





# Jefferson Joint School District #251

Every Student Can Learn and Succeed

3850 East 300 North

Rigby, Idaho 83442

(208) 745-6693 / (208) 745-0848 (fax)

## TABLE OF CONTENTS

<u>Introductory Information</u>	<u>Page</u>
Budget Format.....	i
Budget Certification.....	ii
Summary Statement.....	iii
<u>General Fund</u>	<u>Page</u>
Fund Summary.....	1
State Support Revenue.....	2
Fund Projection Model.....	3
Revenue Budget.....	4
Expense Budget.....	5
<u>Other Funds</u>	<u>Page</u>
Fund 232: Erate.....	7
Fund 238: School Activity Accounts.....	11
Fund 241: Driver Education.....	15
Fund 243: Career-Technical Education.....	19
Fund 245: State Technology.....	23
Fund 246: Substance Abuse Prevention.....	27
Fund 250: ARP Act – ESSERF III.....	31
Fund 251: Title I-A.....	35

<u>Other Funds (Continued)</u>	<u>Page</u>
Fund 252: CARES Act-ESSERF I.....	39
Fund 253: Title I-C Migrant.....	43
Fund 254: CRRSA Act-ESSERF II.....	47
Fund 257: Title VI-B-School Age.....	51
Fund 258: Title VI-B-Pre-School.....	55
Fund 259: ARP Act-IDEA Part B.....	59
Fund 260: Medicaid Reimbursement.....	63
Fund 261: Title IV-A-Student Support.....	67
Fund 263: Perkins.....	71
Fund 270: Title III, LEP.....	75
Fund 271: Title II-A, Teacher Improvement.....	79
Fund 273: Education for the Homeless.....	83
Fund 290: Child Nutrition.....	87
Fund 310: Bond Redemption & Interest.....	91
Fund 410: Capital Construction Projects.....	95
Fund 420: Plant Facilities.....	99
Fund 710: Employee Benefit Trust.....	103

<u>Supplemental Information</u>	<u>Page</u>
Classroom Unit History.....	108
M&O State Support Schedule.....	109
Salary Based Apportionment Schedule.....	110

# THE BUDGET

---

The annual school budget is a plan of financial operations developed for the purpose of achieving the goals and objectives of the school district. The school budget is a statement of the estimated revenues and proposed expenditures developed for the operating of the various funds and school programs for the fiscal year. The budget is to be prepared, approved, and filed in the format described by the Idaho State Superintendent of Public Instruction.

## BUDGET FORMAT

Jefferson School District 251 utilizes the Idaho Financial Accounting Reporting Management System (IFARMS) for coding classification of revenue and expenditures.

The Idaho Financial Accounting Reporting and Management System is designed to:

- Provide for statewide uniformity in budgeting, accounting and reporting.
- Provide a system for each school district to demonstrate the prudent use of its resources.
- Provide for more detailed accountability of education programs.
- Provide a means of compliance with state and national standards and with principles of governmental accounting.

The school district's accounting system is organized and operated on a fund basis. A fund is a separate accounting entity with a self-balancing set of accounts. A budget is developed for each fund.

The following pages represent the official budget separated by funds that needs to be approved by the Board of Trustees and submitted to the Idaho State Department of Education.

CODE	CONTENTS	BUDGET INCLUDED*		
	<b>GENERAL FUND</b>		<p><b>2022 - 2023 SCHOOL BUDGET</b></p> <p>This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2021 - 2022 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.</p> <p>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 8, 2022 and the Board of Trustees formally adopted this budget on June 8, 2022.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p style="text-align: right;"><i>Chad Martin</i></p> <hr/> <p style="text-align: center;"><b>SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR</b></p> <p><b>Bryce Bronson</b></p> <p><b>CONTACT PERSON (PLEASE PRINT)</b></p> <p><a href="mailto:bbronson@sd251.org">bbronson@sd251.org</a></p> <p><b>EMAIL ADDRESS</b></p> <p><small>(208) 745-6693</small></p> <p><b>PHONE NUMBER</b></p> </div> <div style="width: 45%;"> <p style="text-align: right;"><i>Angie Robison</i></p> <hr/> <p style="text-align: center;"><b>CHAIRPERSON OF THE BOARD</b></p> <p><b>Jefferson Joint School District 251</b></p> <p><b>SCHOOL DISTRICT/CHARTER NAME</b></p> <p style="text-align: center;"><b>6/8/2022</b></p> <hr/> <p><b>DATE</b></p> <p><small>Copy on file in the Office of the Superintendent of Public Instruction</small></p> </div> </div>	
100	General M & O	x		
	<b>SPECIAL REVENUE FUNDS</b>			
220	Forest Reserve Fund			
230-239	Special Project (Local)	x		
240-249	Special Project (State)	x		
250-289	Special Project (Federal)	x		
290	Child Nutrition Fund	x		
	<b>DEBT SERVICE FUNDS</b>			
310	Bond Redemption & Interest Fund	x		
	<b>CAPITAL PROJECT FUNDS</b>			
410	Capital Construction Project Fund	x		
420	Plant Facilities Fund	x		
430	Plant Facilities - School Bldg Main - Student Occu			
	<b>ENTERPRISE FUNDS</b>			
510	Enterprise Fund			
	<b>INTERNAL SERVICE FUNDS</b>			
610	Internal Service Fund			
710/720	Trust Funds	x		

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

## SUMMARY STATEMENT 2022 - 2023 SCHOOL BUDGET

### ALL FUNDS

#### Jefferson Joint School District 251

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2019-2020	Prior Year Actual 2020-2021	Prior Year Budget 2021-2022	Proposed Budget 2022-2023	Prior Year Actual 2019-2020	Prior Year Actual 2020-2021	Prior Year Budget 2021-2022	Proposed Budget 2022-2023
Beginning Balances	4,510,310	4,843,871	5,106,739	4,375,309	41,308,711	19,492,831	13,394,866	12,060,382
Local Tax Revenue	1,045,848	731,913	1,017,554	-	7,187,788	4,437,209	7,579,129	11,105,663
Other Local	254,365	311,935	217,000	184,000	1,819,881	1,989,433	666,295	2,219,625
State Revenue	34,312,467	34,357,204	37,616,868	43,413,239	5,303,430	5,847,071	3,158,373	2,473,249
Federal Revenue	60,228	1,993,676	-	-	3,004,667	4,088,220	8,866,142	8,878,782
Transfers In	23,103	31,339	49,875	51,213	395,234	371,973	420,000	440,000
Totals	\$40,206,321	\$42,269,938	44,008,036	48,023,761	59,019,711	36,226,737	34,084,805	37,177,701
EXPENDITURES	Prior Year Actual 2019-2020	Prior Year Actual 2020-2021	Prior Year Budget 2021-2022	Proposed Budget 2022-2023	Prior Year Actual 2019-2020	Prior Year Actual 2020-2021	Prior Year Budget 2021-2022	Proposed Budget 2022-2023
Salaries	21,904,612	25,582,268	25,268,670	27,744,330	2,490,769	2,161,506	2,190,703	2,502,431
Benefits	7,926,620	7,042,034	8,394,449	10,766,015	968,307	2,532,361	1,031,207	1,226,650
Purchased Services	2,761,650	2,437,885	2,204,158	2,370,587	1,203,139	1,076,144	1,872,758	2,049,849
Supplies & Materials	2,023,733	2,385,151	2,410,460	2,109,670	2,068,446	3,422,155	4,972,038	6,504,388
Capital Outlay					25,749,338	5,922,401	1,862,758	3,858,652
Debt Retirement					23,307,565	7,137,056	6,811,468	6,380,768
Insurance & Judgments	349,856	485	203,558	227,850				-
Transfers Out	395,978	371,973	420,000	440,000	22,359	31,339	49,875	51,213
Contingency/Inventory Reserve	2,520,625	2,619,815	2,745,293	3,051,807				
Unappropriated Balances	2,323,247	1,830,326	2,361,448	1,562,196	3,209,788	13,943,777	15,293,998	14,603,750
Totals	40,206,321	\$42,269,938	44,008,036	48,272,455	59,019,711	36,226,737	34,084,805	37,177,701

Public Hearing will be held on June 08, 2022 at 6:30 PM in the District Offices of Jefferson Joint School District 251, 3850 East 300 North, Rigby, ID 83442.  
A copy of the School District Budget will be available for public inspection at the District's Administrative Office after the budget hearing.

