



# SCHOOL DISTRICT BUDGET 2023 – 2024

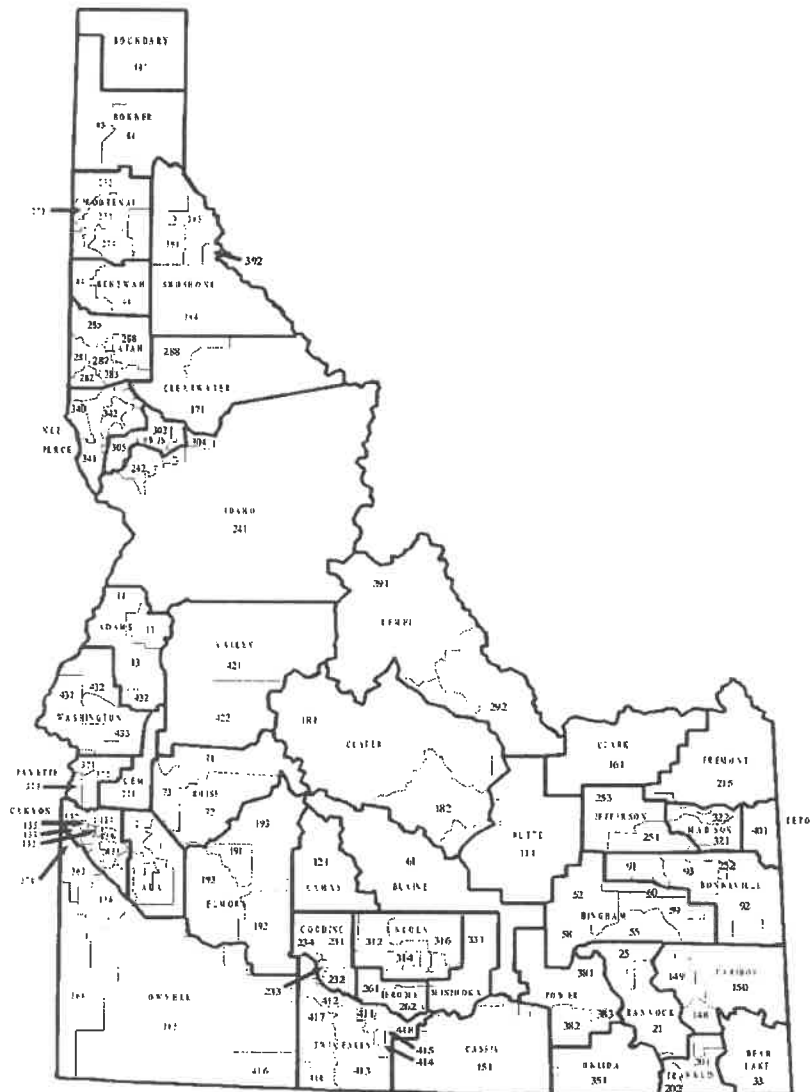
Independent School District #221 of Emmett  
Name of School District/Charter School

221  
Organization Number

Gem  
County

Debbie Critchfield  
**DEPARTMENT OF EDUCATION**

P.O. BOX 83720  
BOISE, 83720-0027



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\* Indicate with an asterisk which reports are included in this document.

2023 - 2024 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2023 - 2024 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 12, 2023 and the Board of Trustees formally adopted this budget on June 12, 2023.

SIGNED:

  
 SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

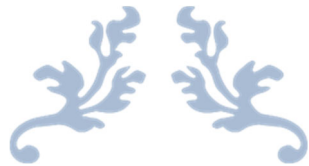
  
 CHAIRPERSON OF THE BOARD

Crystal Vaughan  
 CONTACT PERSON (PLEASE PRINT)  
cvaughan@isd221.net  
 EMAIL ADDRESS

Independent School Dist #221 of Emmett  
 SCHOOL DISTRICT/CHARTER NAME

208-365-6301  
 PHONE NUMBER

DATE  
 Copy on file in the Office of the Superintendent of Public Instruction



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# PROPOSED BUDGET

2023/24

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The school budget is a statement of the estimated revenues and proposed expenditures developed for operating the various funds and school programs during the fiscal year.

It is unlikely that budget forecasts will exactly meet the actual revenue and expenditure demands of the district operations. Factors, such as changes in enrollment, changes in curriculum, staff changes, unforeseen repairs, and others, demand flexibility.

The Idaho Financial Accounting Reporting Management System (IFARMS) is the result of work conducted by the Idaho Department of Education in cooperation with school personnel of the state. IFARMS is designed to provide a statewide uniformity in budgeting, accounting, and reporting as well as provide a detailed accountability of education programs. It also provides a means of compliance with state and national standards and with principles of governmental accounting.

### Coding Structure

Below is the method the State requires us to use for reporting purposes as outlined in the IFARMS Manual.

<b>Fund</b>	<b>Function</b>	<b>Object</b>	<b>Location</b>	<b>Project</b>
XXX	XXX000	XXX	XXX	XXX

**Fund:** The fund defines financial resource.

100 – General

General Funds: State and Local Funds used for everyday Maintenance and Operations of the district.

State Funds: Discretionary Funds, Salary and Benefits, Transportation, Lottery and state appropriation enhancements (i.e. Literacy, College & Career, State LEP)

Local Funds: Supplemental Levy, Tort, PR2TA and Interest on Investments

200 thru 900 – Special Funds (All other Funds)

Special Funds: Federal Funds, State Designated Funds, Bonds and Grants

Title 1 Funds: Title 1, Migrant, Neglected and Delinquent

Title II Improving Teacher Quality

Title VI-B School Age and Pre-school

Grants: Gear Up II, 21<sup>st</sup> Century Ready,

State and federal covid funds such as ESSER I, II, and III

Following are the funds used by the district for fiscal year 2023/24:

Definition of Funds

100	General Fund	Chief operating fund of the school district.
220	Federal Forest Reserve	Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries
230-237	Local grants	Revenues received from local organizations
238	School Activity Funds	This fund was established in 2021/22 in response to a new accounting requirement. The district accounts for the funds that are recorded and housed at the school building level. The entries summarize the activity of the schools and is recorded on the district's audited financial statements
239	Local grant	Revenue received from a local organization
241	Driver Education	Used to account for revenues and expenditures for the district sponsored Driver's Education programs
244	State Fund	Revenues received for specific purposes mandated by the state. This series is currently for an English Language Acquisition state grant received in 2019/20. We anticipate final expenditures in 2022/23
245	Technology	Revenues received from the State of Idaho used to purchase equipment related to classroom technology, technology infrastructure and to train teachers in the use of technology
246	Safe and Drug Free	Revenues received from the State of Idaho used to provide counseling and training related to the prevention of substance abuse and to improve safety and security throughout the district
250, 252, 254	Elementary and Secondary School Emergency Relief	ESSER I, II and III. Education Stabilization Funds. 252: ESSER I ended in 22/23 254: ESSER II ended in 22/23 250: ESSER III ending in September 2024
251	Title 1 – Disadvantaged	Revenues are used to hire staff and purchase supplies to support reading and math programs for at risk students
253	Title 1-C Migrant	Revenues are used to purchase materials and provide staff to assist with students classified as Migratory Children
255	Title 1-D	Neglected and Delinquent grant to provide support for Patriot Center. The district is no longer eligible and the funds expire in 2022/23
257	Title VI-B IDEA Special Education	Revenues used for staff, materials, equipment and professional services to supplement the special education program in the district
258	Title VI-B IDEA Preschool	Revenues are used staff, materials, equipment and professional service to supplement the preschool special education program
259	IDEA Stimulus ARPA Funding	Revenue received by the District to provide services to students who qualify under IDEA. These funds expire 2022/23
260	Medicaid Fund	Revenue collected as a result of eligible Medicaid services and billings for school-based health, and rehabilitative services provided to children with disabilities
261	Title IV-A Student Support	Student Support and Academic Enrichment. Revenues used to develop and support the community school initiatives for the district
262	Title V-B Rural Education Initiative	A grant providing support for rural and low-income schools. The funds expire 2022/23
270	Title III-A	Language Instruction for Limited English Proficient. Revenue used to improve student achievement associated with ELL students
271	Title II-A	Improving Teacher Quality. Revenues are used for in-service, teacher recruitment and classroom management processes

