



SCHOOL DISTRICT BUDGET

2018 – 2019

Jefferson Joint School District

Name of School District

251

School District Number

Jefferson and Madison

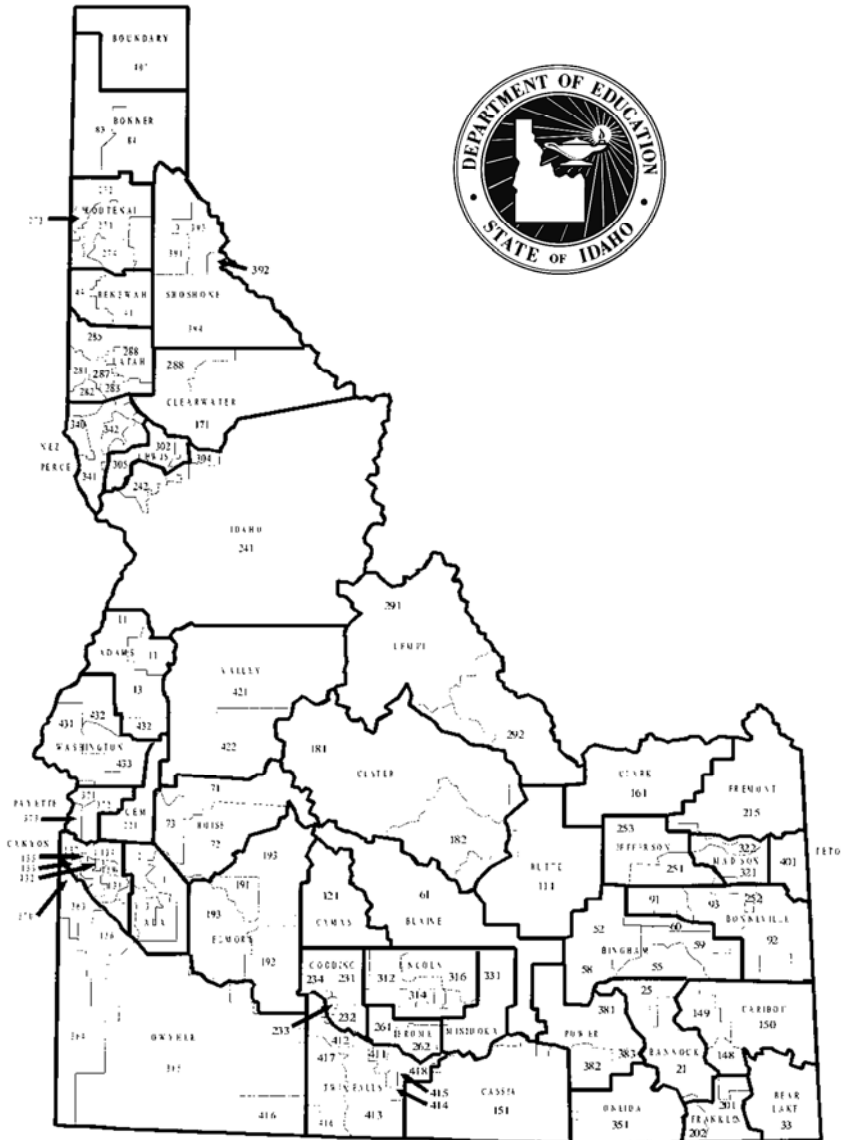
County

Sherri Ybarra

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

DEPARTMENT OF EDUCATION

P.O. BOX 83720
BOISE, 83720-0027





Jefferson Joint School District #251

Every Student Can Learn and Succeed

3850 East 300 North
 Rigby, Idaho 83442-0150
 208-745-6693

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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*
	GENERAL FUND	
100	General M & O	*
	SPECIAL REVENUE FUNDS	
220	Forest Reserve Fund	
230-239	Special Project (Local)	*
240-249	Special Project (State)	*
250-289	Special Project (Federal)	*
290	Child Nutrition Fund	*
	DEBT SERVICE FUNDS	
310	Bond Redemption & Interest Fund	*
	CAPITAL PROJECT FUNDS	
410	Capital Construction Project Fund	
420	Plant Facilities Fund	*
430	Plant Facilities Fund - School Bldg Main - Student Occupied Fund	
	ENTERPRISE FUNDS	
510	Enterprise Fund	
	INTERNAL SERVICE FUNDS	
610	Internal Service Fund	
710/720	Trust Funds	*

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

2018 - 2019 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2018 - 2019 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 13, 2018 and the Board of Trustees formally adopted this budget on June 13, 2018.

SIGNED:

<p><u>Lisa Sherick</u> SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR</p> <p><u>Bryce Bronson</u> CONTACT PERSON (PLEASE PRINT)</p> <p><u>bbronson@sd251.org</u> EMAIL ADDRESS</p> <p><u>208-745-6693</u> PHONE NUMBER</p>	<p><u>Angie Robison</u> CHAIRPERSON OF THE BOARD</p> <p><u>Jefferson Joint School District 251</u> SCHOOL DISTRICT/CHARTER NAME</p> <p><u>6/13/2017</u> DATE</p> <p>Copy on file in the Office of the Superintendent of Public Instruction</p>
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SUMMARY STATEMENT 2018 - 2019 SCHOOL BUDGET

ALL FUNDS

Jefferson Joint School District 251

	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2015-2016	Prior Year Actual 2016-2017	Prior Year Budget 2017-2018	Proposed Budget 2018-2019	Prior Year Actual 2015-2016	Prior Year Actual 2016-2017	Prior Year Budget 2017-2018	Proposed Budget 2018-2019
REVENUES								
Beginning Balances	2,628,171	2,865,603	2,707,500	3,574,510	9,199,361	5,585,285	5,718,104	7,954,997
Local Tax Revenue	497,296	705,038	630,000	600,000	3,640,414	5,157,094	4,233,306	4,325,733
Other Local	170,664	322,758	97,000	181,368	583,972	992,764	698,728	725,765
State Revenue	24,618,409	26,593,183	28,333,728	31,888,524	2,228,543	5,374,150	2,285,976	2,425,109
Federal Revenue	-	-	-	-	3,429,716	-	3,197,469	3,446,735
Transfers In	60,837	61,599	72,506	49,454	303,949	341,673	302,000	316,000
Totals	\$27,975,377	\$30,548,181	31,840,734	36,293,856	19,385,955	17,450,966	16,435,583	19,194,339
EXPENDITURES								
Salaries	15,454,565	16,612,030	18,008,527	20,545,528	1,823,093	1,651,377	1,847,649	1,935,564
Benefits	5,313,985	5,821,320	6,280,904	6,956,829	644,639	538,414	868,191	913,872
Purchased Services	2,129,052	2,279,160	2,410,788	2,561,518	764,928	778,919	1,047,075	824,559
Supplies & Materials	1,725,403	1,928,852	1,871,738	2,140,305	1,470,999	1,604,874	1,262,976	1,867,329
Capital Outlay	17,900	-	10,000	10,000	1,068,353	548,252	805,000	899,899
Debt Retirement	-	-	-	-	7,967,821	4,238,885	4,300,355	4,293,662
Insurance & Judgments	164,920	173,353	178,672	189,166	-	-	-	-
Transfers Out	303,949	341,673	302,000	316,000	60,837	61,599	72,506	49,454
Contingency/Inventory Reserve	1,798,497	1,900,947	1,453,131	1,635,967	-	-	-	-
Unappropriated Balances	1,067,106	1,490,846	1,324,974	1,938,543	5,585,285	8,028,646	6,231,831	8,410,000
Totals	27,975,377	\$30,548,181	31,840,734	36,293,856	19,385,955	17,450,966	16,435,583	19,194,339

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 and accounts for 65.4% of the entire 2018-19 district budget.

