

Respect - Dignity - Honesty - Responsibility - Teamwork



# The Independent School District of Boise City

## Public Hearing 2020-2021 Budget June 8, 2020

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## DESCRIPTION OF GOVERNMENTAL FUNDS

The District uses the following funds for fiscal year 2020-21:

### GOVERNMENTAL FUNDS

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 2020 Strategic Plan Fund – The Board of Trustees established a fund to use for implementation of the District’s Strategic Plan.
- 238 Private Grant 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 – Fund used to account for revenues and expenditures for District sponsored driver’s education programs throughout the year.
- 244 State Miscellaneous Fund – 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 in this fund.
- 245 Technology – Revenues received from the State of Idaho used to purchase equipment related to classroom technology and to train teachers in the use of technology.
- 246 Tobacco Tax - 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.
- 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 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.
- 255 Title I – Neglected and Delinquent – Revenues are used to purchase materials and 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, and 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 years old) special education program in the District.
- 260 Medicaid Fund – Revenue 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 Grants authorizes three activity areas. The District focus is on the area of supporting safe and health students.
- 263 Carl Perkins Vocational and Applied Technology Education – Revenues are used to purchase materials and equipment for professional technical programs for students in special populations.

- 270 Title III Language Instruction for Limited English Proficient – Revenue 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 Title IV-B 21<sup>st</sup> 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, and Arts Grants.
- 290 School Nutrition Program – Revenues used for the personnel, activities, and supplies for providing breakfast and lunch 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

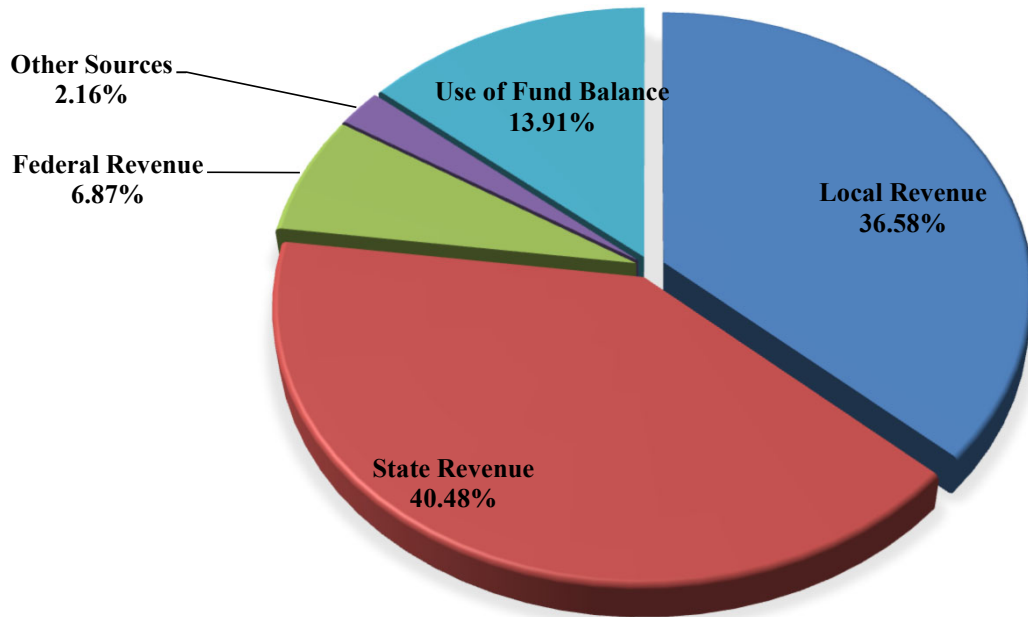
- 410 Capital Construction Fund – In March 2017, voters approved the issuance of a 172.5-million-dollar bond to provide facility improvements for All 48 schools, plus major building projects for 22 schools. The bond will put more than \$172.5 million into 22 major capital projects, including building 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 dollars to provide funds for site acquisitions, buildings, building renovations including all heating, lighting, ventilation and sanitation 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 are also deposited in this plant facility fund.

**TOTAL BUDGET FOR ALL GOVERNMENTAL FUNDS**

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

<b>Revenues</b>	<b>General Fund 2020-21</b>	<b>All Other Funds 2020-21</b>	<b>Total 2020-21</b>	<b>Total 2019-20</b>	<b>Percent of Change</b>
Local Revenue	\$107,059,933	23,906,888	130,966,821	\$124,051,827	5.57%
State Revenue	140,126,679	4,798,427	144,925,106	150,957,765	-4.00%
Federal Revenue	65,900	24,530,254	24,596,154	20,235,458	21.55%
Other Sources	366,978	7,357,000	7,723,978	80,153,093	-90.36%
Use of Fund Balance	6,810,952	42,991,870	49,802,822	3,275,066	1420.67%
<b>Total Revenues</b>	<b>\$254,430,442</b>	<b>\$103,584,439</b>	<b>\$358,014,881</b>	<b>\$378,673,209</b>	<b>-5.46%</b>

**Percent of Total 2020-21 Revenue Budget**

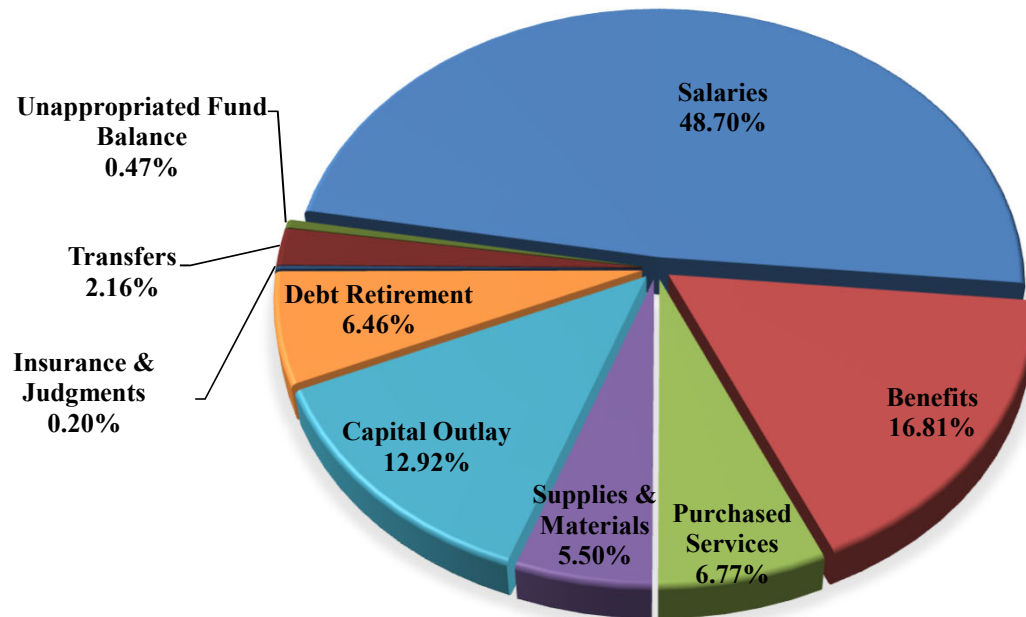


**TOTAL BUDGET FOR ALL GOVERNMENTAL FUNDS**

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

Expenditures	General Fund	All Other Funds	Total	Total	Percent of Change
	2020-21	2020-21	2020-21	2019-20	
Salaries	\$157,436,132	\$16,934,864	\$174,370,996	\$168,187,908	3.68%
Benefits	54,418,992	5,773,987	60,192,979	59,747,484	0.75%
Purchased Services	21,210,543	3,034,714	24,245,257	24,940,417	-2.79%
Supplies & Materials	12,556,775	7,129,650	19,686,425	17,873,060	10.15%
Capital Outlay	751,000	45,517,953	46,268,953	35,760,002	29.39%
Debt Retirement	0	23,133,195	23,133,195	16,388,050	41.16%
Insurance & Judgments	700,000	2,300	702,300	679,000	3.43%
Transfers	7,357,000	366,978	7,723,978	7,653,093	0.93%
Unappropriated Fund Balance	0	1,690,798	1,690,798	47,444,195	-96.44%
<b>Total Expenditures</b>	<b>\$254,430,442</b>	<b>\$103,584,439</b>	<b>\$358,014,881</b>	<b>\$378,673,209</b>	<b>-5.46%</b>

**Percent of Total 2020-21 Expenditure Budget**



**TOTAL BUDGET FOR ALL GOVERNMENTAL FUNDS**

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

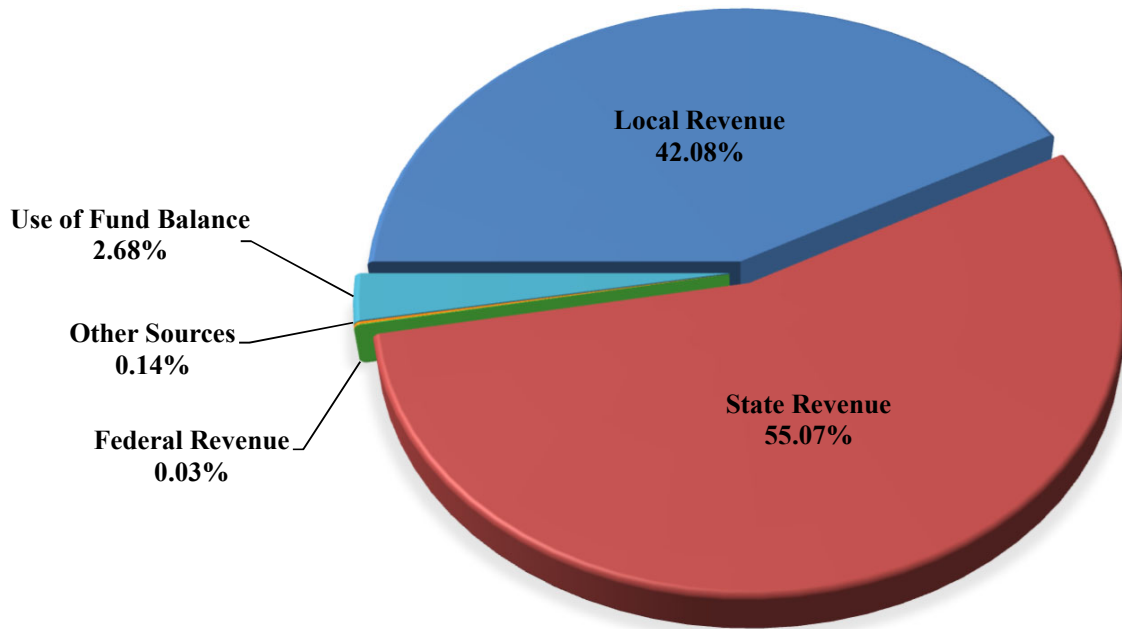
	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Fund</b>	<b>Total</b>	<b>Total</b>
	<b>2020-21</b>	<b>Fund</b>	<b>Fund</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2019-20</b>
	<b>2020-21</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2019-20</b>
<b>Revenues</b>						
Local Revenue	\$107,059,933	\$4,516,088	\$19,240,800	\$150,000	\$130,966,821	\$124,051,827
State Revenue	140,126,679	2,622,989	635,438	1,540,000	144,925,106	150,957,765
Federal Revenue	65,900	24,530,254	0	0	24,596,154	20,235,458
Other Sources	366,978	0	0	7,357,000	7,723,978	80,153,093
Use of Fund Balance	6,810,952	334,913	3,256,957	39,400,000	49,802,822	3,275,066
<b>Total Revenues</b>	<b>\$254,430,442</b>	<b>\$32,004,244</b>	<b>\$23,133,195</b>	<b>\$48,447,000</b>	<b>\$358,014,881</b>	<b>\$378,673,209</b>
<b>Expenditures</b>						
Salaries	\$157,436,132	\$16,934,864	\$0	\$0	\$174,370,996	\$168,187,908
Benefits	54,418,992	5,773,987	0	0	60,192,979	59,747,484
Purchased Services	21,210,543	1,629,714	0	1,405,000	24,245,257	24,940,417
Supplies & Materials	12,556,775	7,129,650	0	0	19,686,425	17,873,060
Capital Outlay	751,000	70,232	0	45,447,721	46,268,953	35,760,002
Debt Retirement	0	0	23,133,195	0	23,133,195	16,388,050
Insurance & Judgments	700,000	2,300	0	0	702,300	679,000
Transfers	7,357,000	366,978	0	0	7,723,978	7,653,093
Unappropriated Fund Balance	0	96,519	0	1,594,279	1,690,798	47,444,195
<b>Total Expenditures</b>	<b>\$254,430,442</b>	<b>\$32,004,244</b>	<b>\$23,133,195</b>	<b>\$48,447,000</b>	<b>\$358,014,881</b>	<b>\$378,673,209</b>

**GENERAL FUND REVENUE**

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

<b>Revenues</b>	<b>Adopted Budget 2019-20</b>	<b>Proposed Budget 2020-21</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Local Revenue	\$99,057,027	\$107,059,933	\$8,002,906	8.08%
State Revenue	145,174,334	140,126,679	-\$5,047,655	-3.48%
Federal Revenue	62,912	65,900	\$2,988	4.75%
Other Sources	296,093	366,978	\$70,885	23.94%
Use of Fund Balance	2,182,566	6,810,952	\$4,628,386	212.06%
<b>Total Revenues</b>	<b>\$246,772,932</b>	<b>\$254,430,442</b>	<b>\$7,657,510</b>	<b>3.10%</b>

**Percent of Total-2020-21 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. The District had a temporary five year supplemental levy that was approved by the voters in March 2012. This levy expired in 2016-17.

**Taxes - Tort Levy** Revenue from a tax levy to provide for the comprehensive liability insurance plan.

**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

**Rentals** - Fees charged for use of the District facilities and land in accordance with District rental policy. 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 new DTEC building.

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

**Other Local** - Miscellaneous other income from local sources. This includes Medicaid billings, book fines, property damage, parent education fees and prior year rebates.

**Tuition From Districts in Idaho** - The District charges other Idaho districts tuition for students from those Districts who attend Boise schools. The main source of revenue was from the participation by Kuna School District students in the Professional Technical Program.

**Tuition From Individuals** - The District charges tuition for several programs: (1) Summer school fees are charged for the Secondary Summer School Program, the Elementary Summer School Program and the Summer Music Program (2) Fees are charged for the Evening School Program (3) and for All Day Kindergarten.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
LOCAL SOURCES	Actual	Actual	Actual	Budget	Budget	Budget	2020-21	2020-21
Property Tax-General Maintenance & Operations	\$63,294,747	\$68,217,250	\$79,510,490	\$84,635,481	\$84,635,481	\$93,635,481	\$9,000,000	10.63%
Taxes-Supplemental	14,458,000	10,708,000	10,708,000	10,708,000	10,708,000	10,708,000	\$0	0.00%
Taxes-Tort Levy	131,606	212,465	228,921	350,000	237,309	279,722	-\$70,278	-20.08%
Penalty On Delinquent Taxes	209,758	162,064	160,479	135,000	135,000	135,000	\$0	0.00%
Earnings On Investments	382,768	790,129	1,434,931	1,210,000	1,210,000	460,000	-\$750,000	-61.98%
Rentals	233,839	284,539	330,610	325,000	325,000	245,000	-\$80,000	-24.62%
Community Activities	150,050	184,051	120,128	130,000	124,000	136,000	\$6,000	4.62%
Other Local	526,289	532,685	548,260	453,500	462,458	450,000	-\$3,500	-0.77%
Tuition From Districts In Idaho	71,463	106,049	115,053	112,000	112,000	0	-\$112,000	-100.00%
Tuition From Individuals	648,132	686,384	862,942	998,046	998,046	1,010,730	\$12,684	1.27%
<b>Total Local Sources</b>	<b>\$80,106,652</b>	<b>\$81,883,616</b>	<b>\$94,019,814</b>	<b>\$99,057,027</b>	<b>\$98,947,294</b>	<b>\$107,059,933</b>	<b>\$8,002,906</b>	<b>8.08%</b>

**Local Source Revenue Analysis/Trends**

The general property tax revenue has increased as the market value continues to increase in Ada County. Delinquent tax penalties are lower due to taxpayers making more timely property tax payments. Earnings rates have decreased from a high of 2.5% to an anticipated rate of .25%. Anticipate increased tuition from expansion of All Day Kindergarten programs added this year. Tuition from other Districts is expected to decline as Kuna transitions their DTEC students to their own program.

