



# SCHOOL DISTRICT BUDGET 2023 – 2024

Jefferson Joint School District

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Name of School District/Charter School

251

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Organization Number

Jefferson and Madison

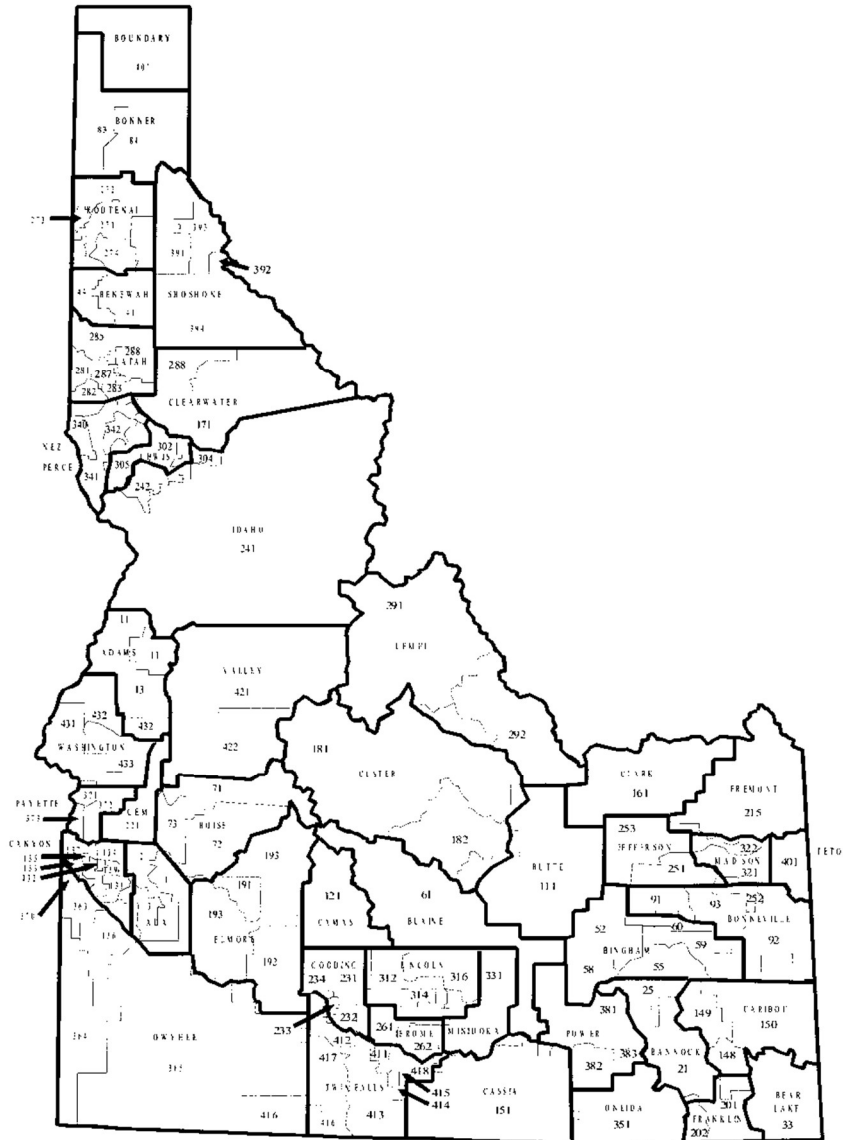
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County

Debbie Critchfield

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

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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*	2023 - 2024 SCHOOL BUDGET	
<b>GENERAL FUND</b>				
100	General M & O	_____X_____		
<b>SPECIAL REVENUE FUNDS</b>				
220	Forest Reserve Fund	_____		
230-239	Special Project (Local)	_____X_____		
240-249	Special Project (State)	_____X_____		
250-289	Special Project (Federal)	_____X_____		
290	Child Nutrition Fund	_____X_____		
<b>DEBT SERVICE FUNDS</b>				
310	Bond Redemption & Interest Fund	_____X_____		
<b>CAPITAL PROJECT FUNDS</b>				
410	Capital Construction Project Fund	_____X_____		
420	Plant Facilities Fund	_____X_____		
430	Plant Facilities - School Bldg Main - Student Occu	_____		
<b>ENTERPRISE FUNDS</b>				
510	Enterprise Fund	_____		
<b>INTERNAL SERVICE FUNDS</b>				
610	Internal Service Fund	_____		
710/720	Trust Funds	_____X_____		

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

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

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 14, 2023 and the Board of Trustees formally adopted this budget on June 14, 2023.

SIGNED:

\_\_\_\_\_  
**SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR**

Bryce Bronson

**CONTACT PERSON (PLEASE PRINT)**

[bbronson@sd251.org](mailto:bbronson@sd251.org)

**EMAIL ADDRESS**

(208) 745-6693

**PHONE NUMBER**

\_\_\_\_\_  
**CHAIRPERSON OF THE BOARD**

Jefferson Joint School District 251

**SCHOOL DISTRICT/CHARTER NAME**

6/14/2023

**DATE**

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

**SUMMARY STATEMENT 2023 - 2024 SCHOOL BUDGET**

**ALL FUNDS**

**Jefferson Joint School District 251**

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Budget 2022-2023	Proposed Budget 2023-2024	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Budget 2022-2023	Proposed Budget 2023-2024
Beginning Balances	4,843,871	4,450,141	4,436,990	4,434,965	19,492,831	14,449,866	12,630,686	15,174,053
Local Tax Revenue	731,913	1,126,854	-	1,750,000	4,437,209	7,060,053	11,105,663	7,500,000
Other Local	311,935	331,345	184,000	359,000	1,989,433	2,747,759	2,219,625	3,152,200
State Revenue	34,357,204	38,879,715	43,413,239	48,457,820	5,847,071	7,398,242	2,623,249	3,255,469
Federal Revenue	1,993,676	-	-	-	4,088,220	4,916,314	8,878,782	5,767,273
Transfers In	31,339	44,573	51,213	56,370	371,973	467,197	440,000	405,000
<b>Totals</b>	<b>\$42,269,938</b>	<b>\$44,832,628</b>	<b>48,085,442</b>	<b>55,058,155</b>	<b>36,226,737</b>	<b>37,039,431</b>	<b>37,898,005</b>	<b>35,253,995</b>
EXPENDITURES	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Budget 2022-2023	Proposed Budget 2023-2024	Prior Year Actual 2020-2021	Prior Year Actual 2021-2022	Prior Year Budget 2022-2023	Proposed Budget 2023-2024
Salaries	25,582,268	26,435,564	27,744,330	30,938,691	2,161,506	3,957,178	2,556,158	2,459,009
Benefits	7,042,034	8,191,959	10,766,013	12,386,976	2,532,361	2,384,246	1,238,840	2,762,244
Purchased Services	2,437,885	2,962,971	2,370,587	2,571,733	1,076,144	1,080,742	1,685,596	913,134
Supplies & Materials	2,385,151	2,144,435	2,109,670	4,027,123	3,121,435	5,178,498	6,952,724	3,941,065
Capital Outlay	-	-	-	-	5,717,032	1,715,722	3,858,652	8,573,822
Debt Retirement	-	-	-	-	7,137,056	10,047,786	6,380,768	7,980,482
Insurance & Judgments	485	193,512	227,850	293,635	-	-	-	-
Transfers Out	371,973	467,197	440,000	405,000	31,339	44,573	51,213	56,370
Contingency/Inventory Reserve	2,619,815	2,888,456	3,051,807	3,539,677				
Unappropriated Balances	1,830,326	1,548,534	1,375,185	895,320	14,449,866	12,630,686	15,174,053	8,567,869
<b>Totals</b>	<b>42,269,938</b>	<b>\$44,832,628</b>	<b>48,085,442</b>	<b>55,058,155</b>	<b>36,226,737</b>	<b>37,039,431</b>	<b>37,898,005</b>	<b>35,253,995</b>