Revenue: Taxes = 1.9%, Local = .5%, State = 97.4%, Federal = 0.0%, Transfer in = .2%

Expenditures: Salary = 62.8%, Benefits = 21.3%, Services = 7.8%, Supplies = 6.5%, Equipment = 0.0%, Insurance = .6%, and Transfers out = 1.0%

Jefferson School District 251

**Estimate of General Fund State Support Revenue
For 2018-2019**

Entitlement (Support Units (288) x State Distribution Factor (27,481))	7,914,528.00
Salary Apportionment (Support Units = 290)	<u>17,658,848.00</u>
Total Base Support:	<u><u>25,573,376.00</u></u>
<hr/>	
Benefit Apportionment	3,345,794.00
College and Career Advisors	143,500.00
Content and Curriculum	14,400.00
Continuous Improvement Training	1,000.00
Gifted and Talented	8,180.00
IT Staffing	136,800.00
Leadership Premiums	294,780.00
Limited English Proficiency	67,250.00
Literacy	298,434.00
Math and Science Teachers	70,300.00
Professional Development	261,318.00
Remediation	86,000.00
Replacement Taxes (Ag & Personal Property)	81,292.00
Transportation Support	<u>1,501,100.00</u>
Total State General Fund Support:	<u><u>31,883,524.00</u></u>

Jefferson School District 251

General Fund Balance Projection Model

	Audited	Audited	Audited	Audited	Audited	Audited	Project	Budget
	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
1. Beginning Balance	3,469,193	2,520,038	2,018,399	1,895,367	2,628,171	2,865,603	3,391,793	3,574,510
2. Local Revenue	722,775	699,199	250,718	771,700	667,958	1,027,796	784,438	781,368
3. State Revenue	19,672,045	20,981,174	21,416,323	22,995,100	24,618,411	26,593,183	29,220,088	31,888,524
4. Federal Revenue	12,256							
5. Transfers In	86,230	58,320	61,887	62,282	60,837	61,599	60,000	49,454
6. Total Revenue	20,493,306	21,738,693	21,728,928	23,829,082	25,347,206	27,682,578	30,064,526	32,719,346
7. Total Available Funds	23,962,499	24,258,731	23,747,327	25,724,449	27,975,377	30,548,181	33,456,319	36,293,856
8. Salaries	13,523,322	14,080,001	13,787,829	14,358,268	15,454,565	16,612,027	18,366,442	20,545,528
9. Benefits	4,514,159	4,720,748	4,792,187	5,015,217	5,313,985	5,821,321	6,464,169	6,956,829
10. Other Expenses	3,213,167	3,080,440	2,954,124	3,411,608	4,037,275	4,381,366	4,721,198	4,900,989
11. Transfers Out	191,812	359,147	317,819	311,180	303,949	341,674	330,000	316,000
12. Liquidation of PY enc								
13. Budget additions								
14. Budget reductions								
15. Total Expenses	21,442,461	22,240,336	21,851,960	23,096,274	25,109,774	27,156,388	29,881,809	32,719,346
16. Surplus/(deficit)	(949,155)	(501,643)	(123,032)	732,808	237,432	526,190	182,717	-
17. Ending Fund Balance	2,520,038	2,018,395	1,895,367	2,628,171	2,865,603	3,391,793	3,574,510	3,574,510
18. Inventory	25,827	4,018	14,157	19,319	21,675	9,209	9,209	9,209
19. Contingency 7%	1,434,531	1,521,709	1,521,025	1,668,036	1,776,822	1,900,947	2,104,517	2,290,354
20. Budget Carryover	48,148	35,737	215,465	819,390	612,617	591,921	591,921	601,086
21. Next Year Budget Reserve				71,585	227,088			
22. Total Reserves	1,508,506	1,561,464	1,750,646	2,578,330	2,638,202	2,502,077	2,705,647	2,900,649
23. Available Balance/(deficit)	1,011,532	456,931	144,721	49,841	227,401	889,716	868,864	673,861

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

**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	(\$2,707,500.00)	*****	(\$3,574,510.00)	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	(22,651,268.00)	(25,573,376.00)	
5	411300	Taxes - Emergency	(600,000.00)	(600,000.00)		44	431200	Transportation Support	(1,426,376.00)	(1,501,100.00)	
6	411400	Taxes - Tort	(30,000.00)			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	(2,952,310.00)	(3,345,794.00)	
10	411900	Taxes - Other				49	431900	Other State Support	(1,222,482.00)	(1,386,962.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	(630,000.00)	*****	(600,000.00)	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes	(5,000.00)	(5,000.00)		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	(5,000.00)	(5,000.00)		55	430000	TOTAL STATE	(28,333,728.00)	*****	(31,888,524.00)
17	414200	Tuition From Districts in Idaho	(500.00)	(500.00)		56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(20,000.00)	(51,868.00)		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	(43,500.00)	(49,000.00)		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	(10,000.00)	(45,000.00)		74		TOTAL REVENUES	(29,060,728.00)	*****	(32,669,892.00)
36	419300	Transportation Fees	(13,000.00)	(25,000.00)		75					
37	419900	Other Local				76	460000	TRANSFERS IN	(72,506.00)	(49,454.00)	(49,454.00)
38		TOTAL OTHER LOCAL	(97,000.00)	*****	(181,368.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(727,000.00)	*****	(781,368.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$31,840,734.00)	*****	(\$36,293,856.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

