



SCHOOL DISTRICT BUDGET 2024 – 2025

Jefferson Joint School District

Name of School District/Charter School **251**

Organization Number

Jefferson and Madison

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)

TABLE OF CONTENTS

Introductory Information	$\underline{\mathbf{Page}}$		
•		Other Funds (Continued)	Page
Budget Format	i	Fund 253: Title I-C Migrant	39
Budget Certification		Fund 257: Title VI-B-School Age	43
Summary Statement	iii	Fund 258: Title VI-B-Pre-School	47
		Fund 260: Medicaid Reimbursement	51
General Fund	Page	Fund 261: Title IV-A-Student Support	55
		Fund 263: Perkins	59
General Fund Summary	1	Fund 270: Title III, LEP	63
State Support Revenue		Fund 271: Title II-A, Teacher Improvemen	t67
Fund Projection Model		Fund 273: Education for the Homeless	71
General Fund Revenue Budget		Fund 274: Title IV B 21st Century Grant	75
General Fund Expense Budget		Fund 290: Child Nutrition	79
General Fund Expense Budget		Fund 310: Bond Redemption & Interest	83
Otto a Francisco	D	Fund 410: Capital Construction Projects	87
Other Funds	$\frac{\text{Page}}{\overline{z}}$	Fund 420: Plant Facilities	91
Fund 232: Erate		Fund 424: Bus Depreciation	95
Fund 238: School Activity Accoun		Fund 710: Employee Benefit Trust	99
Fund 241: Driver Education			
Fund 243: Career-Technical Edu		Supplemental Information	Page
Fund 244: Idaho Career Ready G		Classroom Unit History	
Fund 245: State Technology		M&O State Support Schedule	
Fund 246: Substance Abuse Prev		Salary Based Apportionment Schedule	
Fund 251: Title I-A	35	Salary Dasca ripportioninion believale	

THE BUDGET

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

BUDGET FORMAT

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

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

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

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

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

CODE	CONTENTS	BUDGET INCLUDED*		
	GENERAL FUND			
100	General M & O SPECIAL REVENUE FUNDS	*	2024 - 202	25 SCHOOL BUDGET
220	Forest Reserve Fund			
230-239	Special Project (Local)	*	This document represents the Board of	Trustees' estimate of revenues,
240-249	Special Project (State)	*	proposed expenditures and the fund balan	ices of available school funds for the
250-289	Special Project (Federal)	*	2024 - 2025 fiscal year. The planning, prep	paration and presentation of the budget has
290	Child Nutrition Fund	* * *	been directed by the Board of Trustees and enable the school district to accomplish its	
	DEBT SERVICE FUNDS		year.	•
310	Bond Redemption & Interest Fund	*		
	CAPITAL PROJECT FUNDS		In compliance with Section 33-801, Idah Superintendent of Public Instruction, this d	locument has been presented at a public
410	Capital Construction Project Fund	*	hearing in the school district on June 12, 20	
420	Plant Facilities Fund		formally adopted this budget on June 12, 2	2024.
430	Plant Facilities - School Bldg Main - Student (Occu _l		
	ENTERPRISE FUNDS			
510	Enterprise Fund			SIGNED:
	INTERNAL SERVICE FUNDS			
610	Internal Service Fund		Chad Martin	Angre Robison
			SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR	CHAIRPERSON OF THE BOARD
710/720	Trust Funds	*	Bryce Bronson	Jefferson Joint School District 251
			CONTACT PERSON (PLEASE PRINT)	SCHOOL DISTRICT/CHARTER NAME
			bbronson@sd251.org	6/12/2024
			EMAIL ADDRESS	DATE
			<u>(208) 745-6693</u>	Copy on file in the Office of the
* Indicate with a	asterisk which reports are included in this document.		PHONE NUMBER	Superintendent of Public Instruction

SUMMARY STATEMENT 2024 - 2025 SCHOOL BUDGET ALL FUNDS

Jefferson Joint School District 251

		GENERAL N	1 & O FUND			ALL OTHE	R FUNDS	
	Prior Year	Prior Year	Prior Year	Proposed	Prior Year	Prior Year	Prior Year	Proposed
	Actual	Actual	Budget	Budget	Actual	Actual	Budget	Budget
REVENUES	2021-2022	2022-2023	2023-2024	2024-2025	2021-2022	2022-2023	2023-2024	2024-2025
Beginning Balances	4,450,141	4,436,997	4,434,965	5,082,364	14,449,866	12,905,461	15,174,053	24,611,42
Local Tax Revenue	1,126,854	1,343,750	1,750,000	1,000,000	7,060,053	7,576,584	7,500,000	7,500,00
Other Local	331,345	676,710	359,000	523,000	2,747,759	3,462,247	3,152,200	3,426,82
State Revenue	38,879,715	44,419,911	48,457,820	50,327,096	7,398,242	6,756,356	3,255,469	9,747,87
Federal Revenue	-	-	-	-	4,916,314	2,747,248	5,767,273	5,084,71
Transfers In	44,573	56,430	56,370	59,957	467,197	425,479	405,000	404,85
Totals	\$44,832,628	\$50,933,798	55,058,155	56,992,417	37,039,431	33,873,375	35,253,995	50,775,69
	Prior Year	Prior Year	Prior Year	Proposed	Prior Year	Prior Year	Prior Year	Proposed
	Actual	Actual	Budget	Budget	Actual	Actual	Budget	Budget
EXPENDITURES	2021-2022	2022-2023	2023-2024	2024-2025	2021-2022	2022-2023	2023-2024	2024-2025
Salaries	26,435,564	28,259,836	30,938,691	31,809,216	3,957,178	3,370,800	2,459,009	2,681,84
Benefits	8,191,959	11,226,122	12,386,976	13,030,571	2,384,246	1,319,981	2,762,244	1,298,53
Purchased Services	2,962,971	3,296,207	2,571,733	3,238,857	1,080,742	1,273,279	913,134	1,648,72
Supplies & Materials	2,144,435	3,045,950	4,027,123	2,996,805	5,178,498	4,661,642	3,941,065	4,321,7°
Capital Outlay	-	-	-	427,156	1,715,722	902,203	8,573,822	12,634,0
Debt Retirement	-	-	-	-	10,047,786	6,194,244	7,980,482	8,399,4
Insurance & Judgments	193,512	217,870	293,635	2,600	-	-	-	-
Transfers Out	467,197	425,479	405,000	404,851	44,573	56,430	56,370	59,9
Contingency/Inventory Reserve	2,888,456	3,254,776	3,539,677	2,595,503				
Unappropriated Balances	1,548,534	1,207,558	895,320	2,486,858	12,630,686	16,094,796	8,567,869	19,731,3
Totals	44,832,628	\$50,933,798	55,058,155	56,992,417	37,039,431	33,873,375	35,253,995	50,775,69

Public Hearing will be held on June 12, 2024 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 and online after the budget hearing.

Fund 100: General Maintenance and Operations

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

Revenue: Taxes = 1.9%, Local = 1.0%, State = 97.0%, Federal = 0.0%, Transfer in = .1%

Expenditures: Salary = 61.3%, Benefits = 25.1%, Services = 6.2%, Supplies = 5.8%, Equipment = 0.0%, Insurance = .8%, and Transfers out = .8%

Jefferson School District 251

Estimate of General Fund State Support Revenue For 2024-2025

BASE SUPPORT:

Entitlement (Support Units (314.35) x State Distribution Factor (43,622))	13,712,575.00
Salary Apportionment (Support Units = 316.35)	26,686,746.00
Benefit Apportionment	5,566,843.00
Transportation Support	2,286,019.00
Total Base Support:	48,252,184.00
SPECIAL DISTRIBUTIONS	
College and Career Advisors	174,096.00
Early Graduation Scholarships	18,000.00
English Language Acquisition (formerly LEP)	58,127.00
IT Staffing	-
Literacy	1,283,585.00
Math and Science Teachers	100,800.00
Miscellaneous Line Items	130,728.00
Professional Development-Dyslexia	47,534.00
Professional Development	172,042.00
Remediation	90,000.00
Total Special Distributions:	2,074,912.00
Total State General Fund Support:	50,327,096.00

Jefferson School District 251											
		General F	und Balance P	rojection Mode	<u>el</u>						
	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Projected			
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24			
Beginning Balance	2,865,603	3,391,793	4,228,266	4,510,310	4,843,871	4,450,137	4,436,992	4,462,329			
2. Local Revenue	1,027,796	721,819	1,043,657	1,300,213	1,043,846	1,458,199	2,020,460	1,783,788			
3. State Revenue	26,593,183	29,441,373	31,911,826	34,312,467	34,357,201	38,879,715	44,419,911	49,295,118			
4. Federal Revenue	-	-	800	60,228	1,993,676	-		-			
5. Transfers In	61,599	32,624	32,355	23,103	31,341	44,573	56,430	54,000			
6. Total Revenue	27,682,578	30,195,816	32,988,638	35,696,011	37,426,063	40,382,487	46,496,801	51,132,906			
7. Total Available Funds	30,548,181	33,587,609	37,216,904	40,206,321	42,269,934	44,832,624	50,933,793	55,595,235			
8. Salaries	16,612,027	18,126,830	20,457,685	21,904,612	25,582,268	26,435,562	28,259,836	31,445,819			
9. Benefits	5,821,321	6,352,825	7,191,244	7,926,620	7,042,034	8,191,957	11,226,122	12,564,570			
10. Other Expenses	4,381,366	4,517,814	4,676,852	5,135,240	4,823,521	5,300,916	6,560,026	6,105,964			
11. Transfers Out	341,674	361,874	380,810	395,978	371,973	467,197	425,479	396,518			
13. Budget additions											
14. Total Expenses	27,156,388	29,359,343	32,706,591	35,362,450	37,819,797	40,395,632	46,471,464	50,512,872			
15. Surplus/(deficit)	526,190	836,473	282,047	333,561	(393,733)	(13,145)	25,337	620,034			
16. Ending Fund Balance	3,391,793	4,228,266	4,510,310	4,843,871	4,450,137	4,436,992	4,462,329	5,082,364			
17. Inventory	9,209	4,021	1,222	22,202	22,157	61,682	68,603	68,603			
18. Contingency 7%	1,900,947	2,113,707	2,308,294	2,498,422	2,619,824	2,826,774	3,254,776	3,579,303			
19. Budget Carryover	591,921	591,921	1,397,657	1,056,792	1,689,166	1,337,038	1,128,675	965,113			
20. Next Year Budget Reserve				828,752							
21. Total Reserves	2,502,077	2,709,649	3,707,173	4,406,168	4,331,147	4,225,494	4,452,054	4,613,019			
22. Available Balance/(deficit)	889,716	1,518,617	803,137	437,703	118,990	211,498	10,275	469,344			

July 1, 2023 - June 30, 2024

NOTE: Round each entry to the nearest dollar amount.

		REVENUES	Prior Year	Proposed				REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$4,434,965.00)	*****	(\$5,082,364.00)	40		Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3		Taxes - General M & O				42					
4		Taxes - Supplemental				43		Base Support Program	(38,952,675.00)	(40,390,601.00)	l
5		Taxes - Emergency	(1,750,000.00)	(1,000,000.00)		44		Transportation Support	(2,117,912.00)	(2,286,019.00)	l
6		Taxes - Tort				45		Exceptional Child/SED Support			l
7		Taxes - Cooperative				46		Border Tuition Support			l
8	411600	Taxes - Tuition				47		Tuition Equivalency			l
9		Taxes - Migrant				48		Benefit Apportionment	(5,070,101.00)	(5,565,000.00)	ł
10	411900	Taxes - Other				49	431900	Other State Support	(2,235,840.00)	(2,004,184.00)	l
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			ł
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			i
13		TOTAL TAXES	(1,750,000.00)	*****	(1,000,000.00)	52	437000	Lottery/Additional State Maintenance			i
14	413000	Penalty: Delinquent Taxes	(10,000.00)	(5,000.00)		53		Revenue in Lieu of/Tax Replacement	(81,292.00)	(81,292.00)	l
15		,	, ,			54	439000	Other State Revenue	, , , , , , , , , , , , , , , , , , , ,	ì	l
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(48,457,820.00)	*****	(50,327,096.00)
17	414200	Tuition From Districts in Idaho				56			,		
18	414300	Tuition From Out of State Districts				57					i
19						58	442000	Indirect Unrestricted Federal			l
20	415000	Earnings on Investments	(200,000.00)	(350,000.00)		59	443000	Direct Restricted Federal			i
21			, , ,	, , ,		60	445100	Title I - ESEA			l
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			i
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			i
24	416900	Other Food Sales				63	445400	Adult Education			l
25						64	445500	Child Nutrition Reimbursement			i
26	417100	Admissions/Activities	(74.000.00)	(85,500.00)		65		IDEA Part B (School Age & Preschool)			i
27		Bookstore Sales	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(***,**********************************		66		Other Indirect Federal Programs			l
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			i
29		School Fees & Charges				68	440000		0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			l
32	418100	Community Service				71		Sale of Fixed Assets			l
33		,				72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73	123000		0.00		0.00
35		Contributions/Donations	(75,000.00)	(82,500.00)		74		TOTAL REVENUES	(50,566,820.00)	*****	(51,850,096.00)
36		Transportation Fees	(. 0,000.00)	(02,000.00)		75			(10,000,020.00)		(5.,555,550.00)
37		Other Local				76	460000	TRANSFERS IN	(56.370.00)	(59.957.00)	(59.957.00
38	1.3000	TOTAL OTHER LOCAL	(359.000.00)	*****	(523.000.00)	77	.55000		(50,010.00)	(55,001.00)	(30,001.00
39	410000	TOTAL LOCAL (Line 13 + 38)	(000,000.00)	*****	(020,000.00)	' ' ' '	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
55	110000		(2.109.000.00)		(1.523.000.00)		.00000	(Lines 1 + 74 + 76)	(\$55.058.155.00)		(\$56,992,417.00)
			(2, 103,000.00)		(1,020,000.00)	I		(LIIICS 1 + 14 + 10)	(ψυυ,υυυ, 1υυ.υυ)		(ψυυ,σσΖ,417.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]100 R

Subtotal (carried over to page b)

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

GENERAL M & O FUND FUND NO: 100

NOTE: Round each entry to the nearest dollar amount. **EXPENDITURES** Prior Year Proposed 100 200 300 400 500 600 700 800 Purchased Supplies Capital Debt Insurance-Functions/Programs Materials Line Code Budget Budget Salaries Benefits Services Objects Retirement Judgment Transfers 1 512 Elementary School Program \$13.785.754.00 \$13.425.953.00 \$9.320.109.00 \$3.811.123.00 \$5,124,00 \$289.597.00 Secondary School Program \$16.265.383.00 \$15.625.735.00 10.742.842.00 4,495,296.00 78.175.00 309.422.00 2 515 Alternative School Program \$882,598.00 595.038.00 253,900.00 33,660.00 3 517 \$831,042.00 Vocational-Technical Program \$0.00 \$0.00 4 \$2,230,545.00 Special Education Program \$2,366,102.00 1,754,847.00 608,755.00 5 521 1,000.00 1,500.00 522 Special Education Preschool Program \$0.00 \$0.00 6 7 Gifted & Talented Program \$211,709.00 \$213,924.00 154,441.00 59,483.00 8 Interscholastic Program \$283.184.00 \$327.883.00 261.000.00 38,383.00 26.000.00 2.500.00 532 School Activity Program \$53.891.00 \$11.896.00 5.693.00 1.203.00 5.000.00 9 Summer School Program 10 541 \$11,945.00 \$0.00 542 Adult School Program \$0.00 \$0.00 11 12 546 Detention Center Program \$0.00 \$0.00 13 TOTAL INSTRUCTION 500 \$33,673,453.00 \$32,854,091.00 \$22,833,970.00 \$9,268,143.00 \$115,299.00 \$634,179,00 14 \$0.00 \$0.00 \$2,500.00 \$0.00 15 611 Attendance-Guidance-Health Program 1.358.257.00 \$1.624.692.00 1.147.775.00 472.852.00 1.565.00 2.500.00 16 \$815,454.00 Special Education Support Services Pro 702,776.00 582,499.00 232,905.00 17 616 50.00 18 19 621 Instruction Improvement Program 184,303.00 \$220,417.00 54.000.00 11,870.00 117,921.00 36.626.00 20 622 Educational Media Program 136.238.00 \$141.801.00 109.021.00 32.780.00 21 Instruction-Related Technology Program 679,110.00 \$704,821.00 517,295.00 184,981.00 2,545.00 623 22 624 Books and Periodicals 0.00 \$260,000.00 260.000.00 23 Board of Education Program 30.000.00 \$37,000.00 35,000.00 2,000.00 District Administration Program 24 901,006.00 \$969,709.00 666,493.00 231,666.00 36,550.00 35,000.00 632 25 26 641 School Administration Program 3,331,443.00 \$3,646,559.00 2,583,688.00 1,062,371.00 500.00 28 Business Operation Program 1.007.630.00 \$1,398,262.00 398.306.00 149,549.00 820.407.00 30.000.00 Central Service Program 29 655 0.00 \$0.00 30 656 Administrative Technology Services Pro 0.00 \$0.00 31 661 Buildings-Care Program (Custodial) 2,748,691.00 \$3,036,795.00 756,232.00 382,407.00 1,311,000.00 160,000.00 427,156.00 32 Maintenance - Non Student Occupied 144,550.00 \$144,550.00 94,550.00 50,000.00 663 33 Maintenance - Student Occupied Bldgs 2,026,440.00 \$2,088,649.00 612,799.00 325,850.00 350,000.00 800.000.00 34 665 Maintenance - Grounds 692.437.00 \$691.519.00 50.000.00 6.519.00 80.000.00 555.000.00 Security Program 120,000.00 \$120,000.00 120,000.00 35 667 36 37 Pupil - To School Trans. Program 2,431,212.00 \$2,698,568.00 1,473,949.00 663,549.00 143,970.00 417,000,00 100.00 681 38 682 Pupil - Activity Trans. Program 0.00 \$0.00 \$26,445.00 2,000.00 39 683 General Transportation Program 24,973.00 445.00 9,500.00 14,500.00 X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]100 E1

5

3,757,744.00 3,123,558.00

2,362,626.00

0.00

0.00

427,256.00

0.00

8,954,057.00

16,519,066.00 18,625,241.00

July 1, 2023 - June 30, 2024

GENERAL M & O FUND FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

NOTE:	Round ea	ach entry to the nearest dollar amount.										
1 :	0-4-	EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program	\$25,649.00	\$25,873.00	\$21,189.00	\$4,684.00						
41	600	TOTAL CUIDDODT CEDVICES	₾40 E44 74E 00	M40 054 444 00	*** ***	₾0.700.400.00	#0.400.550.00	#0.000.000.00	#0.00	60.00	\$407.0E0.00	#0.00
42	600	TOTAL SUPPORT SERVICES	\$16,544,715.00	\$18,651,114.00	\$8,975,246.00	\$3,762,428.00	\$3,123,558.00	\$2,362,626.00	\$0.00	\$0.00	\$427,256.00	\$0.00
43	740	Obild Notation December	0.00	0.00								
44	710	Child Nutrition Program										
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	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									
59	920	Transfers Out	405,000.00	404,851.00								404,851.00
60			,	, , , , , , , , , , , , , , , , , , , ,								- ,
61	900	TOTAL OTHER SERVICES	\$405,000.00	\$404,851.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$404,851.00
62			¥ ,	¥ ,		¥	,	7		7	,	, ,
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$50.623.168.00	\$51,910,056,00	\$31,809,216.00	\$13.030.571.00	\$3,238,857.00	\$2,996,805.00	\$0.00	\$0.00	\$429,756.00	\$404,851.00
65		(======================================	+,,	+ - 1, - 1 - 1, - 1 - 1	, , , , , , , , , , , , , , , , , , , ,	4 . 4 , 5	+-,=,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	4 1	¥ ,e
66	950	Contingency Reserve										
67		(5% of line 63) (Applies to General Fund only)	2,531,158.40	2.595.502.80	(Applies to Gene	eral Fund only)						
68			, , , , , , , , , , , , , , , , , , , ,	, ,		3,						
69		TOTAL APPROPRIATION										
70		(Line 63 + line 66)	\$53,154,326,40	\$54,505,558.80								
71		(======================================	+ + + + + + + + + + + + + + + + + + + 	701,000,000	†							
72												
73		BUDGET SUMMARY			i							
74		BUDGET SUMMART			4							
		 	/	/= /								
75		Beginning Fund Balance	(4,434,965.00)	(5,082,364.00)	BUDGET SUN	IMARY:						
76		Revenues + Transfers In	(50,623,190.00)	(51,910,053.00)								
77		TOTAL REVENUE (lines 74 + 75)	(55,058,155.00)	(56,992,417.00)	The total on	line 76 must ed	ual the total or	line 80				
78		TO THE TENED (MISS TT - 10)	(50,000,100.00)	(50,002,111.00)	1		1 1110 10101 01					
70		Total Appropriation	53,154,326.40	54,505,558.80	1							
70		COURT ADDITION AND ADDITION	1 22 124 37h 40	24 2U2 228 8U								
79												
79 80 81		Unappropriated Balance TOTAL APPROPRIATION (lines 78 + 79)	1,903,828.60 \$55,058,155.00	2,486,858.20				st Balance to 0				

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]100 E2

Special Project Fund (Local)

Fund 232: E-Rate

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

Revenue: Local = 23.7% and Transfer in from General Fund = 76.3%

Expenditures: Services = 23.6%, Supplies = 76.4%

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.

		REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1		Estimated Fund Balance, July 1	J	*****		40		Other County	J		
2		, , ,				41	420000		0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5		Taxes - Emergency				44		Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46		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		Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53		Revenue in Lieu of/Tax Replacement			
15						54		Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17		Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58		Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59		Direct Restricted Federal			
21						60		Title I - ESEA			
22		School Food Service				61		Title VI, ESEA - Innovative Practices Program			
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63		Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26		Admissions/Activities				65		IDEA Part B (School Age & Preschool)			
27		Bookstore Sales				66		Other Indirect Federal Programs			
28		Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70		Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100					73					
35		Contributions/Donations				74		TOTAL REVENUES	(31,000.00)	*****	(31,000.00
36		Transportation Fees				75					
37	419900	Other Local	(31,000.00)	(31,000.00)		76	460000	TRANSFERS IN	(100,000.00)	(100,000.00)	(100,000.00
38		TOTAL OTHER LOCAL	(31,000.00)	*****	(31,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	(0.1.000.00.00	*****	(0.1.000.5.5)		400000	TOTAL BALANCE + REVENUES + TRANSFERS	(4.6.4.66.5.5.	*****	(4.0.1.005.55
			(31,000.00)		(31,000.00)			(Lines 1 + 74 + 76)	(\$131,000.00)		(\$131,000.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]232 R

July 1, 2023 - June 30, 2024

SPECIAL LOCAL 230 THROUGH 239 FUND NAME: ERATE

FUND NO: <u>232</u>

NOTE:	Round ea	ch entry to the nearest dollar amount.		July 1,	2023 - June 30,	, 2024	23	0 THROUGH 2	39	FUND NO:	<u> 232</u>	
11012.	1 tourid ca	EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
		EXTENSITORES	T Hot Tour	1 Topocou	100	200	Purchased	Supplies	Capital	Debt	Insurance-	000
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
1	512	Elementary School Program	Buagot	\$0.00	Galarioo	Borionto	00111000	Materiale	Objecto	rtotiromont	Gaaginoni	Transiero
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				Ì				Ì		Ì		
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog	3	0.00								
18												
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program	131,000.00	131,000.00			31,100.00	99,900.00				
22	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
27												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog)	0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
X:\Budget\B	Budget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]232 E1										
		Subtotal (carried over to page b)	131,000.00	131,000.00	0.00	0.00	31,100.00	99,900.00	0.00	0.00	0.00	0.00

79

80

81

Total Appropriation

Unappropriated Balance

TOTAL APPROPRIATION (lines 78 + 79)

BUDGET **EXPENDITURES**

July 1, 2023 - June 30, 2024

SPECIAL LOCAL 230 THROUGH 239 **FUND NAME: ERATE**

700

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

800

Transfers

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

FUND NO: 232

NOTE: Round each entry to the nearest dollar amount. EXPENDITURES Prior Year Proposed 100 300 400 500 600 Purchased Supplies Capital Debt Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Materials Objects Retirement Judgment Services Other Support Services Program 40 691 \$0.00 41 42 600 TOTAL SUPPORT SERVICES \$131,000.00 \$131,000.00 \$0.00 \$0.00 \$31,100.00 \$99,900.00 \$0.00 \$0.00 43 Child Nutrition Program 0.00 0.00 44 710 45 Community Services Program 0.00 0.00 720 46 730 Enterprise Operations 0.00 0.00 47 740 Student Activity 0.00 0.00 48 TOTAL NON-INSTRUCTION \$0.00 49 700 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 50 51 810 Capital Assets - Student Occupied 0.00 52 Capital Assets - NonStudent Occupied 811 0.00 53 TOTAL CAPITAL ASSET PROGRAMS \$0.00 54 800 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 55 56 911 Debt Services Program - Principal 0.00 Debt Services Program - Interest 57 912 0.00 58 913 Debt Services Program - Refunded Debt 0.00 59 920 Transfers Out 0.00 60 900 TOTAL OTHER SERVICES \$0.00 \$0.00 \$0.00 61 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 62 63 TOTAL EXPENDITURES \$31,100.00 \$131,000.00 \$0.00 \$99,900.00 \$0.00 64 (Lines 14+41+48+53+60) \$131,000.00 \$0.00 \$0.00 65 66 67 68 69 70 71 72 73 **BUDGET SUMMARY** 74 75 Beginning Fund Balance **BUDGET SUMMARY:** 0.00 0.00 76 Revenues + Transfers In (131.000.00 (131,000.00 77 TOTAL REVENUE (lines 74 + 75) (131,000.00 (131,000.00 The total on line 76 must equal the total on line 80. 78

131,000.00

\$131,000.00

0.00

131,000.00

\$131,000.00

0.00

Total Revenue and Appropriations must Balance to 0

Fund 238: School Activity Accounts

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%

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.

11012.		REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1		Estimated Fund Balance, July 1	(\$439,438.00)	*****	(\$349,237.00)	40		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			1
5	411300	Taxes - Emergency				44		Transportation Support			1
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			1
7	411500	Taxes - Cooperative				46		Border Tuition Support			1
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			1
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			1
10	411900	Taxes - Other				49	431900	Other State Support			1
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			1
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			1
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			1
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			1
15		, i				54	439000	Other State Revenue			1
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					1
19					1	58	442000	Indirect Unrestricted Federal			1
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			1
21						60	445100	Title I - ESEA			1
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			1
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			1
24	416900	Other Food Sales				63	445400	Adult Education			1
25						64	445500	Child Nutrition Reimbursement			1
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			1
27	417200	Bookstore Sales				66		Other Indirect Federal Programs			1
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			1
29		School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues	(2,030,075.00)	(2,030,075.00)		69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			1
32	418100	Community Service				71	453000	Sale of Fixed Assets			1
33		ĺ			1	72	450000		0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(2,030,075.00)	*****	(2,030,075.00
36	419300	Transportation Fees			1	75					
37		Other Local			1	76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(2,030,075.00)	*****	(2,030,075.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
]	(2,030,075.00)		(2,030,075.00)			(Lines 1 + 74 + 76)	#######################################		############

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]238 R

NOTE: Round each entry to the nearest dollar amount.

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

SPECIAL LOCAL 230 THROUGH 239 FUND NAME: STUDENT ACTIVITY

FUND NO: <u>238</u>

		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600 Debt	700	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Retirement	Insurance- Judgment	Transfers
1	512	Elementary School Program	Daaget	\$0.00	- Cararres	20.10.110	00.7.000	Materiale	02,000	1 10101110111	ou ugo	
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	1	0.00								
18		T i										
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog	1	0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36	004			0.00								
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
X:\Budget\Bi	udget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]238 E1										
Daugoti Di		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

81

TOTAL APPROPRIATION (lines 78 + 79)

\$2,469,513.00

\$2,379,312.00

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

SPECIAL LOCAL 230 THROUGH 239 FUND NAME: STUDENT ACTIVITY

FUND NO: 238

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
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	1,905,659.00	2,030,075.00				2,030,075.00				
48												
49	700	TOTAL NON-INSTRUCTION	\$1,905,659.00	\$2,030,075.00	\$0.00	\$0.00	\$0.00	\$2,030,075.00	\$0.00	\$0.00	\$0.00	\$0.00
50	242			0.00								
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	044	D.H.O		0.00								
56	911	Debt Services Program - Principal		0.00								
57	912 913	Debt Services Program - Interest		0.00								
58 59	913	Debt Services Program - Refunded Debt Transfers Out		0.00 0.00								
60	920	Transiers Out		0.00								
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	300	TOTAL OTTILIT GERVICES	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	ψ0.00	Ψ0.00	Ψ0.00
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$1,905,659.00	\$2,030,075.00	\$0.00	\$0.00	\$0.00	\$2,030,075.00	\$0.00	\$0.00	\$0.00	\$0.00
65		(2.1100 11111110 10100)	ψ1,000,000.00	ψ <u>2,000,010.00</u>	Ψ0.00	40.00	ψ0.00	Ψ2,000,010.00	фолос	ψ0.00	ψ0:00	Ψ0.00
66										-		
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(439,438.00)	(349,237.00)	BUDGET SUM	MARY:						
76		Revenues + Transfers In	(2,030,075.00)	(2,030,075.00)								
77		TOTAL REVENUE (lines 74 + 75)	(2,469,513.00)	(2,379,312.00)	The total on	line 76 must s	equal the total	on line 80				
78		TOTAL REVENUE (IIIIes 14 + 15)	(2,409,513.00)	(2,318,312.00)	THE LUCAL OIL	iiie /o iiiust e	quai ille iolai	on fille ou.				
		<u></u>										
79		Total Appropriation	1,905,659.00	2,030,075.00								
80		Unappropriated Balance	563,854.00	349,237.00								

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 = 45.7%, State = 54.3%

Expenditures: Salary = 64.4%, Benefits = 14.2%, Services = 4.7%, Supplies = 12.5%, Equipment = 4.2%

July 1, 2023 - June 30, 2024

DRIVERS EDUCATION FUND NO: 241

		REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$40,642.00)	*****	(\$22,214.00)	40		Other County	-		
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4		Taxes - Supplemental				43		Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6		Taxes - Tort				45	431400	Exceptional Child/SED Support			
7		Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9		Taxes - Migrant				48		Benefit Apportionment			
10	411900	Taxes - Other				49		Other State Support			
11	412100	Taxes - Plant Facility				50		Driver Education Program	(27,500.00)	(27,000.00)	
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program	· ·		
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals	(25,000.00)	(22,750.00)		55	430000	TOTAL STATE	(27,500.00)	*****	(27,000.0
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	*****	0.0
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		ĺ				72	450000		0.00	*****	0.0
34	419100	Rentals				73					
35		Contributions/Donations				74		TOTAL REVENUES	(52,500.00)	*****	(49,750.0
36	419300	Transportation Fees				75			, , , , ,		
37		Other Local				76	460000	TRANSFERS IN			0.0
38		TOTAL OTHER LOCAL	(25,000.00)	*****	(22,750.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	, , , , , ,	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
			(25,000.00)		(22,750.00)			(Lines 1 + 74 + 76)	(\$93,142.00)		(\$71,964.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]241 R

July 1, 2023 - June 30, 2024

DRIVERS EDUCATION FUND NO: 241

NOTE: Round each entry to the nearest dollar amount. **EXPENDITURES** 700 Prior Year Proposed 100 200 300 400 500 600 800 Purchased Supplies Capital Debt Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judament Transfers Elementary School Program 1 512 \$0.00 Secondary School Program 93.142.00 71.964.00 46.375.00 10.237.00 3.352.00 9.000.00 3.000.00 517 Alternative School Program 0.00 3 Vocational-Technical Program 519 0.00 4 5 521 Special Education Program 0.00 6 522 Special Education Preschool Program 0.00 524 Gifted & Talented Program 0.00 7 Interscholastic Program 8 531 0.00 0.00 9 532 School Activity Program Summer School Program 0.00 10 541 Adult School Program 0.00 11 542 Detention Center Program 12 546 0.00 13 14 500 TOTAL INSTRUCTION \$93,142.00 \$71,964.00 \$46,375,00 \$10,237.00 \$3,352,00 \$9.000.00 \$3,000,00 \$0.00 \$0.00 \$0.00 15 16 611 Attendance-Guidance-Health Program 0.00 Special Education Support Services Prog 0.00 17 18 Instruction Improvement Program 0.00 19 621 20 Educational Media Program 0.00 622 21 623 Instruction-Related Technology Program 0.00 22 624 Books and Periodicals 0.00 23 631 Board of Education Program 0.00 District Administration Program 24 632 0.00 25 26 School Administration Program 641 0.00 28 651 Business Operation Program 0.00 Central Service Program 0.00 29 655 30 Administrative Technology Services Prog 0.00 656 Buildings-Care Program (Custodial) 31 661 0.00 32 663 Maintenance - Non Student Occupied 0.00 Maintenance - Student Occupied Bldgs 33 664 0.00 Maintenance - Grounds 0.00 34 665 35 667 Security Program 0.00 36 Pupil - To School Trans. Program 37 681 0.00 38 682 Pupil - Activity Trans. Program 0.00 39 683 General Transportation Program 0.00 X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]241 E1 Subtotal (carried over to page b) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

BUDGET EXPENDITURES July 1 2023 - June 30 2024

DRIVERS EDUCATION FUND NO: 241

NOTE:	Round ea	ach entry to the nearest dollar amount.		,	July 1, 2023 - J	une 30, 2024					<u>Fl</u>	JND NO: 241
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
41 42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	000	TOTAL SUPPORT SERVICES	φυ.υυ	φυ.υυ	φ0.00	\$0.00	φ0.00	\$0.00	φυ.υυ	φ0.00	φυ.υυ	φυ.υυ
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 59	913 920	Debt Services Program - Refunded Debt Transfers Out		0.00								
60	920	Transiers Out		0.00								
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		TOTAL OTTLER GERVIGES	φ0.00	φ0.00	φ0.00	ψ0.00	ψ0.00	φ0.00	ψ0.00	ψ0.00	ψ0.00	ψ0.00
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$93,142.00	\$71,964.00	\$46,375.00	\$10,237.00	\$3,352.00	\$9,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
65		,										
00					-	-	•				-	
67 68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(40,642.00)	(22,214.00)	BUDGET SUM	IMARY:						
76		Revenues + Transfers In	(52,500.00)	(49,750.00)								
77		TOTAL REVENUE (lines 74 + 75)	(93,142.00)	(71,964.00)	The total on	line 76 must s	qual the total	on line 20				
78		TOTAL REVENUE (IIIIes 14 + 15)	(93, 142.00)	(71,904.00)	THE IOIAI OII	inie / o iliust e	quai ille iolai (on mile ou.				
		Total Appropriation	02 442 00	71.004.00								
79		Total Appropriation	93,142.00	71,964.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$93,142.00	\$71,964.00	Total Rever	nue and Appr	opriations m	ust Balance t	0 0			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]241 E2

Fund 243: State Career-Technical Education

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

Revenue: State = 100.0%

Expenditures: Salary = 48.6%, Benefits = 10.3%, Services = 4.5%, Supplies = 36.7%

July 1, 2023 - June 30, 2024

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

		ach entry to the nearest dollar amount. REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	J	*****		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		Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10		Taxes - Other				49		Other State Support			
11	412100	Taxes - Plant Facility				50		Driver Education Program			
12	412500					51	432400	Professional Technical Program	(185,500.00)	(167,500.00)	
13		TOTAL TAXES	0.00	*****	0.00	52		Lottery/Additional State Maintenance	, , ,	, , ,	
14	413000	Penalty: Delinquent Taxes				53		Revenue in Lieu of/Tax Replacement			
15		, ,				54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(185,500.00)	*****	(167,500.00
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		Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64		Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27		Bookstore Sales				66	445900	Other Indirect Federal Programs			
28		Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30		Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35		Contributions/Donations				74		TOTAL REVENUES	(185,500.00)	*****	(167,500.00
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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
		` '	0.00		0.00			(Lines 1 + 74 + 76)	(\$185,500.00)		(\$167,500.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]243 R

STATE PROFESSIONAL TECHNICAL FUND NO: 243

July 1, 2023 - June 30, 2024

		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	ı
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	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	185,500.00	167,500.00	81,389.00	17,206.00	7,500.00	61,405.00				
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	\$185,500.00	\$167,500.00	\$81,389.00	\$17,206.00	\$7,500.00	\$61,405.00	\$0.00	\$0.00	\$0.00	\$0.0
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	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21	054											
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36	004	D 1 T 0 L LT D		0.00								
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
\Budget\B	ludget FY 25\Book	\(Combined-Revenue-and-Expenditures-25.xls)243 E1					_	_		_	_	
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0

BUDGET EXPENDITURES July 1, 2023 - June 30, 2024

STATE PROFESSIONAL TECHNICAL FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

NOTE:	Round ea	ach 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-	800 Transfers
40	691	Other Support Services Program	Budget	\$0.00	Salaries	benenis	Services	Materials	Objects	Retirement	Judgment	rransiers
41	091	Other Support Services Program		\$0.00								
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	000	TOTAL SUPPORT SERVICES	\$0.00	φυ.υυ	\$0.00	φυ.υυ	φ0.00	φυ.υυ	φυ.υυ	φ0.00	φυ.υυ	\$0.00
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	740	Student Activity	0.00	0.00								
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	700	TOTAL NON-INSTRUCTION	Ψ0.00	ψ0.00	ψ0.00	Ψ0.00	ψ0.00	ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53	011	Capital Assets - NonStudent Occupied		0.00								
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	600	TOTAL CAPITAL ASSET PROGRAMIS	φυ.υυ	φυ.υυ	φυ.υυ	φυ.υυ	φυ.υυ	φυ.υυ	φυ.υυ	Φ0.00	φυ.υυ	φυ.υυ
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	912	Debt Services Program - Interest Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60	920	Transiers Out		0.00								
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	900	TOTAL OTTILIX SLIVICES	φ0.00	φυ.υυ	φυ.υυ	φ0.00	φ0.00	φ0.00	φυ.υυ	φ0.00	φυ.υυ	φυ.υυ
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$185,500.00	\$167,500.00	\$81,389.00	\$17,206.00	\$7,500.00	\$61,405.00	\$0.00	\$0.00	\$0.00	\$0.00
65		(2003 14141140100100)	Ψ100,000.00	Ψ101,000.00	φο 1,000.00	Ψ11,200.00	ψ1,000.00	ψο 1, 100.00	φυ.σσ	ψ0.00	ψ0.00	ψ0.00
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74		202021 00										
75		Beginning Fund Balance	0.00	0.00	BUDGET SUMI	MADV.						
		5 5			BUDGET SUMI	WART.						
76		Revenues + Transfers In	(185,500.00)	(167,500.00)								
77		TOTAL REVENUE (lines 74 + 75)	(185,500.00)	(167,500.00)	The total on I	ine 76 must e	qual the total o	n line 80.				
78		· ·										
79		Total Appropriation	185,500.00	167,500.00								
80		Unappropriated Balance	0.00	0.00								
					Total Bayer	ue and Anne	anriationa m	et Balance to	. 0			
81		TOTAL APPROPRIATION (lines 78 + 79)	\$185,500.00	\$167,500.00	rotal Keven	ue anu Appro	opriations mu	St Daidlice to	U			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]243 E2

Fund 244: Idaho Career Ready Student Grant

On March 31, 2023, Governor Brad Little signed into law H267 creating the Idaho Career Ready Students (ICRS) Program. This historic, \$45 Million investment in Career Technical Education (CTE) created a program administered through the Idaho Department of Education (IDE) to increase the capacity of CTE in Idaho middle and high schools, grades 7-12, particularly in rural and remote communities. Jefferson School District 251 was awarded a \$5.3 Million grant to cover the cost of constructing a CTE Building.