## **Fund 100: General Maintenance and Operations**

---

The General Fund is the chief operating fund of the Jefferson School District. It is used to account for all general revenue received and expenditures occurred for the maintenance and operation of the school district. It is the largest fund of the district.

**Revenue:** Taxes = .02%, Local = .4%, State = 99.48%, Federal = 0.0%, Transfer in = .1%

**Expenditures:** Salary = 63.6%, Benefits = 24.7%, Services = 5.4%, Supplies = 4.8%, Equipment = 0.0%, Insurance = .5%, and Transfers out = 1.0%

Jefferson School District 251

Estimate of General Fund State Support Revenue  
For 2022-2023

**BASE SUPPORT:**

Entitlement (Support Units (337) x State Distribution Factor (35,924))	12,106,388.00
Salary Apportionment (Support Units = 338.5)	22,589,979.00
Benefit Apportionment	4,425,377.00
Transportation Support	1,934,083.00
<b>Total Base Support:</b>	<b>41,055,827.00</b>

**SPECIAL DISTRIBUTIONS**

College and Career Advisors	165,726.00
Continuous Improvement Training	1,200.00
Early Graduation Scholarships	15,000.00
English Language Acquisition (formerly LEP)	57,270.00
IT Staffing	70,685.00
Leadership Premiums	-
Literacy	1,437,666.00
Math and Science Teachers	78,600.00
Master Educator Premium	62,187.00
Miscellaneous Line Items	120,210.00
Professional Development	171,576.00
Remediation	96,000.00
<b>Total Special Distributions:</b>	<b>2,276,120.00</b>

**Total State General Fund Support:** **43,331,947.00**

**Jefferson School District 251**

**General Fund Balance Projection Model**

	Audited FY 16	Audited FY 17	Audited FY 18	Audited FY 19	Audited FY 20	Audited FY 21	Projected FY 22	Budget FY 23
1. Beginning Balance	2,628,171	2,865,603	3,391,793	4,228,266	4,510,310	4,843,871	4,450,137	4,375,309
2. Local Revenue	667,958	1,027,796	721,819	1,043,657	1,300,213	1,043,846	1,485,418	184,000
3. State Revenue	24,618,411	26,593,183	29,441,373	31,911,826	34,312,467	34,357,201	38,720,712	43,413,239
4. Federal Revenue	-	-	-	800	60,228	1,993,676	-	-
5. Transfers In	60,837	61,599	32,624	32,355	23,103	31,341	44,951	51,213
6. Total Revenue	25,347,206	27,682,578	30,195,816	32,988,638	35,696,011	37,426,063	40,251,081	43,648,452
7. Total Available Funds	27,975,377	30,548,181	33,587,609	37,216,904	40,206,321	42,269,934	44,701,218	48,023,761
8. Salaries	15,454,565	16,612,027	18,126,830	20,457,685	21,904,612	25,582,268	26,391,066	27,744,330
9. Benefits	5,313,985	5,821,321	6,352,825	7,191,244	7,926,620	7,042,034	8,128,175	10,766,015
10. Other Expenses	4,037,275	4,381,366	4,517,814	4,676,852	5,135,240	4,823,521	5,386,668	4,708,107
11. Transfers Out	303,949	341,674	361,874	380,810	395,978	371,973	420,000	430,000
13. Budget additions								
14. Total Expenses	25,109,774	27,156,388	29,359,343	32,706,591	35,362,450	37,819,797	40,325,909	43,648,452
15. Surplus/(deficit)	237,432	526,190	836,473	282,047	333,561	(393,733)	<b>(74,828)</b>	-
16. Ending Fund Balance	2,865,603	3,391,793	4,228,266	4,510,310	4,843,871	4,450,137	4,375,309	4,375,309
17. Inventory	21,675	9,209	4,021	1,222	22,202	22,157	22,157	22,157
18. Contingency 7%	1,776,822	1,900,947	2,113,707	2,308,294	2,498,422	2,619,824	2,817,576	3,055,392
19. Budget Carryover	612,617	591,921	591,921	1,397,657	1,056,792	1,689,166	1,056,792	1,056,792
20. Next Year Budget Reserve	227,088				828,752			
21. Total Reserves	2,638,202	2,502,077	2,709,649	3,707,173	4,406,168	4,331,147	3,896,525	4,134,341
22. Available Balance/(deficit)	227,401	889,716	1,518,617	803,137	437,703	118,990	478,785	240,969



S.D.E.

**BUDGET  
REVENUES**  
July 1, 2021 - June 30, 2023

GENERAL M & O  
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$5,106,739.00)	*****	(\$4,375,309.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program	(29,916,906.00)	(34,696,367.00)	
5	411300	Taxes - Emergency	(1,000,000.00)			44	431200	Transportation Support	(1,900,000.00)	(1,934,083.00)	
6	411400	Taxes - Tort	(17,554.00)			45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment	(4,057,985.00)	(4,425,377.00)	
10	411900	Taxes - Other				49	431900	Other State Support	(1,660,685.00)	(2,276,120.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	(1,017,554.00)	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes	(5,000.00)	(10,000.00)		53	438000	Revenue in Lieu of/Tax Replacement	(81,292.00)	(81,292.00)	
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(37,616,868.00)	*****	(43,413,239.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(65,000.00)	(25,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities	(67,000.00)	(69,000.00)		65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations	(80,000.00)	(80,000.00)		74		TOTAL REVENUES	(38,851,422.00)	*****	(43,597,239.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(49,875.00)	(51,213.00)	(51,213.00)
38		TOTAL OTHER LOCAL	(217,000.00)	*****	(184,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(1,234,554.00)	*****	(184,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$44,008,036.00)	*****	(\$48,023,761.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls]100 R

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

GENERAL M & O FUND

FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$10,348,656.00	\$12,193,607.00	\$8,386,305.00	\$3,225,878.00	\$5,600.00	\$575,824.00				
2	515	Secondary School Program	\$12,461,940.00	\$13,770,376.00	9,529,239.00	3,716,353.00	8,285.00	516,499.00				
3	517	Alternative School Program	\$643,935.00	\$759,287.00	529,027.00	197,341.00		32,919.00				
4	519	Vocational-Technical Program	\$0.00	\$0.00								
5	521	Special Education Program	\$1,660,021.00	\$1,670,940.00	1,201,972.00	465,468.00	2,000.00	1,500.00				
6	522	Special Education Preschool Program	\$12,128.00	\$0.00								
7	524	Gifted & Talented Program	\$72,060.00	\$147,608.00	106,608.00	41,000.00						
8	531	Interscholastic Program	\$250,953.00	\$266,386.00	226,400.00	33,186.00	1,000.00				5,800.00	
9	532	School Activity Program	\$47,836.00	\$53,725.00	40,000.00	7,725.00	6,000.00					
10	541	Summer School Program	\$3,004.00	\$8,274.00	6,000.00	1,341.00		933.00				
11	542	Adult School Program	\$0.00	\$0.00								
12	546	Detention Center Program	\$0.00	\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$25,500,533.00	\$28,870,203.00	\$20,025,551.00	\$7,688,292.00	\$22,885.00	\$1,127,675.00	\$0.00	\$0.00	\$5,800.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program	1,020,370.00	\$1,219,585.00	913,300.00	304,735.00	1,150.00	400.00				
17	616	Special Education Support Services Pr	521,501.00	\$639,901.00	459,947.00	179,854.00	100.00					
18												
19	621	Instruction Improvement Program	168,417.00	\$178,046.00	46,000.00	13,451.00	86,000.00	32,595.00				
20	622	Educational Media Program	128,683.00	\$128,546.00	97,647.00	30,899.00						
21	623	Instruction-Related Technology Program	677,695.00	\$574,629.00	431,534.00	140,550.00	2,545.00					
22	631	Board of Education Program	31,000.00	\$31,000.00			29,000.00	2,000.00				
23	632	District Administration Program	576,132.00	\$670,097.00	463,704.00	161,893.00	19,500.00	25,000.00				
24												
25	641	School Administration Program	2,658,384.00	\$3,181,995.00	2,312,833.00	868,662.00	500.00					
26												
27	651	Business Operation Program	741,988.00	\$868,193.00	332,797.00	130,646.00	374,750.00	30,000.00				
28	655	Central Service Program	0.00	\$0.00								
29	656	Administrative Technology Services Pro	0.00	\$0.00								
30	661	Buildings-Care Program (Custodial)	2,285,262.00	\$2,563,138.00	702,258.00	358,680.00	1,130,250.00	150,000.00			221,950.00	
31	663	Maintenance - Non Student Occupied	112,500.00	\$123,250.00			93,250.00	30,000.00				
32	664	Maintenance - Student Occupied Bldgs	1,485,712.00	\$1,472,688.00	552,095.00	297,593.00	325,000.00	298,000.00				
33	665	Maintenance - Grounds	231,582.00	\$168,311.00	38,000.00	7,811.00	72,500.00	50,000.00				
34	667	Security Program	95,000.00	\$120,000.00			120,000.00					
35												
36	681	Pupil - To School Trans. Program	2,202,362.00	\$2,365,234.00	1,343,478.00	577,404.00	89,252.00	355,000.00			100.00	
37	682	Pupil - Activity Trans. Program	0.00	\$0.00								
38	683	General Transportation Program	18,582.00	\$18,035.00	4,000.00	1,135.00	3,900.00	9,000.00				
		<b>Subtotal (carried over to page b)</b>	<b>12,955,170.00</b>	<b>14,322,648.00</b>	<b>7,697,593.00</b>	<b>3,073,313.00</b>	<b>2,347,697.00</b>	<b>981,995.00</b>	<b>0.00</b>	<b>0.00</b>	<b>222,050.00</b>	<b>0.00</b>