GENERAL M & O FUND

FUND NO: 100

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	\$7,841,905.00	\$8,931,152.00	\$6,094,051.00	\$2,092,484.00	\$6,500.00	\$738,117.00				
2	515	Secondary School Program	\$8,709,161.00	9,905,876.00	7,044,339.00	2,332,511.00	15,440.00	513,586.00				
3	517	Alternative School Program	\$553,628.00	577,156.00	414,286.00	132,610.00	100.00	30,160.00				
4	519	Vocational-Technical Program	\$0.00	0.00								
5	521	Special Education Program	\$1,319,118.00	1,549,797.00	1,185,801.00	363,996.00						
6	522	Special Education Preschool Program	\$0.00	0.00								
7	524	Gifted & Talented Program	\$64,453.00	62,138.00	48,393.00	9,945.00		3,800.00				
8	531	Interscholastic Program	\$211,684.00	229,189.00	195,000.00	29,939.00	250.00	2,500.00			1,500.00	
9	532	School Activity Program	\$0.00	0.00								
10	541	Summer School Program	\$0.00	0.00								
11	542	Adult School Program	\$0.00	0.00								
12	546	Detention Center Program	\$0.00	0.00								
13												
14	500	TOTAL INSTRUCTION	\$18,699,949.00	\$21,255,308.00	\$14,981,870.00	\$4,961,485.00	\$22,290.00	\$1,288,163.00	\$0.00	\$0.00	\$1,500.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program	625,208.00	675,114.00	493,306.00	179,458.00	150.00	2,200.00				
17	616	Special Education Support Services Pro	359,201.00	379,600.00	273,074.00	106,526.00						
18												
19	621	Instruction Improvement Program	176,852.00	261,437.00	24,150.00	5,164.00	159,623.00	72,500.00				
20	622	Educational Media Program	63,535.00	114,993.00	95,926.00	19,067.00						
21	623	Instruction-Related Technology Program	397,646.00	446,164.00	332,798.00	110,294.00	3,072.00					
22	631	Board of Education Program	36,500.00	36,500.00			36,000.00	500.00				
23	632	District Administration Program	1,171,882.00	578,807.00	408,188.00	153,769.00	16,350.00	500.00				
24												
25	641	School Administration Program	1,760,812.00	1,937,163.00	1,440,229.00	496,634.00	300.00					
26												
27	651	Business Operation Program	0.00	810,909.00	344,395.00	139,164.00	267,350.00	60,000.00				
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)	2,186,514.00	2,243,272.00	587,763.00	237,638.00	1,125,820.00	104,500.00			187,551.00	
31	663	Maintenance - Non Student Occupied	167,500.00	174,000.00			159,000.00	15,000.00				
32	664	Maintenance - Student Occupied Bldgs	1,047,370.00	1,251,400.00	417,991.00	158,409.00	495,000.00	180,000.00				
33	665	Maintenance - Grounds	133,630.00	159,405.00	29,320.00	10,085.00	85,000.00	35,000.00				
34	667	Security Program	95,000.00	96,608.00			96,608.00					
35												
36	681	Pupil - To School Trans. Program	1,757,195.00	1,906,621.00	1,088,969.00	373,255.00	87,355.00	356,942.00			100.00	
37	682	Pupil - Activity Trans. Program	0.00	0.00								
38	683	General Transportation Program	54,922.00	49,454.00	5,344.00	1,505.00	7,590.00	25,000.00	10,000.00		15.00	
		Subtotal (carried over to page b)	10,033,767.00	11,121,447.00	5,541,453.00	1,990,968.00	2,539,218.00	852,142.00	10,000.00	0.00	187,666.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

GENERAL M & O FUND
FUND NO: 100

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	\$26,913.00	\$26,591.00	\$22,205.00	\$4,376.00	\$10.00					
40												
41	600	TOTAL SUPPORT SERVICES	\$10,060,680.00	\$11,148,038.00	\$5,563,658.00	\$1,995,344.00	\$2,539,228.00	\$852,142.00	\$10,000.00	\$0.00	\$187,666.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47												
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	302,000.00	316,000.00								316,000.00
59												
60	900	TOTAL OTHER SERVICES	\$302,000.00	\$316,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316,000.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$29,062,629.00	\$32,719,346.00	\$20,545,528.00	\$6,956,829.00	\$2,561,518.00	\$2,140,305.00	\$10,000.00	\$0.00	\$189,166.00	\$316,000.00
64												
65	950	Contingency Reserve										
66		(5% of line 63) (Applies to General Fund only)	1,453,131.15	1,635,967.30	(Applies to General Fund only)							
67												
68		TOTAL APPROPRIATION										
69		(Line 63 + line 66)	\$30,515,760.15	\$34,355,313.30								
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(2,707,500.00)	(3,574,510.00)	BUDGET SUMMARY:							
75		Revenues + Transfers In	(29,133,234.00)	(32,719,346.00)								
76		TOTAL REVENUE (lines 74 + 75)	(31,840,734.00)	(36,293,856.00)	The total on line 76 must equal the total on line 80.							
77												
78		Total Appropriation	30,515,760.15	34,355,313.30								
79		Unappropriated Balance	1,324,973.85	1,938,542.70								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$31,840,734.00	\$36,293,856.00	Total Revenue and Appropriations must Balance to 0							

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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 = 13.7%, State = 4.0%, Transfer in from General Fund = 82.3%

Expenditures: Services = 60.9%, Supplies = 39.1%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

**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		(7,300.00)	
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	0.00	*****	(7,300.00)
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	(4,000.00)	(1,000.00)		74		TOTAL REVENUES	(49,000.00)	*****	(32,300.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(45,000.00)	(24,000.00)		76	460000	TRANSFERS IN	(150,000.00)	(150,000.00)	(150,000.00)
38		TOTAL OTHER LOCAL	(49,000.00)	*****	(25,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(49,000.00)	*****	(25,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(199,000.00)	*****	(\$182,300.00)

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

**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	\$199,000.00	\$182,300.00	\$0.00	\$0.00	\$111,000.00	\$71,300.00	\$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												
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 (Lines 14+41+48+53+60)	\$199,000.00	\$182,300.00	\$0.00	\$0.00	\$111,000.00	\$71,300.00	\$0.00	\$0.00	\$0.00	\$0.00
63												
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(199,000.00)	(182,300.00)								
76		TOTAL REVENUE (lines 74 + 75)	(199,000.00)	(182,300.00)								
77												
78		Total Appropriation	199,000.00	182,300.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$199,000.00	\$182,300.00								

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 \$125 per student. To balance the budget, the District charges a \$170 fee per student to supplement the state reimbursement.