Revenue: State = 100.0%

Expenditures: Salary = 0.0%, Benefits = 0.0%, Services = 0.0%, Supplies = 0.0%, Capital Objects = 100.0%

July 1, 2023 - June 30, 2024

Idaho Career Ready Student Grant FUND NO: 244

		REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	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		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		Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue		(4,981,725.00)	
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	(4,981,725.00
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		Direct Restricted Federal			
21						60		Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64		Child Nutrition Reimbursement			
26		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		School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	(4,981,725.00
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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
		· ' '	0.00		0.00			(Lines 1 + 74 + 76)	\$0.00		############

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]244 R

Idaho Career Ready Student Grant FUND NO: 244

July 1, 2023 - June 30, 2024

		ach entry to the nearest dollar amount. EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	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	\$0.0
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	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21	054			0.00								
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36	00.4			0.00								
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
.Budget\B	udget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]244 E1										
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.

Idaho Career Ready Student Grant FUND NO: 244

NOTE:	Round ea	ach entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40 41	691	Other Support Services Program		\$0.00								
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	000	TOTAL SUPPORT SERVICES	\$0.00	φυ.υυ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program	+ +	0.00								
46	730	Enterprise Operations	 	0.00								
47	740	Student Activity	0.00	0.00								
48		- Clausin / Lang										
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		4,981,725.00					4,981,725.00			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$4,981,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,981,725.00	\$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		EVPENDITURES										
63		TOTAL EXPENDITURES	# 405 500 00	*1.004.705.00	00.00	#0.00	#0.00	#0.00	\$1,004,70F,00	00.00	00.00	#0.00
64		(Lines 14+41+48+53+60)	\$185,500.00	\$4,981,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,981,725.00	\$0.00	\$0.00	\$0.00
65 66		 	4									
67												
68		+										
69		+	+									
70												
71		+	 									
72												
73		BUDGET SUMMARY	 									
74		DODGET GOMMAN	 									
$\overline{}$		D. dada Frank Delener	0.00	0.00	DUDCET CUM	MADV.						
75		Beginning Fund Balance	0.00	0.00	BUDGET SUMI	WART:						
76		Revenues + Transfers In	(185,500.00)	(4,981,725.00)								
77		TOTAL REVENUE (lines 74 + 75)	(185,500.00)	(4,981,725.00)	The total on I	ine 76 must e	qual the total o	n line 80.				
78				,			•					
79		Total Appropriation	185,500.00	4,981,725.00								
80	-	Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$185,500.00	\$4,981,725.00	Total Poven	ue and Annr	opriations mu	et Balanco to	s 0			
01		TOTAL APPROPRIATION (IIIIes 10 + 19)	\$100,000.00	\$4,961,725.00	TULAI NEVEII	ue anu Appri	opnations mu	St Baiance it) U			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]244 E2

Fund 245: State Technology

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

Revenue: State = 100.0%

Expenditures: Services = 9.5%, Supplies = 90.5%

July 1, 2023 - June 30, 2024

TECHNOLOGY - STATE FUND NO: 245

NOTE:	Round ea	ach entry to the nearest dollar amount.		outy 1,	2020 - Odric (00, 20				<u>1 01</u>	1D 110. 240
		REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	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			ĺ	42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency			1	44		Transportation Support			
6		Taxes - Tort			ĺ	45	431400	Exceptional Child/SED Support			İ
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			İ
8	411600	Taxes - Tuition			1	47		Tuition Equivalency			
9	411700	Taxes - Migrant				48		Benefit Apportionment			
10	411900	Taxes - Other			ĺ	49	431900	Other State Support	(607,508.00)	(633,465.00)	İ
11	412100	Taxes - Plant Facility				50		Driver Education Program			İ
12	412500	Taxes - Bond & Interest			1	51		Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			İ
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			İ
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(607,508.00)	*****	(633,465.00)
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			Î	59	443000	Direct Restricted Federal			
21						60		Title I - ESEA			
22		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			İ
25					Ī	64	445500	Child Nutrition Reimbursement			İ
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66		Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			İ
29		School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70		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					73					
35		Contributions/Donations				74		TOTAL REVENUES	(607,508.00)	*****	(633,465.00)
36		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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
			0.00		0.00			(Lines 1 + 74 + 76)	(\$607,508.00)		(\$633,465.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]245 R

July 1, 2023 - June 30, 2024

TECHNOLOGY - STATE FUND NO: 245

NOTE: Round each entry to the nearest dollar amount. **EXPENDITURES** 700 Prior Year Proposed 100 200 300 400 500 600 800 Purchased Supplies Capital Debt Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judgment Transfers Elementary School Program 512 \$0.00 Secondary School Program 0.00 517 Alternative School Program 0.00 3 Vocational-Technical Program 519 0.00 4 5 521 Special Education Program 0.00 6 522 Special Education Preschool Program 0.00 524 Gifted & Talented Program 0.00 7 8 531 Interscholastic Program 0.00 0.00 9 532 School Activity Program Summer School Program 0.00 10 541 Adult School Program 0.00 11 542 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 Special Education Support Services Prog 0.00 17 18 Instruction Improvement Program 60,000.00 60,000.00 60,000.00 19 621 20 Educational Media Program 622 0.00 21 Instruction-Related Technology Program 547,508.00 573,465.00 573,465.00 623 22 624 Books and Periodicals 0.00 23 631 Board of Education Program 0.00 District Administration Program 24 632 0.00 25 26 School Administration Program 641 0.00 28 651 Business Operation Program 0.00 Central Service Program 0.00 29 655 30 Administrative Technology Services Prog 0.00 656 Buildings-Care Program (Custodial) 31 661 0.00 32 663 Maintenance - Non Student Occupied 0.00 33 664 Maintenance - Student Occupied Bldgs 0.00 Maintenance - Grounds 0.00 34 665 35 667 Security Program 0.00 36 Pupil - To School Trans. Program 37 681 0.00 38 682 Pupil - Activity Trans. Program 0.00 39 683 General Transportation Program 0.00 X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]245 E1 Subtotal (carried over to page b) 607,508.00 633,465.00 0.00 0.00 60,000.00 573,465.00 0.00 0.00 0.00 0.00

July 1, 2023 - June 30, 2024

TECHNOLOGY - STATE FUND NO: 245

NOTE:	Roun	nd each entry to the nearest dollar amount.		`	July 1, 2023 - Ji	4110 00, 2021					<u>1 0</u>	ND NO. 24:
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code		Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
41			400= 500 00		40.00		***		40.00	40.00		40.00
42	600	TOTAL SUPPORT SERVICES	\$607,508.00	\$633,465.00	\$0.00	\$0.00	\$60,000.00	\$573,465.00	\$0.00	\$0.00	\$0.00	\$0.00
43	710	Child Nutrition Drogram		0.00								
45		Child Nutrition Program Community Services Program		0.00								
46		Enterprise Operations		0.00								
47		Student Activity	0.00	0.00								
48	740	Stade III / tolivity	0.00	0.00								
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		Debt Services Program - Principal		0.00								
57		Debt Services Program - Interest		0.00								
58		Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60	000	TOTAL OTHER OFFINANCE	40.00	00.00	40.00	40.00	#0.00	40.00	20.00	40.00	#0.00	40.00
61 62	900	TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$607,508.00	\$633,465.00	\$0.00	\$0.00	\$60,000.00	\$573,465.00	\$0.00	\$0.00	\$0.00	\$0.00
65		(Lines 14141140100100)	φοστ,σοσ.σσ	φοσο, ποσ.σο	Ψ0.00	Ψ0.00	ψου,σου.σο	φοτο,400.00	ψ0.00	ψ0.00	ψ0.00	ψ0.00
66												
67												
68												
69												
70												
71												
72		BURGET GUMMARY										
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00	BUDGET SUM	MARY:						
76		Revenues + Transfers In	(607,508.00)	(633,465.00)								
77		TOTAL REVENUE (lines 74 + 75)	(607,508.00)	(633,465.00)	The total on I	line 76 must ed	qual the total o	n line 80.				
78		` '	, , ,	,			-					
79		Total Appropriation	607,508.00	633,465.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$607,508.00	\$633,465.00	Total Poyon	uo and Anne	onriatione mu	st Balance to	0			
01		TOTAL APPROPRIATION (IIIIes 78 + 79)	\$007,500.00	φ033,403.00	TOTAL NEVELL	iue anu Appro	יווו פווטוואנו	ist Balafice to	U			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]245 E2

Fund 246: State Substance Abuse Prevention

This program is aimed at providing a safe learning environment.

Revenue: State (Tobacco Tax Distribution) = 100.0%

Expenditures: Services (School Resource Officers) = 100.0%

BUDGET REVENUES July 1, 2023 - June 30, 2024

SUBSTANCE ABUSE - STATE FUND NO; 246

NOTE: Round each entry to the nearest dollar amount.

NOTE	: Rouna e	ach entry to the nearest dollar amoun									
		REVENUES	Prior Year	Proposed				REVENUES	Prior Year	Proposed	
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40		Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3		Taxes - General M & O				42					
4		Taxes - Supplemental				43		Base Support Program			
5		Taxes - Emergency				44		Transportation Support			
6		Taxes - Tort				45		Exceptional Child/SED Support			
7		Taxes - Cooperative				46		Border Tuition Support			
8						47		Tuition Equivalency			
9		Taxes - Migrant				48		Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support	(75,743.00)	(78,187.00)	
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	(75,743.00)	*****	(78,187.00)
17	414200	Tuition From Districts in Idaho				56			, , , ,		, , ,
18		Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59		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		Perkins III - Vocational Technical Act			•
24	416900	Other Food Sales				63		Adult Education			•
25						64	445500	Child Nutrition Reimbursement			•
26	417100	Admissions/Activities				65		IDEA Part B (School Age & Preschool)			
27		Bookstore Sales				66	445900	Other Indirect Federal Programs			
28		Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000		0.00	*****	0.00
30		Other Student Revenues				69	1		2.00		
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			
33	7.10.00	Community Convice				72	450000		0.00	*****	0.00
34	419100	Rentals				73	100000	TO THE STITLE OF THE STATE OF T	0.00		0.00
35		Contributions/Donations				74		TOTAL REVENUES	(75.743.00)	*****	(78,187.00)
36		Transportation Fees				75		I OTAL TILL VEHICLE	(10,140.00)		(10,101.00)
37		Other Local				76	460000	TRANSFERS IN			0.00
38	+19900	TOTAL OTHER LOCAL	0.00	*****	0.00	77	+00000	I I WINOI LINO III			0.00
39	410000	TOTAL OTTILIT LOCAL TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00	''	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
55	710000	TOTAL LOCAL (LINE TO 1 30)	0.00		0.00		-100000	(Lines 1 + 74 + 76)	(\$75,743.00)		(\$78,187.00)
			0.00		0.00			(LIIICS I T 14 T 10)	(\$15,145.00)		(φιο, τοι.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]246 R

 EXPENDITURES
 SUBSTANCE ABUSE - STATE

 July 1, 2023 - June 30, 2024
 FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

NOTE:	Round ea	ach entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	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			İ	İ								İ
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18		i i										
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	624	Books and Periodicals										
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25		j										
26	641	School Administration Program		0.00								
21												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program	75,743.00	78,187.00			78,187.00					
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
:\Budget\B	Budget FY 25\Book	([Combined-Revenue-and-Expenditures-25.xls]246 E1										
		Subtotal (carried over to page b)	75,743.00	78,187.00	0.00	0.00	78,187.00	0.00	0.00	0.00	0.00	0.00

July 1, 2023 - June 30, 2024

SUBSTANCE ABUSE - STATE FUND NO: 246

Round each entry to the nearest dollar amount. EXPENDITURES	Prior Year	Proposed	100	200 I	300	400	500	600	700	800
		·		200	Purchased	Supplies	Capital	Debt	Insurance-	
Code Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
691 Other Support Services Program		\$0.00								
600 TOTAL SUPPORT SERVICES	\$75,743.00	\$78,187.00	\$0.00	\$0.00	\$78,187.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600 TOTAL SUPPORT SERVICES	\$75,745.00	\$70,107.00	φυ.υυ	\$0.00	\$70,107.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
710 Child Nutrition Program		0.00								
720 Community Services Program		0.00								
730 Enterprise Operations		0.00								
740 Student Activity	0.00	0.00								
700 TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		0.00								
810 Capital Assets - Student Occupied		0.00								
811 Capital Assets - NonStudent Occupied		0.00								
000 TOTAL CARITAL ACCET PROCRAMC	#0.00	#0.00		#0.00						
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
911 Debt Services Program - Principal		0.00								
912 Debt Services Program - Interest		0.00								
913 Debt Services Program - Refunded Debt		0.00								
920 Transfers Out		0.00								
900 TOTAL OTHER SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	***	*	40.00	***	*	***	***	40.00	40.00	***
(Lines 14+41+48+53+60)	\$75,743.00	\$78,187.00	\$0.00	\$0.00	\$78,187.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BUDGET SUMMARY										
Beginning Fund Balance	0.00	0.00	BUDGET SUMI	MARY:						
Revenues + Transfers In	(75,743.00)	(78,187.00)								
TOTAL REVENUE (lines 74 + 75)	(75,743.00)	(78,187.00)	The total on I	ine 76 must e	gual the total or	n line 80.				
((. 2, 2. 3 3)	(12,121,100)								
Total Appropriation	75,743,00	78.187.00								
Unappropriated Balance										
			Total Reven	ue and Annr	onriations mu	st Ralance to	n			
Total Approp	riation	riation 75,743.00 red Balance 0.00	riation 75,743.00 78,187.00 red Balance 0.00 0.00	riation 75,743.00 78,187.00 red Balance 0.00 0.00	riation 75,743.00 78,187.00 red Balance 0.00 0.00	riation 75,743.00 78,187.00 red Balance 0.00 0.00	riation 75,743.00 78,187.00 red Balance 0.00 0.00	riation 75,743.00 78,187.00 red Balance 0.00 0.00	riation 75,743.00 78,187.00 red Balance 0.00 0.00	riation 75,743.00 78,187.00 red Balance 0.00 0.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]246 E2

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

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 69.3%, Benefits = 21.8%, Services = 3.1%, Supplies = 4.1%, Transfers = 1.7%

BUDGET REVENUES

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

July 1, 2023 - June 30, 2024

FUND NO: 251

NOTE:	· Pound a	ach entry to the nearest dollar amount		July 1,	2023 - June 3	50, 20	24			FUI	ND NO: 251
NOTE.	. Noulla e	REVENUES	Prior Year	Proposed	Budget	1	ı	REVENUES	Prior Year	Proposed	Pudgot
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1		Estimated Fund Balance, July 1	Buaget	******	Totals	40		Other County	Daaget	Line / tinounts	Totals
2	020000	Zemmateu i ama Zemamee, eary i				41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42	1				
4		Taxes - Supplemental				43	431100	Base Support Program			İ
5		Taxes - Emergency				44		Transportation Support			i
6		Taxes - Tort				45		Exceptional Child/SED Support			İ
7	411500	Taxes - Cooperative				46		Border Tuition Support			ĺ
8		Taxes - Tuition				47		Tuition Equivalency			İ
9		Taxes - Migrant				48		Benefit Apportionment			İ
10	411900	Taxes - Other				49		Other State Support			ĺ
11		Taxes - Plant Facility				50		Driver Education Program			ĺ
12	412500	Taxes - Bond & Interest				51		Professional Technical Program			ĺ
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			İ
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			İ
15						54	439000	Other State Revenue			i
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					İ
19						58		Indirect Unrestricted Federal			İ
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			İ
21						60		Title I - ESEA	(649,172.00)	(622,584.00)	i
22		School Food Service				61		Title VI, ESEA - Innovative Practices Program			İ
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			i
24	416900	Other Food Sales				63		Adult Education			İ
25						64		Child Nutrition Reimbursement			İ
26		Admissions/Activities				65		IDEA Part B (School Age & Preschool)			ĺ
27		Bookstore Sales				66		Other Indirect Federal Programs			İ
28		Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000	TOTAL FEDERAL	(649,172.00)	*****	(622,584.00)
30	417900	Other Student Revenues				69					
31						70		Proceeds: Bonds, Capital Leases, et. al.			i
32	418100	Community Service				71		Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100					73					
35		Contributions/Donations				74		TOTAL REVENUES	(649,172.00)	*****	(622,584.00)
36		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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
	1		0.00		0.00			(Lines 1 + 74 + 76)	(\$649,172.00)		(\$622,584.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]251 R

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.