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\100 E1

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

**GENERAL M & O FUND  
FUND NO: 100**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
39	691	Other Support Services Program	\$25,592.00	\$25,601.00	\$21,188.00	\$4,408.00	\$5.00					
40												
41	600	TOTAL SUPPORT SERVICES	\$12,980,762.00	\$14,348,249.00	\$7,718,781.00	\$3,077,721.00	\$2,347,702.00	\$981,995.00	\$0.00	\$0.00	\$222,050.00	\$0.00
42												
44	710	Child Nutrition Program	0.00	0.00								
45	720	Community Services Program	0.00	0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied	0.00	0.00								
52	811	Capital Assets - NonStudent Occupied	0.00	0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal	0.00	0.00								
57	912	Debt Services Program - Interest	0.00	0.00								
58	913	Debt Services Program - Refunded Debt	0.00	0.00								
59	920	Transfers Out	420,000.00	430,000.00								430,000.00
60												
61	900	TOTAL OTHER SERVICES	\$420,000.00	\$430,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$430,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$38,901,295.00	\$43,648,452.00	\$27,744,332.00	\$10,766,013.00	\$2,370,587.00	\$2,109,670.00	\$0.00	\$0.00	\$227,850.00	\$430,000.00
65												
66	950	Contingency Reserve										
67		(5% of line 63) (Applies to General Fund only)	1,945,064.75	2,182,422.60	(Applies to General Fund only)							
68												
69		TOTAL APPROPRIATION										
70		(Line 63 + line 66)	\$40,846,359.75	\$45,830,874.60								
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(5,106,739.00)	(4,375,309.00)	<b>BUDGET SUMMARY:</b>							
76		Revenues + Transfers In	(38,901,297.00)	(43,648,452.00)	<b>The total on line 76 must equal the total on line 80.</b>							
77		TOTAL REVENUE (lines 74 + 75)	(44,008,036.00)	(48,023,761.00)								
78												
79		Total Appropriation	40,846,359.75	45,830,874.60								
80		Unappropriated Balance	3,161,676.25	2,192,886.40								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$44,008,036.00	\$48,023,761.00	<b>Total Revenue and Appropriations must Balance to 0</b>							

## Special Project Fund (Local)

### Fund 232: E-Rate

---

E-Rate is the common name for the Schools and Libraries Program of the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). E-Rate assists schools in the United States to obtain affordable telecommunications and internet access.

**Revenue:** Local = 25.4% and Transfer in from General Fund = 74.6%

**Expenditures:** Services = 49.7%, Supplies = 50.3%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**SPECIAL LOCAL  
230 THROUGH 239**

FUND NAME: ERATE

FUND NO: 232

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations		(1,000.00)		74		TOTAL REVENUES	(59,000.00)	*****	(51,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(59,000.00)	(50,000.00)		76	460000	TRANSFERS IN	(150,000.00)	(150,000.00)	(150,000.00)
38		TOTAL OTHER LOCAL	(59,000.00)	*****	(51,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(59,000.00)	*****	(51,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$209,000.00)	*****	(\$201,000.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\232 R



S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

**SPECIAL LOCAL  
230 THROUGH 239**

**FUND NAME: ERATE  
FUND NO: 232**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$209,000.00	\$201,000.00	\$0.00	\$0.00	\$100,000.00	\$101,000.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program	0.00	0.00								
45	720	Community Services Program	0.00	0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$209,000.00	\$201,000.00	\$0.00	\$0.00	\$100,000.00	\$101,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(209,000.00)	(201,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(209,000.00)	(201,000.00)								
78												
79		Total Appropriation	209,000.00	201,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$209,000.00	\$201,000.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 238: School Activity Accounts**

---

Do to changes in GAAP, school activity accounts are reflected in Fund 238 and part of the general audit of the district.

**Revenue:** Local Funds = 100.0%

**Expenditures:** Supplies = 100.0%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**SPECIAL LOCAL  
230 THROUGH 239**

**FUND NAME: STUDENT ACTIVITY  
FUND NO: 238**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****	(\$315,600.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues		(1,275,000.00)		69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	(1,275,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	(1,275,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	(1,275,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$0.00	*****	#####

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\238 R



S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

**SPECIAL LOCAL  
230 THROUGH 239**

**FUND NAME: STUDENT ACTIVITY  
FUND NO: 238**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity		1,275,000.00			1,275,000.00					
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$1,275,000.00	\$0.00	\$0.00	\$0.00	\$1,275,000.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$0.00	\$1,275,000.00	\$0.00	\$0.00	\$0.00	\$1,275,000.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	(315,600.00)								
76		Revenues + Transfers In	0.00	(1,275,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	0.00	(1,590,600.00)								
78												
79		Total Appropriation	0.00	1,275,000.00								
80		Unappropriated Balance	0.00	315,600.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$0.00	\$1,590,600.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Special Project Fund (State)**

### **Fund 241: Driver Education**

---

The School District provides Driver Training Programs for secondary students who are at least 14 ½ years old. The state reimburses the District up to \$150 per student. To balance the budget, the District charges a \$170 fee per student to supplement the state reimbursement.

**Revenue:** Local = 52.2%, State = 47.8%

**Expenditures:** Salary = 44.8%, Benefits = 9.2%, Services = 3.6%,  
Supplies = 11.2%, Equipment = 31.2%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**DRIVERS EDUCATION**

**FUND NO: 241**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$39,674.00)	*****	(\$38,642.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program	(27,000.00)	(27,500.00)	
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals	(30,000.00)	(30,000.00)		55	430000	TOTAL STATE	(27,000.00)	*****	(27,500.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(57,000.00)	*****	(57,500.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(30,000.00)	*****	(30,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(30,000.00)	*****	(30,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$96,674.00)	*****	(\$96,142.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\241 R

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

DRIVERS EDUCATION  
FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program	96,674.00	96,142.39	43,000.00	8,870.34	3,500.00	10,772.05	30,000.00			
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$96,674.00	\$96,142.39	\$43,000.00	\$8,870.34	\$3,500.00	\$10,772.05	\$30,000.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\241 E1

Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

**DRIVERS EDUCATION  
FUND NO: 241**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$96,674.00	\$96,142.39	\$43,000.00	\$8,870.34	\$3,500.00	\$10,772.05	\$30,000.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(39,674.00)	(38,642.00)								
76		Revenues + Transfers In	(57,000.00)	(57,500.00)								
77		TOTAL REVENUE (lines 74 + 75)	(96,674.00)	(96,142.00)								
78												
79		Total Appropriation	96,674.00	96,142.39								
80		Unappropriated Balance	0.00	(0.39)								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$96,674.00	\$96,142.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 243: State Career-Technical Education**

---

This fund provides for additional equipment, supplies, professional development, services, and additional instructor time contracts for state-approved professional-technical programs. CTE (career-technical education) funds can only be used by certified CTE teachers for an approved CTE program.

**Revenue:** State = 100.0%

**Expenditures:** Salary = 35.8%, Benefits = 8.1%, Services = 8.2%,  
Supplies = 47.9%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program	(145,166.00)	(150,000.00)	
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(145,166.00)	*****	(150,000.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(145,166.00)	*****	(150,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$145,166.00)	*****	(\$150,000.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\243 R



S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

STATE PROFESSIONAL TECHNICAL  
FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$145,166.00	\$150,000.00	\$53,727.00	\$12,190.00	\$12,267.00	\$71,816.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(145,166.00)	(150,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(145,166.00)	(150,000.00)								
78												
79		Total Appropriation	145,166.00	150,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$145,166.00	\$150,000.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## Fund 245: State Technology

---

This fund is used for instructional technology funded by legislative appropriations.