Public Hearing will be held on June 14, 2023 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**

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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 = 3.5%, Local = .7%, State = 95.7%, Federal = 0.0%,  
Transfer in = .1%

**Expenditures:** Salary = 61.1%, Benefits = 24.5%, Services = 5.0%,  
Supplies = 8.0%, Equipment = 0.0%, Insurance = .6%, and Transfers  
out = .8%

Jefferson School District 251

Revised Estimate of General Fund State Support Revenue  
For 2023-2024

**BASE SUPPORT:**

Entitlement (Support Units (330.22) x State Distribution Factor (41,391))	13,668,136.00
Salary Apportionment (Support Units = 331.22)	25,284,539.00
Benefit Apportionment	5,070,101.00
Transportation Support	2,117,912.00
<b>Total Base Support:</b>	<b>46,140,688.00</b>

**SPECIAL DISTRIBUTIONS**

College and Career Advisors	182,826.00
Continuous Improvement Training	1,200.00
Early Graduation Scholarships	61,000.00
English Language Acquisition (formerly LEP)	56,640.00
IT Staffing	-
Literacy	1,397,327.00
Math and Science Teachers	98,400.00
Miscellaneous Line Items	25,879.00
Professional Development-Dyslexia	49,474.00
Professional Development	180,099.00
Remediation	90,000.00
<b>Total Special Distributions:</b>	<b>2,142,845.00</b>

**Total State General Fund Support: 48,283,533.00**

**Jefferson School District 251**

**General Fund Balance Projection Model**

	Audited FY 16	Audited FY 17	Audited FY 18	Audited FY 19	Audited FY 20	Audited FY 21	Audited FY 22	Projected FY 23
1. Beginning Balance	2,628,171	2,865,603	3,391,793	4,228,266	4,510,310	4,843,871	4,450,137	4,436,992
2. Local Revenue	667,958	1,027,796	721,819	1,043,657	1,300,213	1,043,846	1,458,199	1,767,505
3. State Revenue	24,618,411	26,593,183	29,441,373	31,911,826	34,312,467	34,357,201	38,879,715	43,756,560
4. Federal Revenue	-	-	-	800	60,228	1,993,676	-	-
5. Transfers In	60,837	61,599	32,624	32,355	23,103	31,341	44,573	51,213
6. Total Revenue	25,347,206	27,682,578	30,195,816	32,988,638	35,696,011	37,426,063	40,382,487	45,575,278
7. Total Available Funds	27,975,377	30,548,181	33,587,609	37,216,904	40,206,321	42,269,934	44,832,624	50,012,270
8. Salaries	15,454,565	16,612,027	18,126,830	20,457,685	21,904,612	25,582,268	26,435,562	28,167,651
9. Benefits	5,313,985	5,821,321	6,352,825	7,191,244	7,926,620	7,042,034	8,191,957	11,199,753
10. Other Expenses	4,037,275	4,381,366	4,517,814	4,676,852	5,135,240	4,823,521	5,300,916	5,749,901
11. Transfers Out	303,949	341,674	361,874	380,810	395,978	371,973	467,197	460,000
13. Budget additions								
14. Total Expenses	25,109,774	27,156,388	29,359,343	32,706,591	35,362,450	37,819,797	40,395,632	45,577,305
15. Surplus/(deficit)	237,432	526,190	836,473	282,047	333,561	(393,733)	(13,145)	<b>(2,027)</b>
16. Ending Fund Balance	2,865,603	3,391,793	4,228,266	4,510,310	4,843,871	4,450,137	4,436,992	4,434,965
17. Inventory	21,675	9,209	4,021	1,222	22,202	22,157	61,682	61,682
18. Contingency 7%	1,776,822	1,900,947	2,113,707	2,308,294	2,498,422	2,619,824	2,826,774	3,190,269
19. Budget Carryover	612,617	591,921	591,921	1,397,657	1,056,792	1,689,166	1,337,038	1,173,476
20. Next Year Budget Reserve	227,088				828,752			
21. Total Reserves	2,638,202	2,502,077	2,709,649	3,707,173	4,406,168	4,331,147	4,225,494	4,425,427
22. Available Balance/(deficit)	227,401	889,716	1,518,617	803,137	437,703	118,990	211,498	9,538



S.D.E.

**BUDGET  
REVENUES**  
July 1, 2023 - June 30, 2024

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	(\$4,375,309.00)	*****	(\$4,434,965.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program	(34,696,367.00)	(38,952,675.00)	
5	411300	Taxes - Emergency		(1,750,000.00)		44	431200	Transportation Support	(1,934,083.00)	(2,117,912.00)	
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	(4,425,377.00)	(5,070,101.00)	
10	411900	Taxes - Other				49	431900	Other State Support	(2,276,120.00)	(2,235,840.00)	
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	*****	(1,750,000.00)	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes	(10,000.00)	(10,000.00)		53	438000	Revenue in Lieu of/Tax Replacement	(81,292.00)	(81,292.00)	
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(43,413,239.00)	*****	(48,457,820.00)
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	(25,000.00)	(200,000.00)		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	(69,000.00)	(74,000.00)		65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations	(80,000.00)	(75,000.00)		74		TOTAL REVENUES	(43,597,239.00)	*****	(50,566,820.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(51,213.00)	(56,370.00)	(56,370.00)
38		TOTAL OTHER LOCAL	(184,000.00)	*****	(359,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(184,000.00)	*****	(2,109,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$48,023,761.00)	*****	(\$55,058,155.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