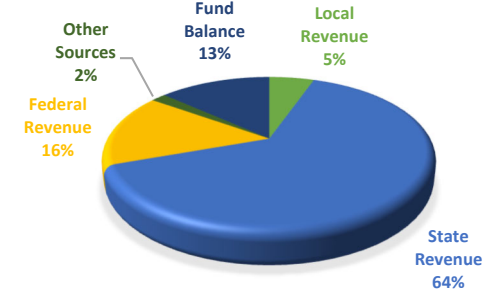
280	SLFRF Educator Bonus	One-time ARPA funds provided by the state to compensate eligible instructional and pupil service staff. Funds expired in 2022/23
284	Gear Up	Program is designed to increase the number of low-income students prepared to enter and succeed in postsecondary education
285	21 <sup>st</sup> Century Community Learning Centers	21cclc provides funding to implement and support an afterschool program
286	21 <sup>st</sup> Century Community Learning Centers	21cclc provides funding staffing, supplies and materials for a Preschool program
290	School Nutrition Program	Revenues used for personnel, activities, and supplies for providing breakfast and lunch for students and staff
424	Bus Depreciation	Bus Depreciation
425	Plant Facilities	This fund includes lottery funding received from the State that is utilized for facility maintenance throughout the district
435	School Facilities Maintenance (HB 292)	This fund provides tax/levy relief by providing funds for bonds and temporary levies, as well as new construction and building renovation. Current code appropriates funds through 2025

## Total Budget for all Governmental Funds

The following shows the District's total budgeted revenues for all funds for 2023/24

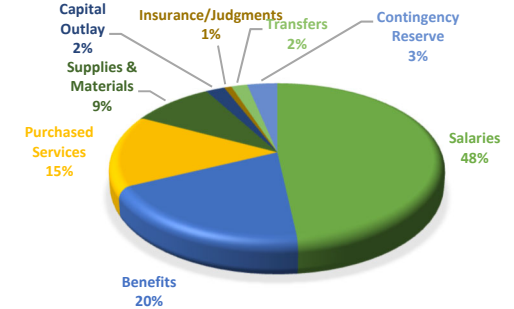
Revenues	General Fund 2023/24	All Other Funds 2023/24	Total 2023/24	Revised 2022/23	Percent of Change
Local Revenue	\$ 1,282,225	\$ 317,500	\$ 1,599,725	\$ 1,873,309	-15%
State Revenue	\$ 18,888,881	\$ 300,590	\$ 19,189,471	\$ 17,622,085	9%
Federal Revenue		\$ 4,603,223	\$ 4,603,223	\$ 7,812,536	-41%
Other Sources	\$ 262,339	\$ 271,866	\$ 534,205	\$ 538,828	-1%
Fund Balance	\$ 2,622,839	\$ 1,359,570	\$ 3,982,409	\$ 4,270,977	-7%
Totals	\$ 23,056,284	\$ 6,852,749	\$ 29,909,033	\$ 32,117,735	-7%

ALL REVENUE 2022/24



Expenditures	General Fund 2023/24	All Other Funds 2023/24	Total 2023/24	Revised 2022/23	Percent of Change
Salaries	\$ 12,412,674	\$ 2,013,482	\$ 14,426,156	\$ 14,972,427	-4%
Benefits	\$ 4,962,143	\$ 918,122	\$ 5,880,265	\$ 5,945,800	-1%
Purchased Services	\$ 2,914,506	\$ 1,518,650	\$ 4,433,156	\$ 4,730,263	-6%
Supplies & Materials	\$ 1,128,638	\$ 1,629,806	\$ 2,758,444	\$ 3,879,105	-29%
Capital Outlay	\$ 122,400	\$ 510,350	\$ 632,750	\$ 1,272,868	-50%
Insurance/Judgments	\$ 243,660		\$ 243,660	\$ 238,369	2%
Transfers	\$ 271,866	\$ 262,339	\$ 534,205	\$ 615,312	-13%
Contingency Reserve	\$ 1,000,397		\$ 1,000,397	\$ 1,000,397	0%
Totals	\$ 23,056,284	\$ 6,852,749	\$ 29,909,033	\$ 32,654,541	-8%

ALL EXPENSES 2023/24



The base support is increasing due to an increase in career ladder funding as well as the base funding allotment for classified and administrative staff. Additionally, legislative action increased the discretionary factor to provide additional funds to meet the increasing demands of the economy and health coverage.

Literacy received a significant increase beginning 2022/23. The funding appropriation changed to help provide for the expense of full day kindergarten.

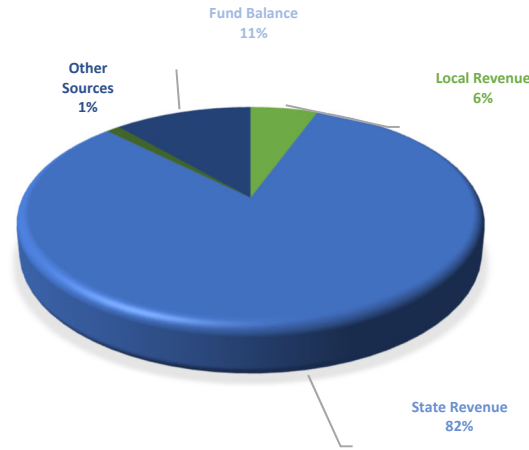
The anticipated funds from HB-292 School Facilities Property Tax Relief is not included in the budget, as the process for the funds was unclear. As of June information, the funds will be distributed through the State Department of Education and will be received as general fund revenue and applied to the supplemental levy. Any funds that exceed the levy will then be transferred out of the general fund and into fund code 435.

Federal Funds decreased with the expiration of ESSER I and II funds and the American Recovery Plan (ARP) Special Education funds. ESSER III must be spent by September 2024.

# General Fund

## General Fund Revenue

2023/24 GENERAL FUND REVENUE



### General Fund Revenue – Local Fund Sources:

- Taxes
  - Supplemental: Revenues from a supplemental levy of \$1 million annually for two years. Also includes delinquent taxes and penalties and interest assessed by the county for delinquent taxes.
  - Tort Levy: Revenue from a tax levy to provide for the comprehensive liability insurance plan.
- Earnings on Investments: Interest earned on the Local Government Investment Pool (LGIP) account.
- Rentals: 25% of Fees charged for use of the District facilities in accordance with District rental policy.
- Other Local/Miscellaneous: Income from local sources. This includes game management reimbursements, sub reimbursements, 75% of building rental fees, refunds and donations.

Revenues	General Fund	2023/24
<b>Local Revenue</b>		<b>\$ 1,282,225.00</b>
SUPP. LEVY	1,000,000.00	
TORT LEVY	44,434.00	
EARN ON INVEST	125,000.00	
OTHER LOCAL	37,791.00	
OTHER LOCAL PR2TA	75,000.00	
<b>State Revenue</b>		<b>\$ 18,888,881.00</b>
BASE SUPPORT	4,904,834.00	
SAL APPORT.	9,517,299.00	
TRANSPORTATION	710,255.00	
TRANS BLOCK GRA	310,000.00	
BUS DEPREC.	90,404.00	
EX CHILD/SED	91,344.00	
TUITION EQ SUPP	189,869.00	
BENE APPORT.	1,909,936.00	
OTHER STATE	856,547.00	
LOTTERY/FACILITY	247,700.00	
AG REPLACE	21,763.00	
IN LIEU/AG EQ	38,930.00	
<b>Other Sources</b>		<b>\$ 262,339.00</b>
TRANS IN	262,339.00	
<b>Fund Balance</b>	\$ 2,622,839.00	<b>\$ 2,622,839.00</b>
<b>Totals</b>	<b>\$ 23,056,284.00</b>	<b>\$ 23,056,284.00</b>

### General Fund Revenue – Other Sources:

- Transfers in: Funds transferred from Federal programs to provide for the cost of processing the various transactions of the program. The indirect cost rate is established by the State Department of Education based on financial reports submitted by the District. The 2023/24 approved restricted indirect cost rate is 4.77%.