Revenue: Local = 54.5%, State = 45.5%

Expenditures: Salary = 54.1%, Benefits = 11.2%, Services = 5.2%,
Supplies = 11.6%, Equipment = 17.9%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

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	(\$13,662.00)	*****	(\$22,600.00)	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	(25,000.00)	(25,000.00)	
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	(25,000.00)	*****	(25,000.00)
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	(55,000.00)	*****	(55,000.00)
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)	(\$68,662.00)	*****	(\$77,600.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

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
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program	68,662.00	77,600.00	42,000.00	8,701.00	4,000.00	9,000.00	13,899.00			
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	\$68,662.00	\$77,600.00	\$42,000.00	\$8,701.00	\$4,000.00	\$9,000.00	\$13,899.00	\$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								
		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

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

**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												
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)	\$68,662.00	\$77,600.00	\$42,000.00	\$8,701.00	\$4,000.00	\$9,000.00	\$13,899.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(13,662.00)	(22,600.00)								
75		Revenues + Transfers In	(55,000.00)	(55,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(68,662.00)	(77,600.00)								
77												
78		Total Appropriation	68,662.00	77,600.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$68,662.00	\$77,600.00								

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 = 38.0%, Benefits = 7.6%, Services = 12.3%,
Supplies = 42.1%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

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	(122,502.00)	(128,543.00)	
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	(122,502.00)	*****	(128,543.00)
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	(122,502.00)	*****	(128,543.00)
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)	(\$122,502.00)	*****	(\$128,543.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

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
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	122,502.00	128,543.00	48,806.00	9,710.00	15,769.00	54,258.00				
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	\$122,502.00	\$128,543.00	\$48,806.00	\$9,710.00	\$15,769.00	\$54,258.00	\$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								
		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

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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												
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)	\$122,502.00	\$128,543.00	\$48,806.00	\$9,710.00	\$15,769.00	\$54,258.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(122,502.00)	(128,543.00)								
76		TOTAL REVENUE (lines 74 + 75)	(122,502.00)	(128,543.00)								
77												
78		Total Appropriation	122,502.00	128,543.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$122,502.00	\$128,543.00								

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 = 9.4% and Supplies = 90.6%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

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		*****	(\$19,300.00)	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	(431,000.00)	(598,000.00)	
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	(431,000.00)	*****	(598,000.00)
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	(431,000.00)	*****	(598,000.00)
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)	(431,000.00)	*****	(\$617,300.00)

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**BUDGET
EXPENDITURES**

TECHNOLOGY - STATE

July 1, 2018 - June 30, 2019

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
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	55,931.00	57,804.00			57,804.00					
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program	375,069.00	559,496.00				559,496.00				
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)	431,000.00	617,300.00	0.00	0.00	57,804.00	559,496.00	0.00	0.00	0.00	0.00

S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

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	\$431,000.00	\$617,300.00	\$0.00	\$0.00	\$57,804.00	\$559,496.00	\$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												
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)	\$431,000.00	\$617,300.00	\$0.00	\$0.00	\$57,804.00	\$559,496.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	(19,300.00)								
75		Revenues + Transfers In	(431,000.00)	(598,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(431,000.00)	(617,300.00)								
77												
78		Total Appropriation	431,000.00	617,300.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$431,000.00	\$617,300.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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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, 2018 - June 30, 2019

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	(72,200.00)	(77,700.00)	
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	(72,200.00)	*****	(77,700.00)
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	(72,200.00)	*****	(77,700.00)
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)	(\$72,200.00)	*****	(\$77,700.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

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
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	72,200.00	77,700.00			77,700.00					
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)	72,200.00	77,700.00	0.00	0.00	77,700.00	0.00	0.00	0.00	0.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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	\$72,200.00	\$77,700.00	\$0.00	\$0.00	\$77,700.00	\$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												
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 (Lines 14+41+48+53+60)	\$72,200.00	\$77,700.00	\$0.00	\$0.00	\$77,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
63												
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(72,200.00)	(77,700.00)								
76		TOTAL REVENUE (lines 74 + 75)	(72,200.00)	(77,700.00)								
77												
78		Total Appropriation	72,200.00	77,700.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$72,200.00	\$77,700.00								

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 = 71.2%, Benefits = 20.5%, Services = 0.5%,
Supplies = 6.6%, Transfers = 1.2%

S.D.E.

**BUDGET
REVENUES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2018 - June 30, 2019

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	(704,878.00)	(775,528.00)	
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	(704,878.00)	*****	(775,528.00)
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	(704,878.00)	*****	(775,528.00)
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)	(704,878.00)	*****	(\$775,528.00)

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S.D.E.

**BUDGET
EXPENDITURES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2018 - June 30, 2019

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	\$420,967.00	\$433,412.00	\$331,456.00	\$98,455.00		\$3,501.00				
2	515	Secondary School Program	115,115.00	131,682.00	88,600.00	23,082.00		20,000.00				
3	517	Alternative School Program		51,190.00	39,750.00	8,640.00		2,800.00				
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	6,300.00	7,417.00				7,417.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$542,382.00	\$623,701.00	\$459,806.00	\$130,177.00	\$0.00	\$33,718.00	\$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	44,009.00	83,557.00	47,100.00	13,992.00	4,000.00	18,465.00				
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	102,111.00	59,662.00	45,000.00	14,662.00						
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								

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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	\$146,120.00	\$143,219.00	\$92,100.00	\$28,654.00	\$4,000.00	\$18,465.00	\$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												
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	16,376.00	8,608.00								8,608.00
59												
60	900	TOTAL OTHER SERVICES	\$16,376.00	\$8,608.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,608.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$704,878.00	\$775,528.00	\$551,906.00	\$158,831.00	\$4,000.00	\$52,183.00	\$0.00	\$0.00	\$0.00	\$8,608.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(704,878.00)	(775,528.00)								
76		TOTAL REVENUE (lines 74 + 75)	(704,878.00)	(775,528.00)								
77												
78		Total Appropriation	704,878.00	775,528.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$704,878.00	\$775,528.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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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 = 54.3%, Benefits = 22.9%, Services = 8.9%,
Supplies = 12.7%, Transfers = 1.2%

S.D.E.

**BUDGET
REVENUES**

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

July 1, 2018 - June 30, 2019

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	(12,695.00)	(16,931.00)	
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	(12,695.00)	*****	(16,931.00)
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	(12,695.00)	*****	(16,931.00)
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)	(\$12,695.00)	*****	(\$16,931.00)

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S.D.E.

**BUDGET
EXPENDITURES**

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

July 1, 2018 - June 30, 2019

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
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	12,695.00	16,713.00	9,200.00	3,883.00	1,500.00	2,130.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$12,695.00	\$16,713.00	\$9,200.00	\$3,883.00	\$1,500.00	\$2,130.00	\$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								
		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

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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												
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	218.00								218.00
59												
60	900	TOTAL OTHER SERVICES	\$0.00	\$218.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$12,695.00	\$16,931.00	\$9,200.00	\$3,883.00	\$1,500.00	\$2,130.00	\$0.00	\$0.00	\$0.00	\$218.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(12,695.00)	(16,931.00)								
76		TOTAL REVENUE (lines 74 + 75)	(12,695.00)	(16,931.00)								
77												
78		Total Appropriation	12,695.00	16,931.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$12,695.00	\$16,931.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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 = 47.9%, Benefits = 16.2%, Services = 29.3%, Supplies = 4.6%, Transfers = 2.0%

S.D.E.

**BUDGET
REVENUES**

IDEA Part B (SCHOOL AGE 3-21)

July 1, 2018 - June 30, 2019

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)	(837,984.00)	(901,330.00)	
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	(837,984.00)	*****	(901,330.00)
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	(837,984.00)	*****	(901,330.00)
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)	(\$837,984.00)	*****	(\$901,330.00)

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S.D.E.

