakfast in the Classroom	11
Breakfast in the Cafeteria	35
Fresh Fruit and Vegetable Programs	11
Lunch Sites	46
Supper Sites	13
Satellite Sites	4
Summer Feeding Sites (Breakfast/Lunch/Supper/Snacks)	10 (6 school sites & 4 parks)
<i>*Summer 2022 55,224 meals were served at 11 sites (7 school sites &amp; 4 parks)</i>	

Breakfast and Lunch are served at all schools plus ASCENT

All Secondary sites receive an early and second chance (break) breakfast

**DEBT SERVICE FUND (310)****Outstanding Debt, Debt Capacity and Bond Ratings as of June 30, 2023**

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-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
<b>Total \$'s</b>	<b>\$5,955,000</b>	<b>\$148,875</b>	<b>\$5,070,000</b>	<b>\$324,975</b>	<b>\$82,180,000</b>	<b>\$30,987,250</b>	<b>\$47,890,000</b>	<b>\$15,771,175</b>	<b>\$188,327,275</b>

**District Debt Capacity - ID Code 33-1103**

Full Sept 2022 Market Value	\$52,308,022,171
Plus: Urban Renewal Value	\$2,934,286,893
	<b>\$55,242,309,064</b>
5% of Taxable Market Value	2,762,115,453
Less Debt Outstanding 6/30/23	141,095,000
<b>Remaining Debt Capacity</b>	<b>\$2,621,020,453</b>

<b>Bond Indebtedness 6/30/2023</b>	<b>\$141,095,000</b>
Less Bond Payments 2023-24	10,925,000
<b>Bond Indebtedness 6/30/2024</b>	<b>\$130,170,000</b>

**Standard & Poor's Bond Rating**

2012B, 2014 & 2017, 2019  
Rating AA

**Moody's Bond Rating**

2012B, 2014 & 2017, 2019  
Rating Aaa

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 .0005 or 50 cents per \$1,000 of taxable value. The rate is expected to be below the .000500 in 2023-24.

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 Districts post-employment retiree benefit liability. As of June 30, 2023 the estimated net "other post employment benefit obligation" for the District is \$8.8 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%.

	2019-20	2020-21	2021-22	2022-23	2023-24		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Earnings on Investments	\$247,119	\$40,456	\$29,428	\$29,500	\$165,000	\$135,500	459.32%
State Sources	735,289	635,440	635,440	0	5,768,000	5,768,000	0.00%
Other Financing Sources/Transfers In		0		0	0	0	0.00%
Property Tax Revenues	18,906,789	19,395,977	19,214,575	19,205,000	13,437,000	-5,768,000	-30.03%
Use of Fund Balance	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$19,889,197</b>	<b>\$20,071,873</b>	<b>\$19,879,443</b>	<b>\$19,234,500</b>	<b>\$19,370,000</b>	<b>\$135,500</b>	<b>0.70%</b>
Expenditures							
Principal Payment	\$8,600,000	\$15,130,000	\$14,565,000	\$12,130,000	\$10,925,000	-\$1,205,000	-9.93%
Interest Payments	7,255,313	7,998,200	7,458,650	6,895,600	6,368,075	-527,525	-7.65%
Refunded Debt	0	0	0	0		0	0.00%
Bond Issuance Costs/Agent Fees	0	1,650	0	5,000	5,000	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$15,855,313</b>	<b>\$23,129,850</b>	<b>\$22,023,650</b>	<b>\$19,030,600</b>	<b>\$17,298,075</b>	<b>-\$1,732,525</b>	<b>-9.10%</b>
<b>Fund Balance Ending</b>	<b>\$25,126,068</b>	<b>\$22,068,091</b>	<b>\$19,923,884</b>	<b>\$20,127,784</b>	<b>\$22,199,709</b>		

**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. Estimated revenue from the state for HB292 is \$5,768,000. This will decrease the amount levied against the tax payers.

**Bond Equalization**

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

**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 was used to pay for all major capital construction projects. The following identifies the capital construction projects that were funded with the bond proceeds and interest earnings.