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	\$12,193,607.00	\$13,785,754.00	\$9,139,493.00	\$3,637,958.00	\$4,500.00	\$1,003,803.00				
2	515	Secondary School Program	\$13,770,376.00	\$16,265,383.00	10,821,396.00	4,412,899.00	60,300.00	970,788.00				
3	517	Alternative School Program	\$759,287.00	\$831,042.00	568,083.00	227,746.00	0.00	35,213.00				
4	519	Vocational-Technical Program	\$0.00	\$0.00								
5	521	Special Education Program	\$1,670,940.00	\$2,230,545.00	1,574,017.00	653,028.00	2,000.00	1,500.00				
6	522	Special Education Preschool Program	\$0.00	\$0.00								
7	524	Gifted & Talented Program	\$147,608.00	\$211,709.00	145,500.00	57,274.00	0.00	8,935.00				
8	531	Interscholastic Program	\$266,386.00	\$283,184.00	241,000.00	36,184.00	1,000.00				5,000.00	
9	532	School Activity Program	\$53,725.00	\$53,891.00	40,000.00	8,885.00	5,006.00					
10	541	Summer School Program	\$8,274.00	\$11,945.00	9,000.00	2,012.00		933.00				
11	542	Adult School Program	\$0.00	\$0.00								
12	546	Detention Center Program	\$0.00	\$0.00								
13												
14	500	TOTAL INSTRUCTION	\$28,870,203.00	\$33,673,453.00	\$22,538,489.00	\$9,035,986.00	\$72,806.00	\$2,021,172.00	\$0.00	\$0.00	\$5,000.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program	1,219,585.00	\$1,358,257.00	1,000,184.00	353,541.00	1,532.00	3,000.00				
17	616	Special Education Support Services Pr	639,901.00	\$702,776.00	506,048.00	196,628.00	100.00					
18												
19	621	Instruction Improvement Program	178,046.00	\$184,303.00	46,000.00	9,777.00	88,075.00	40,451.00				
20	622	Educational Media Program	128,546.00	\$136,238.00	105,307.00	30,931.00						
21	623	Instruction-Related Technology Program	574,629.00	\$679,110.00	499,802.00	176,763.00	2,545.00					
22	631	Board of Education Program	31,000.00	\$30,000.00	0.00	0.00	28,000.00	2,000.00				
23	632	District Administration Program	670,097.00	\$901,006.00	643,754.00	195,252.00	37,000.00	25,000.00				
24												
25	641	School Administration Program	3,181,995.00	\$3,331,443.00	2,371,331.00	959,612.00	500.00					
26												
27	651	Business Operation Program	868,193.00	\$1,007,620.00	377,456.00	147,914.00	452,250.00	30,000.00				
28	655	Central Service Program	0.00	\$0.00								
29	656	Administrative Technology Services Pro	0.00	\$0.00								
30	661	Buildings-Care Program (Custodial)	2,563,138.00	\$2,748,691.00	756,909.00	372,497.00	1,170,750.00	160,000.00			288,535.00	
31	663	Maintenance - Non Student Occupied	123,250.00	\$144,550.00			94,550.00	50,000.00				
32	664	Maintenance - Student Occupied Bldgs	1,472,688.00	\$2,026,440.00	598,744.00	307,196.00	325,000.00	795,500.00				
33	665	Maintenance - Grounds	168,311.00	\$692,437.00	49,975.00	7,462.00	80,000.00	555,000.00				
34	667	Security Program	120,000.00	\$120,000.00			120,000.00					
35												
36	681	Pupil - To School Trans. Program	2,365,234.00	\$2,431,212.00	1,419,504.00	586,388.00	89,220.00	336,000.00			100.00	
37	682	Pupil - Activity Trans. Program	0.00	\$0.00								
38	683	General Transportation Program	18,035.00	\$24,973.00	4,000.00	2,573.00	9,400.00	9,000.00				
		<b>Subtotal (carried over to page b)</b>	<b>14,322,648.00</b>	<b>16,519,056.00</b>	<b>8,379,014.00</b>	<b>3,346,534.00</b>	<b>2,498,922.00</b>	<b>2,005,951.00</b>	<b>0.00</b>	<b>0.00</b>	<b>288,635.00</b>	<b>0.00</b>

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
39	691	Other Support Services Program	\$25,601.00	\$25,649.00	\$21,188.00	\$4,456.00	\$5.00					
40												
41	600	TOTAL SUPPORT SERVICES	\$14,348,249.00	\$16,544,705.00	\$8,400,202.00	\$3,350,990.00	\$2,498,927.00	\$2,005,951.00	\$0.00	\$0.00	\$288,635.00	\$0.00
42												
44	710	Child Nutrition Program	0.00	0.00								
45	720	Community Services Program	0.00	0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied	0.00	0.00								
52	811	Capital Assets - NonStudent Occupied	0.00	0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal	0.00	0.00								
57	912	Debt Services Program - Interest	0.00	0.00								
58	913	Debt Services Program - Refunded Debt	0.00	0.00								
59	920	Transfers Out	440,000.00	405,000.00								405,000.00
60												
61	900	TOTAL OTHER SERVICES	\$440,000.00	\$405,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$405,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$43,658,452.00	\$50,623,158.00	\$30,938,691.00	\$12,386,976.00	\$2,571,733.00	\$4,027,123.00	\$0.00	\$0.00	\$293,635.00	\$405,000.00
65												
66	950	Contingency Reserve										
67		(5% of line 63) (Applies to General Fund only)	2,182,922.60	2,531,157.90	(Applies to General Fund only)							
68												
69		TOTAL APPROPRIATION										
70		(Line 63 + line 66)	\$45,841,374.60	\$53,154,315.90								
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(4,375,309.00)	(4,434,965.00)	<b>BUDGET SUMMARY:</b>							
76		Revenues + Transfers In	(43,648,452.00)	(50,623,190.00)	<b>The total on line 76 must equal the total on line 80.</b>							
77		TOTAL REVENUE (lines 74 + 75)	(48,023,761.00)	(55,058,155.00)								
78												
79		Total Appropriation	45,841,374.60	53,154,315.90								
80		Unappropriated Balance	2,182,386.40	1,903,839.10								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$48,023,761.00	\$55,058,155.00	<b>Total Revenue and Appropriations must Balance to 0</b>							

## Special Project Fund (Local)

### Fund 232: E-Rate

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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 = 23.7% and Transfer in from General Fund = 76.3%

**Expenditures:** Services = 76.4%, Supplies = 23.6%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**SPECIAL LOCAL  
230 THROUGH 239**

FUND NAME: ERATE

FUND NO: 232

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(59,000.00)	*****	(31,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(59,000.00)	(31,000.00)		76	460000	TRANSFERS IN	(150,000.00)	(100,000.00)	(100,000.00)
38		TOTAL OTHER LOCAL	(59,000.00)	*****	(31,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(59,000.00)	*****	(31,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$209,000.00)	*****	(\$131,000.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

**SPECIAL LOCAL  
230 THROUGH 239**

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$209,000.00	\$131,000.00	\$0.00	\$0.00	\$100,100.00	\$30,900.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program	0.00	0.00								
45	720	Community Services Program	0.00	0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$209,000.00	\$131,000.00	\$0.00	\$0.00	\$100,100.00	\$30,900.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(209,000.00)	(131,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(209,000.00)	(131,000.00)								
78												
79		Total Appropriation	209,000.00	131,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$209,000.00	\$131,000.00								

**BUDGET SUMMARY:**

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

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

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

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This fund is a compilation of school funds from all the schools in the district. These funds must be spent on student activities or for student purposes. These funds are not directly controlled by the district and are considered “trust funds” by the district. However, the district does an annual audit of all student funds and are under the same financial policies and requirements as other district funds.

