



SCHOOL DISTRICT BUDGET

2019 – 2020

Jefferson Joint School District

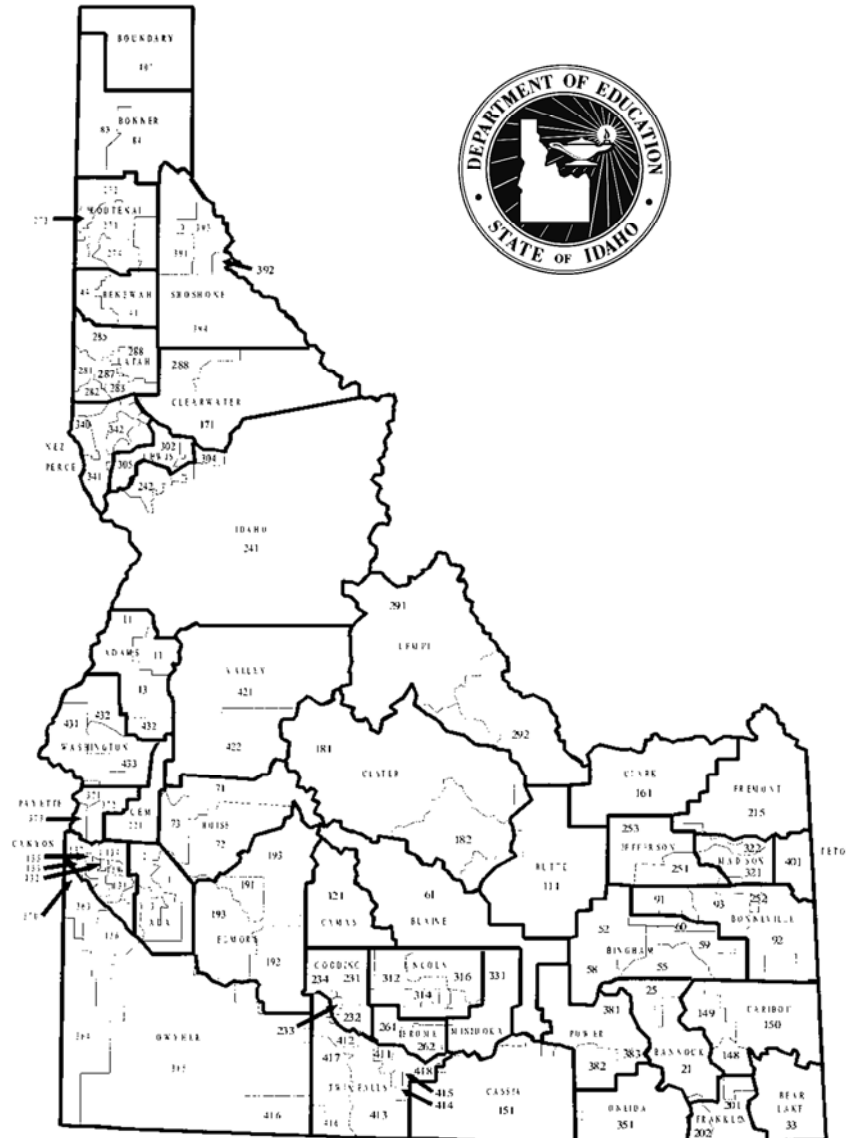
Name of School District

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

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

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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*	2019 - 2020 SCHOOL BUDGET	
	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 - School Bldg Main - Student Occu			
	ENTERPRISE FUNDS			
510	Enterprise Fund			
	INTERNAL SERVICE FUNDS			
610	Internal Service Fund			
710/720	Trust Funds	*		

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2019 - 2020 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 12, 2019 and the Board of Trustees formally adopted this budget on June 12, 2019.

SIGNED:

Chad Martin
SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

Angie Robison
CHAIRPERSON OF THE BOARD

Bryce Bronson
CONTACT PERSON (PLEASE PRINT)

Jefferson Joint School District 251
SCHOOL DISTRICT/CHARTER NAME

bbronson@sd251.org
EMAIL ADDRESS

6/12/2019
DATE

208-745-6693
PHONE NUMBER

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

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

SUMMARY STATEMENT 2019 - 2020 SCHOOL BUDGET

ALL FUNDS

Jefferson Joint School District 251

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2016-2017	Prior Year Actual 2017-2018	Prior Year Budget 2018-2019	Proposed Budget 2019-2020	Prior Year Actual 2016-2017	Prior Year Actual 2017-2018	Prior Year Budget 2018-2019	Proposed Budget 2019-2020
Beginning Balances	2,865,603	3,391,793	3,574,510	4,635,571	5,585,285	8,028,646	7,954,997	39,566,682
Local Tax Revenue	705,038	395,595	727,728	750,000	5,157,094	2,614,826	4,325,733	6,278,475
Other Local	322,758	326,224	206,868	192,250	992,764	818,290	725,765	1,182,914
State Revenue	26,593,183	29,441,373	31,900,565	34,669,547	2,210,375	2,350,404	2,425,109	3,821,971
Federal Revenue	-	-	-	-	3,163,775	3,472,193	3,446,735	3,491,178
Transfers In	61,599	32,624	49,454	40,723	341,673	361,873	316,000	339,800
Totals	\$30,548,181	\$33,587,609	36,459,126	40,288,091	17,450,966	17,646,232	19,194,339	54,681,020
EXPENDITURES	Prior Year Actual 2016-2017	Prior Year Actual 2017-2018	Prior Year Budget 2018-2019	Proposed Budget 2019-2020	Prior Year Actual 2016-2017	Prior Year Actual 2017-2018	Prior Year Budget 2018-2019	Proposed Budget 2019-2020
Salaries	16,612,030	18,126,830	20,699,895	22,319,402	1,651,377	1,821,706	1,935,564	2,079,646
Benefits	5,821,320	6,352,825	6,940,656	7,853,009	538,414	591,281	913,872	940,907
Purchased Services	2,279,160	2,190,320	2,060,459	2,743,014	778,919	745,833	824,559	768,822
Supplies & Materials	1,928,852	2,129,260	2,880,064	2,204,540	1,604,874	1,683,500	1,867,329	2,094,603
Capital Outlay	-	14,500	3,712	-	548,252	545,150	899,899	33,285,626
Debt Retirement	-	-	-	-	4,238,885	4,228,262	4,293,662	5,272,835
Insurance & Judgments	173,353	183,735	189,166	192,755	-	-	-	-
Transfers Out	341,673	361,874	316,000	339,800	61,599	32,623	49,454	40,723
Contingency/Inventory Reserve	1,900,947	2,496,889	2,286,762	3,085,267	-	-	-	-
Unappropriated Balances	1,490,846	1,731,377	1,082,412	1,550,304	8,028,646	7,997,876	8,410,000	10,197,858
Totals	30,548,181	\$33,587,609	36,459,126	40,288,091	17,450,966	17,646,232	19,194,339	54,681,020

Public Hearing will be held on June 12, 2019 at 6:30 PM in the District Offices of Jefferson Joint School District 251, 3850 East 300 North, Rigby, ID 83442.