**GENERAL FUND REVENUE**

**COUNTY SOURCES**

County receipts for the shared program located at Victory Academy. This cooperative payment was eliminated in FY 2015-16.

**STATE SOURCES**

**Base Support Program** - The amount of entitlement is based on attendance (units) and instructional and pupil personnel staff placement on the new 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.

**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 19.59% of the salary Based Apportionment Allocation. The 19.59% covers the employer PERSI and employer FICA 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 2019-20.

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

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

**FEDERAL SOURCES**

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

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
				Budget	Budget	Budget	2020-21	2020-21
<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	\$106,466,950	\$111,166,279	\$112,414,319	\$114,285,069	\$115,742,697	\$113,032,596	-\$1,252,473	-1.10%
Benefit Program	14,131,596	14,812,602	15,045,408	15,819,746	16,118,402	15,783,982	-35,764	-0.23%
Transportation Program	5,579,093	5,584,087	6,008,776	5,847,526	6,104,357	4,800,000	-1,047,526	-17.91%
Other State Support	5,404,300	6,527,229	6,766,057	7,565,934	6,545,934	4,737,970	-2,827,964	-37.38%
Vocational Program	951,647	1,015,367	901,666	933,172	1,046,686	949,392	16,220	1.74%
Revenue in Lieu of Taxes	722,890	722,890	722,890	722,887	722,887	822,739	99,852	13.81%
<b>Total State Support</b>	<b>\$133,256,476</b>	<b>\$139,828,454</b>	<b>\$141,859,116</b>	<b>\$145,174,334</b>	<b>\$146,280,963</b>	<b>\$140,126,679</b>	<b>-\$5,047,655</b>	<b>-3.48%</b>

**FEDERAL SOURCES**

Restricted Federal Revenue	\$70,526	\$71,033	\$181,795	\$62,912	\$62,915	\$65,900	\$2,988	4.75%
<b>Total Federal Sources</b>	<b>\$70,526</b>	<b>\$71,033</b>	<b>\$181,795</b>	<b>\$62,912</b>	<b>\$62,915</b>	<b>\$65,900</b>	<b>\$2,988</b>	<b>4.75%</b>

**Governmental Source Revenue Analysis/Trends**

The Idaho Legislature increased overall State funding for public schools for 2020-21 by 4%. Discretionary dollars were increased 1.7% and additional funds were appropriated to implement adding an additional rung to the career ladder and increasing teacher minimum starting pay to \$40,000. The State increased the salary allocation for administrators and classified personnel by 2%. The Idaho Legislature appropriated additional dollars for social emotional professional training to District personnel. The State also appropriated dollars for continued enrollment growth throughout the State. After the appropriation was passed, within weeks we were instructed to plan on a 5% holdback due to State revenue decreases due to COVID 19.

**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 2020-21 approved restricted indirect cost rate is 1.6%.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
				Budget	Budget	Budget	2020-21	2020-21
<b>OTHER INCOME</b>								
Sale of Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Other Income</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>TRANSFERS IN</b>								
Federal	\$318,135	\$299,618	\$309,100	\$296,093	\$288,984	\$366,978	\$70,885	23.94%
<b>Total Transfers In</b>	<b>\$318,135</b>	<b>\$299,618</b>	<b>\$309,100</b>	<b>\$296,093</b>	<b>\$288,984</b>	<b>\$366,978</b>	<b>\$70,885</b>	<b>23.94%</b>
<b>Total Revenues and Transfers In</b>	<b>\$213,751,789</b>	<b>\$222,082,721</b>	<b>\$236,369,825</b>	<b>\$244,590,366</b>	<b>\$245,580,156</b>	<b>\$247,619,490</b>	<b>\$3,029,124</b>	<b>1.24%</b>

**Governmental Source Revenue Analysis/Trends**

Indirect Costs increase is due to CARES Grant and Indirect Cost rate increasing.

**GENERAL FUND RESOURCES AND USES OF RESOURCES**

**Fund Balance**

**Estimated Fund Balance at July 1, 2020**

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.

**\$22,592,449**

**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.

**-13,993,674**

Use of undesignated fund balance to balance the 2020-21 budget.

**-6,810,952**

**Estimated undesignated fund balance June 30, 2021**

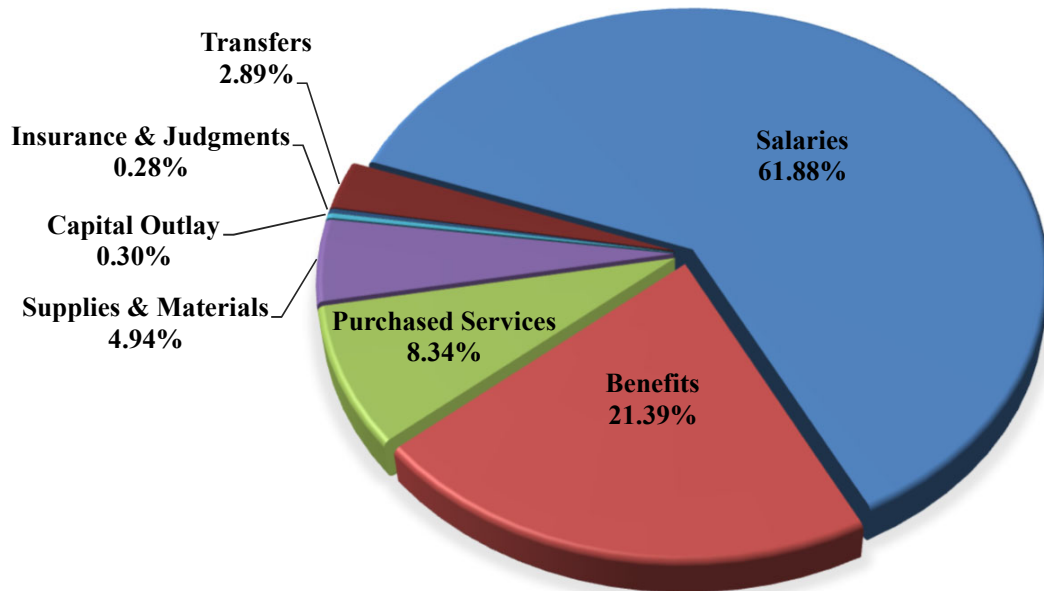
**\$1,787,823**

**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>Budget 2019-20</b>	<b>Budget 2020-21</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Salaries	\$153,902,221	\$157,436,132	\$3,533,911	2.30%
Benefits	54,213,902	54,418,992	205,090	0.38%
Purchased Services	18,972,506	21,210,543	2,238,037	11.80%
Supplies & Materials	10,834,223	12,556,775	1,722,552	15.90%
Capital Outlay	818,080	751,000	-67,080	-8.20%
Debt Retirement	0	0	0	0.00%
Insurance & Judgments	675,000	700,000	25,000	3.70%
Transfers	7,357,000	7,357,000	0	0.00%
<b>Total Expenditures</b>	<b>\$246,772,932</b>	<b>\$254,430,442</b>	<b>\$7,657,510</b>	<b>3.10%</b>

**Percent of Total 2020-21 General Fund Expenditures by Object**

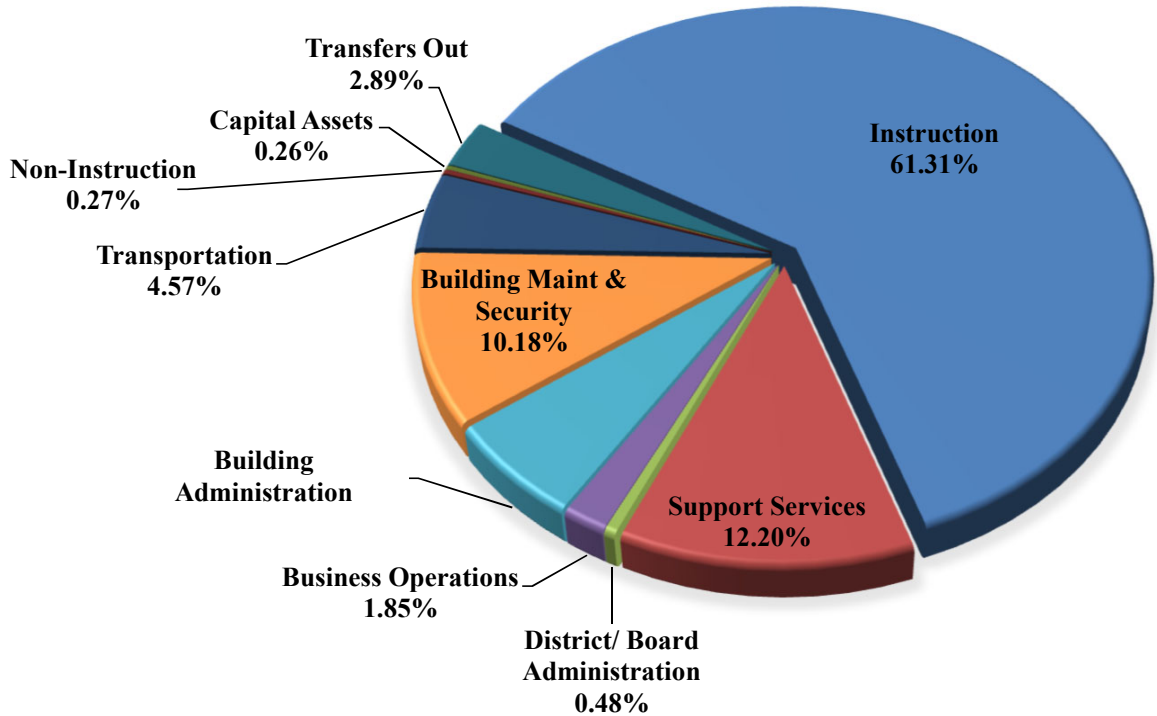


**GENERAL FUND EXPENDITURES**

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

<b>General Fund Program Expenditures</b>	<b>Budget 2019-20</b>	<b>Budget 2020-21</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Instruction	\$151,793,510	\$156,002,962	\$4,209,452	2.77%
Support Services	31,061,272	31,029,102	-32,170	-0.10%
District/ Board Administration	1,164,060	1,233,689	69,629	5.98%
Business Operations	4,593,791	4,700,434	106,643	2.32%
Building Administration	14,868,031	15,242,020	373,989	2.52%
Building Maint & Security	25,047,508	25,889,478	841,970	3.36%
Transportation	9,555,591	11,633,694	2,078,103	21.75%
Non-Instruction	682,169	692,063	9,894	1.45%
Capital Assets	650,000	650,000	0	0.00%
Debt Service	0	0	0	0.00%
Transfers Out	7,357,000	7,357,000	0	0.00%
<b>Total Expenditures</b>	<b>\$246,772,932</b>	<b>\$254,430,442</b>	<b>\$7,657,510</b>	<b>3.10%</b>

**Percent of Total 2020-21 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 kindergarten through sixth grades. This program includes: ESL-elementary staff, elementary music, physical education, regular year IRI/math tutoring, elementary math coaches and reading specialists.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$38,748,011	\$39,850,779	\$40,668,537	\$42,255,698	\$41,500,000	\$43,185,965	\$930,267	2.20%
Employee Benefits	12,754,794	12,602,777	13,071,438	14,382,374	14,382,574	14,266,038	-116,336	-0.81%
Purchased Services	315,644	311,938	314,854	366,100	372,440	370,500	4,400	1.20%
Supplies and Materials	\$1,468,650	\$2,067,645	\$1,777,696	2,080,980	2,256,000	3,819,332	1,738,352	83.54%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$53,287,099</b>	<b>\$54,833,140</b>	<b>\$55,832,525</b>	<b>\$59,085,152</b>	<b>\$58,511,014</b>	<b>\$61,641,835</b>	<b>\$2,556,683</b>	<b>4.33%</b>

**Program Analysis/Trends**

Increase in supplies and minor equipment for K-2 Reading adoption and reallocation of furniture budget from secondary.

**FTE Allotment:**

Certified 610

Classified 104.4

**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.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$36,798,060	\$38,735,808	\$39,978,599	\$41,239,591	\$41,238,991	\$42,256,506	\$1,016,915	2.47%
Employee Benefits	12,174,588	12,283,620	12,937,321	13,805,598	13,806,198	13,795,269	-10,329	-0.07%
Purchased Services	438,976	436,982	355,645	534,225	507,827	609,400	75,175	14.07%
Supplies and Materials	1,807,489	2,066,538	2,614,122	2,709,655	1,691,000	2,517,909	-191,746	-7.08%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance and Judgments	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$51,219,113</b>	<b>\$53,522,948</b>	<b>\$55,885,685</b>	<b>\$58,289,069</b>	<b>\$57,244,016</b>	<b>\$59,179,084</b>	<b>\$890,015</b>	<b>1.53%</b>

**Program Analysis/Trends**

Reduced supplies and materials for reallocation of equipment budget.

**FTE Allotment:**

Certified 634

Classified 22

**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 and Marian Pritchett School.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
				Budget	Actual	Budget	2020-21	2020-21
Salaries	\$2,362,486	\$2,321,201	\$2,493,670	\$2,692,951	\$2,412,000	\$2,509,845	-\$183,106	-6.80%
Employee Benefits	734,010	685,715	753,095	867,398	805,000	798,351	-69,047	-7.96%
Purchased Services	0	0	44	1,500	1,500	1,500	0	0.00%
Supplies and Materials	30,440	62,340	86,410	139,602	70,000	134,909	-4,693	-3.36%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$3,126,936</b>	<b>\$3,069,256</b>	<b>\$3,333,219</b>	<b>\$3,701,451</b>	<b>\$3,288,500</b>	<b>\$3,444,605</b>	<b>-\$256,846</b>	<b>-6.94%</b>

**Program Analysis/Trends**

Reduced two teacher positions due to class sizes.

**FTE Allotment:**

Certified 32

Classified 2

**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.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
				Budget	Actual	Budget	2020-21	2020-21
Salaries	\$829,418	\$931,207	\$1,343,219	\$1,347,020	\$1,347,020	\$1,332,760	-\$14,260	-1.06%
Employee Benefits	295,852	315,142	451,142	474,732	474,732	437,281	-37,451	-7.89%
Purchased Services	125,449	128,285	153,576	146,000	98,000	141,000	-5,000	-3.42%
Supplies and Materials	524,104	628,428	575,103	623,727	505,000	571,622	-52,105	-8.35%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance and Judgments	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$1,774,823</b>	<b>\$2,003,063</b>	<b>\$2,523,039</b>	<b>\$2,591,479</b>	<b>\$2,424,752</b>	<b>\$2,482,663</b>	<b>-\$108,816</b>	<b>-4.20%</b>

**Program Analysis/Trends**

Reduced one teacher position (DTEC Liason)

**FTE Allotment:**

Certified 20

Classified 1

**GENERAL FUND EXPENDITURES**

**EXCEPTIONAL PROGRAM (521)**

The instructional activities and services of teachers and assistants who work to meet the needs of exceptional children. This program has approximately 145 certified teachers and 234 special education assistants. The District reports to the SDE the total number of students on an IEP each November. The count for November 2019 was 3,228 compared to 3,179 in November 2018.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$11,770,072	\$12,578,164	\$13,004,826	\$13,874,621	\$13,864,621	\$14,671,987	\$797,366	5.75%
Employee Benefits	4,840,216	4,934,192	5,259,607	5,965,536	5,975,536	6,205,650	240,114	4.03%
Purchased Services	40,853	135,049	26,852	59,250	77,738	39,750	-19,500	-32.91%
Supplies and Materials	157,588	162,764	135,562	185,000	176,320	204,500	19,500	10.54%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$16,808,730</b>	<b>\$17,810,170</b>	<b>\$18,426,847</b>	<b>\$20,084,407</b>	<b>\$20,094,215</b>	<b>\$21,121,887</b>	<b>\$1,037,480</b>	<b>5.17%</b>

**Program Analysis/Trends**

Increased staffing allocation.