**Revenue:** Local Funds = 100.0%

**Expenditures:** Supplies = 100.0%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**SPECIAL LOCAL  
230 THROUGH 239**

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$315,600.00)	*****	(\$439,438.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues	(1,275,000.00)	(2,030,075.00)		69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(1,275,000.00)	*****	(2,030,075.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(1,275,000.00)	*****	(2,030,075.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(1,275,000.00)	*****	(2,030,075.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	#####

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

**SPECIAL LOCAL  
230 THROUGH 239**

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	1,275,000.00	1,905,659.00				1,905,659.00				
48												
49	700	TOTAL NON-INSTRUCTION	\$1,275,000.00	\$1,905,659.00	\$0.00	\$0.00	\$0.00	\$1,905,659.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$1,275,000.00	\$1,905,659.00	\$0.00	\$0.00	\$0.00	\$1,905,659.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(315,600.00)	(439,438.00)								
76		Revenues + Transfers In	(1,275,000.00)	(2,030,075.00)								
77		TOTAL REVENUE (lines 74 + 75)	(1,590,600.00)	(2,469,513.00)								
78												
79		Total Appropriation	1,275,000.00	1,905,659.00								
80		Unappropriated Balance	315,600.00	563,854.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$1,590,600.00	\$2,469,513.00								

**BUDGET SUMMARY:**

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

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

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

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

---

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

**Revenue:** Local = 47.6%, State = 52.4%

**Expenditures:** Salary = 46.5%, Benefits = 10.0%, Services = 2.7%,  
Supplies = 8.6%, Equipment = 32.2%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**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	(\$38,642.00)	*****	(\$40,642.00)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program	(27,500.00)	(27,500.00)	
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals	(30,000.00)	(25,000.00)		55	430000	TOTAL STATE	(27,500.00)	*****	(27,500.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(57,500.00)	*****	(52,500.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(30,000.00)	*****	(25,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(30,000.00)	*****	(25,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$96,142.00)	*****	(\$93,142.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

DRIVERS EDUCATION  
FUND NO: 241

NOTE: Round each entry to the nearest dollar amount.

EXPENDITURES			Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program		\$0.00								
2	515	Secondary School Program	96,142.00	93,142.00	43,300.00	9,321.00	2,500.00	8,021.00	30,000.00			
3	517	Alternative School Program		0.00								
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$96,142.00	\$93,142.00	\$43,300.00	\$9,321.00	\$2,500.00	\$8,021.00	\$30,000.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								

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Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

**DRIVERS EDUCATION  
FUND NO: 241**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$96,142.00	\$93,142.00	\$43,300.00	\$9,321.00	\$2,500.00	\$8,021.00	\$30,000.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	(38,642.00)	(40,642.00)								
76		Revenues + Transfers In	(57,500.00)	(52,500.00)								
77		TOTAL REVENUE (lines 74 + 75)	(96,142.00)	(93,142.00)								
78												
79		Total Appropriation	96,142.00	93,142.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$96,142.00	\$93,142.00								

**BUDGET SUMMARY:**

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

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

## Fund 243: State Career-Technical Education

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

**Revenue:** State = 100.0%

**Expenditures:** Salary = 38.1%, Benefits = 8.7%, Services = 6.1%,  
Supplies = 47.1%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

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	(150,000.00)	(185,500.00)	
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	(150,000.00)	*****	(185,500.00)
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	(150,000.00)	*****	(185,500.00)
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)	(\$150,000.00)	*****	(\$185,500.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

STATE PROFESSIONAL TECHNICAL  
FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$150,000.00	\$185,500.00	\$70,636.00	\$16,100.00	\$11,402.00	\$87,362.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(150,000.00)	(185,500.00)								
77		TOTAL REVENUE (lines 74 + 75)	(150,000.00)	(185,500.00)								
78												
79		Total Appropriation	150,000.00	185,500.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$150,000.00	\$185,500.00								

**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

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

**Revenue:** State = 100.0%

**Expenditures:** Services = 9.9%, Supplies = 90.1%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**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	\$0.00	*****	\$0.00	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	(436,520.00)	(607,508.00)	
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	(436,520.00)	*****	(607,508.00)
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	(436,520.00)	*****	(607,508.00)
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)	(\$436,520.00)	*****	(\$607,508.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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	\$436,520.00	\$607,508.00	\$0.00	\$0.00	\$60,000.00	\$547,508.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$436,520.00	\$607,508.00	\$0.00	\$0.00	\$60,000.00	\$547,508.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(436,520.00)	(607,508.00)								
77		TOTAL REVENUE (lines 74 + 75)	(436,520.00)	(607,508.00)								
78												
79		Total Appropriation	436,520.00	607,508.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$436,520.00	\$607,508.00								

**BUDGET SUMMARY:**

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

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

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

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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, 2023 - June 30, 2024

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	(74,669.00)	(75,743.00)	
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	(74,669.00)	*****	(75,743.00)
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	(74,669.00)	*****	(75,743.00)
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)	(\$74,669.00)	*****	(\$75,743.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

SUBSTANCE ABUSE - STATE  
FUND NO: 246

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		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	74,669.00	75,743.00			75,743.00					
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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<b>Subtotal (carried over to page b)</b>	<b>74,669.00</b>	<b>75,743.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,743.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

**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	\$74,669.00	\$75,743.00	\$0.00	\$0.00	\$75,743.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$74,669.00	\$75,743.00	\$0.00	\$0.00	\$75,743.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(74,669.00)	(75,743.00)								
77		TOTAL REVENUE (lines 74 + 75)	(74,669.00)	(75,743.00)								
78												
79		Total Appropriation	74,669.00	75,743.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$74,669.00	\$75,743.00								

**BUDGET SUMMARY:**

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

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

## **Fund 250: ARP Act – ESSERF III**

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

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salaries = .3%, Benefits = 99.6%, Supplies = .1%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

ESSERF III - ARP Act  
FUND NO: 250

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(4,550,071.33)	(1,503,539.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(4,550,071.33)	*****	(1,503,539.00)
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	(4,550,071.33)	*****	(1,503,539.00)
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)	#####	*****	#####

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

ESSERF III - ARP Act  
FUND NO: 250

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	\$4,550,071.33	\$496,273.00	\$4,702.00	\$490,493.00		\$1,078.00				
2	515	Secondary School Program		490,133.00		490,133.00						
3	517	Alternative School Program		27,000.00		27,000.00						
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		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$4,550,071.33	\$1,013,406.00	\$4,702.00	\$1,007,626.00	\$0.00	\$1,078.00	\$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		490,133.00		490,133.00						
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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Subtotal (carried over to page b)	0.00	490,133.00	0.00	490,133.00	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, 2023 - June 30, 2024

ESSERF III - ARP Act  
FUND NO: 250

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$490,133.00	\$0.00	\$490,133.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$4,550,071.33	\$1,503,539.00	\$4,702.00	\$1,497,759.00	\$0.00	\$1,078.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(4,550,071.33)	(1,503,539.00)								
77		TOTAL REVENUE (lines 74 + 75)	(4,550,071.33)	(1,503,539.00)								
78												
79		Total Appropriation	4,550,071.33	1,503,539.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$4,550,071.33	\$1,503,539.00								

**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**

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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 = 74.4%, Benefits = 18.9%, Services = 1.8%, Supplies = 3.8%, Transfers = 1.0%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA	(690,119.00)	(649,172.00)	
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	(690,119.00)	*****	(649,172.00)
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	(690,119.00)	*****	(649,172.00)
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)	(690,119.00)	*****	(649,172.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2023 - June 30, 2024

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	\$335,721.00	\$387,540.00	\$302,221.00	\$78,943.00		\$6,376.00				
2	515	Secondary School Program	236,836.00	179,911.00	145,000.00	31,383.00		3,528.00				
3	517	Alternative School Program	32,351.00	23,406.00	19,000.00	4,102.00		304.00				
4	519	Vocational-Technical Program		0.00								
5	521	Special Education Program		0.00								
6	522	Special Education Preschool Program		0.00								
7	524	Gifted & Talented Program		0.00								
8	531	Interscholastic Program		0.00								
9	532	School Activity Program		0.00								
10	541	Summer School Program		0.00								
11	542	Adult School Program	6,617.00	6,718.00				6,718.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$611,525.00	\$597,575.00	\$466,221.00	\$114,428.00	\$0.00	\$16,926.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program	30,765.00	44,879.00	16,729.00	8,150.00	12,000.00	8,000.00				
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	36,512.00	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, 2023 - June 30, 2024