A copy of the School District Budget will be available for public inspection at the District's Administrative Office after the budget hearing.

Fund 100: General Maintenance and Operations

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

Revenue: Taxes = 2.1%, Local = .5%, State = 97.3%, Federal = 0.0%,
Transfer in = .1%

Expenditures: Salary = 62.6%, Benefits = 22.0%, Services = 7.7%,
Supplies = 6.2%, Equipment = 0.0%, Insurance = .5%, and Transfers
out = 1.0%

Jefferson School District 251

Estimate of General Fund State Support Revenue
For 2019-2020

BASE SUPPORT:

Entitlement (Support Units (297) x State Distribution Factor (28,416))	8,439,552.00
Salary Apportionment (Support Units = 299.07)	<u>18,951,774.00</u>
Total Base Support:	<u><u>27,391,326.00</u></u>

SPECIAL DISTRIBUTIONS

Benefit Apportionment	3,712,653.00
College and Career Advisors	159,250.00
Content and Curriculum	25,060.00
Continuous Improvement Training	1,000.00
Early Graduation Scholarships	8,500.00
English Language Acquisition (formerly LEP)	63,390.00
Gifted and Talented	8,068.00
IT Staffing	136,620.00
Leadership Premiums	320,712.00
Literacy	586,350.00
Math and Science Teachers	75,800.00
Professional Development	279,860.00
Remediation	90,000.00
Replacement Taxes (Ag & Personal Property)	81,292.00
Transportation Support	<u>1,729,665.00</u>
Total Special Distributions:	<u><u>7,278,220.00</u></u>
Total State General Fund Support:	<u><u>34,669,546.00</u></u>

Jefferson School District 251

General Fund Balance Projection Model

	Audited FY 13	Audited FY 14	Audited FY 15	Audited FY 16	Audited FY 17	Audited FY 18	Projected FY 19	Budget FY 20
1. Beginning Balance	2,520,038	2,018,399	1,895,367	2,628,171	2,865,603	3,391,793	4,228,266	4,635,571
2. Local Revenue	699,199	250,718	771,700	667,958	1,027,796	721,819	924,660	942,250
3. State Revenue	20,981,174	21,416,323	22,995,100	24,618,411	26,593,183	29,441,373	31,746,636	34,669,547
4. Federal Revenue								
5. Transfers In	58,320	61,887	62,282	60,837	61,599	32,624	40,965	40,723
6. Total Revenue	21,738,693	21,728,928	23,829,082	25,347,206	27,682,578	30,195,816	32,712,261	35,652,520
7. Total Available Funds	24,258,731	23,747,327	25,724,449	27,975,377	30,548,181	33,587,609	36,940,527	40,288,091
8. Salaries	14,080,001	13,787,829	14,358,268	15,454,565	16,612,027	18,126,830	20,206,252	22,319,402
9. Benefits	4,720,748	4,792,187	5,015,217	5,313,985	5,821,321	6,352,825	7,174,978	7,853,009
10. Other Expenses	3,080,440	2,954,124	3,411,608	4,037,275	4,381,366	4,517,814	4,586,726	5,140,309
11. Transfers Out	359,147	317,819	311,180	303,949	341,674	361,874	337,000	339,800
12. Liquidation of PY enc								
13. Budget additions								
14. Budget reductions								
15. Total Expenses	22,240,336	21,851,960	23,096,274	25,109,774	27,156,388	29,359,343	32,304,956	35,652,520
16. Surplus/(deficit)	(501,643)	(123,032)	732,808	237,432	526,190	836,473	407,305	-
17. Ending Fund Balance	2,018,395	1,895,367	2,628,171	2,865,603	3,391,793	4,228,266	4,635,571	4,635,571
18. Inventory	4,018	14,157	19,319	21,675	9,209	4,021	4,021	4,021
19. Contingency 7%	1,521,709	1,521,025	1,668,036	1,776,822	1,900,947	2,113,707	2,289,858	2,495,676
20. Budget Carryover	35,737	215,465	819,390	612,617	591,921	591,921	569,173	585,569
21. Next Year Budget Reserve			71,585	227,088				
22. Total Reserves	1,561,464	1,750,646	2,578,330	2,638,202	2,502,077	2,709,649	2,863,052	3,085,266
23. Available Balance/(deficit)	456,931	144,721	49,841	227,401	889,716	1,518,617	1,772,518	1,550,304

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

**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	(\$3,574,510.00)	*****	(\$4,635,571.00)	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	(25,573,376.00)	(27,391,326.00)	
5	411300	Taxes - Emergency	(600,000.00)	(750,000.00)		44	431200	Transportation Support	(1,501,100.00)	(1,729,665.00)	
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	(3,345,794.00)	(3,712,653.00)	
10	411900	Taxes - Other				49	431900	Other State Support	(1,386,962.00)	(1,754,610.00)	
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	(600,000.00)	*****	(750,000.00)	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes	(5,000.00)	(2,500.00)		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	(31,888,524.00)	*****	(34,669,546.00)
17	414200	Tuition From Districts in Idaho	(500.00)	(750.00)		56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(51,868.00)	(90,000.00)		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	(49,000.00)	(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	(45,000.00)	(45,000.00)		74		TOTAL REVENUES	(32,669,892.00)	*****	(35,611,796.00)
36	419300	Transportation Fees	(25,000.00)			75					
37	419900	Other Local				76	460000	TRANSFERS IN	(49,454.00)	(40,723.00)	(40,723.00)
38		TOTAL OTHER LOCAL	(181,368.00)	*****	(192,250.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(781,368.00)	*****	(942,250.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$36,293,856.00)	*****	(\$40,288,090.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