**Revenue:** State = 100.0%

**Expenditures:** Services = 13.7%, Supplies = 86.3%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**TECHNOLOGY - STATE**

**FUND NO: 245**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$172,260.00)	*****	\$0.00	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	(442,740.00)	(436,520.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(442,740.00)	*****	(436,520.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(442,740.00)	*****	(436,520.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$615,000.00)	*****	(\$436,520.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\245 R



**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

TECHNOLOGY - STATE  
FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$442,740.00	\$436,520.00	\$0.00	\$0.00	\$60,000.00	\$376,520.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$442,740.00	\$436,520.00	\$0.00	\$0.00	\$60,000.00	\$376,520.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(172,260.00)	0.00								
76		Revenues + Transfers In	(442,740.00)	(436,520.00)								
77		TOTAL REVENUE (lines 74 + 75)	(615,000.00)	(436,520.00)								
78												
79		Total Appropriation	442,740.00	436,520.00								
80		Unappropriated Balance	172,260.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$615,000.00	\$436,520.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 246: State Substance Abuse Prevention**

---

This program is aimed at providing a safe learning environment.

**Revenue:** State (Tobacco Tax Distribution) = 100.0%

**Expenditures:** Services (School Resource Officers) = 100.0%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

SUBSTANCE ABUSE - STATE

FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	(70,047.00)	(74,669.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(70,047.00)	*****	(74,669.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(70,047.00)	*****	(74,669.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$70,047.00)	*****	(\$74,669.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\246 R



S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

**SUBSTANCE ABUSE - STATE  
FUND NO: 246**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$70,047.00	\$74,669.00	\$0.00	\$0.00	\$74,669.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$70,047.00	\$74,669.00	\$0.00	\$0.00	\$74,669.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(70,047.00)	(74,669.00)								
77		TOTAL REVENUE (lines 74 + 75)	(70,047.00)	(74,669.00)								
78												
79		Total Appropriation	70,047.00	74,669.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$70,047.00	\$74,669.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 250: ARP Act – ESSERF III**

---

The American Rescue Plan (ARP) of 2021 was signed into law on March 11, 2021. This act provides additional relief for K-12 Education to help safely reopen and sustain operation of schools and to address the impact of the coronavirus on students. At least 20% of funds received must address learning loss.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salaries = .2%, Benefits = .1%. Services = 22.5%,  
Supplies = 77.2%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

ESSERF III - ARP Act  
FUND NO; 250

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(3,023,125.00)	(4,550,071.33)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(3,023,125.00)	*****	(4,550,071.33)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(3,023,125.00)	*****	(4,550,071.33)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	#####

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\250 R



S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

ESSERF III - ARP Act  
FUND NO: 250

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$3,023,125.00	\$4,550,071.33	\$8,132.60	\$2,132.73	\$1,023,125.00	\$3,516,681.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(3,023,125.00)	(4,550,071.33)								
77		TOTAL REVENUE (lines 74 + 75)	(3,023,125.00)	(4,550,071.33)								
78												
79		Total Appropriation	3,023,125.00	4,550,071.33								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$3,023,125.00	\$4,550,071.33								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 251: Title I-A, ESEA – Improving Basic Programs**

---

Title I-A ESEA provides financial assistance to the District to meet the needs of economically disadvantaged children in eligible schools. Eligible schools are identified by having a higher than district average of students from low income families in attendance, based on the number of students receiving federally subsidized or reduced school lunch in the school.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 71.5%, Benefits = 23.5%, Services = 1.2%, Supplies = 2.2%, Transfers = 1.6%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(606,088.00)	(690,119.00)	
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(606,088.00)	*****	(690,119.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(606,088.00)	*****	(690,119.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(606,088.00)	*****	(690,119.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls]251 R

S.D.E.

**BUDGET  
EXPENDITURES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2021 - June 30, 2023

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$312,585.00	\$335,721.00	\$249,500.00	\$83,421.00	\$800.00	\$2,000.00				
2	515	Secondary School Program	176,162.00	236,836.00	182,000.00	49,017.00	400.00	5,419.00				
3	517	Alternative School Program	29,515.00	32,351.00	18,500.00	13,151.00	200.00	500.00				
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program	10,139.00	6,617.00			6,617.00					
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$528,401.00	\$611,525.00	\$450,000.00	\$145,589.00	\$8,017.00	\$7,919.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program	30,758.00	30,765.00	15,500.00	7,974.00		7,291.00				
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program	35,929.00	36,512.00	28,000.00	8,512.00						
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls|251 E1

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS  
FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$66,687.00	\$67,277.00	\$43,500.00	\$16,486.00	\$0.00	\$7,291.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	11,000.00	11,317.00								11,317.00
60												
61	900	TOTAL OTHER SERVICES	\$11,000.00	\$11,317.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,317.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$606,088.00	\$690,119.00	\$493,500.00	\$162,075.00	\$8,017.00	\$15,210.00	\$0.00	\$0.00	\$0.00	\$11,317.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(606,088.00)	(690,119.00)								
77		TOTAL REVENUE (lines 74 + 75)	(606,088.00)	(690,119.00)								
78												
79		Total Appropriation	606,088.00	690,119.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$606,088.00	\$690,119.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 252: CARES Act – ESSERF I**

---

The Coronavirus Aid, Relief & Economic Security (CARES) Act was signed into law March 27, 2020. This Act provides assistance to address the coronavirus pandemic in the United States.

**Revenue:**

**Expenditures:**

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**ESSERF I - CARES Act  
FUND NO: 252**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(65,007.00)		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(65,007.00)	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(65,007.00)	*****	0.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(65,007.00)	*****	\$0.00

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\252 R

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

ESSERF I - CARES Act  
FUND NO: 252

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	\$3,628.00	\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$3,628.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program	61,379.00	0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls]252 E1

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

ESSERF I - CARES Act  
FUND NO: 252

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$61,379.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$65,007.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(65,007.00)	0.00								
77		TOTAL REVENUE (lines 74 + 75)	(65,007.00)	0.00								
78												
79		Total Appropriation	65,007.00	0.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$65,007.00	\$0.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

## **Fund 253: Title I-C, ESEA – Education of Migratory Children**

---

Title I-C ESSA provides supplemental education and support services to migrant children whose parents seek temporary or seasonal work.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 64.4%, Benefits = 25.7%, Services = 3.6%, Supplies = 4.7%, Transfers = 1.6%



S.D.E.

**BUDGET  
REVENUES**

**TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN**

July 1, 2021 - June 30, 2023

**FUND NO: 253**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(24,870.00)	(27,662.00)	
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(24,870.00)	*****	(27,662.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(24,870.00)	*****	(27,662.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(24,870.00)	*****	(27,662.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\253 R



S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN  
FUND NO: 253

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	183.00	431.00								431.00
60												
61	900	TOTAL OTHER SERVICES	\$183.00	\$431.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$431.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$24,870.00	\$27,662.00	\$17,820.00	\$7,121.00	\$1,000.00	\$1,290.00	\$0.00	\$0.00	\$0.00	\$431.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(24,870.00)	(27,662.00)								
77		TOTAL REVENUE (lines 74 + 75)	(24,870.00)	(27,662.00)								
78												
79		Total Appropriation	24,870.00	27,662.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$24,870.00	\$27,662.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 254: CRRSA Act – ESSERF II**

---

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law December 27, 2020. Part of this Act provides education stabilization funds for K-12 public schools.