## General Fund Revenue – State Sources

- Base Support Program – The amount of entitlement is based on attendance, converted to support units, and instructional and pupil personnel staff placement on the career ladder and allocation for administrative and classified salary apportionment. The Base Support Program also includes discretionary funding for the general maintenance and operations of the District. Funds are distributed based on a formula provided in Idaho Code.

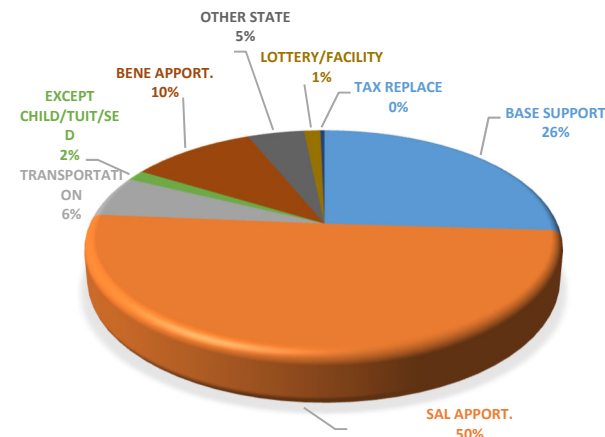
2022/23 funding was based on average daily membership because of a temporary rule passed by the state. However, the rule has since expired and for 2023/24 the state will resume funding by Average Daily Attendance (ADA).

The 2023/24 base support is calculated on student enrollment of 2520 with 93% attendance, giving us a mid-term ADA of 2344. Converted to support units, we will have approximately 117.8 units after the 3% protection holdback. General fund staff allocation is calculated using the 117.8 units.

Discretionary is calculated on best 28 weeks ADA, which we have estimated at 2356. Converted to support units, we will have approximately 118 following the 3% protection holdback. In 2022/23, the distribution factor was \$35,924. For 2023/24, the state has directed districts to use \$41,391 as the distribution factor.

- 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 (PERSI) contributions for eligible employees. The amount is directly related to the Salary Based Apportionment allocation.
- Exceptional Child/Serious Emotional Disturbed (SED) – Allocations based on special education student counts in the qualifying categories.
- Lottery/Facility Funds – Lottery distribution is calculated at \$91 per prior year ADA. We anticipate approximately \$200,200. The facility allocation from the state is expected to be \$47,500. The lottery and facility funds are received as a portion of the required school building maintenance match from the state.
- Other – Includes revenue for professional development, literacy remediation, College & Career, literacy proficiency and other special legislative or state initiatives.
- Transportation Program – Payment is based on expenses from the prior year and reimbursable by percentage according to guidelines in Idaho Code.

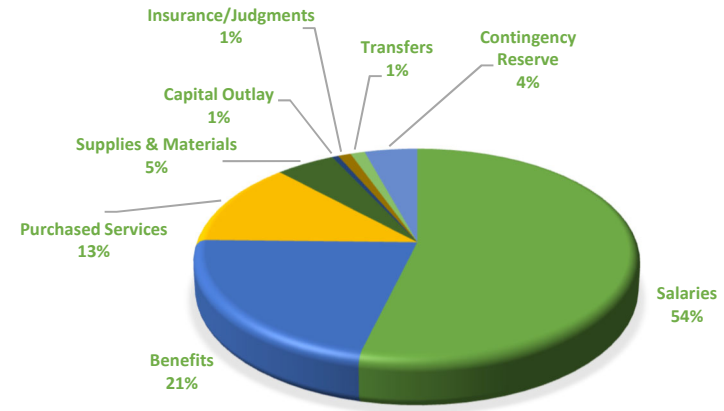
STATE REVENUE



## General Fund Expenditures:

Expenditures	General Fund 2023/24	Revised 2022/23	Percent of Change
Salaries	\$ 12,412,674	\$ 11,833,885	5%
Benefits	\$ 4,962,143	\$ 4,735,498	5%
Purchased Services	\$ 2,914,506	\$ 2,763,678	5%
Supplies & Materials	\$ 1,128,638	\$ 1,071,416	5%
Capital Outlay	\$ 122,400	\$ 142,302	-14%
Insurance/Judgments	\$ 243,660	\$ 238,369	2%
Transfers	\$ 271,866	\$ 276,489	-2%
Contingency Reserve	\$ 1,000,397	\$ 1,000,397	0%
Totals	\$ 23,056,284	\$ 22,062,034	5%

## GENERAL FUNDS 2023/24



Legislation increased the base funding for allocated general fund staff for 2023/24, as well as providing an additional \$6359 for instructional certified and pupil personnel staff. The district increased the salary schedules for administration, certified and classified.

Voters passed supplemental levies for \$600,000 to provide funds for roof and maintenance repair projects and \$400,000 to fund staff. The estimated salaries are comprised of certified Math and English teachers, two counselors, .5 instructional coach and two special education paras. The 2023/24 budget distinguishes these expenses with project code 770 (100 E XXX000 XXX XXX 770).

LEVY Fund Code	Function/Program	Proposed Budget 2023/24
100 E XXX000 1XX XXX 770	Salaries	289,796.00
100 E XXX000 2XX XXX 770	Benefits	110,204.00
100 E 664000 320 XXX 770	Purchased Services	600,000.00

The general fund carryover and maintenance lines include a number of anticipated deferred maintenance projects started in May 2023. These projects include restrooms, the bus garage parking lot and modular remodel. The majority of the deferred maintenance projects will be completed in the fall of 2023.

The carryover and textbooks funds also include anticipated deferred textbook adoption costs. While a portion of the expenses are expected to be paid prior to fiscal year end, a portion is anticipated in August.

The ABM custodial contract was again shifted to ESSER III funds (250). The resulting unallocated general funds were then assigned to other lines. \$300,000 was moved to textbook lines to cover the increased cost for the ELA and Social Studies adoptions. The remaining funds were distributed throughout the student occupied maintenance purchased services codes.

## General Fund Expenditures:

### General Fund Expenditures by Program

- Elementary Program (512) – The instruction and learning experiences concerned with knowledge, skills, attitudes and behaviors appropriate for students enrolled in kindergarten through sixth grades. This includes elementary music, physical education, instructional coaches, intervention staff and elementary support staff. The salaries consist of approximately 63 certified and 11.5 classified; 2 special ed paras (of the 11) are in the levy line (project 770). Supplies and materials include school supply lines and \$235,000 in textbooks. The textbook line includes anticipated carryover from 2022/23.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 512000	ELEM.	SALARIES	3,535,591.00	3,659,608.00
100 E 512000	ELEM.	BENEFIT-ALL	1,387,570.81	1,434,982.00
100 E 512000	ELEM.	PURCHASE SER.	50,688.00	34,480.00
100 E 512000	ELEM.	SUPP & MAT	242,152.86	278,001.00
<b>Totals</b>			5,216,002.67	5,407,071.00