NOTE:	Round ea	ch entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
				•			Purchased	Supplies	Capital	Debt	Insurance-	l
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
1	512	Elementary School Program	\$387,540.00	\$327,004.00	\$251,000.00	\$69,794.00		\$6,210.00	•		Ŭ	
2	515	Secondary School Program	179,911.00	77,303.00	62,000.00	13,463.00		1,840.00				
3	517	Alternative School Program	23,406.00	45,838.00	24,000.00	21,258.00		580.00				
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	6,718.00	6,744.00				6,744.00				
12	546	Detention Center Program	·	0.00				·				
13												
14	500	TOTAL INSTRUCTION	\$597,575.00	\$456,889.00	\$337,000.00	\$104,515.00	\$0.00	\$15,374.00	\$0.00	\$0.00	\$0.00	\$0.00
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												
19	621	Instruction Improvement Program	44,879.00	154,987.00	94,500.00	31,199.00	19,288.00	10,000.00				
20	622	Educational Media Program	·	0.00	·	·		·				
21	623	Instruction-Related Technology Program		0.00								
22	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]251 E1

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

NOTE:	Round ea	ach entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$44,879.00	\$154,987.00	\$94,500.00	\$31,199.00	\$19,288.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
43	710			0.00								
44	710	Child Nutrition Program		0.00								
45	720 730	Community Services Program		0.00								
46	740	Enterprise Operations	0.00	0.00								
47 48	740	Student Activity	0.00	0.00								
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	700	TOTAL NON-INSTRUCTION	φ0.00	φυ.υυ	φ0.00	φ0.00	φ0.00	φυ.υυ	φυ.υυ	φ0.00	φ0.00	φ0.00
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53	011	Capital Assets - Nonotudent Occupied		0.00								
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		TO THE OF A THE PROCESS TO THE OFFICE AND	Ψ0.00	ψ0.00	Ψ0.00	ψ0.00	ψ0.00	ψ0.00	ψ0.00	ψο.σσ	ψ0.00	ψ0.00
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	6,718.00	10,708.00								10,708.00
60												
61	900	TOTAL OTHER SERVICES	\$6,718.00	\$10,708.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,708.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$649,172.00	\$622,584.00	\$431,500.00	\$135,714.00	\$19,288.00	\$25,374.00	\$0.00	\$0.00	\$0.00	\$10,708.00
65												
66												
67												
68												
69 70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00	BUDGET SUM	MARY:						
76		Revenues + Transfers In	(649,172.00)	(622,584.00)								
77		TOTAL REVENUE (lines 74 + 75)	(649,172.00)	(622,584.00)	The total on	line 76 must e	gual the total o	n line 80.				
78			(5.15, 1.2.00)	(==,==,==,==)			.,					
79		Total Appropriation	649,172.00	622,584.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$649,172.00	\$622,584.00	Total Reven	ue and Appro	opriations mu	st Balance to	0			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]251 E2

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%

BUDGET REVENUESJuly 1, 2023 - June 30, 2024

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

July 1,

NOTE: Round each entry to the nearest dollar amount.

NOTE.	Nouna e	ach entry to the nearest dollar amount REVENUES	Prior Year	Proposed	Budget	1		REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1		Estimated Fund Balance, July 1	Daagot	*****	1010.0	40		Other County	Daaget	2.110 / 1.110 4.110	
2	02000					41	420000		0.00	*****	0.00
3	411100	Taxes - General M & O			1	42					
4		Taxes - Supplemental			1	43	431100	Base Support Program			
5		Taxes - Emergency			1	44		Transportation Support			
6		Taxes - Tort				45		Exceptional Child/SED Support			
7		Taxes - Cooperative			1	46		Border Tuition Support			
8		Taxes - Tuition			1	47		Tuition Equivalency			
9		Taxes - Migrant			1	48		Benefit Apportionment			
10	411900	Taxes - Other			1	49		Other State Support			
11		Taxes - Plant Facility			1	50		Driver Education Program			
12	412500	Taxes - Bond & Interest			1	51		Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52		Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16		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		Title I - ESEA	(40,220.00)	(39,013.00)	
22		School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63		Adult Education			
25						64		Child Nutrition Reimbursement			
26		Admissions/Activities				65		IDEA Part B (School Age & Preschool)			
27		Bookstore Sales				66		Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			
29		School Fees & Charges]	68	440000	TOTAL FEDERAL	(40,220.00)	*****	(39,013.00)
30	417900	Other Student Revenues]	69					
31]	70		Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			_
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100					73			(10.000	*****	(00.010.53)
35		Contributions/Donations				74		TOTAL REVENUES	(40,220.00)	*****	(39,013.00)
36		Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38	440000	TOTAL OTHER LOCAL	0.00	******	0.00	77	400000			*****	
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS	(0.40,000,000)		(000 040 00)
Villiant	Pudget EV 26/Po	ok\[Combined-Revenue-and-Expenditures-25.xls]253 R	0.00		0.00			(Lines 1 + 74 + 76)	(\$40,220.00)		(\$39,013.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]253 R

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

July 1, 2023 - June 30, 2024

		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	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	10,035.00	7,461.00	5,000.00	961.00	1,000.00	500.00				
11	542	Adult School Program	29,493.00	31,052.00	16,065.00	3,607.00	5,880.00	5,500.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$39,528.00	\$38,513.00	\$21,065.00	\$4,568.00	\$6,880.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.0
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	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
\Budget\B	ludget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]253 E1										
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0

74 75

76

77

78 79

80

81

BUDGET EXPENDITURES July 1, 2023 - June 30, 2024

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

		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program	Ĭ	\$0.00					- ,		- J	
41		1										
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
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	692.00	500.00								500.00
60												
61	900	TOTAL OTHER SERVICES	\$692.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$40,220.00	\$39,013.00	\$21,065.00	\$4,568.00	\$6,880.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$500.00
65												
66												
67												
68												

BUDGET SUMMARY:

0.00

(39,013.00

(39,013.00

39,013.00

\$39,013.00

0.00

0.00

0.00

(40,220.00

(40,220.00)

40,220.00

\$40,220.00

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

Total Revenue and Appropriations must Balance to 0

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]253 E2

BUDGET SUMMARY

TOTAL APPROPRIATION (lines 78 + 79)

Beginning Fund Balance

Revenues + Transfers In

Unappropriated Balance

Total Appropriation

TOTAL REVENUE (lines 74 + 75)

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

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 42.8%, Benefits = 18.2%, Services = 34.5%, Supplies = 2.8%, Transfers = 1.7%

BUDGET REVENUES

July 1, 2023 - June 30, 2024

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

NOTE	: Round e	each entry to the nearest dollar amoun		· · · · · · · · · · · · · · · · · ·	2023 - Julie C	, ,				<u> </u>	ND NO. 231
		REVENUES	Prior Year	Proposed				REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40		Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3		Taxes - General M & O				42					
4		Taxes - Supplemental				43		Base Support Program			
5		Taxes - Emergency				44		Transportation Support			
6		Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8		Taxes - Tuition				47		Tuition Equivalency			
9		Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50		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		Revenue in Lieu of/Tax Replacement			
15		i i				54		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		Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63		Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)	(1,155,590.00)	(1,167,801.00)	
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs	,	, , ,	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000		(1,155,590.00)	*****	(1,167,801.00
30		Other Student Revenues				69					, , , , , , , , , , , , , , , , , , , ,
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			
33	111111	,				72	450000		0.00	*****	0.00
34	419100	Rentals				73	122230	- · · · · - · · ·	3.00		3.00
35		Contributions/Donations				74		TOTAL REVENUES	(1.155.590.00)	*****	(1.167.801.00
36		Transportation Fees				75		1 2.13 2.1	().22,222.00)		(, ,
37		Other Local				76	460000	TRANSFERS IN			0.00
38	111111	TOTAL OTHER LOCAL	0.00	*****	0.00	77	111110	.=			3.00
39	410000		2.00	*****	3.00	· · ·	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
		[0.00		0.00			(Lines 1 + 74 + 76)	#######################################		###########

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]257 R

Subtotal (carried over to page b)

41,172.00

23,992.00

BUDGET EXPENDITURES

IDEA Part B (SCHOOL AGE 3-21)

July 1, 2023 - June 30, 2024 FUND NO: 257 NOTE: Round each entry to the nearest dollar amount. **EXPENDITURES** 700 Prior Year Proposed 100 200 300 400 500 600 800 Purchased Supplies Capital Debt Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judament Transfers Elementary School Program 512 \$0.00 Secondary School Program 0.00 517 Alternative School Program 0.00 3 Vocational-Technical Program 519 0.00 4 5 521 Special Education Program 1,095,101.00 1,124,808.00 495,620.00 212,137.00 383,801.00 33,250.00 6 522 Special Education Preschool Program 0.00 524 Gifted & Talented Program 0.00 7 Interscholastic Program 8 531 0.00 0.00 9 532 School Activity Program Summer School Program 0.00 10 541 Adult School Program 0.00 11 542 Detention Center Program 12 546 0.00 13 14 500 TOTAL INSTRUCTION \$1.095.101.00 \$1,124,808.00 \$495,620,00 \$212.137.00 \$383.801.00 \$33,250.00 \$0.00 \$0.00 \$0.00 \$0.00 15 16 611 Attendance-Guidance-Health Program Special Education Support Services Prod 23,992.00 885.00 19,000.00 17 31,172.00 4,107.00 18 Instruction Improvement Program 10,000.00 0.00 19 621 20 Educational Media Program 0.00 622 Instruction-Related Technology Program 0.00 21 623 22 624 Books and Periodicals 0.00 23 631 Board of Education Program 0.00 District Administration Program 24 632 0.00 25 26 School Administration Program 641 0.00 28 651 Business Operation Program 0.00 Central Service Program 0.00 29 655 30 Administrative Technology Services Prog 0.00 656 Buildings-Care Program (Custodial) 31 661 0.00 32 663 Maintenance - Non Student Occupied 0.00 Maintenance - Student Occupied Bldgs 33 664 0.00 Maintenance - Grounds 0.00 34 665 35 667 Security Program 0.00 36 Pupil - To School Trans. Program 37 681 0.00 38 682 Pupil - Activity Trans. Program 0.00 39 683 General Transportation Program 0.00 X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]257 E1

4,107.00

885.00

19,000.00

0.00

0.00

0.00

0.00

0.00

IDEA Part B (SCHOOL AGE 3-21)

FUND NO: 257 July 1, 2023 - June 30, 2024 NOTE: Round each entry to the nearest dollar amount. **EXPENDITURES** Prior Year Proposed 100 200 300 400 500 600 700 800 Purchased Supplies Debt Capital Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judgment Transfers 40 691 Other Support Services Program \$0.00 41 42 600 TOTAL SUPPORT SERVICES \$41,172,00 \$23,992.00 \$4,107,00 \$885.00 \$19,000,00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 43 Child Nutrition Program 44 710 0.00 45 720 Community Services Program 0.00 Enterprise Operations 0.00 46 730 47 740 Student Activity 0.00 0.00 48 TOTAL NON-INSTRUCTION 49 700 \$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 53 800 TOTAL CAPITAL ASSET PROGRAMS \$0.00 54 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 55 56 Debt Services Program - Principal 0.00 911 57 912 Debt Services Program - Interest 0.00 Debt Services Program - Refunded Debt 58 913 0.00 59 920 Transfers Out 19,317.00 19,001.00 19,001.00 60 TOTAL OTHER SERVICES \$19,317.00 \$19,001.00 \$19,001.00 61 900 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 62 TOTAL EXPENDITURES 63 64 \$1,155,590,00 \$1.167.801.00 \$499,727,00 \$213.022.00 \$402.801.00 \$33,250,00 \$0.00 \$0.00 \$0.00 \$19,001.00 (Lines 14+41+48+53+60) 65 66 67 68 69 70 71 72 73 **BUDGET SUMMARY** 74 **BUDGET SUMMARY:** 75 0.00 Beginning Fund Balance 0.00 76 Revenues + Transfers In (1,155,590.00 (1,167,801.0 77 TOTAL REVENUE (lines 74 + 75) (1,155,590.00 (1,167,801.00 The total on line 76 must equal the total on line 80. 78 79 **Total Appropriation** 1,155,590.00 1,167,801.00 80 Unappropriated Balance 0.00 81 TOTAL APPROPRIATION (lines 78 + 79) \$1,155,590.00 \$1,167,801.00 Total Revenue and Appropriations must Balance to 0

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]257 E2

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

Title VI-B funds are authorized under the Individuals with Disabilities Education Improvement Act of 2004. These funds are used to pay for "excess costs", required by IDEA for educating preschool 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 = 78.6%, Benefits = 16.9%, Supplies = 2.9%, Transfers = 1.6 %

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.

11012	Tround of	REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	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		Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48		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		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)	(34,176.00)	(34,405.00)	
27	417200	Bookstore Sales				66		Other Indirect Federal Programs			
28		Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000	TOTAL FEDERAL	(34,176.00)	*****	(34,405.00)
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	(34,176.00)	*****	(34,405.00)
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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
		`	0.00		0.00			(Lines 1 + 74 + 76)	(\$34,176.00)		(\$34,405.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]258 R

IDEA Part B (PRE-SCHOOL AGE 3-5) July 1, 2023 - June 30, 2024 **FUND NO: 258**

NOTE: Round each entry to the nearest dollar amount.

		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
_ine	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
1	512	Elementary School Program	9	\$0.00					J, 2 2 2 2			
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	33,605.00	33,843.00	27,035.00	5,808.00		1,000.00				
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	\$33,605.00	\$33,843.00	\$27,035.00	\$5,808.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.0
15			·									
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												i
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25		-										
26	641	School Administration Program		0.00								
21	051											
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								-
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36	004	Dunit To Oak and Tra		0.00								i i
37	681	Pupil - To School Trans. Program		0.00								<u> </u>
38	682	Pupil - Activity Trans. Program		0.00								-
39	683	General Transportation Program		0.00								
												i i
Budget\B	Budget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]258 E1										
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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. **EXPENDITURES** Prior Year Proposed 100 200 300 400 500 600 700 800 Purchased Supplies Capital Debt Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judgment Transfers 40 691 Other Support Services Program \$0.00 41 TOTAL SUPPORT SERVICES 42 600 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 43 44 710 Child Nutrition Program 0.00 Community Services Program 0.00 45 720 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 Capital Assets - Student Occupied 51 810 0.00 52 811 Capital Assets - NonStudent Occupied 0.00 53 TOTAL CAPITAL ASSET PROGRAMS \$0.00 54 800 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 55 56 Debt Services Program - Principal 0.00 Debt Services Program - Interest 0.00 57 912 58 Debt Services Program - Refunded Debt 913 0.00 59 920 Transfers Out 571.00 562.00 562.00 60 900 TOTAL OTHER SERVICES \$571.00 \$562.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$562.00 61 \$0.00 \$0.00 62 TOTAL EXPENDITURES 63 64 (Lines 14+41+48+53+60) \$34,176.00 \$34,405.00 \$27,035.00 \$5,808.00 \$0.00 \$1,000.00 \$0.00 \$0.00 \$0.00 \$562.00 65 66 67 68 69 70 71 72 73 BUDGET SUMMARY 74 75 **BUDGET SUMMARY:** Beginning Fund Balance 0.00 0.00 76 Revenues + Transfers In (34,176.00 (34,405.00 77 TOTAL REVENUE (lines 74 + 75) (34,176.00 (34,405.00 The total on line 76 must equal the total on line 80. 78 79 34,176.00 34,405.00 **Total Appropriation** 80 Unappropriated Balance 0.00 0.00 81 TOTAL APPROPRIATION (lines 78 + 79) \$34,176.00 \$34,405.00 Total Revenue and Appropriations must Balance to 0

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]258 E2

Fund 260: Medicaid Reimbursement

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

Revenue: Indirect Unrestricted Federal Funds = 100.0%

Expenditures: Salary = 55.4%, Benefits = 18.7%, Services = 25.9%

NOTE: Round each entry to the nearest dollar amount

BUDGET REVENUES

July 1, 2023 - June 30, 2024

REVENUES Prior Year Proposed Budget REVENUES Prior Year Proposed Budget Budget Line Amounts Totals Line Code Budaet Line Amounts Totals Item 320000 Estimated Fund Balance, July 1 40 429000 Other County 420000 TOTAL COUNTY 41 0.00 0.00 3 411100 Taxes - General M & O 42 411200 Taxes - Supplemental 43 431100 Base Support Program 5 411300 Taxes - Emergency 431200 Transportation Support 431400 Exceptional Child/SED Support 6 411400 Taxes - Tort 411500 Taxes - Cooperative 431500 Border Tuition Support 411600 Taxes - Tuition 431600 Tuition Equivalency 431800 Benefit Apportionment 411700 Taxes - Migrant 411900 Taxes - Other 431900 Other State Support 412100 Taxes - Plant Facility 432100 Driver Education Program 412500 Taxes - Bond & Interest 432400 Professional Technical Program ***** TOTAL TAXES 437000 Lottery/Additional State Maintenance 0.00 0.00 52 438000 Revenue in Lieu of/Tax Replacement 413000 Penalty: Delinquent Taxes 15 439000 Other State Revenue 414100 Tuition From Individuals 55 430000 TOTAL STATE 0.00 0.00 414200 Tuition From Districts in Idaho 56 414300 Tuition From Out of State Districts 57 442000 Indirect Unrestricted Federal 58 (850,000,00) 415000 Earnings on Investments 443000 Direct Restricted Federal 21 445100 Title I - ESEA 445200 Title VI, ESEA - Innovative Practices Program 416100 School Food Service 445300 Perkins III - Vocational Technical Act 416200 Meal Sales: Non-reimbur. 416900 Other Food Sales 445400 Adult Education 25 445500 Child Nutrition Reimbursement 417100 Admissions/Activities 445600 IDEA Part B (School Age & Preschool) 417200 Bookstore Sales 445900 Other Indirect Federal Programs 417300 Clubs, Org. Dues, Etc. 448200 Impact Aid - P.L. 874 440000 TOTAL FEDERAL 417400 School Fees & Charges 68 417900 Other Student Revenues 69 451000 Proceeds: Bonds, Capital Leases, et. al. 31 70 32 418100 Community Service 453000 Sale of Fixed Assets ***** 33 72 450000 TOTAL OTHER 0.00 0.00 419100 Rentals 73

FUND NAME: MEDICAID

FUND NO: 260

0.00

(\$850,000.00

(\$550,000.00

419200 Contributions/Donations

TOTAL OTHER LOCAL

TOTAL LOCAL (Line 13 + 38)

0.00

0.00

419300 Transportation Fees

419900 Other Local

410000

38

74

75

76

77

0.00

0.00

TOTAL REVENUES

400000 TOTAL BALANCE + REVENUES + TRANSFERS

(Lines 1 + 74 + 76)

460000 TRANSFERS IN

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]260 R

July 1, 2023 - June 30, 2024

SPECIAL FEDERAL PROJECT 271 THROUGH 289

FUND NAME: MEDICAID FUND NO: 260

NOTE:	Round ea	ch entry to the nearest dollar amount.		-								
		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	i
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	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	420,829.00	568,534.00	426,938.00	141,596.00						
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		Determien Genter i regium		0.00								
14	500	TOTAL INSTRUCTION	\$420,829.00	\$568,534.00	\$426,938,00	\$141.596.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15		1011/211/0011011	Ψ : 20 ,0 2 0:00	4000,00 00	ψ. <u>Ξ</u> υ,συσιου	ψ1.1,000.00	Ψ0.00	φοισσ	ψ0.00	φοισσ	Ψ0.00	Ψ0.00
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog	129,171.00	281,466.00	43,916.00	17,634.00	219,916.00					
18	010	Opedial Education Support Services Freg	120,171.00	201,400.00	40,010.00	17,004.00	210,010.00					
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25	002	District Administration (Togram		0.00								
26	641	School Administration Program		0.00								i -
20	041	OCHOOL Administration (1 Togram		0.00								
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36		, ·-g·-···		2.00								
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
				3.00								i
X:\Budget\B	udget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]260 E1										
5		Subtotal (carried over to page b)	129,171.00	281,466.00	43,916.00	17 634 00	219,916.00	0.00	0.00	0.00	0.00	0.00
		oubtotal (carried over to page b)	123,171.00	201,400.00	40,810.00	17,034.00	213,310.00	0.00	0.00	0.00	0.00	0.00