GENERAL M & O FUND

FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$8,931,152.00	\$10,134,031.00	\$6,778,636.00	\$2,417,869.00	\$120,391.00	\$817,135.00				
2	515	Secondary School Program	\$9,905,876.00	10,804,107.00	7,688,325.00	2,636,704.00	10,400.00	468,678.00				
3	517	Alternative School Program	\$577,156.00	596,382.00	433,855.00	132,345.00	36.00	30,146.00				
4	519	Vocational-Technical Program	\$0.00	0.00								
5	521	Special Education Program	\$1,549,797.00	1,675,158.00	1,271,216.00	401,942.00	2,000.00					
6	522	Special Education Preschool Program	\$0.00	10,641.00				10,641.00				
7	524	Gifted & Talented Program	\$62,138.00	71,469.00	52,218.00	11,183.00		8,068.00				
8	531	Interscholastic Program	\$229,189.00	256,981.00	215,000.00	37,881.00	100.00	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	\$21,255,308.00	\$23,548,769.00	\$16,439,250.00	\$5,637,924.00	\$132,927.00	\$1,337,168.00	\$0.00	\$0.00	\$1,500.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program	675,114.00	802,453.00	586,309.00	213,794.00	150.00	2,200.00				
17	616	Special Education Support Services Pro	379,600.00	408,703.00	293,460.00	115,243.00						
18												
19	621	Instruction Improvement Program	261,437.00	269,267.00	30,000.00	10,767.00	155,000.00	73,500.00				
20	622	Educational Media Program	114,993.00	123,967.00	95,926.00	28,041.00						
21	623	Instruction-Related Technology Program	446,164.00	477,703.00	353,708.00	120,920.00	3,075.00					
22	631	Board of Education Program	36,500.00	37,000.00			36,000.00	1,000.00				
23	632	District Administration Program	578,807.00	602,094.00	402,965.00	150,861.00	42,768.00	5,500.00				
24												
25	641	School Administration Program	1,937,163.00	2,080,083.00	1,529,082.00	550,505.00	496.00					
26												
27	651	Business Operation Program	810,909.00	885,506.00	336,276.00	134,990.00	354,240.00	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)	2,243,272.00	2,264,804.00	617,173.00	261,141.00	1,095,350.00	100,000.00			191,140.00	
31	663	Maintenance - Non Student Occupied	174,000.00	165,500.00			145,500.00	20,000.00				
32	664	Maintenance - Student Occupied Bldgs	1,251,400.00	1,313,097.00	442,952.00	185,145.00	500,000.00	185,000.00				
33	665	Maintenance - Grounds	159,405.00	168,811.00	35,635.00	13,176.00	85,000.00	35,000.00				
34	667	Security Program	96,608.00	100,000.00			100,000.00					
35												
36	681	Pupil - To School Trans. Program	1,906,621.00	2,012,110.00	1,130,134.00	424,302.00	87,402.00	370,172.00			100.00	
37	682	Pupil - Activity Trans. Program	0.00	0.00								
38	683	General Transportation Program	49,454.00	27,188.00	5,344.00	1,729.00	5,100.00	15,000.00			15.00	
		Subtotal (carried over to page b)	11,121,447.00	11,738,286.00	5,858,964.00	2,210,614.00	2,610,081.00	867,372.00	0.00	0.00	191,255.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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	\$26,591.00	\$25,664.00	\$21,188.00	\$4,471.00	\$5.00					
40												
41	600	TOTAL SUPPORT SERVICES	\$11,148,038.00	\$11,763,950.00	\$5,880,152.00	\$2,215,085.00	\$2,610,086.00	\$867,372.00	\$0.00	\$0.00	\$191,255.00	\$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	316,000.00	339,800.00								339,800.00
59												
60	900	TOTAL OTHER SERVICES	\$316,000.00	\$339,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$339,800.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$32,719,346.00	\$35,652,519.00	\$22,319,402.00	\$7,853,009.00	\$2,743,013.00	\$2,204,540.00	\$0.00	\$0.00	\$192,755.00	\$339,800.00
64												
65	950	Contingency Reserve										
66		(5% of line 63) (Applies to General Fund only)	1,635,967.30	1,782,625.95	(Applies to General Fund only)							
67												
68		TOTAL APPROPRIATION										
69		(Line 63 + line 66)	\$34,355,313.30	\$37,435,144.95								
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(3,574,510.00)	(4,635,571.00)	BUDGET SUMMARY:							
75		Revenues + Transfers In	(32,719,346.00)	(35,652,519.00)								
76		TOTAL REVENUE (lines 74 + 75)	(36,293,856.00)	(40,288,090.00)	The total on line 76 must equal the total on line 80.							
77												
78		Total Appropriation	34,355,313.30	37,435,144.95								
79		Unappropriated Balance	1,938,542.70	2,852,945.05								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$36,293,856.00	\$40,288,090.00	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 = 20.7%, State = 3.7%, Transfer in from General Fund = 75.6%

Expenditures: Services = 61.0%, Supplies = 39.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

**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)	(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	(7,300.00)	*****	(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	(1,000.00)	(1,000.00)		74		TOTAL REVENUES	(32,300.00)	*****	(48,300.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(24,000.00)	(40,000.00)		76	460000	TRANSFERS IN	(150,000.00)	(150,000.00)	(150,000.00)
38		TOTAL OTHER LOCAL	(25,000.00)	*****	(41,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(25,000.00)	*****	(41,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$182,300.00)	*****	(\$198,300.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

**SPECIAL LOCAL
230 THROUGH 239**

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

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		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	182,300.00	198,300.00			121,000.00	77,300.00				
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)			182,300.00	198,300.00	0.00	0.00	121,000.00	77,300.00	0.00	0.00	0.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

**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	\$182,300.00	\$198,300.00	\$0.00	\$0.00	\$121,000.00	\$77,300.00	\$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)	\$182,300.00	\$198,300.00	\$0.00	\$0.00	\$121,000.00	\$77,300.00	\$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	(182,300.00)	(198,300.00)								
76		TOTAL REVENUE (lines 74 + 75)	(182,300.00)	(198,300.00)								
77												
78		Total Appropriation	182,300.00	198,300.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$182,300.00	\$198,300.00								

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 = 50.0%, Benefits = 10.8%, Services = 4.8%,
Supplies = 10.7%, Equipment = 23.8%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

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	(\$22,600.00)	*****	(\$29,149.00)	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)	(\$77,600.00)	*****	(\$84,149.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

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	77,600.00	84,149.00	42,100.00	9,049.00	4,000.00	9,000.00	20,000.00			
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$77,600.00	\$84,149.00	\$42,100.00	\$9,049.00	\$4,000.00	\$9,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								
		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, 2019 - June 30, 2020

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)	\$77,600.00	\$84,149.00	\$42,100.00	\$9,049.00	\$4,000.00	\$9,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(22,600.00)	(29,149.00)								
75		Revenues + Transfers In	(55,000.00)	(55,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(77,600.00)	(84,149.00)								
77												
78		Total Appropriation	77,600.00	84,149.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$77,600.00	\$84,149.00								

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 = 37.9%, Benefits = 7.0%, Services = 11.4%,
Supplies = 43.7%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

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	(128,543.00)	(138,500.00)	
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	(128,543.00)	*****	(138,500.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(128,543.00)	*****	(138,500.00)
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)	(\$128,543.00)	*****	(\$138,500.00)

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S.D.E.