**FTE Allotment:**

Certified 146

Classified 252

**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 12 teachers and 4.0 special education assistants.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$600,572	\$601,879	\$701,835	\$733,231	\$733,231	\$672,971	-\$60,260	-8.22%
Employee Benefits	227,516	218,859	263,119	283,448	283,448	263,778	-19,670	-6.94%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	10,759	9,759	10,268	12,000	12,000	12,000	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$838,847</b>	<b>\$830,496</b>	<b>\$975,222</b>	<b>\$1,028,679</b>	<b>\$1,028,679</b>	<b>\$948,749</b>	<b>-\$79,930</b>	<b>-7.77%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 10

Classified 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 724 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 28 certified teachers.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$1,618,098	\$1,819,636	\$1,771,735	\$1,887,364	\$1,887,364	\$2,021,398	\$134,034	7.10%
Employee Benefits	512,652	559,995	555,248	635,577	635,577	667,473	31,896	5.02%
Purchased Services	33,473	2,160	1,189	10,800	46,307	3,800	-7,000	-64.81%
Supplies and Materials	21,945	39,304	38,119	29,000	12,993	26,000	-3,000	-10.34%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$2,186,168</b>	<b>\$2,421,096</b>	<b>\$2,366,290</b>	<b>\$2,562,741</b>	<b>\$2,582,241</b>	<b>\$2,718,671</b>	<b>\$155,930</b>	<b>6.08%</b>

**Program Analysis/Trends**

Increased one GATE position.

**FTE Allotment:**

Certified 30.6

Classified -

**INTERSCHOLASTIC PROGRAM (531)**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$1,444,307	\$1,507,989	\$1,478,451	\$1,701,613	\$1,706,975	\$1,706,976	\$5,363	0.32%
Employee Benefits	240,074	255,057	244,607	362,611	362,611	345,831	-16,780	-4.63%
Purchased Services	102,628	129,730	171,572	241,180	160,041	263,580	22,400	9.29%
Supplies and Materials	239,378	189,200	161,870	132,500	181,068	148,500	16,000	12.08%
Capital Objects	0	32,230	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$2,026,387</b>	<b>\$2,114,206</b>	<b>\$2,056,500</b>	<b>\$2,437,904</b>	<b>\$2,410,695</b>	<b>\$2,464,887</b>	<b>\$26,983</b>	<b>1.11%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Elementary Coaches 180

Secondary Coaches 532

**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.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
				Budget	Actual	Budget	2020-21	2020-21
Salaries	\$557,686	\$561,683	\$586,794	\$610,359	\$593,859	\$586,836	-\$23,523	-3.85%
Employee Benefits	112,739	113,853	117,853	128,852	128,852	118,871	-9,981	-7.75%
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>\$670,425</b>	<b>\$675,536</b>	<b>\$704,647</b>	<b>\$739,211</b>	<b>\$722,711</b>	<b>\$705,707</b>	<b>-\$33,504</b>	<b>-4.53%</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.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
				Budget	Actual	Budget	2020-21	2020-21
Salaries	\$490,540	\$473,524	\$507,038	\$817,345	\$630,000	\$869,144	\$51,799	6.34%
Employee Benefits	83,961	80,821	85,042	174,175	144,000	169,250	-4,925	-2.83%
Purchased Services	6,234	233	93	4,650	4,650	4,650	0	0.00%
Supplies and Materials	26,487	5,218	5,756	15,000	15,000	15,000	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$607,221</b>	<b>\$559,796</b>	<b>\$597,928</b>	<b>\$1,011,170</b>	<b>\$793,650</b>	<b>\$1,058,044</b>	<b>\$46,874</b>	<b>4.64%</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 Victory Academy located at Frank Church High School. This program has 2 certified teachers and 3 classroom assistants.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$156,892	\$104,820	\$181,722	\$180,568	\$180,568	\$169,151	-\$11,417	-6.32%
Employee Benefits	60,421	37,611	67,051	79,279	79,279	65,279	-14,000	-17.66%
Purchased Services	1,209	1,767	1,633	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>\$218,521</b>	<b>\$144,198</b>	<b>\$250,406</b>	<b>\$262,247</b>	<b>\$262,247</b>	<b>\$236,830</b>	<b>-\$25,417</b>	<b>-9.69%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 2

Classified 1.65

**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, and (3) assist in meeting student health needs. The District has approximately 76 counselors, 32 nurses, 15 health technicians and one dental hygienist funded in this program. This program also funds 16 support staff and 2 supervisors.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$6,860,156	\$7,249,464	\$7,521,339	\$7,753,607	\$7,753,607	\$7,762,219	\$8,612	0.11%
Employee Benefits	2,265,862	2,291,982	2,433,402	2,694,696	2,694,696	2,723,493	28,797	1.07%
Purchased Services	61,896	89,095	108,535	193,484	161,484	132,872	-60,612	-31.33%
Supplies and Materials	58,603	60,464	123,729	118,141	118,725	92,650	-25,491	-21.58%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$9,246,517</b>	<b>\$9,691,005</b>	<b>\$10,187,005</b>	<b>\$10,759,928</b>	<b>\$10,728,512</b>	<b>\$10,711,234</b>	<b>-\$48,694</b>	<b>-0.45%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 111

Classified 34

**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, social workers, community resources specialists, psychologists, speech language pathologists and therapists.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$5,707,886	\$6,011,066	\$6,325,340	\$6,547,803	\$6,561,003	\$6,470,678	-\$77,125	-1.18%
Employee Benefits	1,747,537	1,750,127	1,875,574	2,088,491	2,078,491	2,010,728	-77,763	-3.72%
Purchased Services	35,943	33,171	43,355	59,000	45,000	60,500	1,500	2.54%
Supplies and Materials	51,282	62,021	42,761	47,000	15,000	47,000	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$7,542,648</b>	<b>\$7,856,385</b>	<b>\$8,287,030</b>	<b>\$8,742,294</b>	<b>\$8,699,494</b>	<b>\$8,588,906</b>	<b>-\$153,388</b>	<b>-1.75%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 93

Classified 1

**INSTRUCTIONAL IMPROVEMENT PROGRAM (621)**

Personnel, activities and services for assisting the instructional staff in planning, developing, training and evaluating learning experiences for students. Included in this category are salaries and benefits for supervisors, curriculum writers and theme readers. Also included are expenditures for staff development and school improvement. The majority of the leadership stipends are paid out of this program.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$2,401,504	\$2,583,271	\$2,579,364	\$2,796,105	\$2,797,555	\$2,820,083	\$23,978	0.86%
Employee Benefits	649,398	663,962	675,597	813,183	813,183	795,775	-17,408	-2.14%
Purchased Services	231,762	278,054	525,443	313,562	313,725	354,373	40,811	13.02%
Supplies and Materials	43,886	42,550	37,726	48,155	50,155	49,314	1,159	2.41%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$3,326,550</b>	<b>\$3,567,837</b>	<b>\$3,818,131</b>	<b>\$3,971,005</b>	<b>\$3,974,618</b>	<b>\$4,019,545</b>	<b>\$48,540</b>	<b>1.22%</b>

**Program Analysis/Trends**

Reduced one administrative support position.

**FTE Allotment:**

Certified 10.5

Classified 13

**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 basically includes 1 FTE library supervisor, 14 secondary teacher-librarians and 52 library assistants.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$1,932,538	\$2,030,497	\$2,077,450	\$2,182,694	\$2,182,694	\$2,239,059	\$56,365	2.58%
Employee Benefits	856,908	825,006	866,524	960,749	960,749	981,096	20,347	2.12%
Purchased Services	25,279	23,872	18,244	22,000	4,802	22,000	0	0.00%
Supplies and Materials	410,316	435,340	462,966	458,508	478,906	486,352	27,844	6.07%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$3,225,041</b>	<b>\$3,314,715</b>	<b>\$3,425,183</b>	<b>\$3,623,951</b>	<b>\$3,627,151</b>	<b>\$3,728,507</b>	<b>\$104,556</b>	<b>2.89%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 14

Classified 52

**INSTRUCTIONAL TECHNOLOGY PROGRAM (623)**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$1,374,186	\$1,331,320	\$1,385,207	\$1,434,805	\$1,434,805	\$1,462,048	\$27,243	1.90%
Employee Benefits	409,198	383,814	400,465	444,411	444,411	438,484	-5,927	-1.33%
Purchased Services	178,554	57,574	66,294	346,500	180,300	342,000	-4,500	-1.30%
Supplies and Materials	1,603,056	1,812,555	1,976,535	1,738,378	1,753,143	1,738,378	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$3,564,995</b>	<b>\$3,585,263</b>	<b>\$3,828,501</b>	<b>\$3,964,094</b>	<b>\$3,812,659</b>	<b>\$3,980,910</b>	<b>\$16,816</b>	<b>0.42%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified -

Classified 18

**GENERAL FUND EXPENDITURES**

**BOARD OF EDUCATION PROGRAM (631)**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$55,864	\$54,528	\$80,069	\$57,351	\$57,351	\$132,138	\$74,787	130.40%
Employee Benefits	18,712	18,202	25,008	20,382	20,382	40,087	19,705	96.68%
Purchased Services	435,440	272,348	383,717	368,000	358,000	321,000	-47,000	-12.77%
Supplies and Materials	14,081	11,887	15,386	12,000	30,700	39,950	27,950	232.92%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$524,097</b>	<b>\$356,965</b>	<b>\$504,181</b>	<b>\$457,733</b>	<b>\$466,433</b>	<b>\$533,175</b>	<b>\$75,442</b>	<b>16.48%</b>

**Program Analysis/Trends**

Increase in .6 FTE for in-house attorney. As a result purchased services decreased. Supplies increased for new Board software. Purchased services were increased for running an Board election in the fall.

**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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$480,668	\$499,567	\$546,713	\$538,758	\$538,758	\$537,610	-\$1,148	-0.21%
Employee Benefits	127,331	128,152	136,719	153,569	153,569	143,904	-9,665	-6.29%
Purchased Services	9,447	6,835	5,098	11,500	11,500	16,500	5,000	43.48%
Supplies and Materials	1,721	610	2,340	2,500	2,500	2,500	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$619,167</b>	<b>\$635,164</b>	<b>\$690,870</b>	<b>\$706,327</b>	<b>\$706,327</b>	<b>\$700,514</b>	<b>-\$5,813</b>	<b>-0.82%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 2  
Classified 3

**GENERAL FUND EXPENDITURES**

**SCHOOL ADMINISTRATIVE PROGRAM (641)**

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

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$10,014,903	\$10,464,810	\$10,809,053	\$11,132,695	\$11,133,295	\$11,492,237	\$359,542	3.23%
Employee Benefits	3,173,346	3,184,671	3,367,164	3,650,821	3,650,821	3,665,461	14,640	0.40%
Purchased Services	43,664	25,799	44,576	73,260	73,332	73,112	-148	-0.20%
Supplies and Materials	6,668	9,969	17,672	11,255	11,885	11,210	-45	-0.40%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$13,238,582</b>	<b>\$13,685,250</b>	<b>\$14,238,465</b>	<b>\$14,868,031</b>	<b>\$14,869,333</b>	<b>\$15,242,020</b>	<b>\$373,989</b>	<b>2.52%</b>

**Program Analysis/Trends -**

Increased for 2 FTE

**FTE Allotment:**

Certified 83

Classified 81

**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, District wellness program and other activities associated with the prudent management of District resources. This program includes 3 supervisors, 2 administrators and 19 support staff.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$1,295,064	\$1,343,425	\$1,363,456	\$1,508,872	\$1,508,872	\$1,604,460	\$95,588	6.34%
Employee Benefits	396,557	417,128	452,274	506,248	506,248	526,818	20,570	4.06%
Purchased Services	80,470	101,510	131,680	163,850	171,493	169,074	5,224	3.19%
Supplies and Materials	88,018	41,066	44,007	66,900	63,450	67,600	700	1.05%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance	228,354	199,984	249,511	300,000	300,000	300,000	0	0.00%
<b>Total</b>	<b>\$2,088,463</b>	<b>\$2,103,114</b>	<b>\$2,240,927</b>	<b>\$2,545,870</b>	<b>\$2,550,063</b>	<b>\$2,667,952</b>	<b>\$122,082</b>	<b>4.80%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 1

Classified 23.5

**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 one full time equivalent for the District copy center and 14 warehouse workers.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$317,922	\$292,734	\$342,233	\$473,131	\$473,131	\$532,502	\$59,371	12.55%
Employee Benefits	179,313	193,493	208,818	232,810	232,810	256,538	23,728	10.19%
Purchased Services	15,962	14,462	15,342	44,000	29,000	44,000	0	0.00%
Supplies and Materials	13,960	9,373	9,727	22,660	22,660	23,793	1,133	5.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$527,157</b>	<b>\$510,061</b>	<b>\$576,120</b>	<b>\$772,601</b>	<b>\$757,601</b>	<b>\$856,833</b>	<b>\$84,232</b>	<b>10.90%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified -

Classified 15

**TECHNOLOGY ADMINISTRATION SERVICES PROGRAM (656)**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$369,248	\$374,736	\$390,693	\$406,796	\$406,796	\$394,794	-\$12,002	-2.95%
Employee Benefits	111,070	110,469	116,527	127,489	127,489	119,820	-7,669	-6.02%
Purchased Services	26,959	36,199	19,509	19,700	19,700	19,700	0	0.00%
Supplies and Materials	500,692	486,195	557,440	721,335	760,735	641,335	-80,000	-11.09%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$1,007,969</b>	<b>\$1,007,599</b>	<b>\$1,084,169</b>	<b>\$1,275,320</b>	<b>\$1,314,720</b>	<b>\$1,175,649</b>	<b>-\$99,671</b>	<b>-7.82%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 1

Classified 4

**GENERAL FUND EXPENDITURES**

**BUILDINGS CARE AND UPKEEP PROGRAM (661)**

The program concerned with the daily custodial needs and the utility services for all school buildings in the District. This program also includes building insurance and other building care costs. This program funds approximately 194 full time custodians, 5.5 supervisors and provides for summer labor.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
				Budget	Actual	Budget	2020-21	2020-21
Salaries	\$4,072,035	\$3,954,545	\$4,643,847	\$7,135,108	\$7,135,108	\$7,394,088	\$258,980	3.63%
Employee Benefits	2,408,140	2,773,368	2,976,325	3,272,346	3,272,346	3,450,585	178,239	5.45%
Purchased Services	4,521,163	4,273,786	4,339,217	5,024,755	3,980,000	5,216,500	191,745	3.82%
Supplies and Materials	327,914	341,165	359,935	367,398	367,398	383,490	16,092	4.38%
Capital Objects	0	0	0	0	0	0	0	0.00%
Insurance	305,127	338,781	348,603	375,000	312,000	400,000	25,000	6.67%
<b>Total</b>	<b>\$11,634,379</b>	<b>\$11,681,646</b>	<b>\$12,667,927</b>	<b>\$16,174,607</b>	<b>\$15,066,852</b>	<b>\$16,844,663</b>	<b>\$670,056</b>	<b>4.14%</b>

**Program Analysis/Trends**

Increased for 4 new custodians and increasing work days for part time custodians.