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	\$67,277.00	\$44,879.00	\$16,729.00	\$8,150.00	\$12,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	11,317.00	6,718.00								6,718.00
60												
61	900	TOTAL OTHER SERVICES	\$11,317.00	\$6,718.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,718.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$690,119.00	\$649,172.00	\$482,950.00	\$122,578.00	\$12,000.00	\$24,926.00	\$0.00	\$0.00	\$0.00	\$6,718.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(690,119.00)	(649,172.00)								
77		TOTAL REVENUE (lines 74 + 75)	(690,119.00)	(649,172.00)								
78												
79		Total Appropriation	690,119.00	649,172.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$690,119.00	\$649,172.00								

**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 = 65.2%, Benefits = 22.5%, Services = 5.5%, Supplies = 5.1%, Transfers = 1.7%

S.D.E.

**BUDGET  
REVENUES**

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

July 1, 2023 - June 30, 2024

**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	(27,662.00)	(40,220.00)	
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	(27,662.00)	*****	(40,220.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(27,662.00)	*****	(40,220.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(27,662.00)	*****	(40,220.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	431.00	692.00								692.00
60												
61	900	TOTAL OTHER SERVICES	\$431.00	\$692.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$692.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$27,662.00	\$40,220.00	\$26,234.00	\$9,059.00	\$2,193.00	\$2,042.00	\$0.00	\$0.00	\$0.00	\$692.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(27,662.00)	(40,220.00)								
77		TOTAL REVENUE (lines 74 + 75)	(27,662.00)	(40,220.00)								
78												
79		Total Appropriation	27,662.00	40,220.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$27,662.00	\$40,220.00								

**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**

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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 = 41.2%, Benefits = 20.2%, Services = 34.2%, Supplies = 2.7%, Transfers = 1.7%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

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)	(1,010,006.00)	(1,155,590.00)	
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	(1,010,006.00)	*****	(1,155,590.00)
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	(1,010,006.00)	*****	(1,155,590.00)
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)	#####	*****	#####

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$31,033.00	\$41,172.00	\$5,150.00	\$1,022.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	13,000.00	19,317.00								19,317.00
60												
61	900	TOTAL OTHER SERVICES	\$13,000.00	\$19,317.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,317.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$1,010,006.00	\$1,155,590.00	\$476,456.00	\$233,507.00	\$395,060.00	\$31,250.00	\$0.00	\$0.00	\$0.00	\$19,317.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(1,010,006.00)	(1,155,590.00)								
77		TOTAL REVENUE (lines 74 + 75)	(1,010,006.00)	(1,155,590.00)								
78												
79		Total Appropriation	1,010,006.00	1,155,590.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$1,010,006.00	\$1,155,590.00								

**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**

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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 = 82.7%, Benefits = 15.6%, Transfers = 1.7 %

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

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

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(32,186.00)	(34,176.00)	
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	(32,186.00)	*****	(34,176.00)
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	(32,186.00)	*****	(34,176.00)
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)	(\$32,186.00)	*****	(\$34,176.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	287.00	571.00								571.00
60												
61	900	TOTAL OTHER SERVICES	\$287.00	\$571.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$571.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$32,186.00	\$34,176.00	\$28,262.00	\$5,343.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$571.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(32,186.00)	(34,176.00)								
77		TOTAL REVENUE (lines 74 + 75)	(32,186.00)	(34,176.00)								
78												
79		Total Appropriation	32,186.00	34,176.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$32,186.00	\$34,176.00								

**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**

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

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

**Expenditures:** Salary = 64.1%, Benefits = 19.3%, Services = 16.6%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

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	(500,000.00)	(550,000.00)	
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	(500,000.00)	*****	(550,000.00)
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	(500,000.00)	*****	(550,000.00)
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)	(500,000.00)	*****	(550,000.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

**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	\$103,172.49	\$129,171.00	\$26,545.00	\$11,135.00	\$91,491.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$500,000.00	\$550,000.00	\$352,363.00	\$106,146.00	\$91,491.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(500,000.00)	(550,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(500,000.00)	(550,000.00)								
78												
79		Total Appropriation	500,000.00	550,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	500,000.00	550,000.00								

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

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Services = 47.8%, Supplies = 50.7%, Transfers = 1.5%

S.D.E.

**BUDGET  
REVENUES**

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

July 1, 2023 - June 30, 2024

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	(59,992.00)	(80,790.00)	
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	(59,992.00)	*****	(80,790.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(59,992.00)	*****	(80,790.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$59,992.00)	*****	(\$80,790.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

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	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	\$14,499.00	\$5,000.00				\$5,000.00				
2	515	Secondary School Program	14,499.00	5,000.00				5,000.00				
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		977.00				977.00				
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$28,998.00	\$10,977.00	\$0.00	\$0.00	\$0.00	\$10,977.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program	29,968.00	68,603.00			38,603.00	30,000.00				
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	631	Board of Education Program		0.00								
23	632	District Administration Program		0.00								
24												
25	641	School Administration Program		0.00								
26												
27	651	Business Operation Program		0.00								
28	655	Central Service Program		0.00								
29	656	Administrative Technology Services Prog		0.00								
30	661	Buildings-Care Program (Custodial)		0.00								
31	663	Maintenance - Non Student Occupied		0.00								
32	664	Maintenance - Student Occupied Bldgs		0.00								
33	665	Maintenance - Grounds		0.00								
34	667	Security Program		0.00								
35												
36	681	Pupil - To School Trans. Program		0.00								
37	682	Pupil - Activity Trans. Program		0.00								
38	683	General Transportation Program		0.00								
		<b>Subtotal (carried over to page b)</b>	<b>29,968.00</b>	<b>68,603.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,603.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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	\$29,968.00	\$68,603.00	\$0.00	\$0.00	\$38,603.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	1,026.00	1,210.00								1,210.00
60												
61	900	TOTAL OTHER SERVICES	\$1,026.00	\$1,210.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,210.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$59,992.00	\$80,790.00	\$0.00	\$0.00	\$38,603.00	\$40,977.00	\$0.00	\$0.00	\$0.00	\$1,210.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(59,992.00)	(80,790.00)								
77		TOTAL REVENUE (lines 74 + 75)	(59,992.00)	(80,790.00)								
78												
79		Total Appropriation	59,992.00	80,790.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$59,992.00	\$80,790.00								

**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**

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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 = 5.4%, Benefits = 1.0%, Services = 23.8%,  
Supplies = 69.8%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**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	(66,151.00)	(66,500.00)	
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	(66,151.00)	*****	(66,500.00)
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	(66,151.00)	*****	(66,500.00)
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)	(\$66,151.00)	*****	(\$66,500.00)

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$66,151.00	\$66,500.00	\$3,594.00	\$661.00	\$15,827.00	\$46,418.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(66,151.00)	(66,500.00)								
77		TOTAL REVENUE (lines 74 + 75)	(66,151.00)	(66,500.00)								
78												
79		Total Appropriation	66,151.00	66,500.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$66,151.00	\$66,500.00								