**Revenue:**

**Expenditures:**

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

ESSERF II CRRSA  
FUND NO: 254

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(978,934.00)		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(978,934.00)	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(978,934.00)	*****	0.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(978,934.00)	*****	\$0.00

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\254 R



S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

ESSERF II CRRSA  
FUND NO: 254

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$978,934.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(978,934.00)	0.00								
77		TOTAL REVENUE (lines 74 + 75)	(978,934.00)	0.00								
78												
79		Total Appropriation	978,934.00	0.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$978,934.00	\$0.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

## **Fund 257: Title VI-B, IDEA – School Age**

---

Title VI-B funds are authorized under the Individuals with Disabilities Education Improvement Act of 2004. These funds are used to pay for “excess costs”, required by IDEA for educating students with disabilities, except where IDEA specifically provides otherwise. The appropriation is determined based on the December 1 child count.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 58.0%, Benefits = 22.8%, Services = 14.4%, Supplies = 2.5%, Transfers = 1.3%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

IDEA Part B (SCHOOL AGE 3-21)

FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(973,895.00)	(1,010,006.00)	
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(973,895.00)	*****	(1,010,006.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(973,895.00)	*****	(1,010,006.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$973,895.00)	*****	#####

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls]257 R

**BUDGET  
EXPENDITURES**

**IDEA Part B (SCHOOL AGE 3-21)  
FUND NO: 257**

July 1, 2021 - June 30, 2023

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program	910,895.00	965,973.00	581,247.00	238,952.00	120,524.00	25,250.00				
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	<b>TOTAL INSTRUCTION</b>	<b>\$910,895.00</b>	<b>\$965,973.00</b>	<b>\$581,247.00</b>	<b>\$238,952.00</b>	<b>\$120,524.00</b>	<b>\$25,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog	50,000.00	31,033.00	5,000.00	1,033.00	25,000.00					
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\257 E1

<b>Subtotal (carried over to page b)</b>	<b>50,000.00</b>	<b>31,033.00</b>	<b>5,000.00</b>	<b>1,033.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
--	------------------	------------------	-----------------	-----------------	------------------	-------------	-------------	-------------	-------------	-------------	-------------

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

IDEA Part B (SCHOOL AGE 3-21)  
FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$50,000.00	\$31,033.00	\$5,000.00	\$1,033.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	13,000.00	13,000.00								13,000.00
60												
61	900	TOTAL OTHER SERVICES	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$973,895.00	\$1,010,006.00	\$586,247.00	\$239,985.00	\$145,524.00	\$25,250.00	\$0.00	\$0.00	\$0.00	\$13,000.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(973,895.00)	(1,010,006.00)								
77		TOTAL REVENUE (lines 74 + 75)	(973,895.00)	(1,010,006.00)								
78												
79		Total Appropriation	973,895.00	1,010,006.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$973,895.00	\$1,010,006.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 258: Title VI-B, IDEA – Pre-School**

---

Title VI-B funds are authorized under the Individuals with Disabilities Education Improvement Act of 2004. These funds are used to pay for “excess costs”, required by IDEA for educating pre-school students with disabilities, except where IDEA specifically provides otherwise. The appropriation is determined based on the December 1 child count.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 81.7%, Benefits = 17.4%, Transfers = .9%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

IDEA Part B (PRE-SCHOOL AGE 3-5)

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(30,560.00)	(32,186.00)	
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(30,560.00)	*****	(32,186.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(30,560.00)	*****	(32,186.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$30,560.00)	*****	(\$32,186.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls]258 R

S.D.E.

### BUDGET EXPENDITURES

IDEA Part B (PRE-SCHOOL AGE 3-5)

July 1, 2021 - June 30, 2023

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program	29,918.00	31,899.00	26,295.00	5,604.00						
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$29,918.00	\$31,899.00	\$26,295.00	\$5,604.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls]258 E1

<b>Subtotal (carried over to page b)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
--	------	------	------	------	------	------	------	------	------	------	------	------

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

IDEA Part B (PRE-SCHOOL AGE 3-5)  
FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	642.00	287.00								287.00
60												
61	900	TOTAL OTHER SERVICES	\$642.00	\$287.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$287.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$30,560.00	\$32,186.00	\$26,295.00	\$5,604.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$287.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(30,560.00)	(32,186.00)								
77		TOTAL REVENUE (lines 74 + 75)	(30,560.00)	(32,186.00)								
78												
79		Total Appropriation	30,560.00	32,186.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$30,560.00	\$32,186.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 259: ARP Act – IDEA Part B**

---

The American Rescue Plan (ARP) of 2021 was signed into law on March 11, 2021. This act also provides additional relief for special education.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salaries = 41.4%, Benefits = 3.2%, Services = 2.3%,  
Supplies = 53.1%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

IDEA Part B ARP  
FUND NO: 259

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(268,796.00)	(219,561.52)	
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(268,796.00)	*****	(219,561.52)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(268,796.00)	*****	(219,561.52)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$268,796.00)	*****	(\$219,561.52)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\259 R

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

IDEA Part B ARP  
FUND NO: 259

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program	268,796.00	133,168.52	26,000.00	1,989.00	5,000.00	100,179.52				
6	522	Special Education Preschool Program		21,803.00	5,000.00	382.50		16,420.50				
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$268,796.00	\$154,971.52	\$31,000.00	\$2,371.50	\$5,000.00	\$116,600.02	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		64,590.00	60,000.00	4,590.00						
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\259 E1

Subtotal (carried over to page b)	0.00	64,590.00	60,000.00	4,590.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-----------------------------------	------	-----------	-----------	----------	------	------	------	------	------	------	------

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

IDEA Part B ARP  
FUND NO: 259

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$64,590.00	\$60,000.00	\$4,590.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$268,796.00	\$219,561.52	\$91,000.00	\$6,961.50	\$5,000.00	\$116,600.02	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(268,796.00)	(219,561.52)								
77		TOTAL REVENUE (lines 74 + 75)	(268,796.00)	(219,561.52)								
78												
79		Total Appropriation	268,796.00	219,561.52								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$268,796.00	\$219,561.52								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 260: Medicaid Reimbursement**

---

This fund tracks the reimbursement related to Medicaid eligible expenses (formerly Fund 286).

**Revenue:** Indirect Unrestricted Federal Funds = 100.0%

**Expenditures:** Salary = 65.8%, Benefits = 18.0%, Services = 16.2%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

FUND NAME: MEDICAID

FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal	(450,000.00)	(500,000.00)	
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(450,000.00)	*****	(500,000.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(450,000.00)	*****	(500,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(450,000.00)	*****	(500,000.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\260 R

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

**SPECIAL FEDERAL PROJECT  
271 THROUGH 289**

**FUND NAME: MEDICAID  
FUND NO: 260**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program	298,978.00	396,827.51	312,673.47	84,154.04						
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$298,978.00	\$396,827.51	\$312,673.47	\$84,154.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog	151,022.00	103,172.49	16,332.04	6,091.36	80,749.09					
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								
		Subtotal (carried over to page b)	151,022.00	103,172.49	16,332.04	6,091.36	80,749.09	0.00	0.00	0.00	0.00	0.00

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\260 E1

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

**SPECIAL FEDERAL PROJECT  
271 THROUGH 289**

**FUND NAME: MEDICAID  
FUND NO: 260**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$151,022.00	\$103,172.49	\$16,332.04	\$6,091.36	\$80,749.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$450,000.00	\$500,000.00	\$329,005.51	\$90,245.40	\$80,749.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(450,000.00)	(500,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(450,000.00)	(500,000.00)								
78												
79		Total Appropriation	450,000.00	500,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$450,000.00	\$500,000.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 261: ESSA-Student Support & Academic Enrichment**

---

A new Federal fund that was created to provide all students access to a well-rounded education, improve the overall conditions of student learning, and improve the use of technology in academic achievement.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Services = 50.0%, Supplies = 48.3%, Transfers = 1.7%



S.D.E.

**BUDGET  
REVENUES**

Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT

July 1, 2021 - June 30, 2023

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(65,371.00)	(59,992.00)	
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(65,371.00)	*****	(59,992.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(65,371.00)	*****	(59,992.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(65,371.00)	*****	(59,992.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\261 R

S.D.E.