**FTE Allotment:**

Certified -  
Classified 201.5

**MAINTENANCE BUILDINGS -NON STUDENT OCCUPIED (663)**

The program concerned with the daily custodial needs and the utility services for all buildings that are not utilized by students in the District. This program also includes building insurance and other building care costs.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted	Projected	Adopted	2019-20 to	2019-20 to
				Budget	Actual	Budget	2020-21	2020-21
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	75,553	20,206	25,021	10,000	48,800	10,000	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%
Insurance	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$75,553</b>	<b>\$20,206</b>	<b>\$25,021</b>	<b>\$10,000</b>	<b>\$48,800</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0.00%</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 46 maintenance workers, 5 support staff and 3.5 supervisors.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$4,314,380	\$4,926,934	\$4,676,312	\$3,009,748	\$3,009,748	\$2,999,742	-\$10,006	-0.33%
Employee Benefits	1,296,401	950,870	1,019,371	1,148,707	1,148,707	1,176,031	27,324	2.38%
Purchased Services	942,169	1,601,672	1,015,507	1,079,618	1,519,300	1,063,623	-15,995	-1.48%
Supplies and Materials	787,384	842,481	1,331,860	830,000	847,532	921,600	91,600	11.04%
Capital Objects	363,010	197,047	328,853	168,080	230,459	101,000	-67,080	-39.91%
<b>Total</b>	<b>\$7,703,343</b>	<b>\$8,519,004</b>	<b>\$8,371,904</b>	<b>\$6,236,153</b>	<b>\$6,755,746</b>	<b>\$6,261,996</b>	<b>\$25,843</b>	<b>0.41%</b>

Program Analysis/Trends -

**FTE Allotment:**

Certified -  
Classified 54.5

**GENERAL MAINTENANCE OF GROUNDS PROGRAM (665)**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$627,177	\$663,046	\$722,374	\$779,246	\$779,246	\$823,446	\$44,200	5.67%
Employee Benefits	278,882	278,499	305,479	342,162	342,162	362,715	20,553	6.01%
Purchased Services	163,025	140,920	172,736	262,000	262,000	262,000	0	0.00%
Supplies and Materials	210,854	155,183	219,256	281,500	281,500	301,500	20,000	7.10%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$1,279,937</b>	<b>\$1,237,648</b>	<b>\$1,419,846</b>	<b>\$1,664,908</b>	<b>\$1,664,908</b>	<b>\$1,749,661</b>	<b>\$84,753</b>	<b>5.09%</b>

Program Analysis/Trends -

**FTE Allotment:**

Certified -  
Classified 19

**GENERAL FUND EXPENDITURES**

**SECURITY PROGRAM (667)**

The program for maintaining order and control in schools and on school property. This program includes a District-wide security specialist and seven security officers. Each high school has one security officer, with the exception of Borah, which has two. This program also funds the security and safety manager for the District.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$355,988	\$380,982	\$476,505	\$507,215	\$512,215	\$488,344	-\$18,871	-3.72%
Employee Benefits	131,323	133,181	164,696	190,125	190,125	187,614	-2,511	-1.32%
Purchased Services	53,963	64,859	72,053	180,300	145,800	142,300	-38,000	-21.08%
Supplies and Materials	61,655	208,556	438,995	84,200	294,886	204,900	120,700	143.35%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$602,929</b>	<b>\$787,578</b>	<b>\$1,152,249</b>	<b>\$961,840</b>	<b>\$1,143,026</b>	<b>\$1,023,158</b>	<b>\$61,318</b>	<b>6.38%</b>

**Program Analysis/Trends -**

**FTE Allotment:**

Certified 1

Classified 7

**PUPIL TO SCHOOL TRANSPORTATION PROGRAM (681)**

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

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$154,376	\$164,991	\$175,182	\$177,774	\$177,774	\$176,533	-\$1,241	-0.70%
Employee Benefits	53,913	54,183	57,671	62,364	62,364	60,881	-1,483	-2.38%
Purchased Services	7,082,992	7,502,040	7,662,885	8,725,218	6,100,000	10,785,644	2,060,426	23.61%
Supplies and Materials	16,889	19,395	18,501	21,590	21,590	20,050	-1,540	-7.13%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$7,308,171</b>	<b>\$7,740,608</b>	<b>\$7,914,240</b>	<b>\$8,986,946</b>	<b>\$6,361,728</b>	<b>\$11,043,108</b>	<b>\$2,056,162</b>	<b>22.88%</b>

**Program Analysis/Trends**

Purchased services increased for new bus contract. Budgeted \$3.05 per gallon.

**FTE Allotment:**

Certified -

Classified 3

**GENERAL FUND EXPENDITURES**

**PUPIL ACTIVITY TRANSPORTATION PROGRAM (682)**

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

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	481,581	450,966	457,323	568,645	568,645	590,586	21,941	3.86%
Supplies and Materials	0	1,175	0	0	0	0	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$481,581</b>	<b>\$452,141</b>	<b>\$457,323</b>	<b>\$568,645</b>	<b>\$568,645</b>	<b>\$590,586</b>	<b>\$21,941</b>	<b>3.86%</b>

**Program Analysis/Trends -**

Increased crossing guards contract by by 2% CPI.

**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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	274,192	289,053	295,419	305,000	305,000	305,000	0	0.00%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	2,990	0	0	70,000	70,000	70,000	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$277,182</b>	<b>\$289,053</b>	<b>\$295,419</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$0</b>	<b>0.00%</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.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
Salaries	\$110,072	\$114,902	\$111,526	\$120,152	\$120,152	\$122,612	\$2,460	2.05%
Employee Benefits	37,915	36,502	30,822	40,769	40,769	40,891	122	0.30%
Purchased Services	106,127	88,638	100,469	143,409	143,409	150,579	7,170	5.00%
Supplies and Materials	760	1,206	683	2,839	2,839	2,981	142	5.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
<b>Total</b>	<b>\$254,874</b>	<b>\$241,248</b>	<b>\$243,500</b>	<b>\$307,169</b>	<b>\$307,169</b>	<b>\$317,063</b>	<b>\$9,894</b>	<b>3.22%</b>

**Program Analysis/Trends**

Purchased Services increased because of increase in the Valley Ride Contract and postage for Community Education.

**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.

	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	Difference	% Increase
	Actual	Actual	Actual	Adopted Budget	Projected Actual	Adopted Budget	2019-20 to 2020-21	2019-20 to 2020-21
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	49,613	35,707	221,229	650,000	50,000	650,000	0	0.00%
<b>Total</b>	<b>\$49,613</b>	<b>\$35,707</b>	<b>\$221,229</b>	<b>\$650,000</b>	<b>\$50,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>0.00%</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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
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	527,628	732,980	0	0	250,000	0	0	0.00%
<b>Total</b>	<b>\$527,628</b>	<b>\$732,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2019-20 Projected Actual	2020-21 Adopted Budget	Difference 2019-20 to 2020-21	% Increase 2019-20 to 2020-21
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	0	0	0	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0	0	0	0.00%
Supplies and Materials	0	0	0	0	0	0	0	0.00%
Capital Objects	0	0	0	0	0	0	0	0.00%
Debt Retirement	0	0	0	0	0	0	0	0.00%
<b>Total</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>

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 2019-20, the District anticipates transferring additional funds to the Plant Facility fund to assist in construction costs for the gym additions.

	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Projected Actual</b>	<b>2020-21 Adopted Budget</b>	<b>Difference 2019-20 to 2020-21</b>	<b>% Increase 2019-20 to 2020-21</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	4,500,000	4,500,000	0	7,357,000	12,357,000	7,357,000	0	0.00%
<b>Total</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$0</b>	<b>\$7,357,000</b>	<b>\$12,357,000</b>	<b>\$7,357,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers Out</b>	<b>\$212,370,646</b>	<b>\$220,535,080</b>	<b>\$224,601,548</b>	<b>\$246,772,932</b>	<b>\$245,818,505</b>	<b>\$254,430,442</b>	<b>\$7,657,510</b>	<b>3.10%</b>

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

										2019-20	2020-21
		Employee	Purchased	Supplies and	Capital	Debt				% of	% of
	Salaries	Benefits	Services	Materials	Outlay	Service	Insurance	Transfers	Total	Budget	Budget
<b>Elementary</b>	\$43,185,965	\$14,266,038	\$370,500	\$3,819,332	\$0	\$0	\$0	\$0	\$61,641,835	23.94%	24.23%
% Program	70.06%	23.14%	0.60%	6.20%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	26.22%	1.75%	30.42%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	16.97%	5.61%	0.15%	1.50%	0.00%	0.00%	0.00%	0.00%			
<b>Secondary</b>	42,256,506	13,795,269	609,400	2,517,909	0	0	0	0	59,179,084	23.62%	23.26%
% Program	71.40%	23.31%	1.03%	4.25%	0.00%	0.00%	0.00%	0.00%			
% Object	26.84%	25.35%	2.87%	20.05%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	16.61%	5.42%	0.24%	0.99%	0.00%	0.00%	0.00%	0.00%			
<b>Alternative</b>	2,509,845	798,351	1,500	134,909	0	0	0	0	3,444,605	1.50%	1.35%
% Program	72.86%	23.18%	0.04%	3.92%	0.00%	0.00%	0.00%	0.00%			
% Object	1.59%	1.47%	0.01%	1.07%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.99%	0.31%	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%			
<b>Vocational-</b>											
<b>Technical</b>	1,332,760	437,281	141,000	571,622	0	0	0	0	2,482,663	1.05%	0.98%
% Program	53.68%	17.61%	5.68%	23.02%	0.00%	0.00%	0.00%	0.00%			
% Object	0.85%	0.80%	0.66%	4.55%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.52%	0.17%	0.06%	0.22%	0.00%	0.00%	0.00%	0.00%			
<b>Exceptional Child</b>	14,671,987	6,205,650	39,750	204,500	0	0	0	0	21,121,887	8.14%	8.30%
% Program	69.46%	29.38%	0.19%	0.97%	0.00%	0.00%	0.00%	0.00%			
% Object	9.32%	11.40%	0.19%	1.63%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	5.77%	2.44%	0.02%	0.08%	0.00%	0.00%	0.00%	0.00%			
<b>Preschool</b>											
<b>Exceptional Child</b>	672,971	263,778	0	12,000	0	0	0	0	948,749	0.42%	0.37%
% Program	70.93%	27.80%	0.00%	1.26%	0.00%	0.00%	0.00%	0.00%			
% Object	0.43%	0.48%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.26%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Gifted &amp; Talented</b>	2,021,398	667,473	3,800	26,000	0	0	0	0	2,718,671	1.04%	1.07%
% Program	74.35%	24.55%	0.14%	0.96%	0.00%	0.00%	0.00%	0.00%			
% Object	1.28%	1.23%	0.02%	0.21%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.79%	0.26%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%			
<b>Interscholastic</b>	1,706,976	345,831	263,580	148,500	0	0	0	0	2,464,887	0.99%	0.97%
% Program	69.25%	14.03%	10.69%	6.02%	0.00%	0.00%	0.00%	0.00%			
% Object	1.08%	0.64%	1.24%	1.18%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.67%	0.14%	0.10%	0.06%	0.00%	0.00%	0.00%	0.00%			
<b>School Activity</b>	586,836	118,871	0	0	0	0	0	0	705,707	0.30%	0.28%
% Program	83.16%	16.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.37%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.23%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Summer School</b>	869,144	169,250	4,650	15,000	0	0	0	0	1,058,044	0.41%	0.42%
% Program	82.15%	16.00%	0.44%	1.42%	0.00%	0.00%	0.00%	0.00%			
% Object	0.55%	0.31%	0.02%	0.12%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.34%	0.07%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%			
<b>Detention Center</b>	169,151	65,279	0	2,400	0	0	0	0	236,830	0.11%	0.09%
% Program	71.42%	27.56%	0.00%	1.01%	0.00%	0.00%	0.00%	0.00%			
% Object	0.11%	0.12%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.07%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Attendance/ Guide/</b>											
<b>Health</b>	7,762,219	2,723,493	132,872	92,650	0	0	0	0	10,711,234	4.36%	4.21%
% Program	72.47%	25.43%	1.24%	0.86%	0.00%	0.00%	0.00%	0.00%			
% Object	4.93%	5.00%	0.63%	0.74%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	3.05%	1.07%	0.05%	0.04%	0.00%	0.00%	0.00%	0.00%			

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

										2019-20	2020-21
	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Debt Service	Insurance	Transfers	Total	% of Budget	% of Budget
<b>Special Services</b>	6,470,678	2,010,728	60,500	47,000	0	0	0	0	8,588,906	3.54%	3.38%
% Program	75.34%	23.41%	0.70%	0.55%	0.00%	0.00%	0.00%	0.00%			
% Object	4.11%	3.69%	0.29%	0.37%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	2.54%	0.79%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%			
<b>Instructional</b>											
<b>Improvement</b>	2,820,083	795,775	354,373	49,314	0	0	0	0	4,019,545	1.61%	1.58%
% Program	70.16%	19.80%	8.82%	1.23%	0.00%	0.00%	0.00%	0.00%			
% Object	1.79%	1.46%	1.67%	0.39%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	1.11%	0.31%	0.14%	0.02%	0.00%	0.00%	0.00%	0.00%			
<b>Educational Media</b>	2,239,059	981,096	22,000	486,352	0	0	0	0	3,728,507	1.47%	1.47%
% Program	60.05%	26.31%	0.59%	13.04%	0.00%	0.00%	0.00%	0.00%			
% Object	1.42%	1.80%	0.10%	3.87%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.88%	0.39%	0.01%	0.19%	0.00%	0.00%	0.00%	0.00%			
<b>Instructional</b>											
<b>Technology</b>	1,462,048	438,484	342,000	1,738,378	0	0	0	0	3,980,910	1.61%	1.56%
% Program	36.73%	11.01%	8.59%	43.67%	0.00%	0.00%	0.00%	0.00%			
% Object	0.93%	0.81%	1.61%	13.84%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.57%	0.17%	0.13%	0.68%	0.00%	0.00%	0.00%	0.00%			
<b>Board Of</b>											
<b>Education</b>	132,138	40,087	321,000	39,950	0	0	0	0	533,175	0.19%	0.21%
% Program	24.78%	7.52%	60.21%	7.49%	0.00%	0.00%	0.00%	0.00%			
% Object	0.08%	0.07%	1.51%	0.32%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.05%	0.02%	0.13%	0.02%	0.00%	0.00%	0.00%	0.00%			
<b>District</b>											
<b>Administration</b>	537,610	143,904	16,500	2,500	0	0	0	0	700,514	0.29%	0.28%
% Program	76.75%	20.54%	2.36%	0.36%	0.00%	0.00%	0.00%	0.00%			
% Object	0.34%	0.26%	0.08%	0.02%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.21%	0.06%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>School</b>											
<b>Administration</b>	11,492,237	3,665,461	73,112	11,210	0	0	0	0	15,242,020	6.02%	5.99%
% Program	75.40%	24.05%	0.48%	0.07%	0.00%	0.00%	0.00%	0.00%			
% Object	7.30%	6.74%	0.34%	0.09%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	4.52%	1.44%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Business</b>											
<b>Administration</b>	1,604,460	526,818	169,074	67,600	0	0	300,000	0	2,667,952	1.03%	1.05%
% Program	60.14%	19.75%	6.34%	2.53%	0.00%	0.00%	11.24%	0.00%			
% Object	1.02%	0.97%	0.80%	0.54%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.63%	0.21%	0.07%	0.03%	0.00%	0.00%	0.12%	0.00%			
<b>Central Services</b>	532,502	256,538	44,000	23,793	0	0	0	0	856,833	0.31%	0.34%
% Program	62.15%	29.94%	5.14%	2.78%	0.00%	0.00%	0.00%	0.00%			
% Object	0.34%	0.47%	0.21%	0.19%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.21%	0.10%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%			
<b>Administrative</b>											
<b>Tech Support</b>	394,794	119,820	19,700	641,335	0	0	0	0	1,175,649	0.52%	0.46%
% Program	33.58%	10.19%	1.68%	54.55%	0.00%	0.00%	0.00%	0.00%			
% Object	0.25%	0.22%	0.09%	5.11%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.16%	0.05%	0.01%	0.25%	0.00%	0.00%	0.00%	0.00%			
<b>Buildings Care</b>	7,394,088	3,450,585	5,216,500	383,490	0	0	400,000	0	16,844,663	6.55%	6.62%
% Program	43.90%	20.48%	30.97%	2.28%	0.00%	0.00%	2.37%	0.00%			
% Object	4.70%	6.34%	24.59%	3.05%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	2.91%	1.36%	2.05%	0.15%	0.00%	0.00%	0.16%	0.00%			
<b>Maintenance-</b>											
<b>Buildings Non-</b>											
<b>Student Occupied</b>	0	0	10,000	0	0	0	0	0	10,000	0.00%	0.00%
% Program	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.00%	0.05%	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%			