**BUDGET
EXPENDITURES**

IDEA Part B (SCHOOL AGE 3-21)

July 1, 2018 - June 30, 2019

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
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	508,359.00	571,788.00	329,525.00	116,663.00	84,000.00	41,600.00				
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	\$508,359.00	\$571,788.00	\$329,525.00	\$116,663.00	\$84,000.00	\$41,600.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog	281,625.00	281,542.00	102,042.00	29,500.00	150,000.00					
18												
19	621	Instruction Improvement Program	30,000.00	30,000.00			30,000.00					
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								
		Subtotal (carried over to page b)	311,625.00	311,542.00	102,042.00	29,500.00	180,000.00	0.00	0.00	0.00	0.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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	\$311,625.00	\$311,542.00	\$102,042.00	\$29,500.00	\$180,000.00	\$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												
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	18,000.00	18,000.00								18,000.00
59												
60	900	TOTAL OTHER SERVICES	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$837,984.00	\$901,330.00	\$431,567.00	\$146,163.00	\$264,000.00	\$41,600.00	\$0.00	\$0.00	\$0.00	\$18,000.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(837,984.00)	(901,330.00)								
76		TOTAL REVENUE (lines 74 + 75)	(837,984.00)	(901,330.00)								
77												
78		Total Appropriation	837,984.00	901,330.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$837,984.00	\$901,330.00								

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 = 70.8%, Benefits = 27.4%, Transfers = 1.8%

S.D.E.

**BUDGET
REVENUES**

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

July 1, 2018 - June 30, 2019

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)	(27,572.00)	(28,675.00)	
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	(27,572.00)	*****	(28,675.00)
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	(27,572.00)	*****	(28,675.00)
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)	(\$27,572.00)	*****	(\$28,675.00)

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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												
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	514.00	514.00								514.00
59												
60	900	TOTAL OTHER SERVICES	\$514.00	\$514.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$514.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$27,572.00	\$28,675.00	\$20,300.00	\$7,861.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$514.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(27,572.00)	(28,675.00)								
76		TOTAL REVENUE (lines 74 + 75)	(27,572.00)	(28,675.00)								
77												
78		Total Appropriation	27,572.00	28,675.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$27,572.00	\$28,675.00								

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: Salary* = 76.6%, Supplies = 23.4%

**Benefits will be paid out of the general fund.*

S.D.E.

**BUDGET
REVENUES**

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

July 1, 2018 - June 30, 2019

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			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program		(52,190.00)	
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	*****	(52,190.00)
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	0.00	*****	(52,190.00)
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)	\$0.00	*****	(\$52,190.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

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	\$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												
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)	\$0.00	\$52,190.00	\$40,000.00	\$0.00	\$0.00	\$12,190.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	0.00	(52,190.00)								
76		TOTAL REVENUE (lines 74 + 75)	0.00	(52,190.00)								
77												
78		Total Appropriation	0.00	52,190.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$0.00	\$52,190.00								

23.4%

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 = 1.0%, Services = 12.0%,
Supplies = 82.0%

S.D.E.

**BUDGET
REVENUES**

PERKINS IV - PROFESSIONAL TECHNICAL ACT

July 1, 2018 - June 30, 2019

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	(59,962.00)	(56,230.00)	
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	(59,962.00)	*****	(56,230.00)
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	(59,962.00)	*****	(56,230.00)
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)	(\$59,962.00)	*****	(\$56,230.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

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
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	59,962.00	56,230.00	2,797.00	580.00	6,763.00	46,090.00				
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	\$59,962.00	\$56,230.00	\$2,797.00	\$580.00	\$6,763.00	\$46,090.00	\$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								
		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

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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												
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)	\$59,962.00	\$56,230.00	\$2,797.00	\$580.00	\$6,763.00	\$46,090.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(59,962.00)	(56,230.00)								
76		TOTAL REVENUE (lines 74 + 75)	(59,962.00)	(56,230.00)								
77												
78		Total Appropriation	59,962.00	56,230.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$59,962.00	\$56,230.00								

82.0%

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 = 75.8%, Benefits = 21.3%, Supplies = 1.7%,
Transfers = 1.2%

S.D.E.

**BUDGET
REVENUES**

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

July 1, 2018 - June 30, 2019

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	(34,313.00)	(35,340.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(34,313.00)	*****	(35,340.00)
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	(34,313.00)	*****	(35,340.00)
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)	(34,313.00)	*****	(35,340.00)

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S.D.E.

**BUDGET
EXPENDITURES**

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

July 1, 2018 - June 30, 2019

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	\$27,920.00	\$34,929.00	\$26,789.00	\$7,522.00		\$618.00				
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	2,162.00	0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$30,082.00	\$34,929.00	\$26,789.00	\$7,522.00	\$0.00	\$618.00	\$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	3,555.00	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								

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**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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

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
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$3,555.00	\$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												
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	676.00	411.00								411.00
59												
60	900	TOTAL OTHER SERVICES	\$676.00	\$411.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$411.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$34,313.00	\$35,340.00	\$26,789.00	\$7,522.00	\$0.00	\$618.00	\$0.00	\$0.00	\$0.00	\$411.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(34,313.00)	(35,340.00)								
76		TOTAL REVENUE (lines 74 + 75)	(34,313.00)	(35,340.00)								
77												
78		Total Appropriation	34,313.00	35,340.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$34,313.00	\$35,340.00								

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 = 62.1%, Benefits = 21.2%, Services = 9.7%,
Supplies = 5.8%, Transfers = 1.2%

S.D.E.

**BUDGET
REVENUES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2018 - June 30, 2019

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	(176,545.00)	(144,820.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(176,545.00)	*****	(144,820.00)
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	(176,545.00)	*****	(144,820.00)
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)	(176,545.00)	*****	(\$144,820.00)

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S.D.E.

**BUDGET
EXPENDITURES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2018 - June 30, 2019

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
1	512	Elementary School Program	\$81,661.00	\$40,218.00	\$30,000.00	\$10,218.00						
2	515	Secondary School Program	81,661.00	80,435.00	60,000.00	20,435.00						
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	\$163,322.00	\$120,653.00	\$90,000.00	\$30,653.00	\$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	9,283.00	22,464.00			14,000.00	8,464.00				
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)	9,283.00	22,464.00	0.00	0.00	14,000.00	8,464.00	0.00	0.00	0.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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	\$9,283.00	\$22,464.00	\$0.00	\$0.00	\$14,000.00	\$8,464.00	\$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												
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	3,940.00	1,703.00								1,703.00
59												
60	900	TOTAL OTHER SERVICES	\$3,940.00	\$1,703.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,703.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$176,545.00	\$144,820.00	\$90,000.00	\$30,653.00	\$14,000.00	\$8,464.00	\$0.00	\$0.00	\$0.00	\$1,703.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(176,545.00)	(144,820.00)								
76		TOTAL REVENUE (lines 74 + 75)	(176,545.00)	(144,820.00)								
77												
78		Total Appropriation	176,545.00	144,820.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$176,545.00	\$144,820.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 286: Medicaid Reimbursement

This fund tracks the reimbursement related to Medicaid eligible expenses.