**BUDGET SUMMARY:**

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

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

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

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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 = 38.0%, Benefits = 8.4%, Services, = 30.7%,  
Supplies = 21.8%, Transfers = 1.1%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(33,813.00)	(49,491.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(33,813.00)	*****	(49,491.00)
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	(33,813.00)	*****	(49,491.00)
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)	(33,813.00)	*****	(49,491.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$27,926.00	\$2,203.00	\$1,800.00	\$403.00						
2	515	Secondary School Program		23,428.00			15,000.00	8,428.00				
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	5,130.00	20,739.00	17,000.00	3,739.00						
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$33,056.00	\$46,370.00	\$18,800.00	\$4,142.00	\$15,000.00	\$8,428.00	\$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	215.00	2,579.00			215.00	2,364.00				
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, 2023 - June 30, 2024

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	\$215.00	\$2,579.00	\$0.00	\$0.00	\$215.00	\$2,364.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	542.00	542.00								542.00
60												
61	900	TOTAL OTHER SERVICES	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$33,813.00	\$49,491.00	\$18,800.00	\$4,142.00	\$15,215.00	\$10,792.00	\$0.00	\$0.00	\$0.00	\$542.00
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(33,813.00)	(49,491.00)								
77		TOTAL REVENUE (lines 74 + 75)	(33,813.00)	(49,491.00)								
78												
79		Total Appropriation	33,813.00	49,491.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$33,813.00	\$49,491.00								

**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**

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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 = 77.7%, Benefits = 19.9%, Supplies = .8%,  
Transfers = 1.6%



S.D.E.

**BUDGET  
REVENUES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2023 - June 30, 2024

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	(182,046.00)	(147,621.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(182,046.00)	*****	(147,621.00)
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	(182,046.00)	*****	(147,621.00)
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)	(182,046.00)	*****	(147,621.00)

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S.D.E.

**BUDGET  
EXPENDITURES**

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2023 - June 30, 2024

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year	Proposed	100	200	300	400	500	600	700	800
			Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512	Elementary School Program	\$86,586.00	\$76,904.00	\$59,829.00	\$17,075.00						
2	515	Secondary School Program	42,900.00	67,265.00	54,977.00	12,288.00						
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	\$129,486.00	\$144,169.00	\$114,806.00	\$29,363.00	\$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	49,950.00	1,132.00				1,132.00				
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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Subtotal (carried over to page b)	49,950.00	1,132.00	0.00	0.00	0.00	1,132.00	0.00	0.00	0.00	0.00	0.00
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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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	\$49,950.00	\$1,132.00	\$0.00	\$0.00	\$0.00	\$1,132.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	2,610.00	2,320.00								2,320.00
60												
61	900	TOTAL OTHER SERVICES	\$2,610.00	\$2,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,320.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$182,046.00	\$147,621.00	\$114,806.00	\$29,363.00	\$0.00	\$1,132.00	\$0.00	\$0.00	\$0.00	\$2,320.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(182,046.00)	(147,621.00)								
77		TOTAL REVENUE (lines 74 + 75)	(182,046.00)	(147,621.00)								
78												
79		Total Appropriation	182,046.00	147,621.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$182,046.00	\$147,621.00								

**BUDGET SUMMARY:**

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

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

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

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

**Revenue:** Federal Funds = 100.0%

**Expenditures:** Salaries = 47.7%, Benefits = 14.6%, Supplies = 37.7%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

TITLE IX-A - Education for the Homeless

FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

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

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S.D.E.

**BUDGET  
EXPENDITURES**

TITLE IX-A - Education for the Homeless

July 1, 2023 - June 30, 2024

FUND NO: 273

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	\$4,961.36	\$7,961.36	\$3,800.00	\$1,161.36		\$3,000.00				
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	\$4,961.36	\$7,961.36	\$3,800.00	\$1,161.36	\$0.00	\$3,000.00	\$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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Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48												
49	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62												
63		TOTAL EXPENDITURES (Lines 14+41+48+53+60)	\$4,961.36	\$7,961.36	\$3,800.00	\$1,161.36	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72												
73		<b>BUDGET SUMMARY</b>										
74												
75		Beginning Fund Balance	0.00	0.00								
76		Revenues + Transfers In	(4,961.36)	(7,961.36)								
77		TOTAL REVENUE (lines 74 + 75)	(4,961.36)	(7,961.36)								
78												
79		Total Appropriation	4,961.36	7,961.36								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$4,961.36	\$7,961.36								

**BUDGET SUMMARY:**

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

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

## Fund 290: Child Nutrition

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

**Revenue:** Local = 29.1%, Federal = 68.6%, Transfers in = 2.3%

**Expenditures:** Salary = 32.2%, Benefits = 17.5%, Services = 3.0%, Supplies (including food) = 46.4%, Transfers = 1.0%



**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

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	#####	*****	(\$1,468,823.27)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(2,000.00)	(5,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service	(515,125.00)	(615,125.00)		61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.	(2,000.00)			62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales	(7,500.00)	(7,500.00)		63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement	(1,362,213.00)	(1,362,213.00)	
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	(140,000.00)	(120,000.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(1,502,213.00)	*****	(1,482,213.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(2,028,838.00)	*****	(2,109,838.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	(45,000.00)	(50,000.00)	(50,000.00)
38		TOTAL OTHER LOCAL	(526,625.00)	*****	(627,625.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(526,625.00)	*****	(627,625.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$3,628,661.27)



S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

CHILD NUTRITION  
FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program	2,602,630.99	2,588,209.34	833,106.01	452,103.33	78,000.00	1,200,000.00				25,000.00
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$2,602,630.99	\$2,588,209.34	\$833,106.01	\$452,103.33	\$78,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
49												
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied		0.00								
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal		0.00								
56	912	Debt Services Program - Interest		0.00								
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out	22,000.00	0.00								
59												
60	900	TOTAL OTHER SERVICES	\$22,000.00	\$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)	\$2,624,630.99	\$2,588,209.34	\$833,106.01	\$452,103.33	\$78,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(1,151,957.00)	(1,468,823.27)								
75		Revenues + Transfers In	(2,073,838.00)	(2,159,838.00)								
76		TOTAL REVENUE (lines 74 + 75)	(3,225,795.00)	(3,628,661.27)								
77												
78		Total Appropriation	2,624,630.99	2,588,209.34								
79		Unappropriated Balance	601,164.01	1,040,451.93								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$3,225,795.00	\$3,628,661.27								

**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) = 80.7%, State (Bond Levy Equalization Program) = 19.3%

**Expenditures:** Debt Retirement = 100.0%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**BOND REDEMPTION & INTEREST**

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	#####	*****	(\$8,518,323.50)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest	#####	(7,500,000.00)		51	432400	Professional Technical Program			
13		TOTAL TAXES	#####	*****	(7,500,000.00)	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	(1,325,000.00)	(1,800,000.00)	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(1,325,000.00)	*****	(1,800,000.00)
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	(2,000.00)	(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	(12,432,663.00)	*****	(9,340,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(2,000.00)	*****	(40,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	#####	*****	(7,540,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$17,858,323.50)

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S.D.E.

**BUDGET  
EXPENDITURES**

BOND REDEMPTION & INTEREST FUND

July 1, 2023 - June 30, 2024

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

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

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S.D.E.