**BUDGET
EXPENDITURES**

STATE PROFESSIONAL TECHNICAL

July 1, 2019 - June 30, 2020

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	128,543.00	138,500.00	52,453.00	9,710.00	15,769.00	60,568.00				
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	\$128,543.00	\$138,500.00	\$52,453.00	\$9,710.00	\$15,769.00	\$60,568.00	\$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, 2019 - June 30, 2020

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)	\$128,543.00	\$138,500.00	\$52,453.00	\$9,710.00	\$15,769.00	\$60,568.00	\$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	(128,543.00)	(138,500.00)								
76		TOTAL REVENUE (lines 74 + 75)	(128,543.00)	(138,500.00)								
77												
78		Total Appropriation	128,543.00	138,500.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$128,543.00	\$138,500.00								

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 = 7.1% and Supplies = 92.9%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

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)	*****	(\$196,414.00)	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	(598,000.00)	(634,000.00)	
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	(598,000.00)	*****	(634,000.00)
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	(598,000.00)	*****	(634,000.00)
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)	(\$617,300.00)	*****	(\$830,414.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

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
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	57,804.00	59,370.00			59,370.00					
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program	559,496.00	771,044.00				771,044.00				
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)	617,300.00	830,414.00	0.00	0.00	59,370.00	771,044.00	0.00	0.00	0.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

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	\$617,300.00	\$830,414.00	\$0.00	\$0.00	\$59,370.00	\$771,044.00	\$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)	\$617,300.00	\$830,414.00	\$0.00	\$0.00	\$59,370.00	\$771,044.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(19,300.00)	(196,414.00)								
75		Revenues + Transfers In	(598,000.00)	(634,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(617,300.00)	(830,414.00)								
77												
78		Total Appropriation	617,300.00	830,414.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$617,300.00	\$830,414.00								

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, 2019 - June 30, 2020

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	(77,700.00)	(71,360.00)	
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	(77,700.00)	*****	(71,360.00)
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	(77,700.00)	*****	(71,360.00)
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)	(\$77,700.00)	*****	(\$71,360.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

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	77,700.00	71,360.00			71,360.00					
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)	77,700.00	71,360.00	0.00	0.00	71,360.00	0.00	0.00	0.00	0.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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	\$77,700.00	\$71,360.00	\$0.00	\$0.00	\$71,360.00	\$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)	\$77,700.00	\$71,360.00	\$0.00	\$0.00	\$71,360.00	\$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	(77,700.00)	(71,360.00)								
76		TOTAL REVENUE (lines 74 + 75)	(77,700.00)	(71,360.00)								
77												
78		Total Appropriation	77,700.00	71,360.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$77,700.00	\$71,360.00								

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 = 72.6%, Benefits = 19.8%, Services = 0.5%, Supplies = 6.1%, Transfers = 1.0%

S.D.E.

**BUDGET
REVENUES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2019 - June 30, 2020

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	(775,528.00)	(754,648.00)	
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	(775,528.00)	*****	(754,648.00)
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	(775,528.00)	*****	(754,648.00)
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)	(775,528.00)	*****	(\$754,648.00)

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S.D.E.

**BUDGET
EXPENDITURES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2019 - June 30, 2020

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	\$433,412.00	\$350,281.00	\$270,800.00	\$74,984.00		\$4,497.00				
2	515	Secondary School Program	131,682.00	178,135.00	128,000.00	30,135.00		20,000.00				
3	517	Alternative School Program	51,190.00	24,884.00	18,000.00	3,884.00		3,000.00				
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	7,417.00	6,646.00				6,646.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$623,701.00	\$559,946.00	\$416,800.00	\$109,003.00	\$0.00	\$34,143.00	\$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	83,557.00	128,244.00	85,872.00	27,206.00	3,504.00	11,662.00				
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	59,662.00	58,549.00	45,000.00	13,549.00						
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, 2019 - June 30, 2020

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	\$143,219.00	\$186,793.00	\$130,872.00	\$40,755.00	\$3,504.00	\$11,662.00	\$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	8,608.00	7,909.00								7,909.00
59												
60	900	TOTAL OTHER SERVICES	\$8,608.00	\$7,909.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,909.00
61												
62		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$775,528.00	\$754,648.00	\$547,672.00	\$149,758.00	\$3,504.00	\$45,805.00	\$0.00	\$0.00	\$0.00	\$7,909.00
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	(775,528.00)	(754,648.00)								
76		TOTAL REVENUE (lines 74 + 75)	(775,528.00)	(754,648.00)								
77												
78		Total Appropriation	775,528.00	754,648.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	775,528.00	754,648.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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 = 47.0%, Benefits = 21.5%, Services = 18.2%, Supplies = 12.1%, Transfers = 1.2%

S.D.E.

**BUDGET
REVENUES**

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

July 1, 2019 - June 30, 2020

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	(16,931.00)	(27,468.00)	
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	(16,931.00)	*****	(27,468.00)
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	(16,931.00)	*****	(27,468.00)
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)	(\$16,931.00)	*****	(\$27,468.00)

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S.D.E.

**BUDGET
EXPENDITURES**

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

July 1, 2019 - June 30, 2020

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	16,713.00	27,138.00	12,919.00	5,903.00	5,000.00	3,316.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$16,713.00	\$27,138.00	\$12,919.00	\$5,903.00	\$5,000.00	\$3,316.00	\$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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**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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	218.00	330.00								330.00
59												
60	900	TOTAL OTHER SERVICES	\$218.00	\$330.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$330.00
61												
62		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$16,931.00	\$27,468.00	\$12,919.00	\$5,903.00	\$5,000.00	\$3,316.00	\$0.00	\$0.00	\$0.00	\$330.00
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	(16,931.00)	(27,468.00)								
76		TOTAL REVENUE (lines 74 + 75)	(16,931.00)	(27,468.00)								
77												
78		Total Appropriation	16,931.00	27,468.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$16,931.00	\$27,468.00								

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 = 53.4%, Benefits = 17.1%, Services = 22.7%, Supplies = 5.8%, Transfers = 1.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

IDEA Part B (SCHOOL AGE 3-21)

FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(901,330.00)	(925,135.00)	
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	(901,330.00)	*****	(925,135.00)
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	(901,330.00)	*****	(925,135.00)
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)	(\$901,330.00)	*****	(\$925,135.00)

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S.D.E.