- Secondary Program (515) – The instruction and learning experiences concerned with knowledge, skills, attitudes and behavior needed by students enrolled in grade levels seven through twelve. This includes secondary staff and support services for the middle and high schools. The salaries consist of approximately 47.5 certified instructional staff and 1 classified; 2 of the 47 certified are in the levy line (project 770). Supplies and Materials include school supply lines and \$228,000 in textbooks. The textbook line includes anticipated carryover from 2022/23.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 515000	SEC.	SALARIES	2,648,544.00	2,769,444.00
100 E 515000	SEC.	BENEFIT-ALL	1,000,928.11	1,008,501.00
100 E 515000	SEC.	PURCHASE SER.	896.00	800.00
100 E 515000	SEC.	SUPP & MAT	209,354.04	263,413.00
<b>Totals</b>			3,859,722.15	4,042,158.00

- 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. This program includes approximately 10 instructional and classified between Black Canyon and Patriot Center. The supply and material budget includes textbooks for \$40,000.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 517000	ALT.	SALARIES	553,994.00	521,155.00
100 E 517000	ALT.	BENEFIT-ALL	250,506.96	194,816.00
100 E 517000	ALT.	PURCHASE SER.	29,500.00	32,500.00
100 E 517000	ALT.	SUPP & MAT	30,591.00	49,419.00
<b>Totals</b>			864,591.96	797,890.00

- Exceptional Program (521) – The instructional activities and services of teachers and assistants who work to meet the needs of exceptional children. These expenses also meet the Maintenance of Effort requirement for our Special Education Title and Medicaid funds. The salaries consist of approximately 20 instructional and classified staff. To maintain our Maintenance of Effort threshold, the psychs have been moved to a separate fund code under Guidance and Health. Purchased Services include contracts that provide a portion of the required special education services such as occupational therapy.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 521000	EXCEP. CHILD	SALARIES	701,796.00	662,393.00
100 E 521000	EXCEP. CHILD	BENEFIT-ALL	304,253.05	328,043.00
100 E 521000	EXCEP. CHILD	PURCHASE SER.	71,000.00	80,348.00
<b>Totals</b>			1,077,049.05	1,070,784.00

- Exceptional Preschool Program (522) – The instructional activities and services of teachers and assistants who work to meet the needs of exceptional preschool children. These expenses also meet the Maintenance of Effort requirement for our Special Education Title and Medicaid funds. The salary consists of 1 certified teacher.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 522000	PRE SCHOOL	SALARIES	53,000.00	57,586.00
100 E 522000	PRE SCHOOL	BENEFIT-ALL	19,951.80	21,630.00
<b>Totals</b>			72,951.80	79,216.00

- Gifted and Talented Program (524) – Instructional activities and learning experiences for students identified as being gifted and talented. This program is no longer funded by the state.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 524000	GIFT / TALENT	PURCHASE SER.	6,000.00	6,000.00
100 E 524000	GIFT / TALENT	SUPP & MAT	3,000.00	3,000.00
<b>Totals</b>			9,000.00	9,000.00

- 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, game officials, athletic trainer services and athletic equipment such as helmets. Purchased Services contains the athletic trainer services which increased by \$9776.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 531000	INTERSCHOLASTIC	SALARIES	288,800.00	240,000.00
100 E 531000	INTERSCHOLASTIC	BENEFIT-ALL	55,584.20	49,081.00
100 E 531000	INTERSCHOLASTIC	PURCHASE SER.	28,024.00	37,800.00
100 E 531000	INTERSCHOLASTIC	CAPITOL PROJ	16,550.00	13,400.00
<b>Totals</b>			388,958.20	340,281.00

- School Activity Program (532) – School sponsored activities which accompany the instructional curriculum program, such as graduation expenses, school accreditation fees and stipends for certified extra duty expenses (i.e. music stipends, head teacher stipend). The stipends were in 100 E 531000 in prior years. However, with state changes, the expenses should be here. Purchased services include accreditation fees for the high school and alternative school. Supplies include graduation expenses such as diplomas and venue.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 532000	SCHOOL ACT.	SALARIES	0.00	59,600.00
100 E 532000	SCHOOL ACT.	BENEFIT-ALL	0.00	11,162.00
100 E 532000	SCHOOL ACT.	PURCHASE SER.	5,300.00	2,800.00
100 E 532000	SCHOOL ACT.	SUPP & MAT	6,000.00	7,500.00
<b>Totals</b>			11,300.00	81,062.00

- Summer School Program (541) – Programs of instruction offered during the summer not considered part of or eligible for the state educational support program. The prior year budget included the K-3 summer school paid through Literacy funds. We do not anticipate Literacy available for 23/24 summer school; however, this will likely be revised to accommodate the LEP summer school program once we know the available funds.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 541000	SUMMER SCHOOL	SALARIES	20,000.00	0.00
100 E 541000	SUMMER SCHOOL	BENEFIT-ALL	3,918.00	0.00
100 E 541000	SUMMER SCHOOL	SUPP & MAT	2,000.00	0.00
<b>Totals</b>			25,918.00	0.00

- Guidance and Counseling (611) – Activities involving counseling with students and parents, evaluating the abilities of students, assisting students as they make their own educational career plans and choices, assisting students in personal and social development, providing referral assistance. This program includes our College and Career funded expenses as well our psychs for 23/24. This includes 10.6 certified and 3 classified; 2 counselors are in the levy (project 770).

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 611000	GUIDE/HEALTH	SALARIES	629,695.00	930,683.00
100 E 611000	GUIDE/HEALTH	BENEFIT-ALL	242,173.58	342,288.00
100 E 611000	GUIDE/HEALTH	PURCHASE SER.	15,072.21	11,972.00
100 E 611000	GUIDE/HEALTH	SUPP & MAT	45,242.19	30,641.00
<b>Totals</b>			932,182.98	1,315,584.00

- Instructional Improvement Program (621) – Activities and services for assisting the instructional staff in developing, training and evaluating learning experiences for students. Included in this category is the partial salary (.5) and benefits for an instructional coach, expenditures for staff development and credit reimbursements.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 621000	INST. IMPROVE	SALARIES	42,000.00	38,305.00
100 E 621000	INST. IMPROVE	BENEFIT-ALL	33,902.44	29,268.00
100 E 621000	INST. IMPROVE	PURCHASE SER.	37,161.00	40,626.00
100 E 621000	INST. IMPROVE	SUPP & MAT	27,889.00	15,700.00
<b>Totals</b>			140,952.44	123,899.00

- Educational Media Program (622) – Personnel, activities and services concerned with the teaching and use of the resources available in the school library. The salaries consist of 5 classified librarians.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 622000	MEDIA	SALARIES	105,094.00	109,496.00
100 E 622000	MEDIA	BENEFIT-ALL	69,664.24	71,036.00
100 E 622000	MEDIA	SUPP & MAT	5,028.00	5,026.00
<b>Totals</b>			179,786.24	185,558.00

- 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 includes legal services and the district audit. We decreased the Board professional development line from \$2500 to \$500 as the state will reimburse, at least in part, expenses for Board training. The audit increased by \$500. We also added a “Communications” fund \$3500. The district will use this to distribute information to the public.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 631000	BOARD OF ED	PURCHASE SER.	41,250.00	42,750.00
100 E 631000	BOARD OF ED	SUPP & MAT	4,000.00	3,000.00
<b>Totals</b>			45,250.00	45,750.00

- 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, assistant superintendent, and special education director are included in this program. 2022/23 expenditures included a partial year assistant superintendent. The proposed budget contains a full year assistant superintendent and a part-time instructional and school improvement coordinator. However, as a revision, the instructional and school improvement coordinator will be moved to Title II funds and this category will be reduced.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 632000	DIST. ADMIN	SALARIES	285,686.00	382,575.00
100 E 632000	DIST. ADMIN	BENEFIT-ALL	81,541.30	104,697.00
100 E 632000	DIST. ADMIN	PURCHASE SER.	9,100.00	8,500.00
100 E 632000	DIST. ADMIN	SUPP & MAT	1,500.00	1,500.00
<b>Totals</b>			377,827.30	497,272.00