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

										2019-20	2020-21
	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Debt Service	Insurance	Transfers	Total	% of Budget	% of Budget
<b>Maintenance-</b>											
<b>Buildings</b>	2,999,742	1,176,031	1,063,623	921,600	101,000	0	0	0	6,261,996	2.53%	2.46%
% Program	47.90%	18.78%	16.99%	14.72%	1.61%	0.00%	0.00%	0.00%			
% Object	1.91%	2.16%	5.01%	7.34%	13.45%	0.00%	0.00%	0.00%			
% Total Budget	1.18%	0.46%	0.42%	0.36%	0.04%	0.00%	0.00%	0.00%			
<b>Maintenance-</b>											
<b>Grounds</b>	823,446	362,715	262,000	301,500	0	0	0	0	1,749,661	0.67%	0.69%
% Program	47.06%	20.73%	14.97%	17.23%	0.00%	0.00%	0.00%	0.00%			
% Object	0.52%	0.67%	1.24%	2.40%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.32%	0.14%	0.10%	0.12%	0.00%	0.00%	0.00%	0.00%			
<b>Security</b>											
	488,344	187,614	142,300	204,900	0	0	0	0	1,023,158	0.39%	0.40%
% Program	47.73%	18.34%	13.91%	20.03%	0.00%	0.00%	0.00%	0.00%			
% Object	0.31%	0.34%	0.67%	1.63%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.19%	0.07%	0.06%	0.08%	0.00%	0.00%	0.00%	0.00%			
<b>School</b>											
<b>Transportation</b>	176,533	60,881	10,785,644	20,050	0	0	0	0	11,043,108	3.64%	4.34%
% Program	1.60%	0.55%	97.67%	0.18%	0.00%	0.00%	0.00%	0.00%			
% Object	0.11%	0.11%	50.85%	0.16%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.07%	0.02%	4.24%	0.01%	0.00%	0.00%	0.00%	0.00%			
<b>Activity</b>											
<b>Transportation</b>	0	0	590,586	0	0	0	0	0	590,586	0.23%	0.23%
% Program	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.00%	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Food Services</b>											
	0	305,000	0	70,000	0	0	0	0	375,000	0.15%	0.15%
% Program	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Object	0.00%	0.56%	0.00%	0.56%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.12%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%			
<b>Community</b>											
<b>Services</b>	122,612	40,891	150,579	2,981	0	0	0	0	317,063	0.12%	0.12%
% Program	38.67%	12.90%	47.49%	0.94%	0.00%	0.00%	0.00%	0.00%			
% Object	0.08%	0.08%	0.71%	0.02%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.05%	0.02%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%			
<b>Capital Assets</b>											
	0	0	0	0	650,000	0	0	0	650,000	0.26%	0.26%
% 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%	86.55%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.26%	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	2.98%	2.89%
% 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%	2.89%			
<b>Total Budget by</b>											
<b>Object</b>	<b>\$157,436,132</b>	<b>\$54,418,992</b>	<b>\$21,210,543</b>	<b>\$12,556,775</b>	<b>\$751,000</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$7,357,000</b>	<b>\$254,430,442</b>	<b>100.00%</b>	<b>100.00%</b>
<b>% of Total Budget</b>	<b>61.88%</b>	<b>21.39%</b>	<b>8.34%</b>	<b>4.94%</b>	<b>0.30%</b>	<b>0.00%</b>	<b>0.28%</b>	<b>2.89%</b>	<b>100.00%</b>		

**GENERAL FUND EXPENDITURES 2020-21 School Supply Allocations**

School Name	School Enrollment 11/6/2019	Basic Allocation	In-Service	Special Ed	School Lunch	Chargeable Supplies	Total Allocation	Custodial Supplies	Library Materials	Athletic Allotment	Grand Total
<b>Elementary Schools</b>											
Adams	324	\$14,580	\$1,048	\$750	\$546	\$2,916	<b>\$19,840</b>	\$2,272	\$3,606	\$0	<b>\$25,718</b>
Amity	521	23,445	1,442	2,640	1,281	4,689	<b>33,497</b>	4,631	4,887	-	<b>43,015</b>
Collister	268	12,060	936	690	336	2,412	<b>16,434</b>	1,243	3,242	-	<b>20,919</b>
Cynthia Mann	358	16,110	1,116	1,950	1,638	3,222	<b>24,036</b>	3,242	3,827	-	<b>31,105</b>
Garfield	345	15,525	1,090	1,890	3,444	3,105	<b>25,054</b>	3,555	3,743	-	<b>32,352</b>
Grace Jordan	499	22,455	1,398	2,250	3,339	4,491	<b>33,933</b>	3,692	4,744	-	<b>42,369</b>
Hawthorne	274	12,330	948	2,040	1,785	2,466	<b>19,569</b>	2,248	3,281	-	<b>25,098</b>
Hidden Springs	336	15,120	1,072	960	231	3,024	<b>20,407</b>	2,442	3,684	-	<b>26,533</b>
Highlands	279	12,555	958	420	42	2,511	<b>16,486</b>	2,241	3,314	-	<b>22,041</b>
Hillcrest	330	14,850	1,060	1,920	2,520	2,970	<b>23,320</b>	2,075	3,645	-	<b>29,040</b>
Horizon	554	24,930	1,508	3,000	3,528	4,986	<b>37,952</b>	4,396	5,101	-	<b>47,449</b>
Jefferson	265	11,925	930	990	2,814	2,385	<b>19,044</b>	3,404	3,223	-	<b>25,671</b>
Koelsch	394	17,730	1,188	2,040	3,717	3,546	<b>28,221</b>	2,769	4,061	-	<b>35,051</b>
Liberty	521	23,445	1,442	2,340	1,113	4,689	<b>33,029</b>	3,124	4,887	-	<b>41,040</b>
Longfellow	337	15,165	1,074	990	525	3,033	<b>20,787</b>	1,769	3,691	-	<b>26,247</b>
Lowell	335	15,075	1,070	1,440	1,365	3,015	<b>21,965</b>	2,464	3,678	-	<b>28,107</b>
Madison ECD	74	3,330	548	2,190	0	0	<b>6,068</b>	1,044	0	-	<b>7,112</b>
Maple Grove	467	21,015	1,334	1,830	2,079	4,203	<b>30,461</b>	2,582	4,536	-	<b>37,579</b>
Monroe	284	12,780	968	1,350	1,008	2,556	<b>18,662</b>	1,867	3,346	-	<b>23,875</b>
Morley Nelson	548	24,660	1,496	2,880	4,284	4,932	<b>38,252</b>	4,631	5,062	-	<b>47,945</b>
Mountain View	299	13,455	998	1,410	1,701	2,691	<b>20,255</b>	1,949	3,444	-	<b>25,648</b>
Owyhee	181	8,145	762	1,500	1,029	1,629	<b>13,065</b>	2,200	2,677	-	<b>17,942</b>
Pierce Park	273	12,285	946	900	1,113	2,457	<b>17,701</b>	2,460	3,275	-	<b>23,436</b>
Riverside	718	32,310	1,836	2,610	819	6,462	<b>44,037</b>	4,516	6,167	-	<b>54,720</b>
Roosevelt	314	14,130	1,028	900	525	2,826	<b>19,409</b>	1,971	3,541	-	<b>24,921</b>
Shadow Hills	542	24,390	1,484	2,940	1,911	4,878	<b>35,603</b>	4,029	5,023	-	<b>44,655</b>
Trail Wind	626	28,170	1,652	1,800	483	5,634	<b>37,739</b>	3,860	5,569	-	<b>47,168</b>
Valley View	388	17,460	1,176	1,380	2,058	3,492	<b>25,566</b>	2,641	4,022	-	<b>32,229</b>
Washington	305	13,725	1,010	1,110	210	2,745	<b>18,800</b>	2,158	3,483	-	<b>24,441</b>
White Pine	491	22,095	1,382	2,040	2,247	4,419	<b>32,183</b>	2,758	4,692	-	<b>39,633</b>
Whitney	548	24,660	1,496	2,190	4,809	4,932	<b>38,087</b>	4,714	5,062	-	<b>47,863</b>
Whittier	518	23,310	1,436	1,830	3,507	4,662	<b>34,745</b>	4,631	4,867	-	<b>44,243</b>
W.H. Taft	319	14,355	1,038	1,830	3,654	2,871	<b>23,748</b>	3,987	3,574	-	<b>31,309</b>
<b>Elementary - 32, Pre-School - 1</b>											
<b>Totals</b>	<b>12,835</b>	<b>\$577,575</b>	<b>\$38,870</b>	<b>\$57,000</b>	<b>\$59,661</b>	<b>\$114,849</b>	<b>\$847,955</b>	<b>\$97,565</b>	<b>\$130,954</b>	<b>\$0</b>	<b>\$1,076,474</b>
<b>Secondary Schools</b>											
East Junior	730	\$37,960	\$1,860	\$1,920	\$1,554	\$0	<b>\$43,294</b>	\$5,401	\$6,245	\$6,500	<b>\$61,440</b>
Fairmont Junior	804	41,808	2,008	3,780	4,893	0	<b>52,489</b>	6,549	6,726	6,500	<b>72,264</b>
Hillside Junior	653	33,956	1,706	1,920	3,381	0	<b>40,963</b>	6,071	5,745	6,500	<b>59,279</b>
Les Bois Junior	768	39,936	1,936	1,620	1,638	0	<b>45,130</b>	5,380	6,492	6,500	<b>63,502</b>
North Junior	991	51,532	2,382	1,860	2,163	0	<b>57,937</b>	5,507	7,942	6,500	<b>77,886</b>
Riverglen Junior & TVMSC	661	34,372	1,722	2,820	2,163	0	<b>41,077</b>	5,623	5,797	6,500	<b>58,997</b>
South Junior	697	36,244	1,794	3,450	4,998	0	<b>46,486</b>	5,465	6,031	6,500	<b>64,482</b>
West Junior	861	44,772	2,122	2,700	3,003	0	<b>52,597</b>	7,080	7,097	6,500	<b>73,274</b>
<b>Jr. High Schools - 8</b>											
<b>Totals</b>	<b>6,165</b>	<b>\$320,580</b>	<b>\$15,530</b>	<b>\$20,070</b>	<b>\$23,793</b>	<b>\$0</b>	<b>\$379,973</b>	<b>\$47,076</b>	<b>\$52,075</b>	<b>\$52,000</b>	<b>\$531,124</b>
Boise Senior	1,568	\$81,536	\$3,536	\$3,570	\$2,982	\$0	<b>\$91,624</b>	\$11,970	\$11,692	\$30,000	<b>\$145,286</b>
Borah Senior	1,412	73,424	3,224	3,810	5,439	0	<b>85,897</b>	13,723	10,678	30,000	<b>140,298</b>
Capital Senior	1,261	65,572	2,922	4,650	4,851	0	<b>77,995</b>	9,937	9,697	30,000	<b>127,629</b>
Timberline Senior	1,388	72,176	3,176	3,090	2,457	0	<b>80,899</b>	10,775	10,522	30,000	<b>132,196</b>
Frank Church Senior	321	16,692	1,042	3,630	4,095	7,000	<b>32,459</b>	7,302	6,700	0	<b>46,461</b>
<b>Sr. High Schools - 5</b>											
<b>Totals</b>	<b>5,950</b>	<b>\$309,400</b>	<b>\$13,900</b>	<b>\$18,750</b>	<b>\$19,824</b>	<b>\$7,000</b>	<b>\$368,874</b>	<b>\$53,707</b>	<b>\$49,289</b>	<b>\$120,000</b>	<b>\$591,870</b>
<b>All Total</b>	<b>24,950</b>	<b>\$1,207,555</b>	<b>\$68,300</b>	<b>\$95,820</b>	<b>\$103,278</b>	<b>\$121,849</b>	<b>\$1,596,802</b>	<b>\$198,348</b>	<b>\$232,318</b>	<b>\$172,000</b>	<b>\$2,199,468</b>

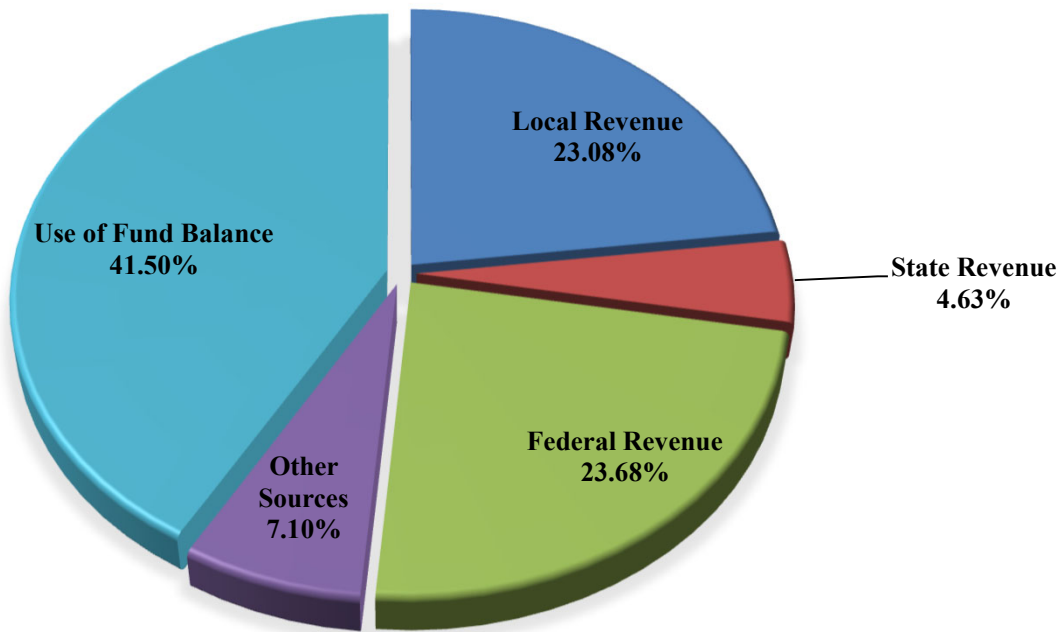
Schools are allocated money for supplies, equipment, field trips and professional development based on fall enrollment, number of special education students and the free and reduced lunch populations. Budget Officers for each school determine how the money should be budgeted within their own school buildings. *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>Budget 2019-20</b>	<b>Budget 2020-21</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Local Revenue	\$24,994,800	\$23,906,888	-\$1,087,912	-4.35%
State Revenue	5,783,431	4,798,427	-985,004	-17.03%
Federal Revenue	20,172,546	24,530,254	4,357,708	21.60%
Other Sources	79,857,000	7,357,000	-72,500,000	-90.79%
Use of Fund Balance	1,092,500	42,991,870	41,899,370	3835.18%
<b>Total Revenues</b>	<b>\$131,900,277</b>	<b>\$103,584,439</b>	<b>-28,315,838</b>	<b>-21.47%</b>

**Percent of Total 2020-21 All Other Fund Revenue Budget**

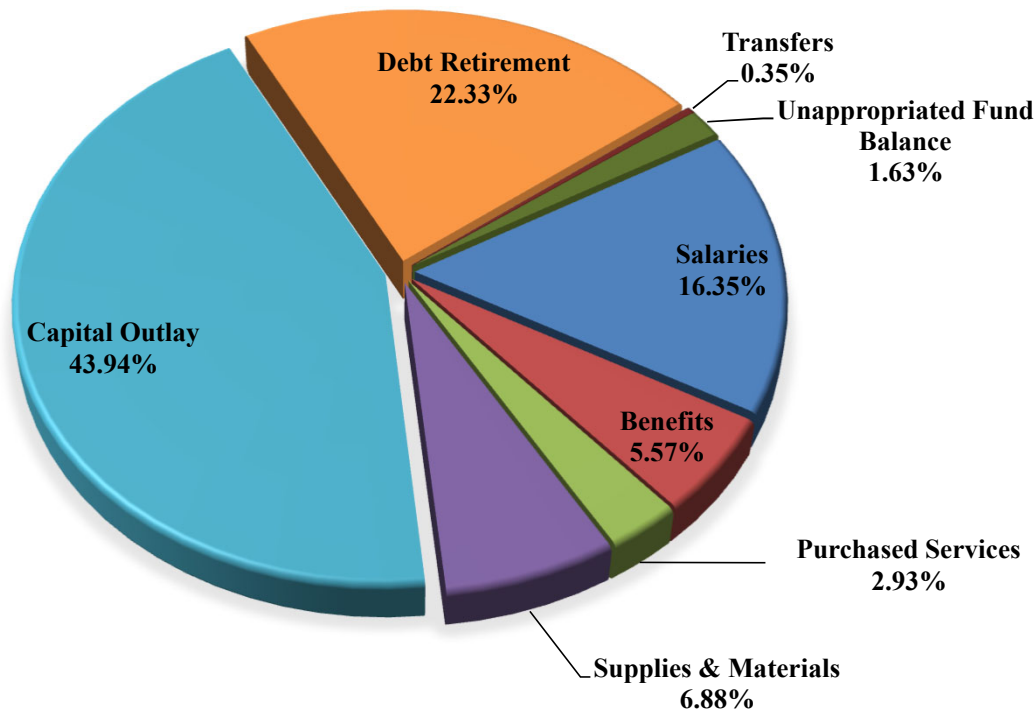


**SPECIAL REVENUE, DEBT SERVICE and CAPITAL FUNDS**

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>Budget 2019-20</b>	<b>Budget 2020-21</b>	<b>Amount of Change</b>	<b>Percent of Change</b>
Salaries	\$14,285,687	\$16,934,864	\$2,649,177	18.54%
Benefits	5,533,582	5,773,987	240,405	4.34%
Purchased Services	5,967,911	3,034,714	-2,933,197	-49.15%
Supplies & Materials	7,038,837	7,129,650	90,813	1.29%
Capital Outlay	34,941,922	45,517,953	10,576,031	30.27%
Debt Retirement	16,388,050	23,133,195	6,745,145	41.16%
Insurance & Judgments	4,000	2,300	-1,700	-42.50%
Transfers	296,093	366,978	70,885	23.94%
Unappropriated Fund Balance	47,444,195	1,690,798	-45,753,397	-96.44%
<b>Total Expenditures</b>	<b>\$131,900,277</b>	<b>\$103,584,439</b>	<b>-\$28,315,838</b>	<b>-21.47%</b>