**BUDGET  
EXPENDITURES**

Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT

July 1, 2021 - June 30, 2023

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$57,371.00	\$14,499.00				\$14,499.00				
2	515	Secondary School Program	8,000.00	14,499.00				14,499.00				
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$65,371.00	\$28,998.00	\$0.00	\$0.00	\$0.00	\$28,998.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		29,968.00			29,968.00					
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								
		<b>Subtotal (carried over to page b)</b>	<b>0.00</b>	<b>29,968.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,968.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls]261 E1

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT  
FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$29,968.00	\$0.00	\$0.00	\$29,968.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		1,026.00								1,026.00
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$1,026.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,026.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$65,371.00	\$59,992.00	\$0.00	\$0.00	\$29,968.00	\$28,998.00	\$0.00	\$0.00	\$0.00	\$1,026.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(65,371.00)	(59,992.00)								
77		TOTAL REVENUE (lines 74 + 75)	(65,371.00)	(59,992.00)								
78												
79		Total Appropriation	65,371.00	59,992.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$65,371.00	\$59,992.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 263: Perkins – Professional Technical Act**

---

This fund provides for additional personnel, equipment, supplies for state approved projects funded by the Carl D, Perkins Career and Technical Act of 2006. These federal funds are administered by the Idaho Division of Professional-Technical Education. The District receives reimbursement for approved expenditures.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 5.0%, Benefits = 0.9%, Services = 23.9%,  
Supplies = 70.2%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**PERKINS IV - PROFESSIONAL TECHNICAL ACT**

**FUND NO: 263**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act	(59,717.00)	(66,151.00)	
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(59,717.00)	*****	(66,151.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(59,717.00)	*****	(66,151.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$59,717.00)	*****	(\$66,151.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\263 R

**BUDGET  
EXPENDITURES**

**PERKINS IV - PROFESSIONAL TECHNICAL ACT  
FUND NO: 263**

July 1, 2021 - June 30, 2023

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program	59,717.00	66,151.00	3,322.00	585.00	15,827.00	46,417.00				
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$59,717.00	\$66,151.00	\$3,322.00	\$585.00	\$15,827.00	\$46,417.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								
		<b>Subtotal (carried over to page b)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\263 E1

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

**PERKINS IV - PROFESSIONAL TECHNICAL ACT**  
**FUND NO: 263**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$59,717.00	\$66,151.00	\$3,322.00	\$585.00	\$15,827.00	\$46,417.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(59,717.00)	(66,151.00)								
77		TOTAL REVENUE (lines 74 + 75)	(59,717.00)	(66,151.00)								
78												
79		Total Appropriation	59,717.00	66,151.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$59,717.00	\$66,151.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 270: Title III, ESEA – Language Instruction for LEP and Immigrants**

---

This fund provides services for immigrant children and youth not born in any state and who have been attending schools in any one or more states for less than three complete academic years.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 78.7%, Benefits = 17.6%, Supplies = 2.1%,  
Transfers = 1.6%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(35,942.00)	(33,813.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(35,942.00)	*****	(33,813.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(35,942.00)	*****	(33,813.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(35,942.00)	*****	(33,813.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\270 R

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$31,837.00	\$27,926.00	\$22,620.00	\$5,056.00		\$250.00				
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program	3,055.00	5,130.00	4,000.00	880.00		250.00				
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$34,892.00	\$33,056.00	\$26,620.00	\$5,936.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program	500.00	215.00				215.00				
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\270 E1

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION  
FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$500.00	\$215.00	\$0.00	\$0.00	\$0.00	\$215.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	550.00	542.00								542.00
60												
61	900	TOTAL OTHER SERVICES	\$550.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$35,942.00	\$33,813.00	\$26,620.00	\$5,936.00	\$0.00	\$715.00	\$0.00	\$0.00	\$0.00	\$542.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(35,942.00)	(33,813.00)								
77		TOTAL REVENUE (lines 74 + 75)	(35,942.00)	(33,813.00)								
78												
79		Total Appropriation	35,942.00	33,813.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$35,942.00	\$33,813.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 271: Title II-A, ESEA – Improving Teacher Quality**

---

This fund provides funding to provide professional development to teachers and principals and implement strategies to retain highly qualified teachers and principals.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salary = 54.1%, Benefits = 17.1%, Services = 20.8%,  
Supplies = 6.6%, Transfers = 1.4%

S.D.E.

**BUDGET  
REVENUES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2021 - June 30, 2023

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(131,073.00)	(182,046.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(131,073.00)	*****	(182,046.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(131,073.00)	*****	(182,046.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(131,073.00)	*****	(182,046.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\271 R

S.D.E.

**BUDGET  
EXPENDITURES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2021 - June 30, 2023

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$41,532.00	\$86,586.00	\$63,400.00	\$23,186.00						
2	515	Secondary School Program	80,541.00	42,900.00	35,000.00	7,900.00						
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$122,073.00	\$129,486.00	\$98,400.00	\$31,086.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program	6,500.00	49,950.00			37,950.00	12,000.00				
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\271 E1

Subtotal (carried over to page b)	6,500.00	49,950.00	0.00	0.00	37,950.00	12,000.00	0.00	0.00	0.00	0.00	0.00
-----------------------------------	----------	-----------	------	------	-----------	-----------	------	------	------	------	------

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION  
FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$6,500.00	\$49,950.00	\$0.00	\$0.00	\$37,950.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	2,500.00	2,610.00								2,610.00
60												
61	900	TOTAL OTHER SERVICES	\$2,500.00	\$2,610.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,610.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$131,073.00	\$182,046.00	\$98,400.00	\$31,086.00	\$37,950.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$2,610.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(131,073.00)	(182,046.00)								
77		TOTAL REVENUE (lines 74 + 75)	(131,073.00)	(182,046.00)								
78												
79		Total Appropriation	131,073.00	182,046.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$131,073.00	\$182,046.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 273: Title IX-A Education for the Homeless**

---

The Title IX-A Education for Homeless Children and Youth section of the Every Student Success Act (ESSA) ensures that students who lack a fixed or regular nighttime residence are provided free, public education. It was most recently reauthorized on December 10, 2015.

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salaries = 76.6%, Benefits = 23.4%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

TITLE IX-A - Education for the Homeless

FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(3,000.00)	(4,961.36)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(3,000.00)	*****	(4,961.36)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(3,000.00)	*****	(4,961.36)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$3,000.00)	*****	(\$4,961.36)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\273 R

S.D.E.

**BUDGET  
EXPENDITURES**

TITLE IX-A - Education for the Homeless

July 1, 2021 - June 30, 2023

FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$3,000.00	\$4,961.36	\$3,800.00	\$1,161.36						
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$3,000.00	\$4,961.36	\$3,800.00	\$1,161.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\273 E1

Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------

S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

TITLE IX-A - Education for the Homeless  
FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$3,000.00	\$4,961.36	\$3,800.00	\$1,161.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(3,000.00)	(4,961.36)								
77		TOTAL REVENUE (lines 74 + 75)	(3,000.00)	(4,961.36)								
78												
79		Total Appropriation	3,000.00	4,961.36								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$3,000.00	\$4,961.36								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## Fund 290: Child Nutrition

---

The Child Nutrition Program operates as a nonprofit, self-supporting service. Program funds are received from the sale of breakfast meals, lunch meals, and catering. Reimbursements are received for students' breakfast and lunch meals from the United States Department of Agriculture (USDA).

**Revenue:** Local = 25.4%, Federal = 72.4%, Transfers in = 2.21%

**Expenditures:** Salary = 29.5%, Benefits = 15.1%, Services = 3.0%, Supplies (including food) = 51.6%, Transfers = .8%

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

CHILD NUTRITION

FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$820,354.00)	*****	(\$1,151,957.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(2,000.00)	(2,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service		(515,125.00)		61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.		(2,000.00)		62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales		(7,500.00)		63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement	(2,012,764.00)	(1,362,213.00)	
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(140,000.00)	(140,000.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(2,152,764.00)	*****	(1,502,213.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(2,154,764.00)	*****	(2,028,838.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(45,000.00)	(45,000.00)	(45,000.00)
38		TOTAL OTHER LOCAL	(2,000.00)	*****	(526,625.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(2,000.00)	*****	(526,625.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$3,225,795.00)



**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

CHILD NUTRITION  
FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program	2,181,134.00	2,602,630.99	775,289.17	394,886.49	78,000.00	1,354,455.33				
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$2,181,134.00	\$2,602,630.99	\$775,289.17	\$394,886.49	\$78,000.00	\$1,354,455.33	\$0.00	\$0.00	\$0.00	\$0.00
49												
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied		0.00								
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal		0.00								
56	912	Debt Services Program - Interest		0.00								
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out	22,000.00	22,000.00								22,000.00
59												
60	900	TOTAL OTHER SERVICES	\$22,000.00	\$22,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$2,203,134.00	\$2,624,630.99	\$775,289.17	\$394,886.49	\$78,000.00	\$1,354,455.33	\$0.00	\$0.00	\$0.00	\$22,000.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(820,354.00)	(1,151,957.00)								
75		Revenues + Transfers In	(2,199,764.00)	(2,073,838.00)								
76		TOTAL REVENUE (lines 74 + 75)	(3,020,118.00)	(3,225,795.00)								
77												
78		Total Appropriation	2,203,134.00	2,624,630.99								
79		Unappropriated Balance	816,984.00	601,164.01								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$3,020,118.00	\$3,225,795.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 310: Bond Redemption and Interest**

---

This fund accounts for the accumulation of resources and payments of general obligation bond principal and interest. The main source of revenue for this fund is property taxes.