- School Administrative Program (641) – The personnel, activities and services for directing and managing the operation of the schools in the District. This program includes 8 school administrators and 11.5 school office support staff. Purchased services includes administrator professional development and dues.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 641000	SCHOOL ADMIN	SALARIES	1,037,650.00	1,057,657.00
100 E 641000	SCHOOL ADMIN	BENEFIT-ALL	403,423.91	400,576.00
100 E 641000	SCHOOL ADMIN	PURCHASE SER.	9,010.00	7,000.00
<b>Totals</b>			1,450,083.91	1,465,233.00

- Business Administration Program (651) – Expenses related to the fiscal operation of the District. This program includes budgeting, purchasing, human resources, payroll, public information officer, data and testing coordinator, administrative assistant and other activities associated with the management of District resources. The salaries consist of 9.5 staff. Last year, HR/Communications was paid in ESSER funds. In 2023/24, the expense is moved to the business administration program. Purchased services includes a Medicaid billing expert who will also train the special education admin assistant. In revisions, this expense will be moved to the salary line as a part time employee rather than contracted.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 651000	BUSINESS OP	SALARIES	361,000.00	418,521.00
100 E 651000	BUSINESS OP	BENEFIT-ALL	136,219.00	172,355.00
100 E 651000	BUSINESS OP	PURCHASE SER.	25,105.00	57,966.00
100 E 651000	BUSINESS OP	SUPP & MAT	5,000.00	5,000.00
<b>Totals</b>			527,324.00	653,842.00

- Health Related Business Program (655) – This program includes expenses for benefits managing services and wellness program activities. We anticipate an increase (15%) in the benefits managing services as per the contract.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 655000	INSURANCE FUND	PURCHASE SER.	41,000.00	47,000.00
100 E 655000	INSURANCE FUND	SUPP & MAT	5,000.00	4,500.00
<b>Totals</b>			46,000.00	51,500.00

- Technology Administration Services Program (656) – Activities concerned with supporting the District’s information technology systems, including supporting networks, maintaining administrative information systems. The state will no longer fund a portion of technology staff so all employees have been moved to the general fund. Purchased services includes host fees. Capitol projects are equipment purchases such as view boards.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 656000	TECHNOLOGY	SALARIES	225,600.00	210,650.00
100 E 656000	TECHNOLOGY	BENEFIT-ALL	75,660.54	64,458.00
100 E 656000	TECHNOLOGY	PURCHASE SER.	275,820.35	238,100.00
100 E 656000	TECHNOLOGY	SUPP & MAT	32,000.00	25,000.00
100 E 656000	TECHNOLOGY	CAPITOL PROJ	15,000.00	15,000.00
<b>Totals</b>			624,080.89	553,208.00

- Buildings Care (661) – Expenses related to the daily custodial needs and utility services for all buildings in the District. This program also includes building insurance and other building care costs. The salary consists of 3.30 fte (66% of 5 custodians). This program would also contain the ABM contract. However, for 2023/24 the contract has been moved to ESSER III and the resulting unallocated funds shifted to Maintenance Student and Non-Student Occupied lines. Purchased services contains our building utility expenses, capitol project is copier monthly costs and custodial equipment.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 661000	BUILD CARE	SALARIES	137,550.00	136,522.00
100 E 661000	BUILD CARE	BENEFIT-ALL	59,085.07	59,471.00
100 E 661000	BUILD CARE	PURCHASE SER.	515,238.00	513,725.00
100 E 661000	BUILD CARE	SUPP & MAT	20,000.00	20,000.00
100 E 661000	BUILD CARE	CAPITOL PROJ	75,852.05	68,000.00
100 E 661000	BUILD CARE	INSURANCE ALL	238,369.00	243,660.00
<b>Totals</b>			1,046,094.12	1,041,378.00



- Maintenance Building Non-Student Occupied (663) – The program concerned with the physical maintenance of buildings and equipment in the District that are not student occupied. This program includes repairs and improvements necessary to provide safe facilities and equipment. Also includes anticipated carryover for the Bus Garage parking lot repairs. Salaries consist of our Maintenance director and assistants at 10%.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 663000	MAINT- NON STUDENT	SALARIES	32,000.00	22,884.00
100 E 663000	MAINT- NON STUDENT	BENEFIT-ALL	14,141.10	9,937.00
100 E 663000	MAINT- NON STUDENT	PURCHASE SER.	251,513.66	245,500.00
100 E 663000	MAINT- NON STUDENT	SUPP & MAT	58,037.96	62,538.00
100 E 663000	MAINT- NON STUDENT	CAPITOL PROJ	5,000.00	5,000.00
<b>Totals</b>			360,692.72	345,859.00

- Maintenance of Buildings and Equipment Student Occupied (664) – Expenses related to the physical maintenance and safety of buildings and equipment in the district. This program includes repairs and improvements necessary to provide safe facilities and equipment. These expenses qualify for the maintenance requirement. Based on student occupied square footage, we are required to spend \$611,654 annually. The budget also includes anticipated carryover for maintenance projects not completed prior to June 30, 2023. Salaries include the maintenance director and assistants at 90% and 5 custodians at 34%.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 664000	MAINT- STUDENT OCC	SALARIES	200,885.00	206,545.00
100 E 664000	MAINT- STUDENT OCC	BENEFIT-ALL	82,631.08	84,097.00
100 E 664000	MAINT- STUDENT OCC	PURCHASE SER.	1,235,600.00	1,390,289.00
100 E 664000	MAINT- STUDENT OCC	SUPP & MAT	46,200.00	39,000.00
100 E 664000	MAINT- STUDENT OCC	CAPITOL PROJ	16,700.00	7,700.00
<b>Totals</b>			1,582,016.08	1,727,631.00

- General Maintenance of Grounds (665) – The program concerned with the maintenance of all sites in the District. Part-time/timesheet staff make up the salary.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 665000	MAINT - GROUND	SALARIES	16,000.00	16,000.00
100 E 665000	MAINT - GROUND	BENEFIT-ALL	1,224.00	1,224.00
100 E 665000	MAINT - GROUND	PURCHASE SER.	3,000.00	3,000.00
100 E 665000	MAINT - GROUND	SUPP & MAT	9,000.00	9,000.00
100 E 665000	MAINT - GROUND	CAPITOL PROJ	7,500.00	7,500.00
<b>Totals</b>			36,724.00	36,724.00

- Safe Schools Environment Program (667) – Expenses related to the safety and security of schools and school property. This program funds a portion of the School Resource Officer.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 667000	SAFE SCHOOL ENV	PURCHASE SER.	15,000.00	15,000.00
100 E 667000	SAFE SCHOOL ENV	SUPP & MAT	15,316.00	20,700.00
<b>Totals</b>			30,316.00	35,700.00

- Pupil to School Transportation Program (681) – Pupil transportation to and from school, between schools and instructional field trips. The state support program provides for partial reimbursement of transportation expenses depending on the type of expenditure. This revenue is paid by the State the following year. This consists of approximately 28 drivers, 2 mechanics, 1 secretary/dispatcher, 1 director and 7 bus aides. 2022/23 budget included extra driving hours which were not used so 2023/24 budget decreased the anticipated extra driving hour salaries.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 681000	TRANS.	SALARIES	959,000.00	913,050.00
100 E 681000	TRANS.	BENEFIT-ALL	478,463.24	537,621.00
100 E 681000	TRANS.	PURCHASE SER.	98,400.00	98,350.00
100 E 681000	TRANS.	SUPP & MAT	294,404.57	275,500.00
100 E 681000	TRANS.	CAPITOL PROJ	5,700.00	5,800.00
<b>Totals</b>			1,835,967.81	1,830,321.00

- District Transportation (683) – District vehicle expense not included in the state’s reimbursable transportation program.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 683000	GEN. TRANS	SUPP & MAT	9,700.00	10,200.00
<b>Totals</b>			9,700.00	10,200.00

- 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 (NFSP) to be paid by the General Fund. These payments meet or exceed the amount required under the local matching fund provision in the National Food Services Law.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 710000	FOOD SER.	BENEFIT-ALL	34,655.00	36,900.00
<b>Totals</b>			34,655.00	36,900.00

- Transfers (920) – The transactions which withdraw money from one fund and place it in another fund. This is not a transfer between bank accounts but rather funding accounts. This program includes the transfer of funds from the state’s bus depreciation to fund 424 Plant Facilities – Bus Depreciation and the transfer of the required general funded Medicaid Match to fund 260 Medicaid.

Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 920000	TRANS TO	TRANSFERS	276,489.00	271,866.00
<b>Totals</b>			276,489.00	271,866.00

- Contingency (950) – Funds set aside as per Idaho Code. These funds cannot be used without Board approval.

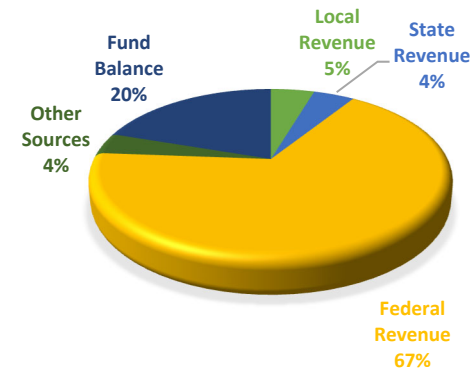
Function	Function/Program	Object	Revised Budget 2022/23	Proposed Budget 2023/24
100 E 950000	CONTINGENCY	TRANSFERS	1,000,397.48	1,000,397.00
<b>Totals</b>			1,000,397.48	1,000,397.00

# Special Funds

## Special Funds Revenue

Revenues	General Fund 2023/24	All Other Funds 2023/24	Total 2023/24	Revised 2022/23	Percent of Change
Local Revenue	\$ 1,282,225	\$ 317,500	\$ 1,599,725	\$ 1,873,309	-15%
State Revenue	\$ 18,888,881	\$ 300,590	\$ 19,189,471	\$ 17,622,085	9%
Federal Revenue		\$ 4,603,223	\$ 4,603,223	\$ 7,812,536	-41%
Other Sources	\$ 262,339	\$ 271,866	\$ 534,205	\$ 538,828	-1%
Fund Balance	\$ 2,622,839	\$ 1,359,570	\$ 3,982,409	\$ 4,270,977	-7%
Totals	\$ 23,056,284	\$ 6,852,749	\$ 29,909,033	\$ 32,117,735	-7%

ALL OTHER FUNDS 2023/24



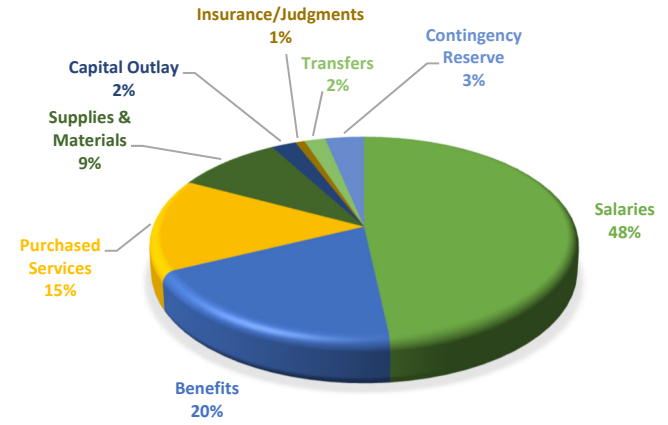
Special revenue funds are used to account for specific local, state, or federal revenues that are restricted by law or regulated as to the type of expenditures allowed. For a number of funds that are controlled by grant application documents prescribed by a state or federal agency, only an estimate of 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 auditors in accordance with the Uniform Single Audit Act.

A decrease in federal funding is at least in part due to funds which ended with the prior fiscal year. ESSER I and II expired in 2022/23. The state also appropriated State and Local Fiscal Recovery Funds (SLFRF) to allocate one time stipends to certified instructional and pupil personnel staff in 2022/23. Approximately 30% remains of ESSER III.

## Special Funds Expenditures

Expenditures	General Fund 2023/24	All Other Funds 2023/24	Total 2023/24	Revised 2022/23	Percent of Change
Salaries	\$ 12,412,674	\$ 2,013,482	\$ 14,426,156	\$ 14,972,427	-4%
Benefits	\$ 4,962,143	\$ 918,122	\$ 5,880,265	\$ 5,945,800	-1%
Purchased Services	\$ 2,914,506	\$ 1,518,650	\$ 4,433,156	\$ 4,730,263	-6%
Supplies & Materials	\$ 1,128,638	\$ 1,629,806	\$ 2,758,444	\$ 3,879,105	-29%
Capital Outlay	\$ 122,400	\$ 510,350	\$ 632,750	\$ 1,272,868	-50%
Insurance/Judgments	\$ 243,660		\$ 243,660	\$ 238,369	2%
Transfers	\$ 271,866	\$ 262,339	\$ 534,205	\$ 615,312	-13%
Contingency Reserve	\$ 1,000,397		\$ 1,000,397	\$ 1,000,397	0%
Totals	\$ 23,056,284	\$ 6,852,749	\$ 29,909,033	\$ 32,654,541	-8%

## ALL FUNDS 2032/24



- Federal Forest Funds (220) - A separate Federal Forest Fund is required to account for revenues by the Secure Rural Schools. The federal government appropriates dollars to states where federal forest lands are located within their school boundaries. On average, we receive approximately \$25,000 per year. These funds are expended for facility acquisition and repairs.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
220	FUND BALANCE	188,399.52	208,400.00
220	REVENUE	20,000.00	20,000.00
	REVENUE/FUND BALANCE TOTAL	208,399.52	228,400.00
220	PURCHASED SERVICES	208,399.52	228,400.00
	EXPENDITURE TOTAL	208,399.52	228,400.00

- Local Grants and Donations (230) – This series contains various donations and grants received by the district. The grants in 2022/23 included a Health and Welfare, Covid Testing and Prevention Grant, 2 United Way grants, an Idaho Community grant and a preschool grant.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
230	FUND BALANCE	23,171.72	14,311.00
230	REVENUE	245,416.12	
	REVENUE/FUND BALANCE TOTAL	268,587.84	14,311.00
230	SALARIES	55,980.00	
230	BENEFITS	11,034.26	
230	PURCHASED SERVICES	2,102.00	
230	SUPPLIES AND MATERIALS	177,259.60	14,311.00
230	CAPITOL OBJECTS	16,173.98	
230	TRANS. OUT	6,038.00	
	EXPENDITURE TOTAL	268,587.84	14,311.00

- School Health Nurse (231) – Local grant for nursing supplies. We are no longer receiving this grant but continue to expend the balance.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
231	FUND BALANCE	1,984.68	1,985.00
	REVENUE/FUND BALANCE TOTAL	1,984.68	1,985.00
231	SUPPLIES AND MATERIALS	1,984.68	1,985.00
	EXPENDITURE TOTAL	1,984.68	1,985.00

- Lifetime Sports (236) – Grant for Black Canyon athletic expenses; provided by Gem County probation funds.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
236	FUND BALANCE	6,511.24	8,551.00
236	REVENUE	3,500.00	0.00
	REVENUE/FUND BALANCE TOTAL	10,011.24	8,551.00
236	SUPPLIES AND MATERIALS	10,011.24	8,551.00
	EXPENDITURE TOTAL	10,011.24	8,551.00