**Percent of Total 2020-21 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 funds used to be generated for 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 \$366,930 available in this fund for capital construction.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	Change	% Change
<b>Total Estimated Revenues</b>	\$1,349	\$18,021	\$12,710	\$23,542	\$23,000	-\$542	-4.26%
<b>Fund Balance Ending</b>	<b>\$312,657</b>	<b>\$330,678</b>	<b>\$343,388</b>	<b>\$366,930</b>	<b>\$389,930</b>		

Program Analysis/Trends -

**JUST FOR KIDS FUND (231)**

The District offers a year round before and after school child care program. The District will operate 14 school age programs at various elementary schools and serves approximately 600 students. The program is designed to be self-supporting through user fees. The 2020-21 school year tuition rates will remain the same as tuition in 2019-20.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	Change	% Change
<b>Revenues</b>							
Student Fees	\$1,708,415	\$1,786,804	\$1,704,667	\$1,683,447	\$1,759,788	\$76,341	4.53%
Interest Income	3,210	6,278	10,946	9,171	2,200	-6,971	-76.01%
Revenue from Federal Sources	0	0	0	0	0	0	0.00%
Use of Fund Balance	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$1,711,625</b>	<b>\$1,793,082</b>	<b>\$1,715,613</b>	<b>\$1,692,618</b>	<b>\$1,761,988</b>	<b>\$69,370</b>	<b>4.10%</b>
<b>Expenditures</b>							
Salaries	\$1,023,142	\$1,075,157	\$941,454	\$1,056,780	\$1,055,074	-\$1,706	-0.16%
Employee Benefits	342,897	310,744	273,977	304,315	320,599	16,284	5.35%
Purchased Services	70,593	55,326	53,258	104,165	109,840	5,675	5.45%
Supplies	133,371	159,444	120,213	140,914	166,000	25,086	17.80%
Indirect Costs	47,189	43,559	35,053	35,352	36,956	1,604	4.54%
Capital Asset Program	317,974	290,274	26,236	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$1,935,166</b>	<b>\$1,934,504</b>	<b>\$1,450,191</b>	<b>\$1,641,526</b>	<b>\$1,688,469</b>	<b>\$46,943</b>	<b>2.86%</b>
<b>Fund Balance Ending</b>	<b>\$1,214,347</b>	<b>\$1,072,925</b>	<b>\$1,338,347</b>	<b>\$1,389,439</b>	<b>\$1,462,958</b>		

Program Analysis/Trends -

**SPECIAL REVENUE FUNDS**

**2020 STRATEGIC PLAN FUND (235)**

In October 2000, the Board of Trustees established a fund to assist with the implementation of the District's Strategic Plan. The initial contribution to this fund was \$907,875. During the 2020-21 school year, funds will be used to assist in implementing the Strategic Plan priorities which include the continuation of the marketing/communication plan. This fund had \$348,570 as of July 1, 2019.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>		
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>% Change</b>
<b>Revenues</b>							
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Use of Fund Balance	38,076	0	0	150,000	150,000	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$38,076</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expenditures</b>							
Salaries	\$35,189	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	2,887	0	0	0	0	0	0.00%
Purchased Services	0	0	0	150,000	150,000	0	0.00%
Supplies	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$38,076</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Fund Balance Ending</b>	<b>\$348,570</b>	<b>\$348,570</b>	<b>\$348,570</b>	<b>\$198,570</b>	<b>\$48,570</b>		
<b>Program Analysis/Trends -</b>							

**GENERAL LOCAL GRANTS FUND (238)**

This fund is established to manage small local grants received by the District. The 2020-21 school year budget includes a grant from City of Boise for homeless prevention (\$35,000) and Idaho Drug Prevention Office (\$16,000) and special local foundations (\$10,000). Grants are usually managed by the school that was awarded the grant.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>		
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>% Change</b>
<b>Total Estimated Revenues</b>							
<b>Total Estimated Revenues</b>	<b>\$223,733</b>	<b>\$264,432</b>	<b>\$345,478</b>	<b>\$252,232</b>	<b>\$51,000</b>	<b>-\$201,232</b>	<b>-79.78%</b>
<b>Expenditures</b>							
Salaries	\$130,039	\$168,038	\$174,032	\$137,459	\$10,000	-\$127,459	-92.73%
Employee Benefits	47,541	57,248	62,322	53,773	2,000	-51,773	-96.28%
Purchased Services	65	5,993	7,822	14,000	4,000	-10,000	-71.43%
Supplies	43,944	30,824	101,072	45,000	35,000	-10,000	-22.22%
Indirect Costs	2,145	2,327	229	2,000	0	-2,000	-100.00%
<b>Total Estimated Expenditures</b>	<b>\$223,733</b>	<b>\$264,430</b>	<b>\$345,477</b>	<b>\$252,232</b>	<b>\$51,000</b>	<b>-\$201,232</b>	<b>-79.78%</b>
<b>Program Analysis/Trends</b>							

The City of Boise is no longer funding the preschool programs at Hawthorne and Whitney.

**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 thru spring programs have approximately 420 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 had planned to run twelve classes at one site during the summer of 2020. The District runs fifteen classes at six sites from September thru May. These classes are operated at four high schools and two junior high school.

The State of Idaho provides up to \$150 per student in funding for this program. The remaining costs are covered by fees charged to the students. The District will charge \$255 per student. This program is fully funded by user fees and state reimbursement.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
Revenues	Actual	Actual	Actual	Budget	Budget		
State Assistance	\$82,834	\$86,813	\$84,375	\$86,250	\$63,000	-\$23,250	-26.96%
Student Fees	154,177	167,367	149,582	175,950	107,100	-68,850	-39.13%
Sale of Assets	15,878	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$252,889</b>	<b>\$254,180</b>	<b>\$233,957</b>	<b>\$262,200</b>	<b>\$170,100</b>	<b>-\$92,100</b>	<b>-35.13%</b>
<b>Secondary Programs Expenditures</b>							
Salaries	\$148,956	\$148,381	\$152,728	\$154,535	\$105,657	-\$48,878	-31.63%
Employee Benefits	21,536	21,369	24,193	41,983	22,599	-19,384	-46.17%
Purchased Services	3,771	2,200	7,373	2,400	4,650	2,250	93.75%
Supplies	8,761	23,588	8,494	13,900	9,290	-4,610	-33.17%
Capital Outlay	15,087	0	0	0	9,385	9,385	0.00%
Insurance	5,975	6,094	5,398	4,000	2,300	-1,700	-42.50%
<b>Instructional Support Programs Expenditures</b>							
Salaries	37,038	38,608	42,105	35,349	13,339	-22,010	-62.27%
Employee Benefits	4,515	5,514	5,876	8,947	1,200	-7,747	-86.59%
Purchased Services	0	0	61	0	0	0	0.00%
Supplies	2,521	3,098	4,537	1,000	1,680	680	68.00%
<b>Total Estimated Expenditures</b>	<b>\$248,160</b>	<b>\$248,852</b>	<b>\$250,765</b>	<b>\$262,114</b>	<b>\$170,100</b>	<b>-\$92,014</b>	<b>-35.10%</b>
<b>Fund Balance Ending</b>	<b>\$11,480</b>	<b>\$16,808</b>	<b>\$0</b>	<b>\$86</b>	<b>\$86</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 2020 Spring ACCESS test times \$205. The District tested 2,546 eligible LEP students in March 2020. The prior year count was 2,399. The District uses these funds to pay for salaries and benefits for 2.19 certified teachers and 7.7 tutors and interpreters to assist in the LEP programs. The Idaho Legislature appropriated \$4.8 million for 2020-21.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
State Foundation Grants	Actual	Actual	Actual	Budget	Budget		
<b>Total Estimated Revenues</b>	<b>\$475,003</b>	<b>\$584,008</b>	<b>\$753,234</b>	<b>\$557,796</b>	<b>\$553,500</b>	<b>-\$4,296</b>	<b>-0.77%</b>
<b>Expenditures</b>							
Salaries	\$274,315	\$353,023	\$432,035	\$364,824	\$352,140	-\$12,684	-3.48%
Employee Benefits	120,273	128,510	158,506	160,461	147,050	-13,411	-8.36%
Purchased Services	30,272	60,661	38,654	24,377	10,000	-14,377	-58.98%
Supplies	43,612	34,958	114,886	0	35,594	35,594	0.00%
Indirect Costs	6,531	6,856	9,153	8,134	8,716	582	7.16%
<b>Total Estimated Expenditures</b>	<b>\$475,003</b>	<b>\$584,008</b>	<b>\$753,234</b>	<b>\$557,796</b>	<b>\$553,500</b>	<b>-\$4,296</b>	<b>-0.77%</b>
<b>Program Analysis/Trends -</b>							

**SPECIAL REVENUE FUNDS**

**GIFTED AND TALENTED FUND (244)**

The Idaho Legislature allocated \$1,000,000 to be distributed by the Superintendent of Public Instruction for professional training and screening for gifted and talented students and instructors. 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 859 gifted and talented students identified in grades 1-6 as of March 2020. The Governor directed the SDE to hold back these funds due to reductions in revenue due to COVID 19. The budgeted revenue is the estimated carryover balance from 2019-20.

	2016-17	2017-18	2018-19	2019-20	2020-21		
State Foundation Grants	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$11,770</b>	<b>\$107,131</b>	<b>\$69,040</b>	<b>\$42,774</b>	<b>\$10,171</b>	<b>-\$32,603</b>	<b>-76.22%</b>
<b>Expenditures</b>							
Salaries	\$180	\$9,585	\$8,840	\$0	\$0	0	0.00%
Employee Benefits	15	786	745	0	0	0	0.00%
Purchased Services	9,797	65,941	31,959	42,774	10,171	-32,603	-76.22%
Supplies	1,778	30,819	27,496	0	0	0	0.00%
Indirect Costs	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$11,770</b>	<b>\$107,131</b>	<b>\$69,040</b>	<b>\$42,774</b>	<b>\$10,171</b>	<b>-\$32,603</b>	<b>-76.22%</b>

Program Analysis/Trends -

**PUBLIC SCHOOL TECHNOLOGY FUND (245)**

The Idaho legislature passed school reform legislation that appropriates money to school Districts to be used on classroom technology, classroom technology infrastructure and information management software. For the 2020-21, the Idaho Legislature appropriated \$36,500,000 to be allocated for technology. The Governor directed the SDE to reduce this appropriation by \$10 million dollars due to anticipated revenue shortfalls due to COVID 19. Districts were instructed to budget \$73 per average daily attendance (ADA) for next year and a base grant of \$26,000. It is estimated the District will receive around \$1,717,118 to be spent on technology equipment, infrastructure and software. The District will allocate \$250,000 of this total award for the support of a District-wide instructional management system (IMS).

	2016-17	2017-18	2018-19	2019-20	2020-21		
	Actual	Actual	Actual	Budget	Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$1,563,530</b>	<b>\$1,982,600</b>	<b>\$2,575,312</b>	<b>\$2,368,379</b>	<b>\$1,717,118</b>	<b>-\$651,261</b>	<b>-27.50%</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	14,700	4,511	29,940	250,000	250,000	0	0.00%
Supplies	1,548,830	1,978,089	2,545,372	2,118,379	1,467,118	-651,261	-30.74%
<b>Total Estimated Expenditures</b>	<b>\$1,563,530</b>	<b>\$1,982,600</b>	<b>\$2,575,312</b>	<b>\$2,368,379</b>	<b>\$1,717,118</b>	<b>-\$651,261</b>	<b>-27.50%</b>

Program Analysis/Trends -

**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 1.34 counselors and purchase safety equipment for schools.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$262,940</b>	<b>\$340,968</b>	<b>\$387,424</b>	<b>\$281,000</b>	<b>\$279,200</b>	<b>-\$1,800</b>	<b>-0.64%</b>
<b>Expenditures</b>							
Salaries	\$135,700	\$142,268	\$120,822	\$101,485	\$108,019	\$6,534	6.44%
Employee Benefits	43,166	43,152	36,982	39,515	33,219	-6,296	-15.93%
Purchased Services	9,176	7,340	26,211	0	0	0	0.00%
Supplies	74,898	148,208	203,409	140,000	137,962	-2,038	-1.46%
Indirect Costs	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$262,940</b>	<b>\$340,968</b>	<b>\$387,424</b>	<b>\$281,000</b>	<b>\$279,200</b>	<b>-\$1,800</b>	<b>-0.64%</b>

Program Analysis/Trends -

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

Title I-A provides financial assistance to the District to meet the academic needs of educationally disadvantaged children in targeted schools. Included with these funds is an obligation to provide services to private schools located within the District. The District allocates Title I dollars to private schools which have a socio-economic status of 50% or more low income students to use on school-wide projects. Currently twelve district schools qualify for Title I funding in 2020-21. 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.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget	Change	% Change
<b>Total Estimated Revenues</b>	<b>\$5,146,131</b>	<b>\$4,897,900</b>	<b>\$4,828,786</b>	<b>\$4,674,100</b>	<b>\$4,685,046</b>	<b>\$10,946</b>	<b>0.23%</b>
<b>Expenditures</b>							
Salaries	\$2,983,156	\$2,977,247	\$3,100,617	\$3,352,931	\$3,337,930	-\$15,001	-0.45%
Employee Benefits	1,203,712	1,138,016	1,179,842	1,001,525	1,001,070	-455	-0.05%
Purchased Services	234,477	318,014	161,579	100,000	150,046	50,046	50.05%
Supplies	652,724	398,515	316,212	150,000	125,000	-25,000	-16.67%
Indirect Costs	72,062	66,108	70,536	69,644	71,000	1,356	1.95%
<b>Total Estimated Expenditures</b>	<b>\$5,146,131</b>	<b>\$4,897,900</b>	<b>\$4,828,786</b>	<b>\$4,674,100</b>	<b>\$4,685,046</b>	<b>\$10,946</b>	<b>0.23%</b>

Program Analysis/Trends -

**SPECIAL REVENUE FUNDS**

**CARES ACT ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (252)**

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 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 money was authorized in 2019-20 school year and the allocation must be expended by September 30, 2021. The SDE plans to request an extension to this expenditure deadline to extend thru September 30, 2022. The allocation to LEA's is based on the relative share of Title One Funds received in 2019-20.

	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Budget</b>	<b>2020-21 Budget</b>	<b>Change</b>	<b>% Change</b>
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,784,812</b>	<b>\$3,784,812</b>	<b>100.00%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$0	\$0	\$2,230,316	\$2,230,316	100.00%
Employee Benefits	0	0	0	0	450,000	450,000	100.00%
Purchased Services	0	0	0	0	44,654	44,654	100.00%
Supplies	0	0	0	0	1,000,000	1,000,000	100.00%
Indirect Costs	0	0	0	0	59,842	59,842	100.00%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,784,812</b>	<b>\$3,784,812</b>	<b>100.00%</b>
<b>Program Analysis/Trends -</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 1.35 FTE academic interventionist at the JDC. The award amount is based on the number of students living or placed at the JDC. This grant has been reduced as the number of student incarcerated at the JDC has decreased considerably over the last two years and Marian Pritchett no longer qualifies for any Delinquent funds.