Revenue: Indirect Unrestricted Federal Funds = 100.0%

Expenditures: Salary = 37.8%, Benefits = 12.4%, Services = 49.8%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

**SPECIAL FEDERAL PROJECT
271 THROUGH 289**

**FUND NAME: MEDICAID
FUND NO: 286**

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	(250,000.00)	(355,000.00)	
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	(250,000.00)	*****	(355,000.00)
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	(250,000.00)	*****	(355,000.00)
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)	(250,000.00)	*****	(\$355,000.00)

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**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

**SPECIAL FEDERAL PROJECT
271 THROUGH 289**

**FUND NAME: MEDICAID
FUND NO: 286**

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	137,226.00	178,316.00	134,292.00	44,012.00	12.00					
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	\$137,226.00	\$178,316.00	\$134,292.00	\$44,012.00	\$12.00	\$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	112,774.00	176,684.00			176,684.00					
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								
		Subtotal (carried over to page b)	112,774.00	176,684.00	0.00	0.00	176,684.00	0.00	0.00	0.00	0.00	0.00

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**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

**SPECIAL FEDERAL PROJECT
271 THROUGH 289**

**FUND NAME: MEDICAID
FUND NO: 286**

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	\$112,774.00	\$176,684.00	\$0.00	\$0.00	\$176,684.00	\$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												
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)	\$250,000.00	\$355,000.00	\$134,292.00	\$44,012.00	\$176,696.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(250,000.00)	(355,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(250,000.00)	(355,000.00)								
77												
78		Total Appropriation	250,000.00	355,000.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$250,000.00	\$355,000.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 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 = 28.6%, Federal = 69.3%, Transfers in = 2.1%

Expenditures: Salary = 28.5%, Benefits = 13.0%, Services = 3.8%, Supplies (including food) = 53.5%, Transfers = 1.2%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

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	(\$408,202.00)	*****	(\$474,401.00)	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	(1,000.00)			59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service	(412,928.00)	(441,353.00)		61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.	(1,000.00)			62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales	(3,500.00)	(5,000.00)		63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement	(1,013,520.00)	(980,466.00)	
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(80,000.00)	(100,225.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(1,093,520.00)	*****	(1,080,691.00)
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	(1,511,948.00)	*****	(1,527,044.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(32,000.00)	(32,000.00)	(32,000.00)
38		TOTAL OTHER LOCAL	(418,428.00)	*****	(446,353.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(418,428.00)	*****	(446,353.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$2,033,445.00)

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**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

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
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								
		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

S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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	1,815,084.00	1,867,190.00	537,907.00	245,956.00	73,327.00	1,010,000.00				
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$1,815,084.00	\$1,867,190.00	\$537,907.00	\$245,956.00	\$73,327.00	\$1,010,000.00	\$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	33,000.00	20,000.00								20,000.00
59												
60	900	TOTAL OTHER SERVICES	\$33,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$1,848,084.00	\$1,887,190.00	\$537,907.00	\$245,956.00	\$73,327.00	\$1,010,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(408,202.00)	(474,401.00)								
75		Revenues + Transfers In	(1,543,948.00)	(1,559,044.00)								
76		TOTAL REVENUE (lines 74 + 75)	(1,952,150.00)	(2,033,445.00)								
77												
78		Total Appropriation	1,848,084.00	1,887,190.00								
79		Unappropriated Balance	104,066.00	146,255.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$1,952,150.00	\$2,033,445.00								

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) = 79.1%, State (Bond Levy Equalization Program) = 20.9%

Expenditures: Debt Retirement = 100.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

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	#####	*****	(\$5,333,082.00)	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	(4,233,306.00)	(4,325,733.00)		51	432400	Professional Technical Program			
13		TOTAL TAXES	(4,233,306.00)	*****	(4,325,733.00)	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	(1,200,000.00)	(1,140,000.00)	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(1,200,000.00)	*****	(1,140,000.00)
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	(300.00)			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	(5,433,606.00)	*****	(5,465,733.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(300.00)	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(4,233,606.00)	*****	(4,325,733.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$10,798,815.00)

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S.D.E.

**BUDGET
EXPENDITURES**

BOND REDEMPTION & INTEREST FUND

July 1, 2018 - June 30, 2019

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								

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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	3,276,968.00	3,341,968.00						3,341,968.00		
56	912	Debt Services Program - Interest	1,023,387.00	951,694.00						951,694.00		
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		0.00								
59												
60	900	TOTAL OTHER SERVICES	\$4,300,355.00	\$4,293,662.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,293,662.00	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$4,300,355.00	\$4,293,662.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,293,662.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(3,269,101.00)	(5,333,082.00)								
75		Revenues + Transfers In	(5,433,606.00)	(5,465,733.00)								
76		TOTAL REVENUE (lines 74 + 75)	(8,702,707.00)	(10,798,815.00)								
77												
78		Total Appropriation	4,300,355.00	4,293,662.00								
79		Unappropriated Balance	4,402,352.00	6,505,153.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$8,702,707.00	\$10,798,815.00								

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 and buses from this fund.

Revenue: Local = 2.8%, State (Lottery) = 74.9%, Transfer In = 22.3%

Expenditures: Capital Objects = 100.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

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	#####	*****	(\$1,714,649.00)	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	(435,274.00)	(448,566.00)	
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	(435,274.00)	*****	(448,566.00)
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)	(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	(10,000.00)	(15,000.00)		73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(450,274.00)	*****	(465,566.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(120,000.00)	(134,000.00)	(134,000.00)
38		TOTAL OTHER LOCAL	(15,000.00)	*****	(17,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(15,000.00)	*****	(17,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$2,314,215.00)

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S.D.E.

**BUDGET
EXPENDITURES**

PLANT FACILITIES FUND

July 1, 2018 - June 30, 2019

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								

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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	140,000.00	150,000.00					150,000.00			
51	811	Capital Assets - NonStudent Occupied	650,000.00	736,000.00					736,000.00			
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$790,000.00	\$886,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$886,000.00	\$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)	\$790,000.00	\$886,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$886,000.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(1,623,174.00)	(1,714,649.00)								
75		Revenues + Transfers In	(570,274.00)	(599,566.00)								
76		TOTAL REVENUE (lines 74 + 75)	(2,193,448.00)	(2,314,215.00)								
77												
78		Total Appropriation	790,000.00	886,000.00								
79		Unappropriated Balance	1,403,448.00	1,428,215.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$2,193,448.00	\$2,314,215.00								

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 = 93.3%, Services = 6.7%

S.D.E.