**Revenue:** Local (Taxes) = 89.3%, State (Bond Levy Equalization Program) = 10.7%

**Expenditures:** Debt Retirement = 100.0%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**BOND REDEMPTION & INTEREST**

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	#####	*****	(\$5,524,351.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest	(7,579,129.00)	(11,105,663.00)		51	432400	Professional Technical Program			
13		TOTAL TAXES	(7,579,129.00)	*****	(11,105,663.00)	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue	(1,950,000.00)	(1,325,000.00)	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(1,950,000.00)	*****	(1,325,000.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(15,000.00)	(2,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(9,544,129.00)	*****	(12,432,663.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(15,000.00)	*****	(2,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(7,594,129.00)	*****	(11,107,663.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$17,957,014.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\310 R

S.D.E.

**BUDGET  
EXPENDITURES**

**BOND REDEMPTION & INTEREST FUND**

July 1, 2021 - June 30, 2023

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\310 E1

**BUDGET  
EXPENDITURES**  
July 1, 2021 - June 30, 2023

**BOND REDEMPTION & INTEREST FUND**  
**FUND NO: 310**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49												
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied		0.00								
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal	4,636,968.00	4,271,968.00						4,271,968.00		
56	912	Debt Services Program - Interest	2,174,500.00	2,108,800.00						2,108,800.00		
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		0.00								
59												
60	900	TOTAL OTHER SERVICES	\$6,811,468.00	\$6,380,768.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,380,768.00	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$6,811,468.00	\$6,380,768.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,380,768.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(7,387,659.00)	(5,524,351.00)								
75		Revenues + Transfers In	(9,544,129.00)	(12,432,663.00)								
76		TOTAL REVENUE (lines 74 + 75)	(16,931,788.00)	(17,957,014.00)								
77												
78		Total Appropriation	6,811,468.00	6,380,768.00								
79		Unappropriated Balance	10,120,320.00	11,576,246.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	#####	\$17,957,014.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 410: Capital Project Funds**

---

This fund is used to account for financial resources to be used to construct major capital facilities. The most common source of capital project funding is the sale of bonds. The current projects funded by the 2018 bond are: construction of Cottonwood Elementary, additions to Midway and Harwood Elementary, parking lot at Rigby High School, funding towards a playground at Roberts Elementary, and Fiber connecting our schools.

**Revenue:** 0% (funding for construction was received in FY 2019).  
Small amount for interest on remaining funds.

**Expenditures:** 100% Capital Expenses

S.D.E.

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**CAPITAL CONSTRUCTION PROJECT**

**FUND NO. 410**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$2,802,545.00)	*****	(\$2,788,652.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(5,000.00)	(5,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(5,000.00)	*****	(5,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(5,000.00)	*****	(5,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(5,000.00)	*****	(5,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$2,807,545.00)	*****	(\$2,793,652.00)

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\410 R

S.D.E.

**BUDGET  
EXPENDITURES**

CAPITAL CONSTRUCTION PROJECT

July 1, 2021 - June 30, 2023

FUND NO. 410

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\410 E1

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

**CAPITAL CONSTRUCTION PROJECT  
FUND NO. 410**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49												
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied	630,000.00	2,793,652.00					2,793,652.00			
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$630,000.00	\$2,793,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,793,652.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal		0.00								
56	912	Debt Services Program - Interest		0.00								
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		0.00								
59												
60	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$630,000.00	\$2,793,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,793,652.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(2,802,545.00)	(2,788,652.00)								
75		Revenues + Transfers In	(5,000.00)	(5,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(2,807,545.00)	(2,793,652.00)								
77												
78		Total Appropriation	630,000.00	2,793,652.00								
79		Unappropriated Balance	2,177,545.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$2,807,545.00	\$2,793,652.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 420: Plant Facilities**

---

This fund is used for capital expenditures. The District purchases equipment, buses, and land from this fund.

**Revenue:** Local = 8.5%, State (Lottery) = 65.3%, Transfer In = 26.2%

**Expenditures:** Capital Objects = 100.0%



**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

**PLANT FACILITIES  
FUND NO. 420**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	#####	*****	(\$1,933,764.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance	(523,420.00)	(609,560.00)	
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(523,420.00)	*****	(609,560.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(2,500.00)	(1,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals	(7,000.00)	(18,000.00)		73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(552,920.00)	*****	(688,560.00)
36	419300	Transportation Fees	(20,000.00)	(60,000.00)		75					
37	419900	Other Local				76	460000	TRANSFERS IN	(250,000.00)	(245,000.00)	(245,000.00)
38		TOTAL OTHER LOCAL	(29,500.00)	*****	(79,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(29,500.00)	*****	(79,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$2,867,324.00)

S.D.E.

**BUDGET  
EXPENDITURES**

PLANT FACILITIES FUND

July 1, 2021 - June 30, 2023

FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance- Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\420 E1

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

PLANT FACILITIES FUND

FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49												
50	810	Capital Assets - Student Occupied	200,000.00	400,000.00					400,000.00			
51	811	Capital Assets - NonStudent Occupied	999,200.00	635,000.00					635,000.00			
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$1,199,200.00	\$1,035,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,035,000.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal		0.00								
56	912	Debt Services Program - Interest		0.00								
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		0.00								
59												
60	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$1,199,200.00	\$1,035,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,035,000.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(2,057,264.00)	(1,933,764.00)								
75		Revenues + Transfers In	(802,920.00)	(933,560.00)								
76		TOTAL REVENUE (lines 74 + 75)	(2,860,184.00)	(2,867,324.00)								
77												
78		Total Appropriation	1,199,200.00	1,035,000.00								
79		Unappropriated Balance	1,660,984.00	1,832,324.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$2,860,184.00	\$2,867,324.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**

## **Fund 710: Employee Premium Stabilization Trust Fund**

---

An employee funded premium reduction program. This program can reduce medical deductibles to \$500 individuals/\$1,000 family.

**Revenue:** Local (employee contributions) = 100%

**Expenditures:** Benefits = 96.4%, Services = 3.6%

**BUDGET  
REVENUES**

July 1, 2021 - June 30, 2023

TRUST FUNDS  
FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$287,370.00)	*****	(\$307,416.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(2,500.00)	(1,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(227,500.00)	*****	(251,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(225,000.00)	(250,000.00)		76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(227,500.00)	*****	(251,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(227,500.00)	*****	(251,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(514,870.00)	*****	(558,416.00)

**BUDGET**  
**EXPENDITURES**

July 1, 2021 - June 30, 2023

TRUST FUNDS

FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
		Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

X:\Budget\Budget FY 23\State Forms\Combined-Revenue-and-Expenditures-23.xls\710 E1

Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------

S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2021 - June 30, 2023

TRUST FUNDS  
FUND NO: 710

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program	\$270,000.00	\$280,000.00		\$270,000.00	\$10,000.00					
40												
41	600	TOTAL SUPPORT SERVICES	\$270,000.00	\$280,000.00	\$0.00	\$270,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49												
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied		0.00								
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal		0.00								
56	912	Debt Services Program - Interest		0.00								
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		0.00								
59												
60	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$270,000.00	\$280,000.00	\$0.00	\$270,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(287,370.00)	(307,416.00)								
75		Revenues + Transfers In	(227,500.00)	(251,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(514,870.00)	(558,416.00)								
77												
78		Total Appropriation	270,000.00	280,000.00								
79		Unappropriated Balance	244,870.00	278,416.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$514,870.00	\$558,416.00								

**BUDGET SUMMARY:**

The total on line 76 must equal the total on line 80.