	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Budget</b>	<b>2020-21 Budget</b>	<b>Change</b>	<b>% Change</b>
<b>Total Estimated Revenues</b>	<b>\$134,556</b>	<b>\$133,421</b>	<b>\$21,515</b>	<b>\$18,386</b>	<b>\$49,798</b>	<b>\$31,412</b>	<b>170.85%</b>
<b>Expenditures</b>							
Salaries	\$86,685	\$88,952	\$13,563	\$14,185	\$31,251	\$17,066	120.31%
Employee Benefits	40,303	38,425	7,544	4,201	17,806	13,605	323.85%
Purchased Services	5,600	4,200	0	0	0	0	0.00%
Supplies	0	0	0	0	0	0	0.00%
Indirect Costs	1,968	1,842	318	0	741	741	0.00%
<b>Total Estimated Expenditures</b>	<b>\$134,556</b>	<b>\$133,419</b>	<b>\$21,425</b>	<b>\$18,386</b>	<b>\$49,798</b>	<b>\$31,412</b>	<b>170.85%</b>
<b>Program Analysis/Trends -</b>							

**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 2019, the District reported 3,228 special education students that qualify for Title VI-B funding. The District uses these funds to pay for approximately 97 special education assistants, 14 certified teachers, 2 clerical positions, 3 consulting teachers, and 4 special education supervisors. The District also budgets for supplies, purchased services and software contracts.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Change</b>	<b>% Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		
<b>Revenues</b>	<b>\$4,964,942</b>	<b>\$5,049,540</b>	<b>\$5,206,006</b>	<b>\$4,851,245</b>	<b>\$4,852,000</b>	<b>\$755</b>	<b>0.02%</b>
<b>Carryover Revenues</b>				<b>723,387</b>	<b>936,215</b>	<b>212,828</b>	<b>29.42%</b>
<b>Total Estimated Revenues</b>	<b>\$4,964,942</b>	<b>\$5,049,540</b>	<b>\$5,206,006</b>	<b>\$5,574,632</b>	<b>\$5,788,215</b>	<b>\$213,583</b>	<b>3.83%</b>
<b>Expenditures</b>							
Salaries	\$3,186,391	\$3,313,178	\$3,404,308	\$3,530,404	\$3,793,485	\$263,081	7.45%
Employee Benefits	1,511,412	1,458,674	1,537,189	1,730,145	1,815,230	85,085	4.92%
Purchased Services	150,101	151,394	135,737	195,000	70,000	-125,000	-64.10%
Supplies	46,423	58,297	53,611	46,000	25,000	-21,000	-45.65%
Indirect Costs	70,615	67,997	75,161	73,083	84,500	11,417	15.62%
<b>Total Estimated Expenditures</b>	<b>\$4,964,942</b>	<b>\$5,049,540</b>	<b>\$5,206,006</b>	<b>\$5,574,632</b>	<b>\$5,788,215</b>	<b>\$213,583</b>	<b>3.83%</b>

**Program Analysis/Trends -**

**TITLE VI-B PRESCHOOL FUND (258)**

Title VI-B Preschool funds are provided under the Individuals with Disabilities Education Act (IDEA). These funds are to be used to supplement state and local funds for the education of three-to-five year old students with disabilities. In order to continue to receive these funds, the District must demonstrate that it has maintained or increased the state and local funding for the education of preschool students with disabilities each year. These are federal funds administered by the State Department of Education in accordance with federal regulations. The District uses these funds to pay for 8 special education assistants.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Change</b>	<b>% Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		
<b>Revenues</b>	<b>\$229,335</b>	<b>\$237,715</b>	<b>\$246,455</b>	<b>\$215,500</b>	<b>\$213,872</b>	<b>-\$1,628</b>	<b>-0.76%</b>
<b>Carryover Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,071</b>	<b>62,749</b>	<b>8,678</b>	<b>16.05%</b>
<b>Total Estimated Revenues</b>	<b>\$229,335</b>	<b>\$237,715</b>	<b>\$246,455</b>	<b>\$269,571</b>	<b>\$276,621</b>	<b>\$7,050</b>	<b>2.62%</b>
<b>Expenditures</b>							
Salaries	\$139,695	\$153,890	\$157,210	\$163,032	\$165,823	\$2,791	1.71%
Employee Benefits	86,251	79,922	85,586	100,023	101,587	1,564	1.56%
Purchased Services	0	621	0	2,500	2,500	0	0.00%
Supplies	0	0	0	0	2,500	2,500	0.00%
Indirect Costs	3,389	3,282	3,659	4,016	4,211	195	4.86%
<b>Total Estimated Expenditures</b>	<b>\$229,335</b>	<b>\$237,715</b>	<b>\$246,455</b>	<b>\$269,571</b>	<b>\$276,621</b>	<b>\$7,050</b>	<b>2.62%</b>

**Program Analysis/Trends -**

**SPECIAL REVENUE FUNDS**

**MEDICAID FUND (260)**

This fund was established to account for monies associated with billing the State of Idaho for Medicaid services. The District requires that the first \$400,000 of billing receipts be recorded in the general fund. Any amounts above this minimum 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 61% of the each approved billing amount. The State of Idaho requires District's 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.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
Revenues	Actual	Actual	Actual	Budget	Budget		
Medicaid Billings	\$441,501	\$584,635	\$403,954	\$560,000	\$250,000	-\$310,000	-55.36%
Use of Fund Balance	0	0	0	0	146,401	146,401	0.00%
<b>Total Estimated Revenues</b>	<b>\$441,501</b>	<b>\$584,635</b>	<b>\$403,954</b>	<b>\$560,000</b>	<b>\$396,401</b>	<b>-\$163,599</b>	<b>-29.21%</b>
Expenditures							
Salaries	\$165,093	\$160,920	\$175,201	\$174,882	\$133,487	-\$41,395	-23.67%
Employee Benefits	55,715	59,922	62,706	68,361	52,157	-16,204	-23.70%
Purchased Services	142,693	126,397	323,613	162,000	170,757	8,757	5.41%
Supplies	127,991	47,202	17,257	40,000	40,000	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$491,492</b>	<b>\$394,441</b>	<b>\$578,777</b>	<b>\$445,243</b>	<b>\$396,401</b>	<b>-\$48,842</b>	<b>-10.97%</b>
<b>Fund Balance Ending</b>	<b>\$1,322,402</b>	<b>\$1,512,596</b>	<b>\$1,337,773</b>	<b>\$1,452,530</b>	<b>\$1,306,129</b>		

Program Analysis/Trends -

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

The Title IV-A includes a grant that is part of the National Every Student Succeeds Act (ESSA). Part A, Student Support and Academic Enrichments Grants authorizes three activity areas. The District 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 \$465,000 to support student needs by providing services in the Community Centers 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.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
Revenues	Actual	Actual	Actual	Budget	Budget		
Federal Sources	\$0	\$82,857	\$262,012	\$424,585	\$465,778	\$41,193	9.70%
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$82,857</b>	<b>\$262,012</b>	<b>\$424,585</b>	<b>\$465,778</b>	<b>\$41,193</b>	<b>9.70%</b>
Expenditures							
Salaries	\$0	\$56,178	\$188,996	\$298,668	\$310,993	\$12,325	4.13%
Employee Benefits	0	26,679	73,016	121,672	122,564	892	0.73%
Purchased Services	0	0	0	0	25,000	25,000	0.00%
Supplies	0	0	0	0	0	0	0.00%
Indirect Costs	0	0	0	4,245	7,221	2,976	70.11%
<b>Total Estimated Expenditures</b>	<b>\$0</b>	<b>\$82,857</b>	<b>\$262,012</b>	<b>\$424,585</b>	<b>\$465,778</b>	<b>\$41,193</b>	<b>9.70%</b>

Program Analysis/Trends -

**SPECIAL REVENUE FUNDS**

**CARL PERKINS IIC VOCATIONAL EDUCATION FUND (263)**

Perkins V Focus and Opportunity for Idaho grant ( commonly referred to as Perkins V) provides funding for an opportunity for Career and Technical Education to help drive Idaho students towards a goal of 60% of Idahoans between the ages of 25 and 34 possessing a degree or certificate by 2025, improve the occupational outlook of our students and provide the skilled workforce Idaho employers need. The Act also supports recommendations of the Idaho's 2017 Workforce Development Task Force to build CTE secondary and postsecondary program capacity to meet workforce demand. There monies are used to purchase new equipment and updating technologies in our high schools and junior highs schools. Monies are also used to provide professional development opportunities for our instructors. Amounts budgeted are an estimate as awards have not been released as of April 27, 2020.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
	Actual	Actual	Actual	Budget	Budget		
<b>Total Estimated Revenues</b>	<b>\$267,813</b>	<b>\$278,228</b>	<b>\$303,937</b>	<b>\$327,000</b>	<b>\$330,000</b>	<b>\$3,000</b>	<b>0.92%</b>
<b>Expenditures</b>							
Salaries	\$13,307	\$0	\$0	\$15,000	\$0	-\$15,000	-100.00%
Employee Benefits	1,240	0	0	3,300	0	-3,300	-100.00%
Purchased Services	32,925	28,713	35,239	25,000	25,000	0	0.00%
Supplies	220,341	249,515	268,698	283,700	305,000	21,300	7.51%
Capital Assets	0	0	0	0	0	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$267,813</b>	<b>\$278,228</b>	<b>\$303,937</b>	<b>\$327,000</b>	<b>\$330,000</b>	<b>\$3,000</b>	<b>0.92%</b>

Program Analysis/Trends -

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

The Title III-A is a grant that is part of the ESSA . The grant focus is on helping Limited English Proficient (LEP) students reach standards. The District will utilize these funds to pay for 6 full time tutors, interpreters and summer school expenditures. Each District's allocation is based on the previous year's LEP count. The amount estimated for 2019-20 is \$252,000. In addition to the normal Title III-A funding, the federal government also appropriates money to Districts that have a large influx of LEP students in a one year period. This funding is referred to as Emergency Immigrant Funding and is based on students that have been in the country for less than one year. The District reported 185 students for this funding. The District did receive \$81,340 for emergency funds for 2019-20. Amounts are not awarded until the Fall of each school year.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
	Actual	Actual	Actual	Budget	Budget		
<b>Revenues</b>	<b>\$209,970</b>	<b>\$327,726</b>	<b>\$365,874</b>	<b>\$252,731</b>	<b>\$371,340</b>	<b>\$118,609</b>	<b>46.93%</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>\$209,970</b>	<b>\$327,726</b>	<b>\$365,874</b>	<b>\$252,731</b>	<b>\$371,340</b>	<b>\$118,609</b>	<b>46.93%</b>
<b>Expenditures</b>							
Salaries	\$131,116	\$161,166	\$207,223	\$163,334	\$241,668	\$78,334	47.96%
Employee Benefits	65,886	74,732	97,083	83,767	113,860	30,093	35.92%
Purchased Services	2,922	48,184	313	0	0	0	0.00%
Supplies	6,946	39,209	55,847	2,944	9,965	7,021	0.00%
Indirect Costs	3,100	4,435	5,408	2,686	5,847	3,161	117.68%
<b>Total Estimated Expenditures</b>	<b>\$209,970</b>	<b>\$327,726</b>	<b>\$365,874</b>	<b>\$252,731</b>	<b>\$371,340</b>	<b>\$118,609</b>	<b>46.93%</b>

Program Analysis/Trends -

**SPECIAL REVENUE FUNDS**

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

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

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
	Actual	Actual	Actual	Budget	Budget		
<b>Total Estimated Revenues</b>	<b>\$949,381</b>	<b>\$752,313</b>	<b>\$727,443</b>	<b>\$701,541</b>	<b>\$766,541</b>	<b>\$65,000</b>	<b>9.27%</b>
<b>Expenditures</b>							
Salaries	\$543,224	\$463,441	\$454,589	\$503,900	\$483,211	-\$20,689	-4.11%
Employee Benefits	136,954	129,094	124,554	152,094	143,925	-8,169	-5.37%
Purchased Services	196,221	132,141	122,314	35,257	114,043	78,786	223.46%
Supplies	59,803	17,699	16,093	0	13,791	13,791	0.00%
Indirect Costs	13,179	9,938	9,893	10,290	11,571	1,281	12.45%
<b>Total Estimated Expenditures</b>	<b>\$949,381</b>	<b>\$752,313</b>	<b>\$727,443</b>	<b>\$701,541</b>	<b>\$766,541</b>	<b>\$65,000</b>	<b>9.27%</b>

Program Analysis/Trends -

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

The Title IV-Part B of the is a grant that 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 Highs.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
	Actual	Actual	Actual	Budget	Budget		
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$112,803</b>	<b>\$112,803</b>	<b>100.00%</b>
Carryover Revenues	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$112,803</b>	<b>\$112,803</b>	<b>100.00%</b>
<b>Expenditures</b>							
Salaries	\$0	\$0	\$0	\$0	\$45,000	\$45,000	100.00%
Employee Benefits	0	0	0	0	9,000	9,000	100.00%
Purchased Services	0	0	0	0	57,103	57,103	100.00%
Supplies	0	0	0	0	1,700	1,700	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>\$112,803</b>	<b>\$112,803</b>	<b>100.00%</b>

Program Analysis/Trends -

**SPECIAL REVENUE FUNDS**

**DIVISION OF VOCATIONAL REHABILITATION TRAINING GRANT (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.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
Revenues	Actual	Actual	Actual	Budget	Budget		
Federal Sources	\$63,499	\$48,169	\$27,135	\$180,000	\$45,000	-\$135,000	-75.00%
State Sources	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues</b>	<b>\$63,499</b>	<b>\$48,169</b>	<b>\$27,135</b>	<b>\$180,000</b>	<b>\$45,000</b>	<b>-\$135,000</b>	<b>-75.00%</b>
Expenditures							
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Employee Benefits	-7	0	0	0	0	0	0.00%
Purchased Services	61,957	46,994	27,135	176,658	45,000	-131,658	-74.53%
Supplies	0	0	0	0	0	0	0.00%
Indirect Costs	1,549	1,175	0	3,342	0	-3,342	-100.00%
<b>Total Estimated Expenditures</b>	<b>\$63,499</b>	<b>\$48,169</b>	<b>\$27,135</b>	<b>\$180,000</b>	<b>\$45,000</b>	<b>-\$135,000</b>	<b>-75.00%</b>

Program Analysis/Trends -

**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 (\$116,000), and Homeless Grants (\$25,000). Various program managers request these special grants and they normally run for one to two years. These grants are issued for innovative proposals to improve how education is delivered or provide additional opportunities for students within the District.