- Associated Student Body Funds (238) – GASB requires all school districts to report student body funds in their yearend financial statements.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
238	FUND BALANCE	568,736.38	580,889.00
	FUND BALANCE/REVENUE TOTAL	568,736.38	580,889.00
238	SUPPLIES AND MATERIALS	568,736.38	580,889.00
	EXPENDITURE TOTAL	568,736.38	580,889.00

- Emmett Public School Foundation Grants (239) – Grants received from the Emmett Public School Foundation.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
239	FUND BALANCE	4,715.75	3,816.00
239	REVENUE	38,186.72	
	FUND BALANCE/REVENUE TOTAL	42,902.47	3,816.00
239	SUPPLIES AND MATERIALS	42,902.47	3,816.00
	EXPENDITURE TOTAL	42,902.47	3,816.00

- Driver Education Fund (241) – The District provides Driver Education throughout the year. The program is funded by user fees and State Department of Education reimbursement.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
241	FUND BALANCE	619.54	11,000.00
241	REVENUE - State Reimb	8,500.00	8,500.00
241	REVENUE - Student Fees	11,000.00	11,000.00
	FUND BALANCE/REVENUE TOTAL	20,119.54	30,500.00
241	SALARIES	11,200.00	11,000.00
241	BENEFITS	1,656.70	2,237.00
241	PURCHASED SERVICES	0.00	2,000.00
241	SUPPLIES AND MATERIALS	6,392.26	8,200.00
241	CAPITOL OBJECTS	870.58	7,063.00
241	TRANS. OUT		
	EXPENDITURE TOTAL	20,119.54	30,500.00

- State Technology Fund (245) – Idaho appropriates money for school districts to use on classroom technology, infrastructure and information management software. In 22/23, the state directed districts to budget \$66/ADA and a base of \$26,000, as well as \$211/support unit for staffing. For 23/24, the state instructed us to budget \$93/ADA and a base of \$36,000 for classroom technology. However, legislation ended the staff allocation beginning 2023/24.

<b>Fund</b>	<b>Object</b>	<b>Revised Budget 2022/23</b>	<b>Proposed Budget 2023/24</b>
245	FUND BALANCE	62,692.91	7,000.00
245	REVENUE	220,421.93	252,690.00
	FUND BALANCE/REVENUE TOTAL	283,114.84	259,690.00
245	SALARIES	18,733.95	
245	BENEFITS	7,773.05	
245	PURCHASED SERVICES		
245	SUPPLIES AND MATERIALS	26,000.00	30,000.00
245	CAPITOL OBJECTS	230,607.84	229,690.00
245	TRANS. OUT		
	EXPENDITURE TOTAL	283,114.84	259,690.00

- State Tobacco Tax/Safe and Drug Free Fund (246) – The Idaho Legislature assesses a tax on tobacco products and allocates a portion of the funds to be used to provide education for the prevention of tobacco use and safety and security needs. The District utilizes a portion of these funds to provide a SRO Officer.

<b>Fund</b>	<b>Object</b>	<b>Revised Budget 2022/23</b>	<b>Proposed Budget 2023/24</b>
246	FUND BALANCE	4,553.00	14,519.00
246	REVENUE	30,316.00	28,400.00
	FUND BALANCE/REVENUE TOTAL	34,869.00	42,919.00
246	SALARIES		
246	BENEFITS		
246	PURCHASED SERVICES	22,000.00	27,919.00
246	SUPPLIES AND MATERIALS		
246	CAPITOL OBJECTS	12,869.00	15,000.00
246	TRANS. OUT		
	EXPENDITURE TOTAL	34,869.00	42,919.00



- ARP Act Elementary and Secondary School Emergency Relief Fund ESSERF III (250) - Spending must be consistent with the federal government's goal of preventing, preparing for, and responding to the coronavirus; expenditures necessary and reasonable. 20% of ESSER III must be allocated to Learning Loss activities. The salaries consist of an attendance officer, a middle school math teacher and summer school for grades 4-5. The ABM custodial contract for \$481,489 is included in purchased services. The supply line consists of \$210,280 in textbooks, \$40,000 for IDLA course fees, a portion of the high school emergency/intercom system, summer school supplies and homeless supplies. The allocation must be expended by September 30, 2024.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
250	FUND BALANCE		
250	REVENUE - ESSER III	2,804,297.95	1,078,538.00
250	REVENUE - ESSER III LEARNING LOSS (20%)	705,348.95	412,655.00
250	REVENUE - ESSER HOMELESS I	4,193.04	0.00
250	REVENUE - ESSER HOMELESS 2	18,616.05	17,720.00
	FUND BALANCE/REVENUE TOTAL	3,532,455.99	1,508,913.00
250	SALARIES	568,564.08	106,949.00
250	BENEFITS	160,215.17	50,167.00
250	PURCHASED SERVICES	1,238,000.00	821,429.00
250	SUPPLIES AND MATERIALS	793,999.00	304,868.00
250	CAPITOL OBJECTS	497,740.22	
250	TRANS. OUT	273,937.52	225,500.00
	EXPENDITURE TOTAL	3,532,455.99	1,508,913.00

- Title 1A (251) – Provides financial assistance to the District to meet the academic needs of disadvantaged children in targeted schools. The federal government determines allocation to schools based on poverty data determined by the percentage reported as USDA free and reduced. Last year's funds included school improvement grants for both the Middle School and Black Canyon. 15 staff are funded in Title 1. The budget for Title 1A was estimated at the time the summary was published. There will need to be some revisions, including the addition of the Middle School's school improvement grant.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
251	FUND BALANCE		
251	REVENUE	901,666.66	636,918.00
	FUND BALANCE/REVENUE TOTAL	901,666.66	636,918.00
251	SALARIES	474,422.52	376,536.00
251	BENEFITS	236,882.13	204,517.00
251	PURCHASED SERVICES	25,600.00	
251	SUPPLIES AND MATERIALS	133,146.01	30,865.00
251	TRANS. OUT	31,616.00	25,000.00
	EXPENDITURE TOTAL	901,666.66	636,918.00

- Title 1C Migrant (253) – The grant focus is supporting educational programs for migratory children, to reduce the impact of academic disruptions. This program funds approximately 25% of the Migrant/LEP Liaison. This budget was estimated at the time the summary was published.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
253	FUND BALANCE		
253	REVENUE	80,111.46	54,494.00
	FUND BALANCE/REVENUE TOTAL	80,111.46	54,494.00
253	SALARIES	53,058.64	39,261.00
253	BENEFITS	12,829.08	9,461.00
253	PURCHASED SERVICES	3,678.76	1,200.00
253	SUPPLIES AND MATERIALS	8,085.98	2,113.00
253	TRANS. OUT	2,459.00	2,459.00
	EXPENDITURE TOTAL	80,111.46	54,494.00

- Title VI-B IDEA School Age (257) – These funds are to be used to supplement state and local funds for the education of students with disabilities. 4 certified and 11 classified staff are funded through the IDEA School Age program. The district is required to maintain or increase the state and local funding used for the education of students with disabilities. The state and local funding used to meet this threshold is the Maintenance of Effort (MOE) and expenses are in the Exceptional Child funds (100 E 521000 XXX XXX XXX).