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 40		EXPENDITURES	Prior Year	Proposed	100	000	000					
40				·		200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
	691	Other Support Services Program		\$0.00								
41			A 100 1=1 00	*****	* 10.010.00	- A	****	40.00				***
42	600	TOTAL SUPPORT SERVICES	\$129,171.00	\$281,466.00	\$43,916.00	\$17,634.00	\$219,916.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations	0.00	0.00								
47	740	Student Activity	0.00	0.00								
48			40.00	40.00		40.00	40.00		40.00	40.00	40.00	40.00
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	0.10			0.00								
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)	\$550,000.00	\$850,000.00	\$470,854.00	\$159,230.00	\$219,916.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00	BUDGET SUN	IMARY:						
76		Revenues + Transfers In	(550,000.00)	(850,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(550,000.00)	(850,000.00)	The total on	line 76 must e	equal the total	on line 80.				
78												
79		Total Appropriation	550,000.00	850,000.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$550,000.00	\$850,000.00	Total Reve	nue and <mark>A</mark> ppi	opriations m	ust Balance to	0 0			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]260 E2

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 = 54.6%, Supplies = 43.7%, Transfers = 1.7%

BUDGET REVENUES

<u>Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT</u>
<u>FUND NO: 261</u>

July 1, 2023 - June 30, 2024

Line Code	NOTE	: Round e	ach entry to the nearest dollar amoun									
1 320000 Estimated Fund Balance, July 1			REVENUES	Prior Year					REVENUES	Prior Year		
2,0000 Staffinger Units Delance, July 1,42500 10 10 10 10 10 10 10	Line	Code		Budget		Totals				Budget	Line Amounts	Totals
3	1	320000	Estimated Fund Balance, July 1		*****		40					
4 411200 Taxes - Supplemental								420000	TOTAL COUNTY	0.00	*****	0.00
\$\frac{1}{5} \frac{1}{11300} \frac{1}{7} \frac{1}{7} \frac{1}{1150} \frac{1}{7} \frac{1}{2} \frac{1}	3						42					
6	4						43					1
7	5	411300	Taxes - Emergency]	44					1
8	6]	45					1
9 411700 Taxes - Migrant 48 431800 Benefit Apportionment 49 411700 Taxes - Migrant 412100 Taxes - Plant Facility 50 432100 Driver Education Program	7	411500	Taxes - Cooperative				46					1
9 411700 Taxes - Migrant 48 431800 Benefit Apportionment 49 411700 Taxes - Migrant 412100 Taxes - Plant Facility 50 432100 Driver Education Program	8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			l
10 411900 Taxes - Other	9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			1
12 412500 Taxes - Bond & Interest	10	411900	Taxes - Other				49	431900	Other State Support			1
12 412500 Taxes - Bond & Interest	11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			ĺ
13	12	412500	Taxes - Bond & Interest			1	51	432400	Professional Technical Program			1
14 413000 Penalty: Delinquent Taxes	13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			1
15	14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			1
17	15		·			1	54	439000	Other State Revenue			1
17	16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
19	17						56					
20	18	414300	Tuition From Out of State Districts				57					ĺ
21	19						58	442000	Indirect Unrestricted Federal			ĺ
21	20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			ĺ
Addition Addition	21						60	445100	Title I - ESEA	(80,790.00)	(68,666.00)	ĺ
Addition Addition	22	416100	School Food Service			1	61	445200	Title VI, ESEA - Innovative Practices Program	, , ,		ĺ
25	23	416200	Meal Sales: Non-reimbur.			1	62					ĺ
26	24	416900	Other Food Sales			1	63	445400	Adult Education			ĺ
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 (80,790.00) ************************** 30 417900 Other Student Revenues 69 70 451000 Proceeds: Bonds, Capital Leases, et. al. 31 70 451000 Proceeds: Bonds, Capital Leases, et. al. 70 451000 Sale of Fixed Assets 33 72 459000 TOTAL OTHER 0.00 *********************** 34 419100 Rentals 73 73 73 74 TOTAL REVENUES (80,790.00) ************************** 35 419200 Contributions/Donations 74 TOTAL REVENUES (80,790.00) *********************** 36 419300 Transportation Fees 75 76 460000 TRANSFERS IN 0.00 37 419900 TOTAL OTHER LOCAL (Line 13 + 38) 0.00 77 400000 TOTAL BALANCE + REVENUES + TRANSFE	25					1	64	445500	Child Nutrition Reimbursement			ĺ
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 (80,790.00) ************************** 30 417900 Other Student Revenues 69 70 451000 Proceeds: Bonds, Capital Leases, et. al. 31 70 451000 Proceeds: Bonds, Capital Leases, et. al. 70 451000 Sale of Fixed Assets 33 72 459000 TOTAL OTHER 0.00 *********************** 34 419100 Rentals 73 73 73 74 TOTAL REVENUES (80,790.00) ************************** 35 419200 Contributions/Donations 74 TOTAL REVENUES (80,790.00) *********************** 36 419300 Transportation Fees 75 76 460000 TRANSFERS IN 0.00 37 419900 TOTAL OTHER LOCAL (Line 13 + 38) 0.00 77 400000 TOTAL BALANCE + REVENUES + TRANSFE	26	417100	Admissions/Activities			1	65	445600	IDEA Part B (School Age & Preschool)			ĺ
28 417300 Clubs, Org. Dues, Etc. 67 448200 Impact Aid - P.L. 874 (68,666.00 30 417900 Other Student Revenues 68 440000 TOTAL FEDERAL (80,790.00) ***********************************	27	417200	Bookstore Sales			1	66	445900	Other Indirect Federal Programs			ĺ
29 417400 School Fees & Charges 68 440000 TOTAL FEDERAL (80,790.00) ******** (68,666.00 69 69 69 69 69 69 69	28	417300	Clubs, Org. Dues, Etc.			1	67	448200	Impact Aid - P.L. 874			ĺ
31	29					1	68			(80,790.00)	*****	(68,666.00
32 418100 Community Service	30	417900	Other Student Revenues			1	69			,		
32 418100 Community Service	31					1	70	451000	Proceeds: Bonds, Capital Leases, et. al.			ĺ
72 45000 TOTAL OTHER 0.00 ******* 0.00 34 41910 Rentals 73 74 41920 Contributions/Donations 74 TOTAL REVENUES (80,790.00) ******* (68,666.00 75 75 75 75 75 75 75		418100	Community Service			1	71					ĺ
34 419100 Rentals 73 TOTAL REVENUES (80,790.00) ************************************			<u> </u>			1	72			0.00	*****	0.00
35 419200 Contributions/Donations		419100	Rentals			1		1				
36 419300 Transportation Fees 75 ————————————————————————————————————						1			TOTAL REVENUES	(80,790.00)	*****	(68,666.00)
37 419900 Other Local 76 460000 TRANSFERS IN 0.00 38 TOTAL OTHER LOCAL 0.00 ************************************						1			-	(22, 22, 22, 22, 22, 22, 22, 22, 22, 22,		(11)113100
38 TOTAL OTHER LOCAL 0.00 ************************* 0.00 77 400000 TOTAL LOCAL (Line 13 + 38) ************************************						1		460000	TRANSFERS IN			0.00
39 410000 TOTAL LOCAL (Line 13 + 38) ******* 400000 TOTAL BALANCE + REVENUES + TRANSFERS *******		1		0.00	*****	0.00		111110				3.00
		410000		5.00	*****	2.00	· · ·	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
			(25	0.00		0.00			(Lines 1 + 74 + 76)	(\$80,790.00)		(\$68,666.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]261 R

BUDGET EXPENDITURES July 1, 2023 - June 30, 2024

<u>Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT</u>
<u>FUND NO: 261</u>

NOTE: Round each entry to the nearest dollar amount.

NOTE:	Round ea	ch entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
1	512	Elementary School Program	\$5,000.00	\$0.00								
2	515	Secondary School Program	5,000.00	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	977.00	0.00								
11	542	Adult School Program		0.00								
12	546	Detention Center Program		0.00								
13		Ĭ .										
14	500	TOTAL INSTRUCTION	\$10,977.00	\$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	68,603.00	67,486.00			37,486.00	30,000.00				
20	622	Educational Media Program	,	0.00			,	,				
21	623	Instruction-Related Technology Program		0.00								
22	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25		Ĭ I										
26	641	School Administration Program		0.00								
21												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00		_			·			
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
X:\Budget\E	Budget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]261 E1										
		Subtotal (carried over to page b)	68,603.00	67,486.00	0.00	0.00	37,486.00	30,000.00	0.00	0.00	0.00	0.00

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

July 1, 2023 - June 30, 2024

NOTE:	Round ea	ach entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
41	200	TOTAL GURDORT OFFICE	400 000 00	007.400.00	40.00	00.00	007.400.00	A 00.000.00	40.00	40.00	40.00	40.00
42	600	TOTAL SUPPORT SERVICES	\$68,603.00	\$67,486.00	\$0.00	\$0.00	\$37,486.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
43 44	710	Child Nutrition Drogram		0.00								
44	710	Child Nutrition Program Community Services Program		0.00								
46	730	Enterprise Operations		0.00				-				
47	740	Student Activity	0.00	0.00				+				
48	740	Student Activity	0.00	0.00								
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	700	TO THE WORK INCOME.	ψ0.00	ψ0.00	ψ0.00	ψ0.00	φσ.σσ	ψ0.00	Ψ0.00	ψ0.00	φο.σο	φυ.συ
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53	0	Cupital / toosis - Herrotage III Coocapies		0.00								
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	1,210.00	1,180.00								1,180.00
60												
61	900	TOTAL OTHER SERVICES	\$1,210.00	\$1,180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,180.00
62												
63		TOTAL EXPENDITURES	***		***				44.44		***	
64		(Lines 14+41+48+53+60)	\$80,790.00	\$68,666.00	\$0.00	\$0.00	\$37,486.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$1,180.00
65 66					l							
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00	BUDGET SUMI	MARY:						
76		Revenues + Transfers In	(80,790.00)	(68,666.00)								
77		TOTAL REVENUE (lines 74 + 75)	(80,790.00)	(68,666.00)	The total on I	ine 76 must o	gual the total o	n line 80				
78		TOTAL REVENUE (IIIIes 14 + 15)	(00,780.00)	(00,000.00)	ווופ נטנמו 1110	ine /o must et	quai tile total 0	ii iiile ov.				
		T-4-1 A-man disting	00.700.00	00,000,00								
79		Total Appropriation	80,790.00	68,666.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$80,790.00	\$68,666.00	Total Reven	ue and Appro	priations mu	st Balance to	0			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]261 E2

Fund 263: Perkins – Professional Technical Act

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 5.0%, Benefits = .9%, Services = 26.7%, Supplies = 67.4%

BUDGET REVENUES

PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND NO: 263

July 1, 2023 - June 30, 2024

NOTE: Round each entry to the nearest dollar amount.

NOTE	: Rouna e	ach entry to the nearest dollar amoun						DEVENUE 0			
		REVENUES	Prior Year	Proposed				REVENUES	Prior Year	Proposed	
Line	Code	ltem	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1		*****		40		Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3		Taxes - General M & O				42					
4		Taxes - Supplemental				43		Base Support Program			
5		Taxes - Emergency				44		Transportation Support			
6		Taxes - Tort				45		Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46		Border Tuition Support			
8	411600	Taxes - Tuition				47		Tuition Equivalency			
9		Taxes - Migrant				48		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		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		Tuition From Out of State Districts				57	†				
19		-				58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59		Direct Restricted Federal			
21		l				60	445100	Title I - ESEA			
22	416100	School Food Service				61		Title VI, ESEA - Innovative Practices Program			
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act	(66.500.00)	(67.542.00)	
24		Other Food Sales				63		Adult Education	(00,000.00)	(0.,0.12.00)	
25	110000	0				64		Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65		IDEA Part B (School Age & Preschool)			
27		Bookstore Sales				66	445900	Other Indirect Federal Programs			
28		Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000		(66,500.00)	*****	(67,542.00)
30		Other Student Revenues				69	1.0000		(00,000.00)		(01,012.00)
31	111000	St. S. Stadont Hovondoo				70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			
33	710100	Continuinty Gervice				72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73	750000	I OTAL OTTILIT	0.00		0.00
35		Contributions/Donations				74		I TOTAL REVENUES	(66.500.00)	*****	(67,542.00)
36		Transportation Fees				75		I OTAL NEVENUES	(00,500.00)		(07,042.00)
37		Other Local				76	460000	TRANSFERS IN			0.00
38	419900	TOTAL OTHER LOCAL	0.00	*****	0.00	77	400000	I LANOLEYO III			0.00
	440000		0.00	*****	0.00	//	400000	 TOTAL BALANCE + REVENUES + TRANSFERS		*****	
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00		0.00		400000		(¢66 E00 00)		(#G7 E40 00\
			0.00		0.00			(Lines 1 + 74 + 76)	(\$66,500.00)		(\$67,542.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]263 R

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]263 E1

Subtotal (carried over to page b)

BUDGET EXPENDITURES

PERKINS IV - PROFESSIONAL TECHNICAL ACT FUND NO: 263

July 1, 2023 - June 30, 2024 NOTE: Round each entry to the nearest dollar amount. **EXPENDITURES** 700 Prior Year Proposed 100 200 300 400 500 600 800 Purchased Supplies Capital Debt Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judament Transfers Elementary School Program 512 \$0.00 Secondary School Program 0.00 517 Alternative School Program 0.00 3 Vocational-Technical Program 66.500.00 4 519 67,542.00 3.346.00 631.00 18.000.00 45.565.00 5 521 Special Education Program 0.00 6 522 Special Education Preschool Program 0.00 524 Gifted & Talented Program 0.00 7 Interscholastic Program 8 531 0.00 School Activity Program 0.00 9 532 Summer School Program 0.00 10 541 Adult School Program 0.00 11 542 Detention Center Program 12 546 0.00 13 14 500 TOTAL INSTRUCTION \$66.500.00 \$67,542.00 \$3.346.00 \$631.00 \$18,000.00 \$45.565.00 \$0.00 \$0.00 \$0.00 \$0.00 15 16 611 Attendance-Guidance-Health Program 0.00 Special Education Support Services Prog 0.00 17 18 Instruction Improvement Program 0.00 19 621 20 Educational Media Program 0.00 622 21 623 Instruction-Related Technology Program 0.00 22 624 Books and Periodicals 0.00 23 631 Board of Education Program 0.00 District Administration Program 24 632 0.00 25 26 School Administration Program 641 0.00 28 651 Business Operation Program 0.00 Central Service Program 0.00 29 655 30 Administrative Technology Services Prog 0.00 656 Buildings-Care Program (Custodial) 31 661 0.00 32 Maintenance - Non Student Occupied 0.00 Maintenance - Student Occupied Bldgs 33 664 0.00 Maintenance - Grounds 0.00 34 665 35 667 Security Program 0.00 36 Pupil - To School Trans. Program 37 681 0.00 38 682 Pupil - Activity Trans. Program 0.00 39 683 General Transportation Program 0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

PERKINS IV - PROFESSIONAL TECHNICAL ACT

FUND NO: 263 July 1, 2023 - June 30, 2024 NOTE: Round each entry to the nearest dollar amount. **EXPENDITURES** Prior Year Proposed 100 200 300 400 500 600 700 800 Purchased Capital Debt Supplies Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judgment Transfers 40 691 Other Support Services Program \$0.00 41 42 600 TOTAL SUPPORT SERVICES \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 43 Child Nutrition Program 44 710 0.00 45 720 Community Services Program 0.00 Enterprise Operations 0.00 46 730 47 740 Student Activity 0.00 0.00 48 TOTAL NON-INSTRUCTION 49 700 \$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 TOTAL CAPITAL ASSET PROGRAMS 800 54 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 55 56 Debt Services Program - Principal 0.00 911 57 912 Debt Services Program - Interest 0.00 Debt Services Program - Refunded Debt 58 913 0.00 59 920 Transfers Out 0.00 60 TOTAL OTHER SERVICES 61 900 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 62 TOTAL EXPENDITURES 63 64 \$66.500.00 \$67.542.00 \$3.346.00 \$631.00 \$18,000.00 \$45,565,00 \$0.00 \$0.00 \$0.00 \$0.00 (Lines 14+41+48+53+60) 65 66 67 68 69 70 71 72 73 **BUDGET SUMMARY** 74 **BUDGET SUMMARY:** 75 0.00 Beginning Fund Balance 0.00 76 Revenues + Transfers In (66,500.00 (67,542.0 77 TOTAL REVENUE (lines 74 + 75) (66,500.00 (67,542.00 The total on line 76 must equal the total on line 80. 78 79 **Total Appropriation** 66,500.00 67,542.00 80 Unappropriated Balance 0.00 0.00 81 TOTAL APPROPRIATION (lines 78 + 79) \$66,500.00 \$67,542.00 Total Revenue and Appropriations must Balance to 0

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]263 E2

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

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 67.1%, Benefits = 13.8%, Services, = 7.3%, Supplies = 10.1%, Transfers = 1.7%

BUDGET REVENUES

<u>TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION</u>
FUND NO: 270

July 1, 2023 - June 30, 2024

NOTE: Round each entry to the nearest dollar amount.

		REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	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		Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47		Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10		Taxes - Other				49		Other State Support			
11	412100	Taxes - Plant Facility				50		Driver Education Program			
12	412500	Taxes - Bond & Interest				51		Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52		Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53		Revenue in Lieu of/Tax Replacement			
15						54		Other State Revenue			
16		Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17		Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58		Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59		Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22		School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63		Adult Education			
25						64		Child Nutrition Reimbursement			
26		Admissions/Activities				65		IDEA Part B (School Age & Preschool)			
27		Bookstore Sales				66		Other Indirect Federal Programs	(49,491.00)	(27,586.00)	
28		Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000	TOTAL FEDERAL	(49,491.00)	*****	(27,586.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100					73					
35		Contributions/Donations				74		TOTAL REVENUES	(49,491.00)	*****	(27,586.00
36		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)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
			0.00		0.00			(Lines 1 + 74 + 76)	(\$49,491.00)		(\$27,586.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]270 R

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

July 1, 2023 - June 30, 2024

NOTE: Round each entry to the nearest dollar amount.

NOTE:	Round ea	ach entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
1	512	Elementary School Program	\$2,203.00	\$0.00								
2	515	Secondary School Program	23,428.00	4,000.00	3,500.00	500.00						
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	20,739.00	18,799.00	15,000.00	3,299.00		500.00				
11	542	Adult School Program		2,277.00				2,277.00				
12	546	Detention Center Program		0.00								
13												
14	500	TOTAL INSTRUCTION	\$46,370.00	\$25,076.00	\$18,500.00	\$3,799.00	\$0.00	\$2,777.00	\$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	2,579.00	2,000.00			2,000.00					
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00						1		
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00		· · · · · · · · · · · · · · · · · · ·			· ·	1		

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]270 E1

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.