**Total Revenue and Appropriations must Balance to 0**



Jefferson Joint School District #251

**Every Student Can Learn and Succeed**

3850 E 300 N

Rigby, ID 83442

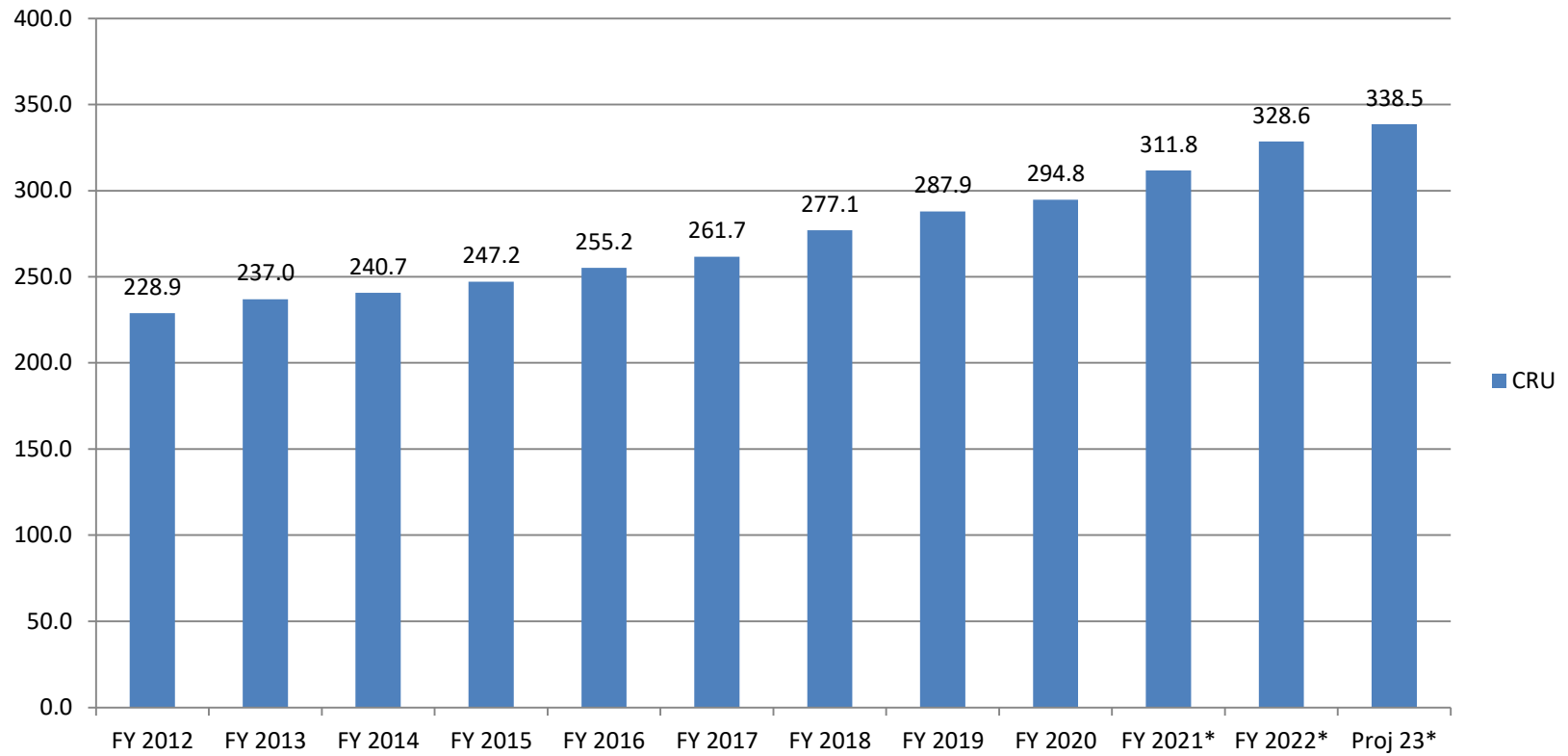
(208) 745-6693 / (208) 745-0848 (fax)

---

# **SUPPLEMENTAL BUDGET INFORMATION**



## February 15 Classroom Units (CRU)



\*FY 21, 22, 23 based on enrollment

**2022 - 2023 BUDGET WORKSHEETS  
ESTIMATING M & O STATE SUPPORT REVENUE**

District/Charter Name: **Jefferson Joint School District**

District/Charter Number: **251**

- 1. Best 28 Weeks Support Units - 2022-2023 **337.00**
- 2. State Distribution Factor - Per Unit - 2022-2023 **\$ 35,924 \***
- 3. Discretionary (line 1 x line 2) **\$ 12,106,388**

4. Salary Apportionment: Midterm Support Units **338.50**  
*(From SBA Template)*

Administrative Index	Average Instructional Salary	Average Pupil Services Salary	Total SBA plus Allowances from SBA Template	Rev Code
<b>1.81042</b>	<b>\$49,398.37</b>	<b>\$49,282.73</b>	<b>\$22,589,979</b>	

- 5. Estimated Base Support (line 3 + line 4) **\$34,696,367** 431100
- 6. Benefit Apportionment **\$4,425,377** 431800
- 7. Border Contracts  431500
- 8. Exceptional Child Support (not common)  431400
- 9. Tuition Equivalency  431600
- 10. Transportation Allowance **\$1,934,083** 431200
- 11. Prior Year Adjustments (not common)
- 12. Total Estimated State Support** **\$41,055,827**  
(lines 5+6+7+8+9+10+11 )

**Revenue in Lieu of Taxes:**  
*(n/a for Charter Schools)*

- 13. Agricultural Equipment Tax Replacement Money from State Tax Commission **\$38,534**
- 14. Personal Property Tax Replacement Money from State Tax Commission **\$42,758**
- 15. Total Revenue in Lieu of Taxes** **\$81,292** 438000

**RETURN THIS PAGE TO PUBLIC SCHOOL FINANCE, STATE DEPARTMENT OF EDUCATION**

\* Of this amount, \$19,698 per support unit is to be used to offset the cost of health, vision, and dental benefits or insurance offered to school employees and \$16,226 per support unit is to be used as discretionary (HB797, 2022 Legislative Session).

Idaho Department of Education  
Basic Education Data System  
Salary Based Apportionment and Benefit Apportionment  
Computation

School Year: 2022-2023

District **251 Jefferson Joint School District**

Statewide Information:  
 Administrative Staff Index 0.00000  
 Administrative Staff Index Cap 1.86643 100.00%  
 PERSI plus FICA Employer Rate 19.59%

District Information:  
 Administrative Staff Index **1.81042**  
 Administrative Staff Index (adjusted for cap) 1.81042  
 Mid-Term Support Units: **338.50**  
 Instructional / Pupil Service Staffing Percent **1.5%**

	Staff Allowance Ratio a	Staff Allowance FTE (Units x a) b	Small District Staff Allowance		Separate Sec. School Allowance FTE e	Adjusted Staff Allowance FTE (b + c + d + e) f	Actual FTE g	Staff Allowance FTE h	Staff Index i	Base Salary j	Average Salary (i x j) k	Certified Preliminary Salary Based Apportionment (h x k) l
			Small District Staff Allowance < 40 units then + 0.5 FTE c	Small District Staff Allowance < 20 units then + 0.5 FTE d								
Administration	0.0750	25.38750	0.00000			25.38750	23.50000	25.38750	1.81042	41,491.00	75,116.14	1,907,010.91
Instructional	1.0210	345.60850	0.00000	0.00000	0.00000	345.60850	327.70000	329.43387			49,398.37	16,273,497.84
Pupil Service	0.0790	26.74150				26.74150	21.90000	25.48999			49,282.73	1,256,216.12
Subtotal Instructional and Pupil Service						372.35000	349.60000	354.92386				
Noncertified	0.3750	126.93750				126.93750	128.25000	126.93750		24,841.00		
TOTAL						524.67500	501.35000	507.24886				

	Noncertified Preliminary Salary Based Apportionment (h x j) m	Preliminary Salary Based Apportionment (l + m) n	Actual Salary o	Salary Based Apportionment Eligible for Benefits Smaller: n or o p	Benefit Apportionment p x 19.59% q	Virtual Allowance (Max 15%) r	Ancillary Allowance s	Salary Based Apportionment Plus Allowances t	Maximum Salary Apportionment u	Salary Based Apportionment Plus Allowances v
Administration		1,907,010.91	2,197,346.37							1,907,010.91 col (n)
Instructional		16,273,497.84	16,990,873.21			0.00	0.00	16,273,497.84	17,072,498.19 (f x k)	16,273,497.84 smaller: t or u
Pupil Service		1,256,216.12	1,405,635.00				0.00	1,256,216.12	1,317,894.14 (f x k)	1,256,216.12 smaller: t or u
Subtotal Instructional and Pupil Service		17,529,713.97	18,396,508.21			0.00	0.00	17,529,713.97		
Noncertified	3,153,254.44	3,153,254.44	3,637,764.52							3,153,254.44 col (n)
TOTAL		22,589,979.31	24,231,619.10	22,589,979.31	4,425,376.95	0.00	0.00			22,589,979.31