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
257	FUND BALANCE		
257	REVENUE	673,469.36	687,277.00
	FUND BALANCE/REVENUE TOTAL	673,469.36	687,277.00
257	SALARIES	420,018.58	433,885.00
257	BENEFITS	209,635.34	224,282.00
257	PURCHASED SERVICES	24,460.00	20,160.00
257	SUPPLIES AND MATERIALS	15,300.00	4,950.00
257	TRANS. OUT	4,055.44	4,000.00
	EXPENDITURE TOTAL	673,469.36	687,277.00

- Title Vi-B IDEA Preschool (258) – These funds are for the education of three to five-year-old students with disabilities and are to supplement state local funds. The preschool program pays for approximately 65% of a preschool para.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
258	FUND BALANCE		
258	REVENUE	20,804.00	22,476.00
	FUND BALANCE/REVENUE TOTAL	20,804.00	22,476.00
258	SALARIES	12,827.00	14,220.00
258	BENEFITS	7,977.00	8,256.00
	EXPENDITURE TOTAL	20,804.00	22,476.00

- Medicaid Fund (260) – This fund was established to account for monies associated with Medicaid services. The district is paid approximately 72% of each approved billing. The state requires a district match of approximately 28%. The district match must be paid from the general fund.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
260	FUND BALANCE		
260	REVENUE - Medicaid Reimb	523,927.00	525,000.00
260	REVENUE - Trans in medicaid match general funds	168,000.00	181,462.00
	FUND BALANCE/REVENUE TOTAL	691,927.00	706,462.00
260	SALARIES	264,695.00	294,003.00
260	BENEFITS	114,232.00	85,997.00
260	PURCHASED SERVICES	313,000.00	326,462.00
	EXPENDITURE TOTAL	691,927.00	706,462.00

- Title IV-A Student Support and Academic Enrichment (261) – A federal program that helps to improve students’ academic achievement with 3 main priorities 1) to provide all students with access to a well-rounded education; 2) to improve school conditions for student learning; and 3) to improve the use of technology. Expenses were estimated at the time the summary was published. These funds will be revised to consist of community liaisons

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
261	FUND BALANCE		
261	REVENUE	74,539.74	71,758.00
	FUND BALANCE/REVENUE TOTAL	74,539.74	71,758.00
261	SALARIES	52,960.00	53,943.00
261	BENEFITS	21,501.74	14,756.00
261	SUPPLIES AND MATERIALS	78.00	3,059.00
	EXPENDITURE TOTAL	74,539.74	71,758.00

- Title III Language Instruction (270) – The grant focus is on helping Limited English Proficient (LEP) students reach standards. Approximately 11% of the Migrant/LEP liaison’s salary is paid from Title III. This budget was estimated at the time the summary was published.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
270	FUND BALANCE		
270	REVENUE	14,485.09	11,757.00
	FUND BALANCE/REVENUE TOTAL	14,485.09	11,757.00
270	SALARIES	7,518.88	7,583.00
270	BENEFITS	2,538.21	2,497.00
270	PURCHASED SERVICES	1,000.00	900.00
270	SUPPLIES AND MATERIALS	3,428.00	777.00
	EXPENDITURE TOTAL	14,485.09	11,757.00

- Title II-A Improving Teacher Quality (271) – Provides financial assistance for professional development opportunities and improving instruction. This budget was estimated at the time the summary was published. It will be revised to pay for 50% of an instructional coach and a part-time Instructional and School Improvement Coordinator

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
271	FUND BALANCE		
271	REVENUE	168,690.17	129,609.00
	FUND BALANCE/REVENUE TOTAL	168,690.17	129,609.00
271	SALARIES	100,267.50	66,318.00
271	BENEFITS	22,333.50	16,889.00
271	PURCHASED SERVICES		23,022.00
271	SUPPLIES AND MATERIALS	40,709.17	18,000.00
271	TRANS. OUT	5,380.00	5,380.00
	EXPENDITURE TOTAL	168,690.17	129,609.00

- Gear Up (284) – The Gear Up program is designed to increase the number of low-income students who are prepared to enter and succeed in postsecondary education. The grant provides for a Gear Up coordinator and activities designed to prepare students for further education. This budget was estimated at the time the summary was published and will need to be updated.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
284	FUND BALANCE		
284	REVENUE	77,418.00	77,400.00
	FUND BALANCE/REVENUE TOTAL	77,418.00	77,400.00
284	SALARIES	24,808.60	24,840.00
284	BENEFITS	14,344.23	14,400.00
284	PURCHASED SERVICES	21,543.33	21,540.00
284	SUPPLIES AND MATERIALS	12,221.84	12,120.00
284	CAPITOL OBJECTS	4,500.00	4,500.00
284	TRANS. OUT		
	EXPENDITURE TOTAL	77,418.00	77,400.00

- 21<sup>st</sup> Century Community Learning Grant (285) – The grant focus is on providing opportunities for academic enrichment. The grant was awarded for an Afterschool program at the Middle School. The fund pays for the program coordinator and afterschool staff and activities. This budget was estimated at the time the summary was published and will need to be revised.

<b>Fund</b>	<b>Object</b>	<b>Revised Budget 2022/23</b>	<b>Proposed Budget 2023/24</b>
285	FUND BALANCE		
285	REVENUE	112,621.06	112,621.00
	FUND BALANCE/REVENUE TOTAL	112,621.06	112,621.00
285	SALARIES	64,982.00	65,137.00
285	BENEFITS	22,572.97	22,417.00
285	PURCHASED SERVICES	21,161.51	21,162.00
285	SUPPLIES AND MATERIALS	3,000.00	3,905.00
285	CAPITOL OBJECTS		
285	TRANS. OUT	904.58	
	EXPENDITURE TOTAL	112,621.06	112,621.00

- 21<sup>st</sup> Century Community Learning Grant (287) – The grant focus is on providing opportunities for academic enrichment. The grant was awarded for a Preschool Program. The program funds 1 teacher and 2 paras. The budget was estimated at the time the summary was published and does not include salaries at the new rate.

<b>Fund</b>	<b>Object</b>	<b>Revised Budget 2022/23</b>	<b>Proposed Budget 2023/24</b>
285	FUND BALANCE		
285	REVENUE	145,000.00	145,000.00
	FUND BALANCE/REVENUE TOTAL	145,000.00	145,000.00
285	SALARIES	86,307.00	86,307.00
285	BENEFITS	45,530.56	45,530.00
285	PURCHASED SERVICES	3,256.00	3,256.00
285	SUPPLIES AND MATERIALS	5,312.44	5,313.00
285	CAPITOL OBJECTS	4,594.00	4,594.00
285	TRANS. OUT		
	EXPENDITURE TOTAL	145,000.00	145,000.00

- 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 and breakfasts for students in the District. Reimbursement for meals served is based on federal regulations. 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. Approximately 17 positions are funded by this program.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
290	FUND BALANCE	642,114.78	455,000.00
290	REVENUE - State Revenue	700,000.00	600,000.00
290	REVENUE - Student/Adult meals; local revenue	234,700.00	232,500.00
290	REVENUE - Grants	118,872.45	0.00
	FUND BALANCE/REVENUE TOTAL	1,695,687.23	1,287,500.00
290	SALARIES	524,500.00	433,500.00
290	BENEFITS	215,152.00	216,716.00
290	PURCHASED SERVICES	27,927.51	21,200.00
290	SUPPLIES AND MATERIALS	898,107.72	596,084.00
290	CAPITOL OBJECTS	30,000.00	20,000.00
290	TRANS. OUT		
	EXPENDITURE TOTAL	1,695,687.23	1,287,500.00

- Bus Depreciation (424) – Funds received from the state based on the prior year’s bus depreciation values. These funds provide buses.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
424	FUND BALANCE	28,485.97	0.00
424	REVENUE - BUS DEPR	108,489.00	90,404.00
424	REVENUE - BUS RENT	60,500.00	65,000.00
	FUND BALANCE/REVENUE TOTAL	197,474.97	155,404.00
424	CAPITOL OBJECTS	197,474.97	155,404.00
	EXPENDITURE TOTAL	197,474.97	155,404.00

- Plant Facility Fund (425) – Monies received from the State Lottery Commission. These funds are expended on capitol expenses.

Fund	Object	Revised Budget 2022/23	Proposed Budget 2023/24
425	FUND BALANCE	54,099.11	54,099.00
425	REVENUE	36,636.00	20,000.00
	FUND BALANCE/REVENUE TOTAL	90,735.11	74,099.00
425	CAPITOL OBJECTS	90,735.11	74,099.00
	EXPENDITURE TOTAL	90,735.11	74,099.00