NOTE	: Round ea	ach entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
41									4			
42	600	TOTAL SUPPORT SERVICES	\$2,579.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	740	OLIVATOR D		0.00								
44	710 720	Child Nutrition Program		0.00								
45 46	730	Community Services Program Enterprise Operations										
47	740	Student Activity	0.00	0.00								
48	740	Student Activity	0.00	0.00								
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	700	TOTAL NON-INSTRUCTION	ψ0.00	ψ0.00	Ψ0.00	ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	ψ0.00	ψ0.00	Ψ0.00
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53	011	Capital 7 63cts - Norrotadent Occupied		0.00								
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			10.0			,,,,	70.0	7		, , , ,		,,,,,
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	510.00								510.00
60												
61	900	TOTAL OTHER SERVICES	\$542.00	\$510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$510.00
62												
63		TOTAL EXPENDITURES	412.121.22		412 - 22 22	**		***	***	40.00	40.00	47.12.22
64		(Lines 14+41+48+53+60)	\$49,491.00	\$27,586.00	\$18,500.00	\$3,799.00	\$2,000.00	\$2,777.00	\$0.00	\$0.00	\$0.00	\$510.00
65												
66 67												
68												
69												
70	_											
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00	BUDGET SUN	MARY:						
76		Revenues + Transfers In	(49,491.00)	(27,586.00)								
77		TOTAL REVENUE (lines 74 + 75)	(49,491.00)	(27,586.00)	The total on	line 76 must e	qual the total	on line 80.				
78		,		,			-					
79		Total Appropriation	49,491.00	27,586.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$49,491.00	\$27,586.00	Total Reve	nue and Appr	opriations mu	ust Balance t	o 0			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]270 E2

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

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

Revenue: Federal Funds = 100.0%

Expenditures: Salary = 70.6%, Benefits = 16.2%, Services = 10.8%, Supplies = .7%, Transfers = 1.7%

BUDGET REVENUES

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

July 1, 2023 - June 30, 2024

FUND NO: 271

NO IE	Rouna e	ach entry to the nearest dollar amount.									
	01.	REVENUES	Prior Year	Proposed		1.5	0.4	REVENUES	Prior Year	Proposed	
Line	Code	Item Estimated Fund Balance, July 1	Budget	Line Amounts	Totals	Line	Code	Item Other County	Budget	Line Amounts	Totals
7	320000	Estimated Fund Balance, July 1		******		40	429000		0.00	*****	0.00
2	444400	Towns Committee O					420000	TOTAL COUNTY	0.00	*******	0.00
3		Taxes - General M & O				42	404400	D O			
4		Taxes - Supplemental				43 44	431100	Base Support Program			
5		Taxes - Emergency						Transportation Support			
6		Taxes - Tort				45		Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46		Border Tuition Support			
8		Taxes - Tuition				47		Tuition Equivalency			
9		Taxes - Migrant				48		Benefit Apportionment			
10		Taxes - Other				49	431900	Other State Support			
11		Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51		Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52		Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54		Other State Revenue			
16		Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17		Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58		Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59		Direct Restricted Federal			
21						60		Title I - ESEA			
22		School Food Service				61		Title VI, ESEA - Innovative Practices Program			
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64		Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27		Bookstore Sales				66	445900	Other Indirect Federal Programs	(147,621.00)	(145,112.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(147,621.00)	*****	(145,112.00
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	(147,621.00)	*****	(145,112.00
36		Transportation Fees				75			, , , , , ,		
37		Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000			*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
		(0.00		0.00			(Lines 1 + 74 + 76)	(\$147,621.00)		(\$145,112.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]271 R

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

July 1, 2023 - June 30, 2024

		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	I
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
1	512	Elementary School Program	\$76,904.00	\$81,725.00	\$57,600.00	\$13,382.00	\$10,743.00					
2	515	Secondary School Program	67,265.00	54,891.00	44,800.00	10,091.00						
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												j
14	500	TOTAL INSTRUCTION	\$144,169.00	\$136,616.00	\$102,400.00	\$23,473.00	\$10,743.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
15												
16	611	Attendance-Guidance-Health Program		0.00								
17	616	Special Education Support Services Prog		0.00								
18												i
19	621	Instruction Improvement Program	1,132.00	6,000.00			5,000.00	1,000.00				
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								1
22	624	Books and Periodicals		0.00								1
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												1
26	641	School Administration Program		0.00								
27	054	Duein and Organities December		0.00								
28	651	Business Operation Program		0.00								
29	655	Central Service Program										
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds										
35	667	Security Program		0.00								
36	004	D 1 T 0 L LT D		0.00								
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
ND		\[Combined-Revenue-and-Expenditures-25.xls]271 E1										
\budget\B	suaget FY 25\Book		4 400 00	0.000.00	0.00	0.00	F 000 00	4 000 00	0.00	0.00	0.00	
		Subtotal (carried over to page b)	1,132.00	6,000.00	0.00	0.00	5,000.00	1,000.00	0.00	0.00	0.00	0.0

BUDGET EXPENDITURES July 1, 2023 - June 30, 2024

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

NOTE	· Round ea	ach entry to the nearest dollar amount.		•	July 1, 2023 - Ji	une 30, 2024					<u>FU</u>	IND NO: 2/1
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
41 42	600	TOTAL SUPPORT SERVICES	\$1,132.00	\$6,000.00	\$0.00	\$0.00	\$5,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
43	600	TOTAL SUPPORT SERVICES	\$1,132.00	\$0,000.00	\$0.00	\$0.00	\$5,000.00	\$1,000.00	\$0.00	\$0.00	φυ.υυ	\$0.00
43	710	Child Nutrition Program		0.00								
45	710	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity	0.00	0.00								
48	740	Student Activity	0.00	0.00								
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	700	TOTAL NON-INSTRUCTION	ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53	011	Capital Assets - NoriStudent Occupied		0.00								
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	000	TOTAL GALTTAL AGGLT TROGRAMO	Ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00
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	2,320.00	2,496.00								2,496.00
60	020	Transfer out	2,020.00	2,100.00								2,100.00
61	900	TOTAL OTHER SERVICES	\$2,320.00	\$2,496.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,496.00
62		101/12011121(021(11020	42,020.00	ψ2, 100.00	Ψ0.00	Ψ0.00	Ψ0.00	ψο.σσ	ψ0.00	φσ.σσ	ψο.σσ	ΨΞ, :σσ:σσ
63		TOTAL EXPENDITURES										
64	1	(Lines 14+41+48+53+60)	\$147,621.00	\$145,112.00	\$102,400.00	\$23,473.00	\$15,743.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$2,496.00
65					, , , , , , , , , , , , , , , , , , , ,	,		, ,				
66												
67	1											
68												
69												
70	Ī											
71												
72	1											
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00	BUDGET SUM	MARY:						
76		Revenues + Transfers In	(147,621.00)	(145,112.00)								
77		TOTAL REVENUE (lines 74 + 75)	(147,621.00)	(145,112.00)	The total on	lina 76 must a	gual the total o	n line 80				
		TOTAL NEVENUL (IIIIes 14 + 10)	(147,021.00)	(140,112.00)	THE LUCAL OIL	iiie / U iiiust e	quai ine iotal u					

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]271 E2

Total Appropriation

Unappropriated Balance

TOTAL APPROPRIATION (lines 78 + 79)

147,621.00

\$147,621.00

0.00

145,112.00

\$145,112.00

0.00

78 79

80

81

Total Revenue and Appropriations must Balance to 0

Fund 273: Title IX-A Education for the Homeless

The Title IX-A Education for Homeless Children and Youth section of 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.

This fund is inactive for FY 2025.

Revenue: Federal Funds = 0.0%

Expenditures: 0.0%

BUDGET REVENUES

July 1, 2023 - June 30, 2024

TITLE IX-A - Education for the Homeless

FUND NO: 273

NOTE:	Round ea	ach entry to the nearest dollar amount.			2023 - June 3	, _0,				<u> </u>	ND NO: 273
		REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	Ü	*****		40	429000	Other County			
2		-				41	420000	TOTAL COUNTY	0.00	*****	0.0
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5		Taxes - Emergency				44		Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7		Taxes - Cooperative				46		Border Tuition Support			
8		Taxes - Tuition				47		Tuition Equivalency			
9		Taxes - Migrant				48	431800	Benefit Apportionment			
10		Taxes - Other				49		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		Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.0
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	(7,961.00)		
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	(7,961.00)	*****	0.0
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	*****	0.0
34	419100	Rentals				73					
35		Contributions/Donations				74		TOTAL REVENUES	(7,961.00)	*****	0.0
36		Transportation Fees				75			, , , , ,		
37		Other Local				76	460000	TRANSFERS IN			0.0
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000			*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
			0.00		0.00			(Lines 1 + 74 + 76)	(\$7,961.00)		\$0.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]273 R

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. **EXPENDITURES** 700 Prior Year Proposed 100 200 300 400 500 600 800 Purchased Supplies Capital Debt Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judament Transfers 512 Elementary School Program \$7,961.00 \$0.00 Secondary School Program 0.00 517 Alternative School Program 0.00 3 Vocational-Technical Program 4 519 0.00 5 521 Special Education Program 0.00 6 522 Special Education Preschool Program 0.00 524 Gifted & Talented Program 0.00 7 Interscholastic Program 8 531 0.00 School Activity Program 0.00 9 532 Summer School Program 0.00 10 541 Adult School Program 0.00 11 542 Detention Center Program 12 546 0.00 13 14 500 TOTAL INSTRUCTION \$7.961.00 \$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 Special Education Support Services Prog 0.00 17 18 Instruction Improvement Program 0.00 19 621 20 Educational Media Program 0.00 622 21 623 Instruction-Related Technology Program 0.00 22 624 Books and Periodicals 0.00 23 631 Board of Education Program 0.00 District Administration Program 24 632 0.00 25 26 School Administration Program 641 0.00 28 651 Business Operation Program 0.00 Central Service Program 0.00 29 655 30 656 Administrative Technology Services Prog 0.00 Buildings-Care Program (Custodial) 31 661 0.00 32 663 Maintenance - Non Student Occupied 0.00 Maintenance - Student Occupied Bldgs 33 664 0.00 Maintenance - Grounds 0.00 34 665 35 667 Security Program 0.00 36 Pupil - To School Trans. Program 37 681 0.00 38 682 Pupil - Activity Trans. Program 0.00 39 683 General Transportation Program 0.00 X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]273 E1 Subtotal (carried over to page b) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

July 1, 2023 - June 30, 2024

<u>TITLE IX-A - Education for the Homeless</u> <u>FUND NO: 273</u>

NOTE: Round each entry to the nearest dollar amount.

I I	Troding of	EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program	· ·	\$0.00					j		, and the second	
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
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	700	TOTAL NON INCTRUCTION	#0.00	#0.00	00.00	#0.00	00.00	#0.00	#0.00	#0.00	#0.00	#0.00
49 50	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	810	Capital Assets - Student Occupied		0.00								
52 53	811	Capital Assets - NonStudent Occupied		0.00								
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	000	TOTAL CAPITAL ASSET FROGRAMS	φυ.υυ	φυ.υυ	φ0.00	φ0.00	φ0.00	φ0.00	φυ.υυ	φ0.00	φ0.00	φ0.00
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)	\$7,961.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68 69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	0.00	BUDGET SUM	MARY:						
76		Revenues + Transfers In	(7,961.00)	0.00								
77		TOTAL REVENUE (lines 74 + 75)	(7,961.00)	0.00	The total on	line 76 must e	qual the total o	n line 80.				
78		- (() = = = = ()									
79		Total Appropriation	7,961.00	0.00								
80		Unappropriated Balance	0.00	0.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$7,961.00	\$0.00								

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]273 E2

Fund 274: Title IV, Part B 21st Century Grant

This grant provides academic enrichment opportunities and a broad array of additional services such as art, music, physical fitness, and youth development activities to students during non-school hours.

Revenue: Federal = 100.0%

Expenditures: Salary = 74.4%, Benefits = 20.6%, Services = 3.0%, Supplies = 2.0%

BUDGET REVENUESJuly 1, 2023 - June 30, 2024

TITLE IV Part B-21st Century Grant FUND NO: 274

NOTE: Round each entry to the nearest dollar amount.

INOTE	Tround e	REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	ŭ	*****		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		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		Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62		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		(146,369.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874		, i	
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	(146,369.00)
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		j				72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	0.00	*****	(146,369.00)
36	419300	Transportation Fees				75					
37		Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
		` '	0.00		0.00			(Lines 1 + 74 + 76)	\$0.00		(\$146,369.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]274 R

July 1, 2023 - June 30, 2024

TITLE IV Part B-21st Century Grant FUND NO: 274

NOTE: Round each entry to the nearest dollar amount. **EXPENDITURES** Prior Year 100 200 300 400 500 600 700 800 Proposed Purchased Supplies Capital Debt Insurance-Functions/Programs Budget Budget Salaries Materials Objects Line Code Benefits Services Retirement Judgment Transfers Elementary School Program \$146,369.00 \$108,892.00 \$2,901.00 1 512 \$30,153.00 \$4,423.00 Secondary School Program 2 0.00 Alternative School Program 0.00 517 3 Vocational-Technical Program 0.00 4 519 Special Education Program 5 521 0.00 6 522 Special Education Preschool Program 0.00 Gifted & Talented Program 0.00 7 524 Interscholastic Program 8 531 0.00 School Activity Program 0.00 9 532 Summer School Program 0.00 10 541 Adult School Program 0.00 11 542 Detention Center Program 12 546 0.00 13 14 500 TOTAL INSTRUCTION \$0.00 \$146,369.00 \$108.892.00 \$30,153,00 \$4,423,00 \$2.901.00 \$0.00 \$0.00 \$0.00 \$0.00 15 16 611 Attendance-Guidance-Health Program 0.00 Special Education Support Services Prog 0.00 17 18 Instruction Improvement Program 19 0.00 20 622 Educational Media Program 0.00 21 623 Instruction-Related Technology Program 0.00 22 624 Books and Periodicals 0.00 23 631 Board of Education Program 0.00 24 632 District Administration Program 0.00 25 26 641 School Administration Program 0.00 28 651 Business Operation Program 0.00 Central Service Program 0.00 29 655 30 Administrative Technology Services Prog 0.00 Buildings-Care Program (Custodial) 31 661 0.00 Maintenance - Non Student Occupied 32 663 0.00 Maintenance - Student Occupied Bldgs 0.00 33 664 Maintenance - Grounds 0.00 34 665 35 667 Security Program 0.00 36 Pupil - To School Trans. Program 37 681 0.00 38 682 Pupil - Activity Trans. Program 0.00 39 683 General Transportation Program 0.00 X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]274 E1 Subtotal (carried over to page b) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

60

61

62 63 900

NOTE: Round each entry to the nearest dollar amount.

TOTAL OTHER SERVICES

TOTAL EXPENDITURES

BUDGET EXPENDITURES

July 1, 2023 - June 30, 2024

TITLE IV Part B-21st Century Grant FUND NO: 274

\$0.00

\$0.00

800

Transfers

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

EXPENDITURES Prior Year Proposed 100 200 300 400 500 600 700 Purchased Supplies Capital Debt Insurance-Line Code Functions/Programs Budget Budget Salaries Benefits Services Materials Objects Retirement Judgment Other Support Services Program 40 691 \$0.00 41 42 600 TOTAL SUPPORT SERVICES \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 43 44 710 Child Nutrition Program 0.00 45 720 Community Services Program 0.00 730 Enterprise Operations 46 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 50 51 810 Capital Assets - Student Occupied 0.00 52 811 Capital Assets - NonStudent Occupied 0.00 53 TOTAL CAPITAL ASSET PROGRAMS 54 800 \$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 Debt Services Program - Interest 57 912 0.00 58 Debt Services Program - Refunded Debt 913 0.00 59 920 Transfers Out 0.00

\$0.00

\$0.00

64	(Lines 14+41+48+53+60)	\$0.00	\$146,369.00
65			
66			
67			
68			
69			
70			
71			
72			
73	BUDGET SUMMARY		
74			
75	Beginning Fund Balance	0.00	0.00
76	Revenues + Transfers In	0.00	(146,369.00)
77	TOTAL REVENUE (lines 74 + 75)	0.00	(146,369.00)
78			
79	Total Appropriation	0.00	146,369.00
80	Unappropriated Balance	0.00	0.00
81	TOTAL APPROPRIATION (lines 78 + 79)	\$0.00	\$146,369.00
X:\Budget\E	Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]274 E2		

BUDGET SUMMARY:

\$0.00

\$108,892.00

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

\$0.00

\$30,153.00

\$0.00

\$4,423.00

\$0.00

\$2,901.00

\$0.00

\$0.00

\$0.00

\$0.00

Total Revenue and Appropriations must Balance to 0

Fund 290: Child Nutrition

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

Revenue: Local = 32.0%, Federal = 64.6%, Transfers in = 3.4%

Expenditures: Salary = 30.6%, Benefits = 13.9%, Services = 2.9%, Supplies (including food) = 49.1%, Capital = 2.6%, Transfers = 0.9%

BUDGET REVENUES July 1, 2023 - June 30, 2024

NOTE: Round each entry to the nearest dollar amount.

CHILD NUTRITION FUND NO: 290

	1 tourid ot	ach entry to the nearest dollar amount									
		REVENUES	Prior Year	Proposed				REVENUES	Prior Year	Proposed	
Line	Code	ltem	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	#######################################	*****	(\$1,955,000.00)	40		Other County			
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3		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		Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(5,000.00)	(5,000.00)		59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service	(615,125.00)	(615,500.00)		61	445200	Title VI, ESEA - Innovative Practices Program			
23		Meal Sales: Non-reimbur.		(1,000.00)		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)	(1,152,000.00)	
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66		Other Indirect Federal Programs	(120,000.00)	(120,000.00)	
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000	TOTAL FEDERAL	(1,482,213.00)	*****	(1,272,000.00
30	417900	Other Student Revenues				69			,		,
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			
33		•				72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35		Contributions/Donations				74		TOTAL REVENUES	(2,109,838.00)	*****	(1,901,000.00
36		Transportation Fees				75		-	, , , , , , , , , , , , , , , , , , , ,		(, , , , , , , , , , , , , , , , , , ,
37		Other Local				76	460000	TRANSFERS IN	(50,000.00)	(66,639.00)	(66,639.00
38		TOTAL OTHER LOCAL	(627.625.00)	*****	(629,000.00)	77			(22,222,00)	(22,223.00)	(22,230.00
39	410000	TOTAL LOCAL (Line 13 + 38)	(==:,===:00)	*****	(323,33300)		400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
			(627.625.00)		(629.000.00)			(Lines 1 + 74 + 76)	#######################################		(\$3.922.639.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]290 R

July 1, 2023 - June 30, 2024

CHILD NUTRITION FUND NO: 290

		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	1
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	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	\$0.0
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	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
Budget\B	udget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]290 E1		_								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0

July 1, 2023 - June 30, 2024

CHILD NUTRITION FUND NO: 290

NOTE:	Round ea	ich entry to the nearest dollar amount.			July 1, 2023 - 1	June 30, 2024					<u>FU</u>	ND NO: 290
	rtodiid oc	EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	710	Child Nutrition Program	2,588,209.00	2,823,862.00	871,099.00	394,763.00	83,000.00	1,400,000.00	75,000.00			
45	710	Community Services Program	2,366,209.00	0.00	671,099.00	394,703.00	63,000.00	1,400,000.00	75,000.00			
46	730	Enterprise Operations		0.00								
47	740	Student Activity		0.00								
48		,										
49	700	TOTAL NON-INSTRUCTION	\$2,588,209.00	\$2,823,862.00	\$871,099.00	\$394,763.00	\$83,000.00	\$1,400,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53	800	TOTAL CADITAL ACCET DDOCDAMC	\$0.00	#0.00	#0.00	фо оо	#0.00		\$0.00	#0.00		#0.00
54 55	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
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	25,000.00	25,000.00								25,000.00
60												
61	900	TOTAL OTHER SERVICES	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
62		TOTAL EXPENDITURES										
63 64		(Lines 14+41+48+53+60)	\$2,613,209.00	\$2.848.862.00	\$871,099.00	\$394,763.00	\$83,000,00	\$1,400,000.00	\$75,000.00	\$0.00	\$0.00	\$25,000.00
65		(Lines 14+41+40+33+00)	ΨΖ,013,203.00	Ψ2,040,002.00	ψ071,099.00	ψυθτ,100.00	ψ03,000.00	Ψ1,400,000.00	Ψ10,000.00	Ψ0.00	Ψ0.00	Ψ20,000.00
66												
67												
68												
69												
70												
71 72												
73		BUDGET SUMMARY	1									
74		202021 00111111111111										
75		Beginning Fund Balance	(1,468,823.00)	(1,955,000.00)	BUDGET SU	MMARY:						
76		Revenues + Transfers In	(2,159,838.00)	(1,967,639.00)								
77				· · · · · · · · · · · · · · · · · · ·	The total on	lina 76 must	saud the tetal	an lina OO				
78		TOTAL REVENUE (lines 74 + 75)	(3,628,661.00)	(3,922,639.00)	The local or	line 76 must o	equal the total	on line ou.				
79		Total Appropriation	2 642 200 00	2 949 962 00								
		Total Appropriation	2,613,209.00	2,848,862.00								
80		Unappropriated Balance	1,015,452.00	1,073,777.00	Tetal De				- 0			
81		TOTAL APPROPRIATION (lines 78 + 79)	\$3,628,661.00	\$3,922,639.00	i otai Keve	nue and App	ropriations m	iust Balance t	0 U			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]290 E2

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) = 77.6%, State = 22.4%

Expenditures: Debt Retirement = 100.0%

BUDGET REVENUES

BOND REDEMPTION & INTEREST FUND NO: 310

July 1, 2023 - June 30, 2024

NOTE: Round each entry to the nearest dollar amount.