**BUDGET
EXPENDITURES**

IDEA Part B (SCHOOL AGE 3-21)

July 1, 2019 - June 30, 2020

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	571,788.00	692,049.00	428,525.00	145,099.00	64,925.00	53,500.00				
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	\$571,788.00	\$692,049.00	\$428,525.00	\$145,099.00	\$64,925.00	\$53,500.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog	281,542.00	202,909.00	65,108.00	12,801.00	125,000.00					
18												
19	621	Instruction Improvement Program	30,000.00	20,000.00			20,000.00					
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)	311,542.00	222,909.00	65,108.00	12,801.00	145,000.00	0.00	0.00	0.00	0.00	0.00

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**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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								
41	600	TOTAL SUPPORT SERVICES	\$311,542.00	\$222,909.00	\$65,108.00	\$12,801.00	\$145,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
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
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied		0.00								
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
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	10,177.00								10,177.00
60	900	TOTAL OTHER SERVICES	\$18,000.00	\$10,177.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,177.00
62		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$901,330.00	\$925,135.00	\$493,633.00	\$157,900.00	\$209,925.00	\$53,500.00	\$0.00	\$0.00	\$0.00	\$10,177.00
72		BUDGET SUMMARY										
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(901,330.00)	(925,135.00)								
76		TOTAL REVENUE (lines 74 + 75)	(901,330.00)	(925,135.00)								
78		Total Appropriation	901,330.00	925,135.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$901,330.00	\$925,135.00								

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 = 71.7%, Benefits = 27.3%, Transfers = 1.0%

S.D.E.

**BUDGET
REVENUES**

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

July 1, 2019 - June 30, 2020

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)	(28,675.00)	(29,983.00)	
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	(28,675.00)	*****	(29,983.00)
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	(28,675.00)	*****	(29,983.00)
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)	(\$28,675.00)	*****	(\$29,983.00)

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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	300.00								300.00
59												
60	900	TOTAL OTHER SERVICES	\$514.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$28,675.00	\$29,983.00	\$21,500.00	\$8,183.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(28,675.00)	(29,983.00)								
76		TOTAL REVENUE (lines 74 + 75)	(28,675.00)	(29,983.00)								
77												
78		Total Appropriation	28,675.00	29,983.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$28,675.00	\$29,983.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 260: Medicaid Reimbursement

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

Revenue: Indirect Unrestricted Federal Funds = 100.0%

Expenditures: Salary = 45.4%, Benefits = 14.2%, Services = 40.4%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

FUND NAME: MEDICAID

FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal	(355,000.00)	(425,000.00)	
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	(355,000.00)	*****	(425,000.00)
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	(355,000.00)	*****	(425,000.00)
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)	(355,000.00)	*****	(\$425,000.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

**SPECIAL FEDERAL PROJECT
271 THROUGH 289**

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program		0.00								
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program	178,316.00	253,500.00	193,251.00	60,231.00	18.00					
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	\$178,316.00	\$253,500.00	\$193,251.00	\$60,231.00	\$18.00	\$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	176,684.00	171,500.00			171,500.00					
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)	176,684.00	171,500.00	0.00	0.00	171,500.00	0.00	0.00	0.00	0.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

**SPECIAL FEDERAL PROJECT
271 THROUGH 289**

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$176,684.00	\$171,500.00	\$0.00	\$0.00	\$171,500.00	\$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)	\$355,000.00	\$425,000.00	\$193,251.00	\$60,231.00	\$171,518.00	\$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	(355,000.00)	(425,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(355,000.00)	(425,000.00)								
77												
78		Total Appropriation	355,000.00	425,000.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$355,000.00	\$425,000.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 261: ESSA-Student Support & Academic Enrichment

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 57.1%, Benefits = 20.3%, Supplies = 22.6%

S.D.E.

**BUDGET
REVENUES**

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

July 1, 2019 - June 30, 2020

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)	(60,630.00)	
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	(52,190.00)	*****	(60,630.00)
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	(52,190.00)	*****	(60,630.00)
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)	(\$52,190.00)	*****	(\$60,630.00)

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S.D.E.

**BUDGET
EXPENDITURES**

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

July 1, 2019 - June 30, 2020

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$26,095.00	\$30,315.00	\$17,311.00	\$6,141.50	\$12.50	\$6,850.00				
2	515	Secondary School Program	26,095.00	30,315.00	17,311.00	6,141.50	12.50	6,850.00				
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	\$52,190.00	\$60,630.00	\$34,622.00	\$12,283.00	\$25.00	\$13,700.00	\$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, 2019 - June 30, 2020

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)	\$52,190.00	\$60,630.00	\$34,622.00	\$12,283.00	\$25.00	\$13,700.00	\$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	(52,190.00)	(60,630.00)								
76		TOTAL REVENUE (lines 74 + 75)	(52,190.00)	(60,630.00)								
77												
78		Total Appropriation	52,190.00	60,630.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$52,190.00	\$60,630.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 263: Perkins – Professional Technical Act

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 5.1%, Benefits = 0.9%, Services = 12.3%,
Supplies = 81.7%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

PERKINS IV - PROFESSIONAL TECHNICAL ACT

FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act	(56,230.00)	(59,349.00)	
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	(56,230.00)	*****	(59,349.00)
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	(56,230.00)	*****	(59,349.00)
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)	(\$56,230.00)	*****	(\$59,349.00)

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S.D.E.

**BUDGET
EXPENDITURES**

PERKINS IV - PROFESSIONAL TECHNICAL ACT

July 1, 2019 - June 30, 2020

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	56,230.00	59,349.00	3,000.00	541.00	7,298.00	48,510.00				
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	\$56,230.00	\$59,349.00	\$3,000.00	\$541.00	\$7,298.00	\$48,510.00	\$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, 2019 - June 30, 2020

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)	\$56,230.00	\$59,349.00	\$3,000.00	\$541.00	\$7,298.00	\$48,510.00	\$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	(56,230.00)	(59,349.00)								
76		TOTAL REVENUE (lines 74 + 75)	(56,230.00)	(59,349.00)								
77												
78		Total Appropriation	56,230.00	59,349.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$56,230.00	\$59,349.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

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

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 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, 2019 - June 30, 2020

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(35,340.00)	(32,965.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(35,340.00)	*****	(32,965.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(35,340.00)	*****	(32,965.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(35,340.00)	*****	(\$32,965.00)

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S.D.E.