**Revenues**

Bond Proceeds 2017	\$ 100,543,271
Bond Proceeds 2019	72,885,997
Interest Earnings	3,251,732
<b>Total Revenue</b>	<b>\$ 176,681,000</b>

**Projects**

Bond Issuance Costs	\$ 929,268
Amity Elementary	16,447,145
Whittier Elementary	16,326,061
Timberline Science Wing Addition	7,580,440
Professional Tech Building	11,078,692
Horizon HVAC	587,824
Boise High Gym/Perf Arts	14,613,748
Hillside Gym and Cafeteria	9,731,794
Fairmont Gym and Cafeteria	7,916,128
Taft Gym	2,425,861
Capital HVAC	49,934
Highlands Elementary	12,111,550
Mountain View Elementary	13,516,730
Pierce Park Elementary	14,615,499
Koelsch Cafeteria	1,772,644
Hawthorne Cafeteria	1,580,634
Valley View Elementary	16,144,887
Jefferson Cafeteria	2,065,851
Washington Remodel/Addition	10,479,815
Roosevelt Gym	2,998,219
Hillcrest Cafeteria	1,975,264
Harris Ranch Elementary *	3,245,395
Longfellow Remodel/Addition*	8,487,617
<b>Total</b>	<b>\$ 176,681,000</b>

\*Balance of Project Paid in Plant Fund

Maple Grove Gym/Classroom Addition paid from Plant Fund



**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.

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Revenues</b>							
Interest Earnings	\$1,290,010	\$153,797	\$23,645	\$0	\$0	\$0	0.00%
Proceeds from Sale of Bonds	72,885,997	0	0	0	0	0	0.00%
From Prior Year Fund Balance	0	0	0	2,846,150	0	-2,846,150	-100.00%
<b>Total Estimated Revenues and Transfers</b>	<b>\$74,176,007</b>	<b>\$153,797</b>	<b>\$23,645</b>	<b>\$2,846,150</b>	<b>\$0</b>	<b>-\$2,846,150</b>	<b>-100.00%</b>
<b>Expenditures</b>							
Bond Issuance Costs	\$385,997	\$0	\$0	\$0	\$0	\$0	0.00%
General Maint. of Buildings & Equipment	0	0	0	0	0	0	0.00%
Capital Asset Acquisition Program	42,340,574	24,486,828	15,562,981	2,846,150	0	-2,846,150	-100.00%
<b>Total Estimated Expenditures</b>	<b>\$42,726,571</b>	<b>\$24,486,828</b>	<b>\$15,562,981</b>	<b>\$2,846,150</b>	<b>\$0</b>	<b>-\$2,846,150</b>	<b>-100.00%</b>
<b>Fund Balance Ending</b>	<b>\$43,664,181</b>	<b>\$19,331,150</b>	<b>\$3,791,814</b>	<b>\$945,664</b>	<b>\$0</b>		
<b>Program Analysis/Trends -</b>							

**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 projects previously managed through the Bond Construction Fund (410) will now be moved to the Plant Facility Fund (425) since all bond proceeds have been expended in FY2022-23. All maintenance projects 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 capital construction and maintenance expenditures for the next year.

\* estimated cost prior to bid

<b>Maintenance Projects</b>			
Grace Jordan Elementary	Gym Floor Replacement	\$	125,000 *
Lowell Elementary	Interior Paint	\$	65,000
Owyhee Elementary	Lighting/Ceiling Grids & Tiles	\$	250,000 *
Roosevelt Elementary	Interior Paint	\$	98,000
Shadow Hills Elementary	Fire Sprinklers	\$	325,000 *
Trail Wind Elementary	Fire Sprinklers	\$	325,000 *
Hillside Jr. High	Exterior Paint	\$	76,000
Boise High	Remediation/Water Intrusion	\$	2,500,000
Capital High	Auditorium Remodel	\$	2,500,000
Pro-Tech	HVAC Upgrade-design work only	\$	200,000
Timberline High	HVAC-Heat Pumps	\$	943,000
Total Maintenance		<b>\$</b>	<b>7,407,000</b>
<b>Capital Construction Projects</b>			
Dallas Harris Elementary New Construction		\$	11,000,000
Collister Elementary Remodel		\$	15,400,000
Food Service/Facilities Cold Storage		\$	1,850,000 *
Transportation Facility Lighting/Parking		\$	750,000
Locale Well Drilling		\$	200,000 *
Total Capital Construction		<b>\$</b>	<b>29,200,000</b>
<b>Athletic Facility Upgrades</b>			
Boise High Track and Field completion		\$	2,500,000
Capital Turf completion		\$	500,000
Fairmont/Capital Soccer completion		\$	500,000
Total Athletic Improvements		<b>\$</b>	<b>3,500,000</b>
<b>Total Plant Facility Budget</b>		<b>\$</b>	<b>40,107,000</b>