**BUDGET  
EXPENDITURES**  
July 1, 2023 - June 30, 2024

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

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		\$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	790	Prior Year Refunds/Receipts		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49												
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied		0.00								
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal	4,271,968.00	6,024,482.33						6,024,482.33		
56	912	Debt Services Program - Interest	2,108,800.00	1,956,000.00						1,956,000.00		
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		0.00								
59												
60	900	TOTAL OTHER SERVICES	\$6,380,768.00	\$7,980,482.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,980,482.33	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$6,380,768.00	\$7,980,482.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,980,482.33	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(5,524,351.00)	(8,518,323.50)								
75		Revenues + Transfers In	(12,432,663.00)	(9,340,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(17,957,014.00)	(17,858,323.50)								
77												
78		Total Appropriation	6,380,768.00	7,980,482.33								
79		Unappropriated Balance	11,576,246.00	9,877,841.17								
80		TOTAL APPROPRIATION (lines 78 + 79)	#####	\$17,858,323.50								

**BUDGET SUMMARY:**

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

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

## Fund 410: Capital Project Funds

---

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

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

**Expenditures:** 100% Capital Expenses



S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**CAPITAL CONSTRUCTION PROJECT**

**FUND NO. 410**

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$2,788,652.00)	*****	(\$2,486,150.70)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(5,000.00)	(10,000.00)		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.		(5,000,000.00)	
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	(5,000,000.00)
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(5,000.00)	*****	(5,010,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(5,000.00)	*****	(10,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(5,000.00)	*****	(10,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(\$2,793,652.00)	*****	(\$7,496,150.70)

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S.D.E.

**BUDGET  
EXPENDITURES**

CAPITAL CONSTRUCTION PROJECT

July 1, 2023 - June 30, 2024

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, 2023 - June 30, 2024

**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	2,793,652.00	7,496,150.70					7,496,150.70			
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$2,793,652.00	\$7,496,150.70	\$0.00	\$0.00	\$0.00	\$0.00	\$7,496,150.70	\$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)	\$2,793,652.00	\$7,496,150.70	\$0.00	\$0.00	\$0.00	\$0.00	\$7,496,150.70	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(2,788,652.00)	(2,486,150.70)								
75		Revenues + Transfers In	(5,000.00)	(5,010,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(2,793,652.00)	(7,496,150.70)								
77												
78		Total Appropriation	2,793,652.00	7,496,150.70								
79		Unappropriated Balance	0.00	0.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$2,793,652.00	\$7,496,150.70								

**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 = 10.2%, State (Lottery) 61.7%, Transfer In = 28.1%

**Expenditures:** Capital Objects = 100.0%

S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**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	#####	*****	(\$1,665,141.04)	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	(609,560.00)	(559,218.00)	
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	(609,560.00)	*****	(559,218.00)
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(1,000.00)	(2,500.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals	(18,000.00)	(25,000.00)		73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(688,560.00)	*****	(651,718.00)
36	419300	Transportation Fees	(60,000.00)	(65,000.00)		75					
37	419900	Other Local				76	460000	TRANSFERS IN	(245,000.00)	(255,000.00)	(255,000.00)
38		TOTAL OTHER LOCAL	(79,000.00)	*****	(92,500.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(79,000.00)	*****	(92,500.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	#####	*****	(\$2,571,859.04)

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S.D.E.

**BUDGET  
EXPENDITURES**

PLANT FACILITIES FUND

July 1, 2023 - June 30, 2024

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, 2023 - June 30, 2024

**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	400,000.00	400,000.00					400,000.00			
51	811	Capital Assets - NonStudent Occupied	635,000.00	647,671.00					647,671.00			
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$1,035,000.00	\$1,047,671.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,047,671.00	\$0.00	\$0.00	\$0.00
54												
55	911	Debt Services Program - Principal		0.00								
56	912	Debt Services Program - Interest		0.00								
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		0.00								
59												
60	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	\$1,035,000.00	\$1,047,671.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,047,671.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(1,933,764.00)	(1,665,141.04)								
75		Revenues + Transfers In	(933,560.00)	(906,718.00)								
76		TOTAL REVENUE (lines 74 + 75)	(2,867,324.00)	(2,571,859.04)								
77												
78		Total Appropriation	1,035,000.00	1,047,671.00								
79		Unappropriated Balance	1,832,324.00	1,524,188.04								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$2,867,324.00	\$2,571,859.04								

**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 = 94.8%, Services = 5.2%



S.D.E.

**BUDGET  
REVENUES**

July 1, 2023 - June 30, 2024

**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	(\$307,416.00)	*****	(\$326,091.38)	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(1,000.00)	(8,000.00)		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	(251,000.00)	*****	(296,000.00)
36	419300	Transportation Fees				75					
37	419900	Other Local	(250,000.00)	(288,000.00)		76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(251,000.00)	*****	(296,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(251,000.00)	*****	(296,000.00)		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	(558,416.00)	*****	(622,091.38)

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S.D.E.

**BUDGET  
EXPENDITURES**

July 1, 2023 - June 30, 2024

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	\$280,000.00	\$290,000.00		\$275,000.00	\$15,000.00					
40												
41	600	TOTAL SUPPORT SERVICES	\$280,000.00	\$290,000.00	\$0.00	\$275,000.00	\$15,000.00	\$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)	\$280,000.00	\$290,000.00	\$0.00	\$275,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64												
65												
66												
67												
68												
69												
70												
71												
72		<b>BUDGET SUMMARY</b>										
73												
74		Beginning Fund Balance	(307,416.00)	(326,091.38)								
75		Revenues + Transfers In	(251,000.00)	(296,000.00)								
76		TOTAL REVENUE (lines 74 + 75)	(558,416.00)	(622,091.38)								
77												
78		Total Appropriation	280,000.00	290,000.00								
79		Unappropriated Balance	278,416.00	332,091.38								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$558,416.00	\$622,091.38								