REVENUES	NOTE	: Round ea	ach entry to the nearest dollar amoun	t.								
1 320000 Estimated Fund Balance, July 1 Hematistation			REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
2,000 2,000 2,000 3,00	Line	Code	Item	Budget		Totals	Line			Budget	Line Amounts	Totals
3	1	320000	Estimated Fund Balance, July 1	#######################################	*****	(\$13,750,042.00)	40	429000	Other County			
4 411200 Taxes - Supplemental	2		-				41	420000	TOTAL COUNTY	0.00	*****	0.00
5	3	411100	Taxes - General M & O				42					
6	4	411200	Taxes - Supplemental				43	431100	Base Support Program			
6	5	411300	Taxes - Emergency				44	431200	Transportation Support			ŀ
8	6						45	431400	Exceptional Child/SED Support			
9	7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
11 41200 Taxes - Plant Facility	8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			1
11 412100 Taxes - Plant Facility	9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
12 412500 Taxes - Bond & Interest (7,500,000,00) (7,500,000,000,00) (7,500,000,000,000,000,000,000,000,000,00	10	411900	Taxes - Other				49	431900	Other State Support		(2,200,000.00)	1
13	11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			ŀ
14	12	412500	Taxes - Bond & Interest	(7,500,000.00)	(7,500,000.00)		51	432400	Professional Technical Program			1
16	13		TOTAL TAXES	(7,500,000.00)	*****	(7,500,000.00)	52					
16	14	413000	Penalty: Delinguent Taxes			,	53	438000	Revenue in Lieu of/Tax Replacement			i
17	15		•				54	439000	Other State Revenue	(1,800,000.00)		ŀ
18	16	414100	Tuition From Individuals				55	430000	TOTAL STATE	(1,800,000.00)	*****	(2,200,000.00)
19	17	414200	Tuition From Districts in Idaho				56					
20	18	414300	Tuition From Out of State Districts				57					
21	19						58	442000	Indirect Unrestricted Federal			1
22	20	415000	Earnings on Investments	(40,000.00)	(100,000.00)		59	443000	Direct Restricted Federal			
23 416200 Meal Sales: Non-reimbur. 62 445300 Perkins III - Vocational Technical Act 63 445400 Adult Education 64 445500 Child Nutrition Reimbursement 65 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 66 445500 Child Nutrition Reimbursement 67 448200 Child Pers & Charges 68 440000 Child Pers & Charges 68 440000 Child Pers & Charges 68 440000 Child Pers & Charges 68 440000 Child Pers & Charges 68 440000 Child Pers & Charges 69	21		-		,		60	445100	Title I - ESEA			
24 416900 Other Food Sales 63 445400 Adult Education 64 445500 Child Nutrition Reimbursement 65 445600 IDEA Part B (School Age & Preschool) 66 445500 IDEA Part B (School Age & Preschool) IDEA Part B (School Age & Preschool) IDEA Part B (School Age & Preschool) IDEA Part B (School Age & Preschool) IDEA Part B (School Age & Preschool) IDEA Part B (School Age & Preschool) IDEA Part B (School Age & Preschool) IDEA Part B (School Age & Preschool) IDEA Part B (School Age & Preschool IDEA Part B (School Age & Preschool Age & Preschool IDEA Part B (School Age & Preschool Age & IDEA Part B (School Age & Preschool Age & IDEA Part B (School Age & Preschool Age & IDEA Part	22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
Column	23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			ŀ
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 30 417900 Other Student Revenues 69 0.00 31 70 451000 Proceeds: Bonds, Capital Leases, et. al. 0.00 32 418100 Community Service 71 453000 Sale of Fixed Assets 0.00 33 419100 Rentals 73 0.00 73 0.00 35 419200 Contributions/Donations 74 TOTAL OTHER 0.00 0.00 36 419300 Transportation Fees 75 0.00 0.00 0.00 38 TOTAL OTHER LOCAL (40,000.00) 400000 TOTAL BALANCE + REVENUES + TRANSFERS ************************************	24	416900	Other Food Sales				63	445400	Adult Education			1
27 417200 Bookstore Sales 66 445900 Other Indirect Federal Programs	25						64	445500	Child Nutrition Reimbursement			1
27 417200 Bookstore Sales 66 445900 Other Indirect Federal Programs	26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			ŀ
Control Cont	27	417200	Bookstore Sales				66					ŀ
30 417900 Other Student Revenues 69 70 451000 Proceeds: Bonds, Capital Leases, et. al. 32 418100 Community Service 71 453000 Sale of Fixed Assets 72 450000 TOTAL OTHER 0.00 ******** 0.00 ********* 0.00 0.	28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			ŀ
31	29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
32 418100 Community Service	30						69					
32 418100 Community Service	31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
72 450000 TOTAL OTHER 0.00 ******** 0.00 34 419100 Rentals 73 74 TOTAL REVENUES (9,340,000.00) ******** (9,800,000.00) (9,800,000.00) (9,800,000.00) (9,800,000.00) (9,800,000.00) (1,000.	32	418100	Community Service				71	453000	Sale of Fixed Assets			
35 41920 Contributions/Donations	33		,				72	450000	TOTAL OTHER	0.00	*****	0.00
36 419300 Transportation Fees 75 Image: Control of the control of	34	419100	Rentals				73					
36 419300 Transportation Fees 75	35	419200	Contributions/Donations				74		TOTAL REVENUES	(9,340,000.00)	*****	(9,800,000.00)
37 419900 Other Local 76 460000 TRANSFERS IN 0.00 38 TOTAL OTHER LOCAL (40,000.00) ******** (100,000.00) 77 0.00 39 410000 TOTAL LOCAL (Line 13 + 38) ******** 400000 TOTAL BALANCE + REVENUES + TRANSFERS *********	36	419300	Transportation Fees				75			, , , , , , , , , , , , , , , , , , , ,		
38 TOTAL OTHER LOCAL (40,000.00) ******* (100,000.00) 77 39 410000 TOTAL LOCAL (Line 13 + 38) ******* 400000 TOTAL BALANCE + REVENUES + TRANSFERS *******	37						76	460000	TRANSFERS IN			0.00
39 410000 TOTAL LOCAL (Line 13 + 38) ******* 400000 TOTAL BALANCE + REVENUES + TRANSFERS *******				(40,000.00)	*****	(100,000.00)						
	39	410000	TOTAL LOCAL (Line 13 + 38)	,	*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
			, , , , , , , , , , , , , , , , , , , ,	(7,540,000.00)		(7,600,000.00)			(Lines 1 + 74 + 76)	#######################################		(\$23,550,042.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]310 R

July 1, 2023 - June 30, 2024

BOND REDEMPTION & INTEREST FUND

FUND NO: 310

NOTE:	Round ea	ich entry to the nearest dollar amount.		50	aly 1, 2023 - 3	une 30, 2024	,				<u>1 01</u>	<u> </u>
		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects .	Retirement	Judgment	Transfers
1	512	Elementary School Program	Ü	\$0.00							J	
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	\$0.0
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	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21												
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36	00.1			2.25								
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]310 E1

BOND REDEMPTION & INTEREST FUND FUND NO: 310

July 1, 2023 - June 30, 2024

		ch entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40 41	691	Other Support Services Program		\$0.00								
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	000	TOTAL GOLT CITT GERVICES	ψ0.00	ψ0.00	Ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00
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								
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	040	Ourital Association Observation		0.00								
51	810	Capital Assets - Student Occupied		0.00								
52 53	811	Capital Assets - NonStudent Occupied		0.00								
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	000	TOTAL GAI TTAL AGGLT TROGRAMO	ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	ψ0.00	Ψ0.00	Ψ0.00	ψ0.00
56	911	Debt Services Program - Principal	6,024,482.00	6,586,969.00						6,586,969.00		
57	912	Debt Services Program - Interest	1,956,000.00	1,812,500.00						1,812,500.00		
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	\$7,980,482.00	\$8,399,469.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,399,469.00	\$0.00	\$0.00
62		TOTAL EXPENDITURES										
63 64		(Lines 14+41+48+53+60)	\$7,980,482.00	\$8,399,469.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,399,469.00	\$0.00	\$0.00
65		(Lines 14+41+40+33+00)	ψ1,300,402.00	ψ0,099,409.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	ψ0,099,409.00	Ψ0.00	Ψ0.00
66								.			.	
67												
68												
69												
70												
71 72												
73		BUDGET SUMMARY										
74		BODGET GOMINIART										
75		Beginning Fund Balance	(8,518,324.00)	(13,750,042.00)	BUDGET SUM	MADV.						
		, ,	,		BODGET SOM	WAITI.						
76		Revenues + Transfers In	(9,340,000.00)	(9,800,000.00)								
77 78		TOTAL REVENUE (lines 74 + 75)	(17,858,324.00)	(23,550,042.00)	The total on	line 76 must e	equal the total of	on line 80.				
79		Total Appropriation	7,980,482.00	8,399,469.00								
80		Unappropriated Balance	9,877,842.00	15,150,573.00								
81		TOTAL APPROPRIATION (lines 78 + 79)		\$23,550,042.00	Total Rever	uie and Anni	opriations mu	ist Ralanco to	٠.			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]310 E2

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 2023 bond is: construction of a gym at Roberts Elementary

Revenue: 0% (funding for construction was received in FY 2024). Small amount of interest on remaining funds.

Expenditures: 100% Capital Expenses

BUDGET REVENUES

July 1, 2023 - June 30, 2024

CAPITAL CONSTRUCTION PROJECT FUND NO. 410

NOTE	: Round e	ach entry to the nearest dollar amoun	t.	outy 1,	2023 - Julie 30,	2027				<u>-</u>	UND NO. 410
		REVENUES	Prior Year	Proposed	Budget			REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$2,486,150.70)	*****	(\$6,088,721.00)	40	429000	Other County	_		i
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			1
5		Taxes - Emergency				44	431200	Transportation Support			1
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			1
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			1
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			1
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			İ
10	411900	Taxes - Other				49	431900	Other State Support			1
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			1
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			1
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			1
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			1
15		,				54	439000	Other State Revenue			1
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					1
19						58	442000	Indirect Unrestricted Federal			1
20	415000	Earnings on Investments	(10,000.00)	(190,000.00)		59	443000	Direct Restricted Federal			İ
21			, ,	, , , , , , , , , , , , , , , , , , , ,		60	445100	Title I - ESEA			İ
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			1
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			İ
24		Other Food Sales				63		Adult Education			1
25						64	445500	Child Nutrition Reimbursement			1
26	417100	Admissions/Activities				65		IDEA Part B (School Age & Preschool)			1
27		Bookstore Sales				66		Other Indirect Federal Programs			1
28		Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			1
29		School Fees & Charges				68	440000		0.00	*****	0.00
30		Other Student Revenues				69					
31	111					70	451000	Proceeds: Bonds, Capital Leases, et. al.	(5.000.000.00)		1
32	418100	Community Service				71		Sale of Fixed Assets	(=,===,======)		i
33		,				72	450000		(5.000.000.00)	*****	0.00
34	419100	Rentals				73	1		(1,111,000,00)		
35		Contributions/Donations				74		TOTAL REVENUES	(5,010,000.00)	*****	(190,000.00)
36		Transportation Fees				75			(=,=:=,===:00)		(111,110,00)
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38	111111	TOTAL OTHER LOCAL	(10.000.00)	*****	(190,000.00)	77	122230				
39	410000		(12,222.00)	*****	(100,000)	<u> </u>	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
""		1211.22007.12 (20.1007	(10,000.00)		(190,000.00)			(Lines 1 + 74 + 76)	(\$7,496,150.70)		(\$6,278,721.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]410 R

July 1, 2023 - June 30, 2024

CAPITAL CONSTRUCTION PROJECT **FUND NO.** 410

NOTE:	Round ea	ich entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
1	512	Elementary School Program		\$0.00								1
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		1										
19	621	Instruction Improvement Program		0.00								
20	622	Educational Media Program		0.00								
21	623	Instruction-Related Technology Program		0.00								
22	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25				0.00								
26	641	School Administration Program		0.00								
21		· ·										
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
		'										

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]410 E1

BUDGET EXPENDITURES July 1, 2023 - June 30, 2024

CAPITAL CONSTRUCTION PROJECT FUND NO. 410

NOTE: Round each entry to the nearest dollar amount.

NOTE:	Round ea	ach entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
41												
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
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								
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	7,496,150.70	6,278,721.00					6,278,721.00			
53			, ,						-, -,			
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$7,496,150,70	\$6,278,721.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,278,721.00	\$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)	\$7,496,150.70	\$6.278.721.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,278,721.00	\$0.00	\$0.00	\$0.00
65				, , , ,		,	,	, , , , , ,	, , , ,	,	,	
66												
67												
68												
69												
70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	(2,486,150.70)	(6,088,721.00)	BUDGET SUM	MMARY:						
76		Revenues + Transfers In	(5,010,000.00)	(190,000.00)								
77		TOTAL REVENUE (lines 74 + 75)	(7,496,150.70)	(6,278,721.00)	The total on	line 76 must	equal the total	on line 80.				
78												

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]410 E2

Total Appropriation

Unappropriated Balance

7,496,150.70

TOTAL APPROPRIATION (lines 78 + 79) \$7,496,150.70 \$6,278,721.00

0.00

6,278,721.00

0.00

79

80

81

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. This fund was partially funded by Lottery funds in the past, but with the passage of HB 521, the lottery funds will no longer go to districts.

Revenue: Local = 33.3%, Transfer In = 66.7%

Expenditures: Capital Objects = 100.0%

PLANT FACILITIES FUND NO. 420

July 1, 2023 - June 30, 2024

NOTE:	Round e	ach entry to the nearest dollar amount.		July 1,	2023 - June 30,	2024				<u>F</u> !	<u>JND NO. 420</u>
INOTE.	T TOURIGE	REVENUES	Prior Year	Proposed	Budget	l	I	l REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	#######################################	*****	(\$1,901,177.00)	40	429000	Other County	Ü		
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4		Taxes - Supplemental				43		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	(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	(559,218.00)	*****	0.00
17	414200	Tuition From Districts in Idaho				56	1				
18	414300	Tuition From Out of State Districts				57	İ				
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments	(2,500.00)	(4,000.00)		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		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	(25,000.00)	(25,000.00)		73					
35		Contributions/Donations	· · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , , ,		74		TOTAL REVENUES	(651,718.00)	*****	(119,000.00)
36		Transportation Fees	(65,000.00)	(90,000.00)		75			, , , , , ,		, , , , , , , , , , , ,
37		Other Local	, , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		76	460000	TRANSFERS IN	(255,000.00)	(238,212.00)	(238,212.00)
38		TOTAL OTHER LOCAL	(92,500.00)	*****	(119,000.00)	77			, , , , , , , , , , , , , , , , , , , ,	, , , ,	, , , , , , , , , , , , , , , , , , , ,
39	410000	TOTAL LOCAL (Line 13 + 38)	1	*****	,		400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
		` '	(92,500.00)		(119,000.00)			(Lines 1 + 74 + 76)	#######################################		(\$2,258,389.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]420 R

July 1, 2023 - June 30, 2024

PLANT FACILITIES FUND FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

NOTE.	Round ea	ch entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	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	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
21	054			0.00								
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36												
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
		NO ambient Deverse and Eventhines 05 del 1400 E4										

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]420 E1

July 1. 2023 - June 30. 2024

PLANT FACILITIES FUND

NOTE:	Round es	ach entry to the nearest dollar amount.		•	July 1, 2023 - J	une 30, 2024					<u>FU</u>	ND NO: 420
		EXPENDITURES	Prior Year	Proposed	100	200	300 Purchased	400 Supplies	500 Capital	600 Debt	700 Insurance-	800
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00								
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
43	000	TOTAL SUFFORT SERVICES	φ0.00	φ0.00	\$0.00	φυ.υυ	φυ.υυ	\$0.00	φ0.00	\$0.00	φυ.υυ	φυ.υυ
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		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	400,000.00	0.00								
52	811	Capital Assets - NonStudent Occupied	647,671.00	1,076,925.00					1,076,925.00			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$1,047,671.00	\$1,076,925.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,076,925.00	\$0.00	\$0.00	\$0.00
55	011			0.00								
56	911	Debt Services Program - Principal		0.00								
57 58	912 913	Debt Services Program - Interest Debt Services Program - Refunded Debt		0.00 0.00								
59	920	Transfers Out		0.00								
60	920	Transiers Out		0.00								
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		101112 0111211 021111020	Ψ0.00	Ψ0.00	Ψ0.00	φοισσ	ψσ:00	ψυ.υυ	ψ0:00	Ψ0.00	Ψ0.00	Ψ0.00
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$1,047,671.00	\$1,076,925.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,076,925.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69 70												
71		+	+									
72												
73		BUDGET SUMMARY	†									
74												
75		Beginning Fund Balance	(1,665,141.04)	(1,901,177.00)	BUDGET SUM	IMARY:						
76		Revenues + Transfers In	(906,718.00)	(357,212.00)	3= 3= 3							
-			/	, , ,	The total an	line 70	4 4 . 4 . 4 . 4 . 4 . 4 . 4 . 4	!! 00				
77 78		TOTAL REVENUE (lines 74 + 75)	(2,571,859.04)	(2,258,389.00)	ine total on	ime /6 must	equal the total	on line 80.				
-		T	4.047.074.00	4 070 005 00								
79		Total Appropriation	1,047,671.00	1,076,925.00								
80		Unappropriated Balance	1,524,188.04	1,181,464.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$2,571,859.04	\$2,258,389.00	Total Rever	nue and App	ropriations m	ust Balance	to 0			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]420 E2

Fund 424 – Bus Depreciation

This fund is used when the amount of bus depreciation reimbursement is not used for bus purchases. The remaining budget amount at the end of the year must be carried forward for future bus purchases.