**BUDGET
EXPENDITURES**

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

July 1, 2019 - June 30, 2020

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	\$34,929.00	\$32,573.00	\$25,000.00	\$7,013.00		\$560.00				
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	\$34,929.00	\$32,573.00	\$25,000.00	\$7,013.00	\$0.00	\$560.00	\$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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**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$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	411.00	392.00								392.00
59												
60	900	TOTAL OTHER SERVICES	\$411.00	\$392.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$392.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$35,340.00	\$32,965.00	\$25,000.00	\$7,013.00	\$0.00	\$560.00	\$0.00	\$0.00	\$0.00	\$392.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(35,340.00)	(32,965.00)								
76		TOTAL REVENUE (lines 74 + 75)	(35,340.00)	(32,965.00)								
77												
78		Total Appropriation	35,340.00	32,965.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$35,340.00	\$32,965.00								

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 = 67.7%, Benefits = 23.7%, Services = 6.4%,
Supplies = 1.0%, Transfers = 1.2%

S.D.E.

**BUDGET
REVENUES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2019 - June 30, 2020

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	(144,820.00)	(135,819.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(144,820.00)	*****	(135,819.00)
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	(144,820.00)	*****	(135,819.00)
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)	(144,820.00)	*****	(\$135,819.00)

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S.D.E.

**BUDGET
EXPENDITURES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2019 - June 30, 2020

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	\$40,218.00	\$37,483.00	\$27,000.00	\$10,468.00	\$15.00					
2	515	Secondary School Program	80,435.00	86,746.00	65,000.00	21,710.00	36.00					
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	\$120,653.00	\$124,229.00	\$92,000.00	\$32,178.00	\$51.00	\$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	22,464.00	9,975.00			8,675.00	1,300.00				
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)	22,464.00	9,975.00	0.00	0.00	8,675.00	1,300.00	0.00	0.00	0.00	0.00

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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	\$22,464.00	\$9,975.00	\$0.00	\$0.00	\$8,675.00	\$1,300.00	\$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	1,703.00	1,615.00								1,615.00
59												
60	900	TOTAL OTHER SERVICES	\$1,703.00	\$1,615.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,615.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$144,820.00	\$135,819.00	\$92,000.00	\$32,178.00	\$8,726.00	\$1,300.00	\$0.00	\$0.00	\$0.00	\$1,615.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	0.00	0.00								
75		Revenues + Transfers In	(144,820.00)	(135,819.00)								
76		TOTAL REVENUE (lines 74 + 75)	(144,820.00)	(135,819.00)								
77												
78		Total Appropriation	144,820.00	135,819.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$144,820.00	\$135,819.00								

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).

2020 Prices: \$2.35 Elementary, \$2.45 Middle School, \$2.55 High School, \$3.95, Adult Lunch, \$1.80 Breakfast, \$2.30 Adult Breakfast

Revenue: Local = 31.6%, Federal = 65.9%, Transfers in = 2.5%

Expenditures: Salary = 29.5%, Benefits = 12.5%, Services = 3.9%, Supplies (including food) = 53.1%, Transfers = 1.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

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	(\$474,401.00)	*****	(\$598,775.00)	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		(6,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service	(441,353.00)	(487,521.00)		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	(5,000.00)	(5,000.00)		63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement	(980,466.00)	(939,956.00)	
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(100,225.00)	(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	(1,080,691.00)	*****	(1,040,181.00)
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	(1,527,044.00)	*****	(1,538,702.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(32,000.00)	(39,800.00)	(39,800.00)
38		TOTAL OTHER LOCAL	(446,353.00)	*****	(498,521.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(446,353.00)	*****	(498,521.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$2,177,277.00)

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**BUDGET
EXPENDITURES**

CHILD NUTRITION

July 1, 2019 - June 30, 2020

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

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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	1,867,190.00	1,882,981.00	561,496.00	238,158.00	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	\$1,867,190.00	\$1,882,981.00	\$561,496.00	\$238,158.00	\$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	20,000.00	20,000.00								20,000.00
59												
60	900	TOTAL OTHER SERVICES	\$20,000.00	\$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)	\$1,887,190.00	\$1,902,981.00	\$561,496.00	\$238,158.00	\$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	(474,401.00)	(598,775.00)								
75		Revenues + Transfers In	(1,559,044.00)	(1,578,502.00)								
76		TOTAL REVENUE (lines 74 + 75)	(2,033,445.00)	(2,177,277.00)								
77												
78		Total Appropriation	1,887,190.00	1,902,981.00								
79		Unappropriated Balance	146,255.00	274,296.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$2,033,445.00	\$2,177,277.00								

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) = 71.8%, State (Bond Levy Equalization Program) = 28.3%

Expenditures: Debt Retirement = 100.0%

S.D.E.

**BUDGET
REVENUES**

BOND REDEMPTION & INTEREST

July 1, 2019 - June 30, 2020

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	#####	*****	(\$4,858,825.00)	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	(4,325,733.00)	(6,278,475.00)		51	432400	Professional Technical Program			
13		TOTAL TAXES	(4,325,733.00)	*****	(6,278,475.00)	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	(1,140,000.00)	(2,492,875.00)	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(1,140,000.00)	*****	(2,492,875.00)
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		(40,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(5,465,733.00)	*****	(8,811,350.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	(40,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(4,325,733.00)	*****	(6,318,475.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$13,670,175.00)

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**BUDGET
EXPENDITURES**

BOND REDEMPTION & INTEREST FUND

July 1, 2019 - June 30, 2020

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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**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

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	3,341,968.00	3,616,968.00						3,616,968.00		
56	912	Debt Services Program - Interest	951,694.00	1,655,867.00						1,655,867.00		
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		0.00								
59												
60	900	TOTAL OTHER SERVICES	\$4,293,662.00	\$5,272,835.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,272,835.00	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$4,293,662.00	\$5,272,835.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,272,835.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(5,333,082.00)	(4,858,825.00)								
75		Revenues + Transfers In	(5,465,733.00)	(8,811,350.00)								
76		TOTAL REVENUE (lines 74 + 75)	(10,798,815.00)	(13,670,175.00)								
77												
78		Total Appropriation	4,293,662.00	5,272,835.00								
79		Unappropriated Balance	6,505,153.00	8,397,340.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	#####	\$13,670,175.00								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 410: Capital Project Funds

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

Revenue: 0% (funding for construction was received in FY 2019)

Expenditures: 100% Capital Expenses

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

CAPITAL CONSTRUCTION PROJECT

FUND NO. 410

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****	(\$31,968,875.00)	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			(150,000.00)	59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	(150,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	(150,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	(150,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$0.00	*****	(\$32,118,875.00)

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S.D.E.

**BUDGET
EXPENDITURES**

CAPITAL CONSTRUCTION PROJECT

July 1, 2019 - June 30, 2020

FUND NO. 410

NOTE: Round each entry to the nearest dollar amount.