**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

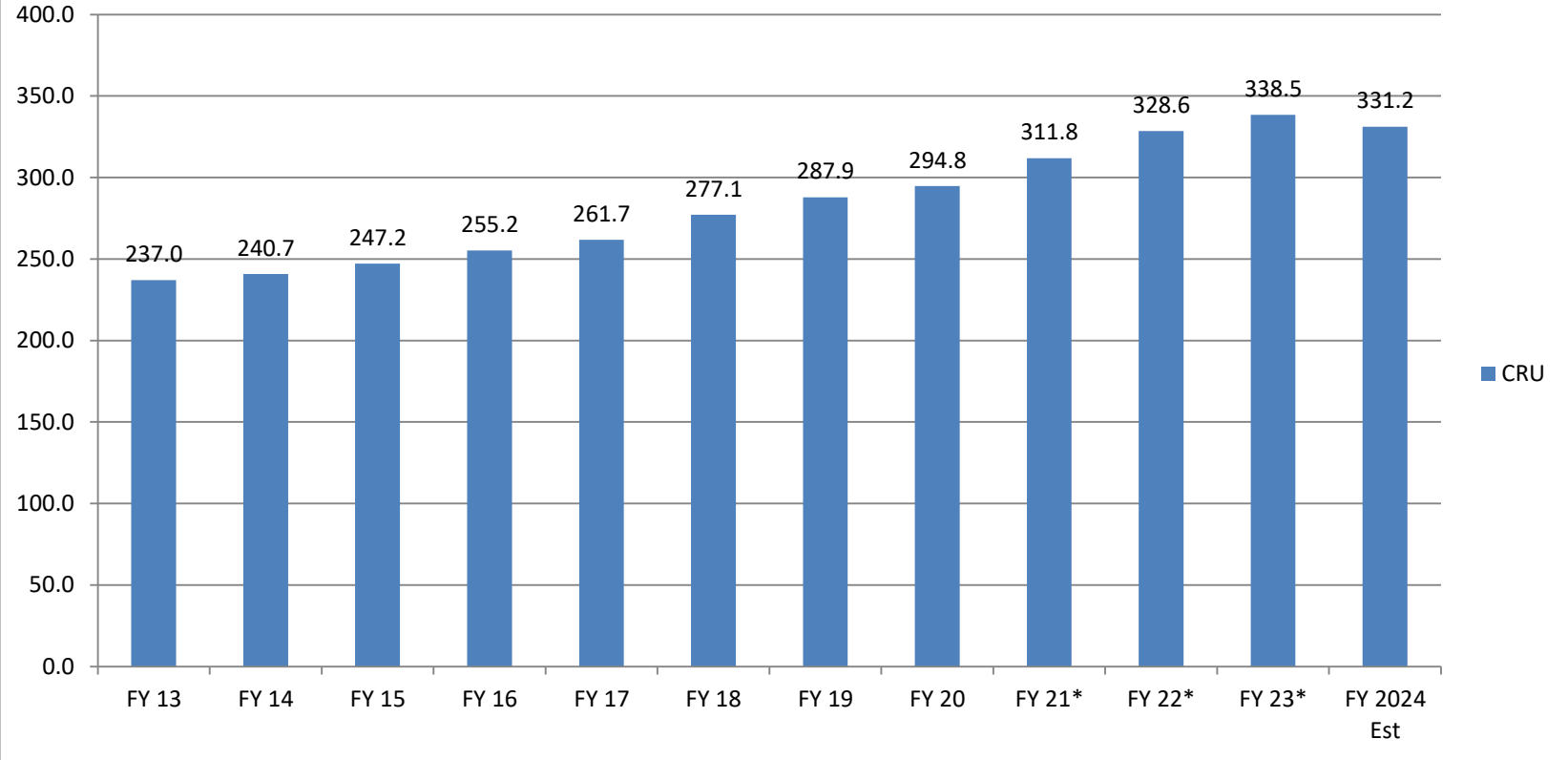
Rigby, ID 83442

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

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# **SUPPLEMENTAL BUDGET INFORMATION**

# February 15 Classroom Units (CRU)



\*FY 21, 22, 23 based on enrollment

Idaho Department of Education  
Basic Education Data System  
Salary Based Apportionment and Benefit Apportionment  
Computation Including \$6,359

School Year: 2023-2024

District 251 Jefferson School District

Statewide Information:  
Administrative Staff Index 0.00000  
Administrative Staff Index Cap 1.86643  
PERSI Plus FICA Employer Rate for Certificated Staff and Resource Officers 20.34%  
PERSI Plus FICA Employer Rate for All Other Noncertified Staff 18.83%

District Information:  
Administrative Staff Index 1.83951  
Administrative Staff Index (adjusted for cap) 1.83951  
Mid-Term Support Units: 331.22  
Instructional / Pupil Service Staffing Percent 0.5%

	Staff Allowance Ratio	Staff Allowance FTE	Small District Staff Allowance		Separate Sec. School Allowance FTE	Adjusted Staff Allowance FTE	Actual FTE	Staff Allowance FTE	Staff Index	Base Salary Allocation	Average Allocated Salary plus \$6,359 per cell	Certified Preliminary Salary Based Apportionment
	a	(Units x a) b	< 40 units then + 0.5 FTE c	< 20 units then + 0.5 FTE d	e	(b + c + d + e) f	g	h	i	j	(i x j) k	(h x k) l
Administration	0.0750	24.84150	0.00000			24.84150	24.00000	24.84150	1.83951	43,151.00	79,376.70	1,971,836.19
Instructional	1.0210	338.17562	0.00000	0.00000	0.00000	338.17562	348.30000	338.17562			57,145.14	19,325,092.41
Pupil Service	0.0790	26.16638				26.16638	26.45000	26.16638			56,750.76	1,484,961.95
Subtotal Instructional and Pupil Service						364.34200	374.75000	364.34200				
Noncertified	0.3750	124.20750				124.20750	124.50000	124.20750		38,802.00		
TOTAL						513.39100	523.25000	513.39100				

	Noncertified Preliminary Salary Based Apportionment	Preliminary Salary Based Apportionment	Actual Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment Certified and Resource Officers	Benefit Apportionment Other Noncertified	Total Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Allowances	Maximum Salary Apportionment	Salary Based Apportionment Plus Allowances
	(h x i) m	(l + m) n	o	Smaller: n or o p	\$ x 20.34% q	\$ x 18.83% r	(q + r) s	(Max 15%) t	u	v	w	x
Administration		1,971,836.19	2,454,170.00	0								1,971,836.19
Instructional		19,325,092.41	20,062,987.00					0.00	0.00	19,325,092.41	19,325,092.41	19,325,092.41
Pupil Service		1,484,961.95	1,873,124.00						0.00	1,484,961.95	1,484,961.95	1,484,961.95
Subtotal Instructional and Pupil Service		20,810,054.36	21,936,111.00					0.00	0.00	20,810,054.36		
Resource Officers			0.00									
Other Noncertified												
Noncertified	4,819,499.42	4,819,499.42	5,339,360.00									
Subtotal Noncertified			5,339,360.00									4,819,499.42
TOTAL		27,601,389.97	29,729,641.00	27,601,389.97	4,633,836.54	907,511.74	5,541,348.28	0.00	0.00		20,810,054.36	27,601,389.97

**2023 - 2024 BUDGET WORKSHEETS  
ESTIMATING M & O STATE SUPPORT REVENUE**

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

District/Charter Number: **251**

- 1. Best 28 Weeks Support Units - 2023-2024 **330.22**
- 2. State Distribution Factor - Per Unit - 2023-2024 **\$ 41,391 \***
- 3. Discretionary (line 1 x line 2) **\$ 13,668,136**

4. Salary Apportionment: Midterm Support Units **331.22**  
*(From SBA Template)*

Administrative Index	Average Instructional Salary	Average Pupil Services Salary	Total SBA plus Allowances from SBA Template	Rev Code
<b>1.83951</b>	<b>\$79,376.70</b>	<b>\$49,282.73</b>	<b>\$25,284,539</b>	

- 5. Estimated Base Support (line 3 + line 4) **\$38,952,675** 431100
- 6. Benefit Apportionment **\$5,070,101** 431800
- 7. Border Contracts  431500
- 8. Exceptional Child Support (not common)  431400
- 9. Tuition Equivalency  431600
- 10. Transportation Allowance **\$2,117,912** 431200
- 11. Prior Year Adjustments (not common)
- 12. Total Estimated State Support** **\$46,140,688**  
(lines 5+6+7+8+9+10+11 )

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

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

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

\* Of this amount, \$21,854 per support unit is to be used to offset the cost of health, vision, and dental benefits or insurance offered to school employees and \$19,537 per support unit is to be used as discretionary.