Revenue: State = 100.0%

Expenditures: Capital = 100.0% (Bus purchase)

BUDGET REVENUES

July 1, 2023 - June 30, 2024

BUS DEPRECIATION FUND NO. 424

		REVENUES	Prior Year	Proposed	Budget	ll .	l	REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	\$0.00	*****	(\$218,690.00)	40	429000	Other County	Ü		
2		. ,			(1)	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		Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8		Taxes - Tuition				47		Tuition Equivalency			
9		Taxes - Migrant				48		Benefit Apportionment			
10		Taxes - Other				49		Other State Support			
11		Taxes - Plant Facility				50		Driver Education Program			
12	412500	Taxes - Bond & Interest				51		Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52		Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53		Revenue in Lieu of/Tax Replacement			
15						54		Other State Revenue			
16		Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.0
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		Title I - ESEA			
22		School Food Service				61		Title VI, ESEA - Innovative Practices Program			
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63		Adult Education			
25						64		Child Nutrition Reimbursement			
26		Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66		Other Indirect Federal Programs			
28		Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.0
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	*****	0.0
34	419100					73					
35		Contributions/Donations				74		TOTAL REVENUES	0.00	*****	0.0
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	0.00		0.0
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)		*****		ĺ	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
		l ' '	0.00		0.00			(Lines 1 + 74 + 76)	\$0.00		(\$218,690.00

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]424 R

July 1, 2023 - June 30, 2024

BUS DEPRECIATION FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

NOIE.	Round ea	ch entry to the nearest dollar amount.										
		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects -	Retirement	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								J				
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	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
27	054	D O		0.00								
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36	001	Don't To Oak at Tro		2.22								
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
		I/Combined_Revenue_and_Evnanditures_25 visI/2/4 E1										

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]424 E1

BUDGET EXPENDITURES July 1, 2023 - June 30, 2024

BUS DEPRECIATION FUND NO: 424

NOTE:	Round ea	ach entry to the nearest dollar amount. EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
		27.1 27.127.1 67.125		opooou			Purchased	Supplies	Capital	Debt	Insurance-	000
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
40	691	Other Support Services Program		\$0.00							_	
41									40.00		40.00	
42	600	TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43 44	710	Child Nutrition Program		0.00								
45	710	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48		Caudent / tearning + regions		0.00								
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	218,690.00					218,690.00			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$218,690.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,690.00	\$0.00	\$0.00	\$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58 59	913 920	Debt Services Program - Refunded Debt Transfers Out		0.00 0.00								
60	920	Transiers Out		0.00								
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			ψο.οο	Ψοισο	Ψ0.00	ψο.σσ	ψο.σσ	φοισσ	φσ.σσ	40:00	ψ0.00	φοισο
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	\$0.00	\$218,690.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,690.00	\$0.00	\$0.00	\$0.00
65												
66												
67												
68												
69 70												
71												
72												
73		BUDGET SUMMARY										
74												
75		Beginning Fund Balance	0.00	(218,690.00)	BUDGET SUM	MARY:						
76		Revenues + Transfers In	0.00	0.00								
77		TOTAL REVENUE (lines 74 + 75)	0.00	(218,690.00)	The total on	line 76 must s	equal the total	on line on				
78		TOTAL REVENUE (IIIIes 74 + 75)	0.00	(210,090.00)	THE IOIAL ON	inie / o must e	squai tile total	on mile ou.				
		Tatal Ammanujation	0.00	240,000,00								
79		Total Appropriation	0.00	218,690.00								
80		Unappropriated Balance	0.00	0.00					_			
81		TOTAL APPROPRIATION (lines 78 + 79)	\$0.00	\$218,690.00	Total Revei	nue and Appi	ropriations m	ust Balance t	0 0			

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]424 E2

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 = 95.2%, Services = 4.8%

BUDGET REVENUES

July 1, 2023 - June 30, 2024

NOTE: Round each entry to the nearest dollar amount.

NOTE.	. Nound ea	ach entry to the nearest dollar amount. REVENUES	I Prior Year I	Proposed	Budget		1	REVENUES	Prior Year	Proposed	Budget
Line	Code	Item	Budget	Line Amounts	Totals	Line	Code	Item	Budget	Line Amounts	Totals
1	320000	Estimated Fund Balance, July 1	(\$326,091.38)	*****	(\$326,346.00)	40	429000	Other County	J		
2		, ,			(, , , , , , , , , , , , , , , , , , ,	41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4		Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44		Transportation Support			
6		Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			1
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			1
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			1
10	411900	Taxes - Other				49	431900	Other State Support			1
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			1
12	412500	Taxes - Bond & Interest				51		Professional Technical Program			1
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			1
14	413000	Penalty: Delinquent Taxes				53		Revenue in Lieu of/Tax Replacement			1
15						54	439000	Other State Revenue			1
16		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					1
19						58	442000	Indirect Unrestricted Federal			1
20	415000	Earnings on Investments	(8,000.00)	(15,000.00)		59	443000	Direct Restricted Federal			1
21						60	445100	Title I - ESEA			1
22		School Food Service				61		Title VI, ESEA - Innovative Practices Program			1
23		Meal Sales: Non-reimbur.				62		Perkins III - Vocational Technical Act			1
24	416900	Other Food Sales				63	445400	Adult Education			1
25						64		Child Nutrition Reimbursement			1
26		Admissions/Activities				65		IDEA Part B (School Age & Preschool)			1
27		Bookstore Sales				66		Other Indirect Federal Programs			
28		Clubs, Org. Dues, Etc.				67		Impact Aid - P.L. 874			
29		School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70		Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71		Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100					73					
35		Contributions/Donations				74		TOTAL REVENUES	(296,000.00)	*****	(305,000.00)
36		Transportation Fees				75					
37	419900	Other Local	(288,000.00)	(290,000.00)		76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	(296,000.00)	*****	(305,000.00)	77					
39	410000	TOTAL LOCAL (Line 13 + 38)		*****			400000	TOTAL BALANCE + REVENUES + TRANSFERS		*****	
			(296,000.00)		(305,000.00)			(Lines 1 + 74 + 76)	(\$622,091.38)		(\$631,346.00)

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]710 R

July 1, 2023 - June 30, 2024

TRUST FUNDS FUND NO: 710

- 1		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	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	624	Books and Periodicals		0.00								
23	631	Board of Education Program		0.00								
24	632	District Administration Program		0.00								
25												
26	641	School Administration Program		0.00								
27	054	D : 0 !: D		0.00								
28	651	Business Operation Program		0.00								
29	655	Central Service Program		0.00								
30	656	Administrative Technology Services Prog		0.00								
31	661	Buildings-Care Program (Custodial)		0.00								
32	663	Maintenance - Non Student Occupied		0.00								
33	664	Maintenance - Student Occupied Bldgs		0.00								
34	665	Maintenance - Grounds		0.00								
35	667	Security Program		0.00								
36	004			0.60								
37	681	Pupil - To School Trans. Program		0.00								
38	682	Pupil - Activity Trans. Program		0.00								
39	683	General Transportation Program		0.00								
\Budget\Bi	udget FY 25\Book	\[Combined-Revenue-and-Expenditures-25.xls]710 E1										
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

July 1, 2023 - June 30, 2024

TRUST FUNDS FUND NO: 710

NOTE:	Round ea	ach entry to the nearest dollar amount.		,	July 1, 2023	June 30, 2024					<u>FUI</u>	ND NO: 710
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
40	691	Other Support Services Program	\$290,000.00	\$315,000.00	Galaries	\$300,000.00	\$15,000.00	Waterials	Objects	Retirement	oudgillelit	Transiers
41		outer cappert controls i regiani	4200,000.00	40.10,000.00		φοσο,σσοίσο	ψ.ο,σσσ.σσ					
42	600	TOTAL SUPPORT SERVICES	\$290,000.00	\$315,000.00	\$0.00	\$300,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		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	700	TOTAL NON-INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53	011	Capital Assets - NoriStudent Occupied		0.00								
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			Ψ0.00	40.00	Ψ0.00	Ψ0.00	ψο.σσ	ψ0.00	Ψ0.00	Ψ0.00	Ψ0.00	φοισσ
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)	\$290,000.00	\$315,000.00	\$0.00	\$300,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65		(Lilles 14+41+40+33+00)	\$290,000.00	φ313,000.00	ψ0.00	\$300,000.00	\$15,000.00	Ψ0.00	Ψ0.00	φ0.00	φυ.υυ	φ0.00
66												
67												
68												
69												
70												
71												
72 73		BUDGET SUMMARY										
74		BUDGET SUMMARY										
$\overline{}$		Desired to a few d Delever	(000,004,00)	(000 040 00)	DUDGET CUI	MMADY.						
75		Beginning Fund Balance	(326,091.38)	(326,346.00)	BUDGET SU	VIIVIAR Y:						
76												
77		TOTAL REVENUE (lines 74 + 75)	(622,091.38)	(631,346.00)	The total on	line 76 must e	equal the total	on line 80.				
78												
79		Total Appropriation	290,000.00	315,000.00								
80		Unappropriated Balance	332,091.38	316,346.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	\$622,091.38	\$631,346.00	Total Reve	nue and App	ropriations m	ust Balance t	o 0			
		1 1017 (11101 1117111014 (11103 10 1 13)	\$022,00 1.00 l	Ψ301,040.00	1014111010	and Appl	opriations in	act Balarioc t				

X:\Budget\Budget FY 25\Book\[Combined-Revenue-and-Expenditures-25.xls]710 E2

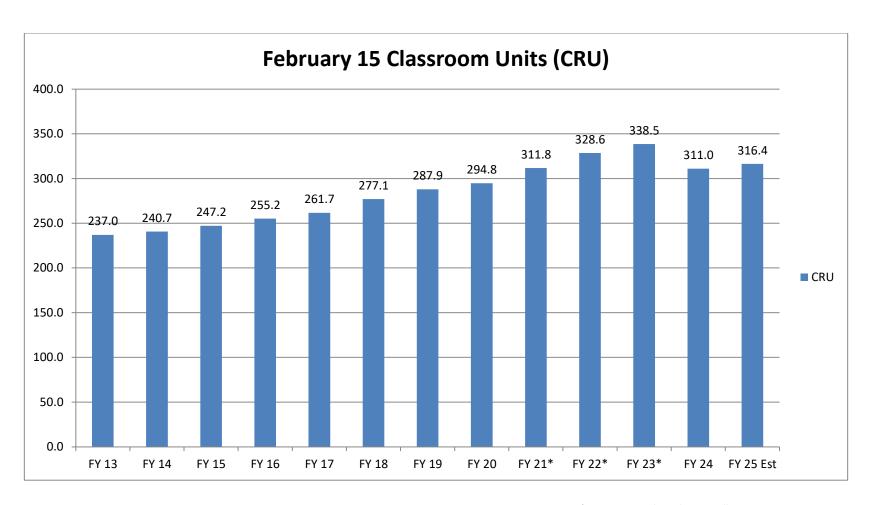


Jefferson Joint School District #251

Every Student Can Learn and Succeed

3850 E 300 N Rigby, ID 83442 (208) 745-6693 / (208) 745-0848 (fax)

SUPPLEMENTAL BUDGET INFORMATION



*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

District Information:

School Year: 2024-2025

Statewide Information:

District 251 Jefferson Joint School District

Administrative Sta Administrative Sta PERSI Plus FICA				0.00000 1.86643 21.13% 19.61%	100.00%		A A N	Administrative Staff Index Administrative Staff Index Administrative Staff Index Mid-Term Support Units: Instructional / Pupil Servi	(adjusted for cap)		1.78950 1.78950 316.35 0.5%	
	Staff	Staff	Small District S	taff Allowance	Separate	Adjusted	Actual	Staff	Staff	Base	Average	Certificated
	Allowance Ratio	Allowance FTE	< 40 units then + 0.5 FTE	< 20 units then + 0.5 FTE	Sec. School Allowance FTE	Staff Allowance FTE	FTE	Allowance FTE	Index	Salary Allocation	Allocated Salary plus \$6,359 per cell	Preliminary Salary Based Apportionment
	a	(Units x a) b	С	d	e	(b + c + d + e) f	q	h	i	i	(i x j) k	(h x k)
Administration	0.0750	23.72625	0.00000			23.72625	24.00000	23.72625 col (f)	1.78950	44,446.00	79,536.29	1,887,098.01
Instructional	1.0210	322.99335	0.00000	0.00000	0.00000	322.99335	335.70000	322.99335			57,668.35	18,626,494.71
Pupil Service	0.0790	24.99165				24.99165	25.65000	24.99165			57,296.62	1,431,937.12
Subtotal Instruc	tional and Pupil Service					347.98500	361.35000 sm	347.98500 naller of (f) or (g)/(1-Staff	%)			
Non-Certificated	0.3750	118.63125				118.63125	126.83370	118.63125		39,966.00		
TOTAL						490.34250	512.18370	col (f) 490.34250				
	Non-Certificated Preliminary Salary Based	Preliminary Salary Based Apportionment	Actual Salary	Salary Based Apportionment Eligible for	Benefit Apportionment Certificated and	Benefit Apportionment Other	Total Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Allowances	Maximum Salary Apportionment	Salary Based Apportionment Plus Allowances
	Preliminary	Salary Based		Apportionment	Apportionment	Apportionment				Apportionment	Salary	Apportionment
Administration	Preliminary Salary Based Apportionment (h x i)	Salary Based Apportionment (I + m)	Salary	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance	Allowance	Apportionment Plus Allowances	Salary Apportionment	Apportionment Plus Allowances x 1,887,098.01
Administration Instructional	Preliminary Salary Based Apportionment (h x i)	Salary Based Apportionment (I + m) n	Salary o	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance	Allowance	Apportionment Plus Allowances	Salary Apportionment w 18,626,494.71	Apportionment Plus Allowances x 1.887.098.01 col (n) 18,626,494.71
	Preliminary Salary Based Apportionment (h x i)	Salary Based Apportionment (I + m) n 1,887,098.01	Salary o 2.610.151.95	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance (Max 15%) t	Allowance u	Apportionment Plus Allowances v	Salary Apportionment W 18,626,494.71 (f x k) 1,431,937.12	Apportionment Plus Allowances X 1.887.098.01 col (n) 18,626,494.71 smaller: v or w 1,431.937.12
Instructional Pupil Service	Preliminary Salary Based Apportionment (h x i)	Salary Based Apportionment (I + m) n 1.887.098.01 18,626,494.71	Salarv 0 2.610,151,95 20,556,873.00 1.604,782.20 22,161,655.20	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance (Max 15%) t	u 0.00 0.00 0.00	Apportionment Plus Allowances v 18,626,494.71 1,431,937.12 20.058,431.83	Salary Apportionment W 18,626,494.71 (f x k) 1,431,937.12 (f x k)	Apportionment Plus Allowances x 1.887.098.01 col (n) 18,626,494.71 smaller: v or w
Instructional Pupil Service	Preliminary Salary Based Apportionment (h x i) m	Salary Based Apportionment (I + m) n 1.887.098.01 18,626,494.71 1.431.937.12	Salarv 0 2.610,151,95 20,556,873.00 1,604,782.20	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	(Max 15%) t	u 0.00 0.00 0.00	Apportionment Plus Allowances v 18,626,494.71 1,431,937.12	Salary Apportionment W 18,626,494.71 (f x k) 1,431,937.12 (f x k)	Apportionment Plus Allowances X 1.887.098.01 col (n) 18,626,494.71 smaller: v or w 1,431.937.12
Instructional Pupil Service	Preliminary Salary Based Apportionment (h x i) m	Salary Based Apportionment (I + m) n 1.887.098.01 18,626,494.71 1.431.937.12 20.058.431.83	0 2.610,151.95 20,556,873.00 1,604,782.20 22,161,655.20 Resource Officers	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	(Max 15%) t	u 0.00 0.00 0.00	Apportionment Plus Allowances v 18,626,494.71 1,431,937.12 20.058,431.83	Salary Apportionment W 18,626,494.71 (f x k) 1,431,937.12 (f x k)	Apportionment Plus Allowances X 1.887.098.01 col (n) 18,626,494.71 smaller: v or w 1,431.937.12
Instructional Pupil Service Subtotal Instruc	Preliminary Salary Based Apportionment (h x i) m	Salary Based Apportionment (I + m) n 1.887.098.01 18,626,494.71 1.431.937.12 20,058.431.83	0 2.610,151.95 20,556,873.00 1.604,782.20 22,161,655.20 Resource Officers 0.00 ther Non-Certificated	Apportionment Eligible for Benefits Smaller: n or o	Apportionment Certificated and Resource Officers \$ x 21.13%	Apportionment Other Non-Certificated	Apportionment (q + r)	Allowance (Max 15%) t 0.00	u 0.00 0.00 0.00	Apportionment Plus Allowances v 18,626,494.71 1,431,937.12 20.058,431.83	Salary Apportionment W 18,626,494.71 (f x k) 1,431,937.12 (f x k)	Apportionment Plus Allowances X 1.887.098.01 col (n) 18,626,494.71 smaller: v or w 1,431.937.12

2024 - 2025 BUDGET WORKSHEETS ESTIMATING M & O STATE SUPPORT REVENUE

Dist	rict/Charter Name:	Jefferson Joint School District	Dist	rict/Charter Number:	251			
1.	Best 28 Weeks Sup	pport Units			314.35			
2.	State Distribution F	actor - Per Unit - 2024-2025			\$ 43,622	*		
3.	Discretionary	(line 1 x line 2)			\$ 13,712,576			
4.	Salary Apportionme (From SBA Template)	ent: Midterm Support Units	316.35					
			Average Instructional	Average Pupil	Total SBA plus Allowances from			
		Administrative Index 1.78950	\$57,668.35	Services Salary \$57,296.62	\$BA Template \$26,686,746	Rev Code		
		1.70550	\$37,000.33	\$37,290.02	\$20,000,740	<u>itev code</u>		
5.	Estimated Base Su	pport (line 3 + line 4)			\$40,399,322	431100		
6.	Benefit Apportionm	ent			\$5,566,843	431800		
7.	Border Contracts			\$0	431500			
8.	Exceptional Child S	Support (not common)			\$0	431400		
9.	Tuition Equivalency	′			\$0	431600		
10.	Transportation Allo	\$2,286,019	431200					
11.	Prior Year Adjustme	ents (not common)		\$0				
12.	Total Estimated Si (lines 5+6+7+8+9+				\$48,252,184			
	Revenue in Lieu o (n/a for Charter Schools)	of Taxes:						
13.	Agricultural Equipm	nent Tax Replacement Monev		\$38,534				
14.								
15.								
16.	Total Revenue in I	Lieu of Taxes			\$81,292	438000		

RETURN THIS PAGE TO PUBLIC SCHOOL FINANCE, IDAHO DEPARTMENT OF EDUCATION

^{*} Of this amount, \$20,150 per support unit is to be used to offset the cost of health, vision, and dental benefits or insurance offered to school employees and \$23,472 per support unit is to be used as discretionary (HB763, 2024 Legislative Session).