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

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S.D.E.

**BUDGET
EXPENDITURES**
July 1, 2019 - June 30, 2020

**CAPITAL CONSTRUCTION PROJECT
FUND NO. 410**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49												
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied		32,118,875.00					32,118,875.00			
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$32,118,875.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,118,875.00	\$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	#####	\$0.00	\$0.00	\$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	(31,968,875.00)								
75		Revenues + Transfers In	0.00	(150,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	0.00	(32,118,875.00)								
77												
78		Total Appropriation	0.00	32,118,875.00								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$0.00	#####								

BUDGET SUMMARY:

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

Total Revenue and Appropriations must Balance to 0

Fund 420: Plant Facilities

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

Revenue: Local = 1.9%, State (Lottery) = 58.2%, Sale of Fixed Assets (Property) = 20.6%, Transfer In = 19.3%

Expenditures: Capital Objects = 100.0%

S.D.E.

**BUDGET
REVENUES**

July 1, 2019 - June 30, 2020

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	#####	*****	(\$1,634,985.00)	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	(448,566.00)	(452,936.00)	
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	(448,566.00)	*****	(452,936.00)
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)	(5,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets		(160,000.00)	
33						72	450000	TOTAL OTHER	0.00	*****	(160,000.00)
34	419100	Rentals	(15,000.00)	(10,000.00)		73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(465,566.00)	*****	(627,936.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(134,000.00)	(150,000.00)	(150,000.00)
38		TOTAL OTHER LOCAL	(17,000.00)	*****	(15,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(17,000.00)	*****	(15,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$2,412,921.00)

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S.D.E.

**BUDGET
EXPENDITURES**

PLANT FACILITIES FUND

July 1, 2019 - June 30, 2020

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, 2019 - June 30, 2020

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	150,000.00	100,000.00					100,000.00			
51	811	Capital Assets - NonStudent Occupied	736,000.00	1,046,751.00					1,046,751.00			
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$886,000.00	\$1,146,751.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,146,751.00	\$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)	\$886,000.00	\$1,146,751.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,146,751.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		BUDGET SUMMARY										
73												
74		Beginning Fund Balance	(1,714,649.00)	(1,634,985.00)								
75		Revenues + Transfers In	(599,566.00)	(777,936.00)								
76		TOTAL REVENUE (lines 74 + 75)	(2,314,215.00)	(2,412,921.00)								
77												
78		Total Appropriation	886,000.00	1,146,751.00								
79		Unappropriated Balance	1,428,215.00	1,266,170.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$2,314,215.00	\$2,412,921.00								

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, 2019 - June 30, 2020

**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	(\$390,965.00)	*****	(\$279,659.00)	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	(500.00)	(5,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(207,412.00)	*****	(248,393.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(206,912.00)	(243,393.00)		76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(207,412.00)	*****	(248,393.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(207,412.00)	*****	(248,393.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$598,377.00)	*****	(\$528,052.00)

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S.D.E.

**BUDGET
EXPENDITURES**

July 1, 2019 - June 30, 2020

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, 2019 - June 30, 2020

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	(390,965.00)	(279,659.00)								
75		Revenues + Transfers In	(207,412.00)	(248,393.00)								
76		TOTAL REVENUE (lines 74 + 75)	(598,377.00)	(528,052.00)								
77												
78		Total Appropriation	268,000.00	268,000.00								
79		Unappropriated Balance	330,377.00	260,052.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$598,377.00	\$528,052.00								

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

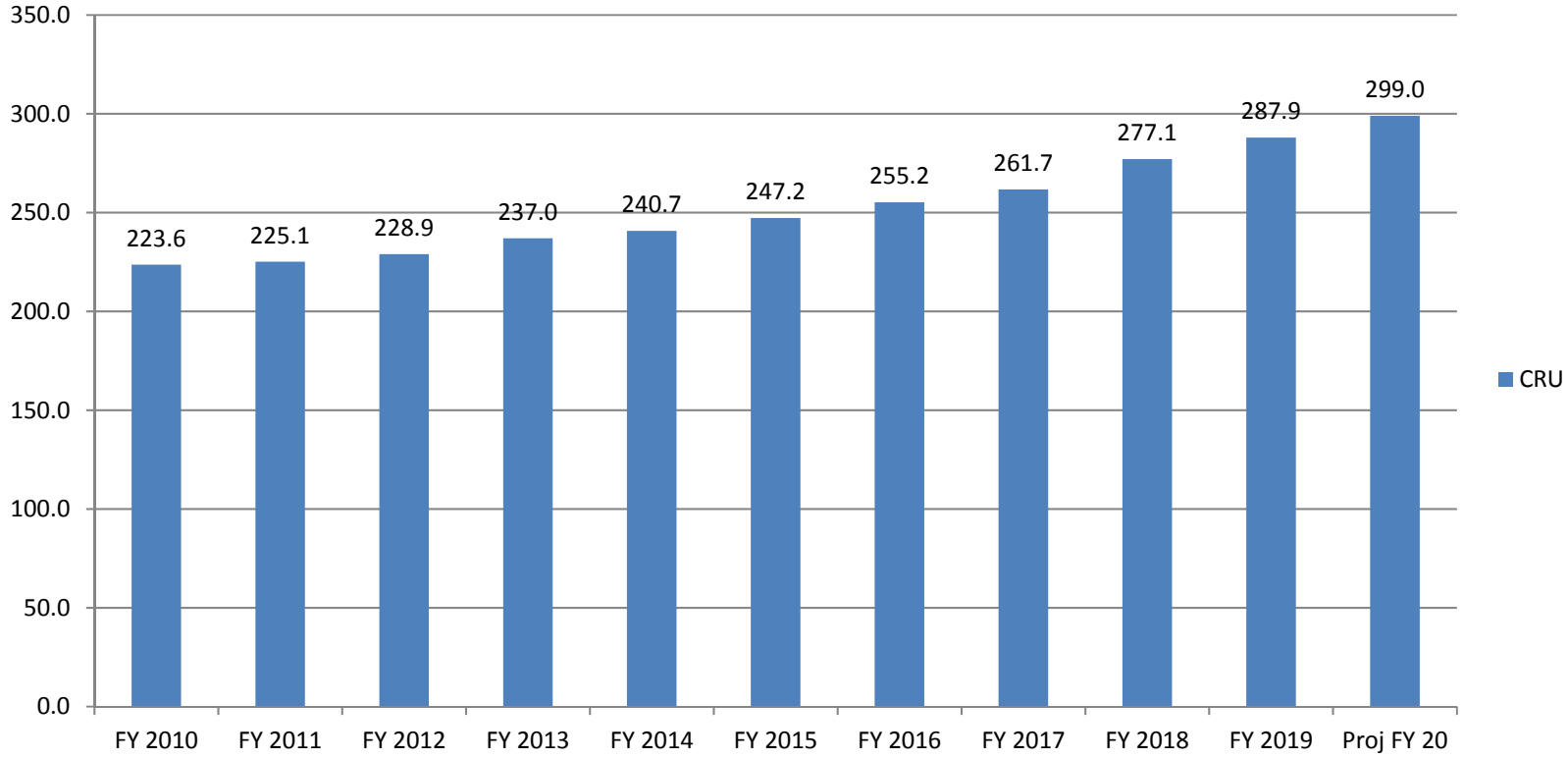
3850 E 300 N

Rigby, ID 83442

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

SUPPLEMENTAL BUDGET INFORMATION

February 15 Classroom Units (CRU)