	2016-17	2017-18	2018-19	2019-20	2020-21	Change	% Change
Total Estimated Revenues	Actual	Actual	Actual	Budget	Budget		
<b>Total Estimated Revenues</b>	<b>\$150,525</b>	<b>\$132,028</b>	<b>\$414,388</b>	<b>\$107,000</b>	<b>\$141,000</b>	<b>\$34,000</b>	<b>31.78%</b>
Expenditures							
Salaries	\$93,291	\$83,310	\$74,939	\$51,000	\$83,059	\$32,059	62.86%
Employee Benefits	35,382	27,107	27,882	29,780	30,721	941	3.16%
Purchased Services	1,603	1,481	60,722	0	0	0	0.00%
Supplies	18,290	18,307	249,733	25,000	25,000	0	0.00%
Indirect Costs	1,959	1,823	1,112	1,220	2,220	1,000	81.97%
<b>Total Estimated Expenditures</b>	<b>\$150,525</b>	<b>\$132,028</b>	<b>\$414,388</b>	<b>\$107,000</b>	<b>\$141,000</b>	<b>\$34,000</b>	<b>31.78%</b>

Program Analysis/Trends -

**SPECIAL REVENUE FUNDS**

**FOOD SERVICES FUND (290)**

The food services program is administered by the State Department of Education in accordance with federal regulations. The program provides lunches, breakfasts and suppers for students in the District. All lunch meals provided are subsidized at .41 cents by the United States Department of Agriculture (USDA). If students meet specified income guidelines, they may receive meals at free or at reduced rates. The USDA will reimburse \$3.10 for each reduced lunch served and \$3.50 for a free lunch served. Reimbursement for meals served is based on federal regulations; the amount students are charged for lunches is set by the Board of Trustees. The program is self-supporting except for the cost of Social Security taxes paid from the General Fund. Idaho Code requires the District to pay this amount to comply with federal regulations specifying a certain contribution of local funds. The District has also budgeted General Funds to cover the cost of emergency meals. School lunch prices for 2020-21 are: senior high \$3.00, junior high \$3.00, elementary \$2.50, and breakfast prices are \$1.65 for secondary and \$1.50 for elementary. The District serves approximately 22,000 meals per day or 4,000,000 meals annually.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>		
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>% Change</b>
Earnings on Investments	\$18,746	\$33,966	\$63,242	\$65,000	\$6,000	-\$59,000	-90.77%
Sale of Meals	1,936,692	2,025,456	2,117,151	1,931,000	2,332,000	401,000	20.77%
Local Other Revenue	0	0	6,340	8,000	8,000	0	0.00%
Federal Reimbursement for Meals Served	7,900,190	7,972,589	7,750,413	6,941,000	6,980,300	39,300	0.57%
Federal Cash in Lieu of Commodities Program	739,053	676,467	705,563	700,000	710,000	10,000	1.43%
From Fund Balance	0	0	0	942,500	38,512	-903,988	0.00%
<b>Total Estimated Revenues</b>	<b>\$10,594,681</b>	<b>\$10,708,478</b>	<b>\$10,642,709</b>	<b>\$10,587,500</b>	<b>\$10,074,812</b>	<b>-\$512,688</b>	<b>-4.84%</b>
<b>Expenditures</b>							
Salaries	\$3,983,845	\$4,159,833	\$4,224,253	\$4,221,000	\$4,434,412	\$213,412	5.06%
Employee Benefits	1,613,067	1,542,959	1,604,675	1,608,500	1,389,400	-219,100	-13.62%
Purchased Services	379,799	378,946	359,086	396,000	387,000	-9,000	-2.27%
Supplies	4,200,319	3,954,818	4,447,322	4,032,000	3,729,000	-303,000	-7.51%
Capital Outlay	40,982	77,308	503,489	250,000	55,000	-195,000	-78.00%
Indirect Costs	94,450	90,273	98,578	80,000	80,000	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$10,312,462</b>	<b>\$10,204,137</b>	<b>\$11,237,403</b>	<b>\$10,587,500</b>	<b>\$10,074,812</b>	<b>-\$512,688</b>	<b>-4.84%</b>
<b>Fund Balance Ending</b>	<b>\$4,088,027</b>	<b>\$4,592,368</b>	<b>\$3,997,674</b>	<b>\$3,997,674</b>	<b>\$3,997,674</b>		

**Program Analysis/Trends -**

**USDA Programs Offered in District 2020-21**

	<b>Sites</b>
Community Eligible Sites	8
Breakfast in the Classroom	6
Breakfast in the Cafeteria	41
Fresh Fruit and Vegetable Programs	11
Supper Sites	9
Summer Feeding Sites (Breakfast/Lunch)	8
Summer Feeding Sites (Supper)	4
Lunch Sites	47
Satellite Sites	6

**DEBT SERVICE FUND (310)**

**Outstanding Debt, Debt Capacity and Bond Ratings as of June 30, 2020**

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-20	\$ 6,795,000	\$ 610,050	\$ 910,000	\$ 168,670	\$ 1,215,000	\$ 2,032,750	\$ 6,210,000	\$ 1,317,325	\$ 19,258,795
1-Feb-21		474,150		150,475		2,020,600		1,224,175	3,869,400
1-Aug-21	7,070,000	474,150	945,000	150,475		2,020,600	6,550,000	1,224,175	18,434,400
1-Feb-22		332,750		141,025		2,020,600		1,093,175	3,587,550
1-Aug-22	7,355,000	332,750	965,000	141,025		2,020,600	3,810,000	1,093,175	15,717,550
1-Feb-23		148,875		121,725		2,020,600		1,016,975	3,308,175
1-Aug-23	5,955,000	148,875	1,005,000	121,725		2,020,600	3,965,000	1,016,975	14,233,175
1-Feb-24				101,625		2,020,600		937,675	3,059,900
1-Aug-24			4,065,000	101,625	3,000,000	2,020,600	4,120,000	937,675	14,244,900
1-Feb-25						1,955,600		855,275	2,810,875
1-Aug-25					5,995,000	1,955,600	2,050,000	855,275	10,855,875
1-Feb-26						1,811,875		804,025	2,615,900
1-Aug-26					6,280,000	1,811,875	2,155,000	804,025	11,050,900
1-Feb-27						1,656,375		750,150	2,406,525
1-Aug-27					6,590,000	1,656,375	2,265,000	750,150	11,261,525
1-Feb-28						1,496,625		693,525	2,190,150
1-Aug-28					6,910,000	1,496,625	2,375,000	693,525	11,475,150
1-Feb-29						1,323,875		634,150	1,958,025
1-Aug-29					7,255,000	1,323,875	2,495,000	634,150	11,708,025
1-Feb-30						1,142,500		571,775	1,714,275
1-Aug-30					7,620,000	1,142,500	2,620,000	571,775	11,954,275
1-Feb-31						952,000		506,275	1,458,275
1-Aug-31					8,000,000	952,000	2,750,000	506,275	12,208,275
1-Feb-32						752,000		437,525	1,189,525
1-Aug-32					8,400,000	752,000	2,890,000	437,525	12,479,525
1-Feb-33						542,000		365,275	907,275
1-Aug-33					5,135,000	542,000	3,035,000	365,275	9,077,275
1-Feb-34						413,625		289,400	703,025
1-Aug-34					5,390,000	413,625	3,185,000	289,400	9,278,025
1-Feb-35						278,875		209,775	488,650
1-Aug-35					5,660,000	278,875	3,345,000	209,775	9,493,650
1-Feb-36						137,375		159,600	296,975
1-Aug-36					5,945,000	137,375	3,445,000	159,600	9,686,975
1-Feb-37								107,925	107,925
1-Aug-37							3,545,000	107,925	3,652,925
1-Feb-38								54,750	54,750
1-Aug-38							3,650,000	54,750	3,704,750
<b>Total \$'s</b>	<b>\$27,175,000</b>	<b>\$2,521,600</b>	<b>\$7,890,000</b>	<b>\$1,198,370</b>	<b>\$83,395,000</b>	<b>\$43,123,000</b>	<b>\$64,460,000</b>	<b>\$22,740,175</b>	<b>\$252,503,145</b>

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

Full Sept 2019 Market Value	\$31,514,027,969
Plus: Urban Renewal Value	\$1,319,412,063
	<b>\$32,833,440,032</b>
5% of Taxable Market Value	1,641,672,002
Less Debt Outstanding 6/30/20	182,920,000
<b>Remaining Debt Capacity</b>	<b>\$1,458,752,002</b>
<b>Bond Indebtedness 6/30/2019</b>	<b>\$182,920,000</b>
Less Bond Payments 2020-21	15,130,000
<b>Bond Indebtedness 6/30/2021</b>	<b>\$167,790,000</b>

**Standard & Poor's Bond Rating**

2012B, 2014 & 2017, 2019  
Rating AA

**Moody's Bond Rating**

2012B, 2014 & 2017, 2019  
Rating Aaa

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 .0007 or 70 cents per \$1,000 of taxable value. The rate is expected to be below the .000700 in 2020-21.

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

The District contracts with Arthur J. Gallagher and Company to determine the District's post-employment retiree benefit liability. As of June 30, 2020 the estimated net "other post employment benefit obligation" for the District is \$15.2 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%. The bond equalization for the new 2019 bond is \$121,056.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>		
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>% Change</b>
Earnings on Investments	\$55,885	\$124,855	\$226,332	\$135,000	\$35,000	-\$100,000	-74.07%
State Sources	343,415	343,415	885,051	614,232	635,438	21,206	3.45%
Other Financing Sources/Transfers In	1,585	0	0	0	0	0	0.00%
Property Tax Revenues	12,924,658	14,364,300	16,311,701	18,850,000	19,205,800	355,800	1.89%
Use of Fund Balance	0	0	0	0	3,256,957	3,256,957	0.00%
<b>Total Estimated Revenues</b>	<b>\$13,325,543</b>	<b>\$14,832,570</b>	<b>\$17,423,084</b>	<b>\$19,599,232</b>	<b>\$23,133,195</b>	<b>\$3,533,963</b>	<b>18.03%</b>
<b>Expenditures</b>							
Principal Payment	\$8,385,000	\$8,730,000	\$7,170,000	\$8,600,000	\$15,130,000	\$6,530,000	75.93%
Interest Payments	2,603,794	5,160,869	6,087,800	7,783,050	7,998,195	215,145	2.76%
Refunded Debt	0	0	0	0	0	0	0.00%
Bond Issuance Costs/Agent Fees	0	0	0	5,000	5,000	0	0.00%
<b>Total Estimated Expenditures</b>	<b>\$10,988,794</b>	<b>\$13,890,869</b>	<b>\$13,257,800</b>	<b>\$16,388,050</b>	<b>\$23,133,195</b>	<b>\$6,745,145</b>	<b>41.16%</b>
<b>Fund Balance Ending</b>	<b>\$15,985,199</b>	<b>\$16,926,900</b>	<b>\$21,092,184</b>	<b>\$24,303,366</b>			

**Program Analysis/Trends**

Debt service increased due to new bonds issued in 2019.

**Bond Equalization**

2012B	194,411
2014	49,154
2017	270,817
2019	121,056
<b>Total Equalization</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 managed through the Plant Facility Fund (425). The bond proceeds account will be used to pay for all major capital construction projects. The following identifies the proposed capital construction projects for the next year.

<b>Project</b>	<b>Construction Start Date</b>	<b>Completion Date</b>	<b>Funding</b>	<b>Impact on General Fund</b>	<b>Impact on Facility Maintenance</b>
Rebuild Pierce Park Elementary	Mar-19	Sep-20	Bond Proceeds	Reduced utility costs	Reduced operating and maintenance costs, safer, cleaner learning environment.
Rebuild of Valley View Elementary, 50,000 square feet.	Apr-20	Aug-21	Bond Proceeds	Reduced utility costs	Reduced operating and maintenance costs, safer, cleaner learning environment.
Rebuild of Mountain View Elementary, 48,000 square feet.	Mar-19	Sep-20	Bond Proceeds	Increased utility, custodial and supply budgets	The maintenance will be less as continued repairs will not longer be necessary.
Remodel and addition to Washington Elementary	Jun-20	Aug-21	Bond Proceeds	Increased utility, custodial and supply budgets	Reduced operating and maintenance costs, safer, cleaner learning environment.
Construction of cafeteria at Jefferson and Hillcrest Elementary	Apr-20	Dec-20	Bond Proceeds	Increased utility, custodial and supply budgets	The maintenance will be less as continued repairs will not longer be necessary.
Rebuild of Highlands Elementary approx. 44,000 square feet.	Jun-19	Sep-20	Bond Proceeds	Reduced utility costs	The maintenance will be less as continued repairs will not longer be necessary.
New Elementary School Harris Ranch approx. 44,000 square feet.* Estimated start date	Est 3/1/2021	Est 9/1/2022	Bond Proceeds	Increased operating costs since new school	New costs associated with operating new building

**CAPITAL PROJECTS FUND- BOND PROCEEDS**

**BOND PROCEEDS (FUND 410)**

In March 2017, the voters of the Boise District approved the issuance of \$172.5 million dollars in bonds to build or rebuild seven new schools, renovate six buildings, construct additions to existing facilities and provide for deferred maintenance within the District. The new schools in many cases will be replacement buildings on the same site. The facility master plan approved by the Board of Trustees covers a period of ten years. The District planned 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 as of July 2020, there are four remaining to be designed and built. Those are Collister remodel, Longfellow addition, Roosevelt addition and the construction of a new school in Harris Ranch. During 2020-21 Valley View Elementary is under construction as is the remodel and addition to Washington Elementary. Additional information on the Facility Master Plan is included in the "Information" section of this budget document.

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>		
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>% Change</b>
Interest Earnings	\$110,112	\$842,172	\$817,651	\$1,300,000	\$100,000	-\$1,200,000	-92.31%
Proceeds from Sale of Bonds	100,543,271	0	0	72,500,000		-72,500,000	0.00%
From Prior Year Fund Balance	0	0	0	0	39,400,000	39,400,000	0.00%
<b>Total Estimated Revenues and Transfers</b>	<b>\$100,653,383</b>	<b>\$842,172</b>	<b>\$817,651</b>	<b>\$73,800,000</b>	<b>\$39,500,000</b>	<b>-\$34,300,000</b>	<b>-46.48%</b>
<b>Expenditures</b>							
General Maint. of Buildings & Equipment	\$0	\$0	\$306,100	\$0	\$0	\$0	0.00%
Capital Asset Acquisition Program	3,788,053	42,711,227	43,293,079	32,000,000	39,500,000	7,500,000	23.44%
<b>Total Estimated Expenditures</b>	<b>\$3,788,053</b>	<b>\$42,711,227</b>	<b>\$43,599,179</b>	<b>\$32,000,000</b>	<b>\$39,500,000</b>	<b>\$7,500,000</b>	<b>23.44%</b>
<b>Fund Balance Ending</b>	<b>\$96,865,330</b>	<b>\$54,996,275</b>	<b>\$12,214,747</b>	<b>\$54,014,747</b>	<b>\$14,614,747</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 will be managed through the Bond Construction Fund (410) and the maintenance will be managed through the Plant Facility Fund (425). The maintenance work will include HVAC, roofing, electrical, flooring, painting and parking lot improvements. The following identifies the overall proposed maintenance expenditures for the next year.

Adams	HVAC	\$ 373,091
Hillcrest	Flooring	223,976
Maple Grove	Fire Sprinklers	350,000
Owyhee	Flooring	186,213
Trailwind	Paint	43,785
Trailwind	Flooring	156,328
Hillside	Fire Safety Upgrades	202,328
North Junior High	HVAC	500,000
Borah	Flooring	310,000
Borah	Paint	112,000
Capital High Auditorium	Remodel Upgrade	2,400,000
Capital High	Fire Safety Upgrades	250,000
Liberty	Berms Upgrade	250,000
Horizon	Berms Upgrade	250,000
DTEC	HVAC	125,000
Hillside	Roof	370,000
Borah	Roof	1,250,000
		<u>\$ 7,352,721</u>

**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.

	2016-17	2017-18	2018-19	2019-20	2020-21		
Revenues	Actual	Actual	Actual	Budget	Budget	Change	% Change
Local Revenue	\$55,000	\$429,968	\$108,410	\$25,000	\$50,000	\$25,000	100.00%
State Lottery Proceeds	1,575,789	1,566,072	1,582,079	1,833,000	1,540,000	-293,000	-15.98%
Transfer From General Funds	4,500,000	5,150,000	10,862,000	7,357,000	7,357,000	0	0.00%
Sale of Assets	0	0	0	0	0	0	0.00%
From Prior Year Fund Balance	0	0	0	0	0	0	0.00%
<b>Total Estimated Revenues and Transfers</b>	<b>\$6,130,789</b>	<b>\$7,146,040</b>	<b>\$12,552,489</b>	<b>\$9,215,000</b>	<b>\$8,947,000</b>	<b>-\$268,000</b>	<b>-2.91%</b>
<b>Expenditures</b>							
General Maint. of Bldgs & Equip,	\$629,008	\$2,815,637	\$4,385,316	\$4,258,000	\$1,405,000	-\$2,853,000	-67.00%
Capital Asset Acquisition Program	6,610,546	4,243,021	5,973,760	2,691,922	5,947,721	3,255,799	120.95%
<b>Total Estimated Expenditures</b>	<b>\$7,239,554</b>	<b>\$7,058,658</b>	<b>\$10,359,076</b>	<b>\$6,949,922</b>	<b>\$7,352,721</b>	<b>\$402,799</b>	<b>5.80%</b>
<b>Fund Balance Ending</b>	<b>\$3,443,667</b>	<b>\$3,531,049</b>	<b>\$5,724,462</b>	<b>\$7,989,540</b>	<b>\$9,583,819</b>		
<b>Program Analysis/Trends -</b>							