**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.

	2019-20	2020-21	2021-22	2022-23	2023-24		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Local Revenue	\$699,726	\$25,070	\$404,314	\$25,000	\$50,000	\$25,000	100.00%
State Lottery Proceeds	1,871,650	1,829,528	1,603,769	2,404,000	1,800,000	-604,000	-25.12%
Federal Proceeds COVID 19	0	2,312,399		0		0	0.00%
Transfer From General Funds	12,357,000	12,357,000	17,357,000	7,357,000	7,357,000	0	0.00%
Sale of Assets	0	0	17,987,522	0	0	0	0.00%
From Prior Year Fund Balance	0	0	0	0	30,900,000	30,900,000	0.00%
<b>Total Estimated Revenues and Transfers</b>	<b>\$14,928,376</b>	<b>\$16,523,997</b>	<b>\$37,352,605</b>	<b>\$9,786,000</b>	<b>\$40,107,000</b>	<b>\$30,321,000</b>	<b>309.84%</b>
Expenditures							
General Maint. of Buildings & Equipment	\$3,143,484	\$5,537,225	\$3,439,581	\$7,781,130	\$7,407,000	-\$374,130	-4.81%
Capital Asset Acquisition Program	770,142	1,699,805	6,760,954	22,550,000	32,700,000	10,150,000	45.01%
<b>Total Estimated Expenditures</b>	<b>\$3,913,626</b>	<b>\$7,237,030</b>	<b>\$10,200,535</b>	<b>\$30,331,130</b>	<b>\$40,107,000</b>	<b>\$9,775,870</b>	<b>32.23%</b>
<b>Fund Balance Ending</b>	<b>\$16,739,212</b>	<b>\$26,026,179</b>	<b>\$53,178,249</b>	<b>\$32,633,119</b>	<b>\$1,733,119</b>		

**Program Analysis/Trends**

Lottery dividend payment decreased as the lottery distribution statewide decreased from \$31 million to \$29 million. The remainder of the bond projects have been moved to the Plant Facilities Fund for 2023-24.

**CAPITAL PROJECTS FUND- FACILITIES PROPERTY TAX RELIEF****SCHOOL DISTRICT FACILITIES PROPERTY TAX RELIEF (FUND 435)**

This new fund is established beginning with Fiscal Year 2024. This fund is to aid in the management of the dollars appropriated during the 2023 Legislative session in House Bill 292. The legislative intent is to meet the funding needs of school districts and also to grant tax relieve to the citizens of Idaho by reducing their property tax burdens. The amount of moneys received by a school district pursuant to Idaho Code Section 33-911 must be deducted from a school levy that would otherwise have been paid by property taxpayers. Such moneys shall be used in place of property tax levy moneys and shall be expended by the District in the following order of priority: a) Payment of existing school bonds; b) Payment of supplemental school levies; excluding indefinite term supplemental levies; c) Saved in a reserve account by the school district for future school facility construction or renovation needs; and d) For use in securing and making payments on a new school facilities bond. Unallocated dollars provided under this new funding source shall be reserved for future use in fund 435

	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Revenues</b>							
State Sources	0	0	0	0	0	0	0.00%
From Prior Year Fund Balance	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues and Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>							
Bond Issuance Costs	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
General Maint. of Buildings & Equipment	0	0	0	0	0	0	0.00%
Capital Asset Acquisition Program	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Fund Balance Ending</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Program Analysis/Trends -</b>							