2019 - 2020 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE

			<u>Rev Code</u>
1. Number of Support Units - 2019 - 2020 (Best 28 Weeks ADA - Units)		297.00	
2. State Distribution Factor - Per Unit - 2019-2020	\$	28,416	
3. Entitlement (line 1 x line 2)	\$	8,439,552	
4. Salary Apportionment: 1st Reporting Period Units (From SBA Template)		299	
	Administrative Index	Average Instructional Salary	Average Pupil Services Salary
	1.71767	\$45,551	\$46,736
			Total SBA plus Allowances from SBA Template
			\$ 18,951,774
5. Estimated Base Support (line 3 + line 4)	\$	27,391,326	431100
6. Add: Benefit Apportionment	\$	3,712,653	431800
7. Add: Approved Border Contracts	\$	0	431500
8. Add: Approved Exceptional Child Support	\$	0	431400
9. Add: Approved Tuition Equivalency	\$	0	431600
10. Add: Transportation Allowance	\$	1,729,665	431200
11. Adjustments	\$		
12. Total Estimated SDE State Support (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)	\$	32,833,644	
Revenue in Lieu of Taxes: (n/a for District Charters)			
13. Agricultural Equipment Tax Replacement Money from State Tax Commission	\$	38,534.00	
14. Personal Property Tax Replacement Money from State Tax Commission	\$	42,758.42	
Total Revenue in Lieu of Taxes (line 13)		81,292.42	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: 2019-2020

District **2515 Jefferson School District**

Statewide Information:

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

District Information:

Administrative Staff Index	1.71767
Administrative Staff Index (adjusted for cap)	1.71767
Mid-Term Support Units:	299.07
Instructional / Pupil Service Staffing Percent	4.5%

	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	22.43025	0.00000			22.43025	16.30000	22.43025 col (f)	1.71767	37,272.00	64,021.00	1,436,006.95
Instructional	1.0210	305.35047	0.00000	0.00000	0.00000	305.35047	300.33000	305.35047			45,550.62	13,908,901.75
Pupil Service	0.0790	23.62653				23.62653	19.70000	23.62653			46,736.04	1,104,210.47
Subtotal Instructional and Pupil Service						328.97700	320.03000 smaller of (f) or (g)/(1-Staff %)	328.97700				
Noncertified	0.3750	112.15125				112.15125	0.00000	112.15125 col (f)		22,315.00		
TOTAL						463.55850	336.33000	463.55850				

	Noncertified Preliminary Salary Based Apportionment (h x j) m	Preliminary Salary Based Apportionment (l + m) n	Actual Salary o	Salary Based Apportionment Eligible for Benefits Smaller: n or o p	Benefit Apportionment p x 19.59% q	Virtual Allowance (Max 15%) r	Ancillary Allowance s	Salary Based Apportionment Plus Allowances t	Maximum Salary Apportionment u	Salary Based Apportionment Plus Allowances v
Administration		1,436,006.95	1,500,000.00							1,436,006.95 col (n)
Instructional		13,908,901.75	14,000,000.00			0.00	0.00	13,908,901.75	13,908,901.75 (f x k)	13,908,901.75 smaller: t or u
Pupil Service		1,104,210.47	1,200,000.00				0.00	1,104,210.47	1,104,210.47 (f x k)	1,104,210.47 smaller: t or u
Subtotal Instructional and Pupil Service		15,013,112.21	15,200,000.00			0.00	0.00	15,013,112.21 smaller of [(n or (o / (1-Staff%))] + r + s		
Noncertified	2,502,655.14	2,502,655.14	2,600,000.00							2,502,655.14 col (n)
TOTAL		18,951,774.31	19,300,000.00	18,951,774.31	3,712,652.59	0.00	0.00			18,951,774.31

2019 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 16 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	750,000			15,958	734,042
Bond Series 2007 (Ref 2015)	1,024,500				1,024,500
Bond Series 2009	692,675		230,559		462,116
Bond Series 2010 A	2,842,224		903,199		1,939,026
Bond Series 2010C	1,531,879		467,045		1,064,834
Bond Series 2018	1,946,030		892,072		1,053,958
Column Total:	8,817,308	-	2,492,875	45,958	6,278,475

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	5/17/2019
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.

2019 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)	33,376
Multiply line 1 by 3%.	(2)	1,001
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)	0.000027523
Enter the 2019 value of district's new construction roll from each applicable county below:		
County Name		Value
Jefferson	(A)	34,620,221
Madison	(B)	151,816
	(C)	
	(D)	
Total of New Construction Roll Value:	(5)	34,772,037
New Construction Roll allowable budget increase (multiply line 5 by line 4).	(6)	957
Enter the 2019 value of district's annexation value from the applicable county below:		
Enter the 2019 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)	35,334
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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.	(14)	
Enter the total amount reported in columns 4, 5, and 6.	(15)	
Enter the total of lines 10 thru 15: (Col. 5 of L-2 must equal this amount).	(16)	81,292

Tort Fund Less Property Tax Replacement:

If the total property tax replacement, reported on line 16, 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.	(17)	
If the total property tax replacement, reported on line 16, 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.	(18)	45,958

The total of column 5 of the L-2 form must equal the amount shown on line 16.

* = 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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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	1,027,025	1,024,500	0%	
Bond Series 2009	10/21/2009	Sep/2025	438,025	462,116	5%	
Bond Series 2010 A	10/21/2009	Sep/2029	1,888,507	1,939,026	3%	
Bond Series 2010 C	10/21/2009	Sep/2029	978,468	1,064,834	9%	
Bond Series 2018	8/28/2018	Sep/2038	New Bond	1,053,958	#VALUE!	#VALUE!

Attach to your L-2 form and return to your County Clerk.

Modified 5/7/2015