**BUDGET
REVENUES**

July 1, 2018 - June 30, 2019

**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	(\$403,965.00)	*****	(\$390,965.00)	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)	(500.00)		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	(186,000.00)	*****	(207,412.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(184,000.00)	(206,912.00)		76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(186,000.00)	*****	(207,412.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(186,000.00)	*****	(207,412.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$589,965.00)	*****	(\$598,377.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2018 - June 30, 2019

**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
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								
		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

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2018 - June 30, 2019

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	\$268,000.00	\$268,000.00		\$250,000.00	\$18,000.00					
40												
41	600	TOTAL SUPPORT SERVICES	\$268,000.00	\$268,000.00	\$0.00	\$250,000.00	\$18,000.00	\$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)	\$268,000.00	\$268,000.00	\$0.00	\$250,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(403,965.00)	(390,965.00)								
75		Revenues + Transfers In	(186,000.00)	(207,412.00)								
76		TOTAL REVENUE (lines 74 + 75)	(589,965.00)	(598,377.00)								
77												
78		Total Appropriation	268,000.00	268,000.00								
79		Unappropriated Balance	321,965.00	330,377.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$589,965.00	\$598,377.00								

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

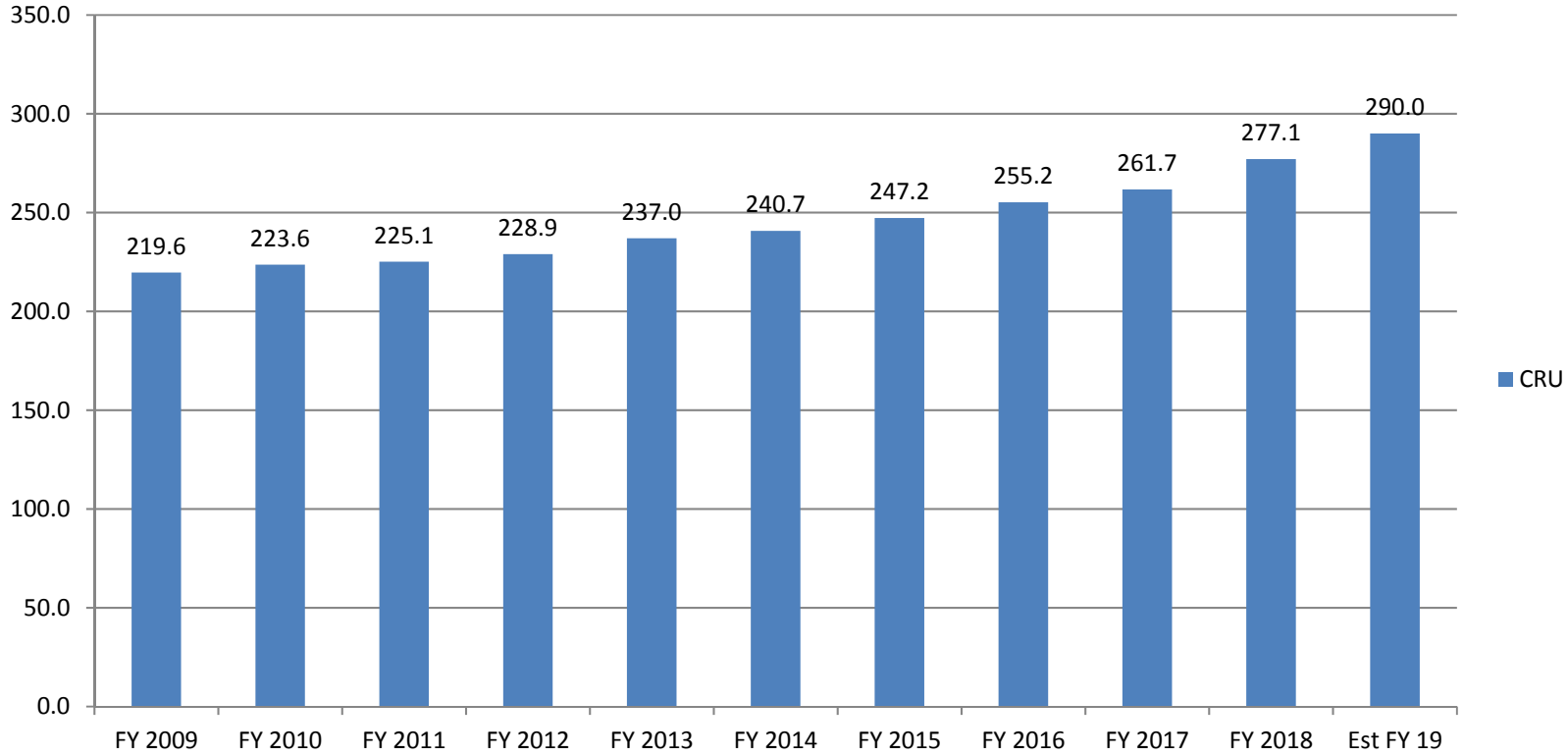
3850 E 300 N

Rigby, ID 83442

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

SUPPLEMENTAL BUDGET INFORMATION

February 15 Classroom Units (CRU)



2018 - 2019 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE

		<u>Rev Code</u>						
1. Number of Support Units - 2018 - 2019 (Best 28 Weeks ADA - Units)	288.00							
2. State Distribution Factor - Per Unit - 2018-2019	\$ 27,481							
3. Entitlement (line 1 x line 2)	\$ 7,914,528							
4. Salary Apportionment: 1st Reporting Period Units (From SBA Template)	290.00							
	<table border="1"> <thead> <tr> <th>Administrative Index</th> <th>Average Instructional Salary</th> <th>Average Pupil Services Salary</th> </tr> </thead> <tbody> <tr> <td align="right">1,68819</td> <td align="right">43,880.85</td> <td align="right">42,837.93</td> </tr> </tbody> </table>	Administrative Index	Average Instructional Salary	Average Pupil Services Salary	1,68819	43,880.85	42,837.93	
Administrative Index	Average Instructional Salary	Average Pupil Services Salary						
1,68819	43,880.85	42,837.93						
	\$ 17,658,848							
5. Estimated Base Support (line 3 + line 4)	\$ 25,573,376	431100						
6. Add: Benefit Apportionment	\$ 3,345,794	431800						
7. Add: Approved Border Contracts	\$	431500						
8. Add: Approved Exceptional Child Support	\$	431400						
9. Add: Approved Tuition Equivalency	\$	431600						
10. Add: Transportation Allowance	\$ 1,501,100	431200						
11. Adjustments	\$							
12. Total Estimated SDE State Support (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)	\$ 30,420,271							

Revenue in Lieu of Taxes:
(n/a for District Charters)

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

*** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***

School District Name: Jefferson School District School District Number: 251

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

School Year: 2018-2019

District **251 Jefferson School District**

Statewide Information:

Administrative Staff Index	0.00000	
Administrative Staff Index Cap	1.86643	100.00%
PERSI plus FICA Employer Rate	18.97%	

District Information:

Administrative Staff Index	1.68819
Administrative Staff Index (adjusted for cap)	1.68819
Mid-Term Support Units:	290.00
Instructional / Pupil Service Staffing Percent	5.5%

	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
			< 40 units then + 0.5 FTE c	< 20 units then + 0.5 FTE d								
Administration	0.0750	21.75000	0.00000			21.75000	17.30000	21.75000 col (f)	1.68819	36,186.00	61,088.84	1,328,682.34
Instructional	1.0210	296.09000	0.00000	0.00000	0.00000	296.09000	280.75000	295.63328			43,880.85	12,972,638.75
Pupil Service	0.0790	22.91000				22.91000	20.24000	22.87466			42,837.93	979,903.05
Subtotal Instructional and Pupil Service						319.00000	300.99000	318.50794 smaller of (f) or (g)/(1-Staff %)				
Noncertified	0.3750	108.75000				108.75000	82.00000	108.75000 col (f)		21,665.00		
TOTAL						449.50000	400.29000	449.00794				

	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 18.97% 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		1,328,682.34	1,557,202.00							1,328,682.34 col (n)
Instructional		12,972,638.75	12,992,729.00			32,910.64	0.00	13,036,148.68	12,992,680.20 (f x k)	12,992,680.20 smaller: t or u
Pupil Service		979,903.05	893,046.64				0.00	982,214.40	981,416.90 (f x k)	981,416.90 smaller: t or u
Subtotal Instructional and Pupil Service		13,952,541.80	13,885,775.64			32,910.64	0.00	13,985,452.44 smaller of [(n or (o / (1-Staff%))] + r + s		
Noncertified	2,356,068.75	2,356,068.75	2,528,917.45							2,356,068.75 col (n)
TOTAL		17,637,292.89	17,971,895.09	17,637,292.89	3,345,794.46	32,910.64	0.00			17,658,848.19

2018 School District Dollar Certification of Budget Request to Board of County Commissioners L-2"
(the L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

School District Name: Jefferson Joint School District 251

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 15 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	30,000			30,000	-
Emergency	600,000			51,292	548,708
Bond Series 2007 (Ref 2015)	1,027,025				1,027,025
Bond Series 2009	647,398		164,373		483,025
Bond Series 2010 A	2,531,163		642,656		1,888,507
Bond Series 2010 C	1,311,439		332,971		978,468
Column Total:	6,147,025	-	1,140,000	81,292	4,925,733

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.

To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Preliminary	Business Manager	5/18/2018
Signature of District Representative	Title:	Date:
Bryce Bronson	3850 E 300 N Rigby, ID 83442	
Please print above: Contact Name and Mailing Address	Email Address:	bbronson@sd251.org
Phone Number: (208) 745-6693		Fax Number: (208) 745-0848

* = Do not include revenue allocated to urban renewal agencies.

2018 L-2 Worksheet (must be attached to the L-2 form)				
District Name: Jefferson School District 251				
Computation of allowable 3% budget increase:				
*Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Forgone Amount Worksheet."	(1)			109,395
Multiply line 1 by 3%.	(2)			3,282
Enter the amount you received for Solar Farm Tax from the immediate prior year.	(3)			
New Construction & Annexation allowable budget increases calculation:				
Enter the 2018 hypothetical non-exempt levy rate on "Maximum Budget and Forgone Worksheet".	(4)		0.000028695	
Enter the 2018 value of district's new construction roll from each applicable county below:				
County Name			Value	
Jefferson	(A)		23,545,889	
Madison	(B)		188,598	
	(C)			
	(D)			
Total of New Construction Roll Value:	(5)		23,734,487	
New Construction Roll allowable budget increase (multiply line 5 by line 4).	(6)			681
Enter the 2018 value of district's annexation value from the applicable county below:				
Enter the 2018 value of annexation from property assessed by the county.	(7)			
Annexation allowable budget increase (multiply line 7 by line 4).	(8)			-
Total Tort Fund Property Tax Budget (before P-tax Replacement and P-tax Substitute Funds deductions):				
Add lines 1+2+3+6+8	(9)			113,358
Property Tax Replacement:				
Enter yearly amount of the agricultural equipment replacement money.	(10)		38,534	
Enter yearly amount of the personal property replacement money.	(11)		42,758	
Information Reported in indicated columns of the "Recovered/Recaptured Property Tax and Refund List":				
Enter the Solar Farm Tax reported in column 1.	(12)			
Enter the recovered Homeowner's Exemption property tax reported in column 2.	(13)			
Enter the total amount reported in columns 3, 4, 5, and 6.	(14)			
Enter the total of lines 10 thru 14: (Col. 5 of L-2 must equal this amount).	(15)			81,292
Tort Fund Less Property Tax Replacement:				
If the total property tax replacement, reported on line 15, is less than or equal to the amount on line 9 enter the difference here. This is the maximum amount of property tax you can levy for the tort fund.	(16)			32,066
If the total property tax replacement, reported on line 15, is greater than the amount on line 9 enter the difference here. This is the maximum amount of property tax replacement that is to be subtracted from any other fund(s) levying property taxes.	(17)			
The total of column 5 of the L-2 form must equal the amount shown on line 15.				

* = The reported amount excludes the I.C. § 63-1305C refund.

**Voter Approved Fund Tracker
Attach to L-2 Form If Applicable**

District Name: Jefferson Joint School District 251

Fund	Date of Election (If current year attach copy of Ballot)	Term of Initiative	Annual Amount Authorized by Voters	1st Calendar Year Levied
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Override Funds Available to All Districts

2 Yr Override I.C. §63-802				
Permanent Override I.C. §63-802				

School District Funds

Supplemental Funds

Temporary School Supplemental I.C. §33-802(3)				
Permanent School Supplemental I.C. §33-802(5)				
Plant Facilities Transfer to Supplemental I.C. §33-804				

(Total Plant Facilities and Transfer to Supplemental can not exceed the annual Plant Facilities approved by voters.)

COSA Funds

COSA Funds (50% Voter Approval 10 yr)				
COSA Maintenance (2/3 Voter Approval 10 yr)				
COSA Plant Facilities (3 yrs)				

Plant Facilities Funds (also library, and community college districts)

Plant Facilities (Maximum of 10 yrs)				
If voters approved an increase in the annual amount but did not change the term				
Safe School Plant Facilities (Maximum of 20 yrs)				
If voters approved an increase in the annual amount but did not change the term				

District Bond Fund(s) (refer to district code for specifics)

	Bond Election Date	Bond Expiration Date	Prior Year P-Tax \$	Current Year P-Tax Reported on L-2 Col. 6	% Change (+/- 20% Explanation Required)	"Yes" = Explanation Required
Bond Series 2007 (Refin 2015)	9/18/2007	Sep/2027	1,021,975	1,027,025	0%	
Bond Series 2009	10/21/2009	Sep/2025	462,115	483,025	5%	
Bond Series 2010 A	10/21/2009	Sep/2029	1,811,477	1,888,507	4%	
Bond Series 2010 C	10/21/2009	Sep/2029	937,739	978,468	4%	